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

Case No: ER-2022-0130

Date Prepared: July 13, 2022



MISSOURI PUBLIC SERVICE COMMISSION FINANCIAL & BUSINESS ANALYSIS DIVISION STAFF DIRECT FILING - Revised July 13, 2022 STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2022-0130

June 2022

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

Line	A	<u>B</u> 6.58%	<u>C</u> 6.71%	<u>D</u> 6.83%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$2,181,994,885	\$2,181,994,885	\$2,181,994,885
2	Rate of Return	6.58%	6.71%	6.83%
3	Net Operating Income Requirement	\$143,575,263	\$146,302,757	\$149,030,251
4	Net Income Available	\$137,414,954	\$137,414,954	\$137,414,954
5	Additional Net Income Required	\$6,160,309	\$8,887,803	\$11,615,297
6	Income Tax Requirement			
7	Required Current Income Tax	\$19,749,850	\$20,603,630	\$21,457,411
8	Current Income Tax Available	\$17,821,504	\$17,821,504	\$17,821,504
9	Additional Current Tax Required	\$1,928,346	\$2,782,126	\$3,635,907
10	Revenue Requirement	\$8,088,655	\$11,669,929	\$15,251,204
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$24,602,728	\$24,602,728	\$24,602,728
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$32,691,383	\$36,272,657	\$39,853,932

Accounting Schedule: 01 Sponsor: Staff

Page: 1 of 1

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

	A	<u>B</u>	С
Line	<u> -</u>	Percentage	<u>J</u> Dollar
Number	Rate Base Description	Rate	Amount
Number	Rate Base Bescription	Rate	Amount
1	Plant In Service		\$3,900,838,294
2	Less Accumulated Depreciation Reserve		\$1,136,523,276
3	Net Plant In Service		\$2,764,315,018
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$40,193,078
6	Contributions in Aid of Construction Amortization		-\$40,193,076 \$0
7	Materials and Supplies		\$45,961,564
8	Prepayments		\$4,630,405
9	Emission Allowances - energy factor		\$4,030,403 \$0
10	Fuel Inventory-Coal		\$7,533,373
11	Fuel Inventory-Oil		\$12,642,318
12	Fuel Inventory-Other		\$12,042,318
13	FAS 87 Pension Tracker		\$9,470,983
14	OPEB Tracker		-\$4,989,483
15	Pay as You Save		\$10,396
16	PISA Deferral - regulatory asset		\$25,548,926
17	latan Unit 1 and Common Regulatory Asset Vintage 1		\$2,569,588
18	latan Unit 1 and Common Regulatory Asset Vintage 1		\$1,161,369
19	latan Unit 2 Regulatory Asset Vintage 1		\$4,943,214
20	latan Unit 2 Regulatory Asset Vintage 1		\$7,249,717
21	DSM Programs		-\$6,746,953
22	TOTAL ADD TO NET PLANT IN SERVICE		\$70,032,825
	TOTAL ADD TO HELL LAND IN GENVIOL		Ψ10,002,020
23	SUBTRACT FROM NET PLANT		
24	Federal Tax Offset	3.2575%	\$569,447
25	State Tax Offset	3.2575%	\$101,716
26	City Tax Offset	3.2575%	\$0
27	Interest Expense Offset	17.9151%	\$7,407,679
28	Contributions in Aid of Construction		\$0
29	Customer Deposits		\$2,232,096
30	Customer Advances for Construction		\$3,940,212
31	Income Eligible Weatherization Liability		\$942,404
32	Accumulated Deferred Income Taxes		\$476,640,623
33	ER-2018-0145 Protected EDIT - Rate Case		\$96,623,348
34	ER-2018-0145 Unprotected EDIT - Rate Case		\$27,708,910
35	ER-2018-0145 EDIT - Stub Period		\$1,441,426
36	EDIT - MO Tax Change		\$20,209,848
37	Excess ADIT - Sibley		\$14,535,249
38	TOTAL SUBTRACT FROM NET PLANT		\$652,352,958
39	Total Rate Base		\$2,181,994,885

Accounting Schedule: 02 Sponsor: Staff

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Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u>	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Adjust. Number	Adjustments	As Adjusted Plant	Allocations	Adjustments	Jurisdictional
		, , , , , , , , , , , , , , , , , , , ,			,			•	
		INTANGIBLE PLANT							
1 2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	99.7361%	\$0	\$96,409
			,		**	****		**	400,000
3	303.010	Misc Intangible - Substation (like 353)	\$606,337	P-3	\$0	\$606,337	99.8100%	\$0	\$605,185
4	303.010	Demand Misc Intangibles - Substation (like 353)	\$13,476,338	P-4	\$0	\$13,476,338	99.8100%	\$0	\$13,450,733
•	303.010	Crossroads (see Crossroads sect) Demand	Ψ10,470,000		ΨΟ	Ψ10,470,000	33.010070	Ψ	ψ10,400,700
5	303.020	Misc Intangible - Capitalized Software - 5 Year	\$18,329,597	P-5	\$0	\$18,329,597	99.7361%	\$0	\$18,281,225
•	202.020	General	**	P-6	to.	**	99.7361%	**	¢o.
6	303.020	Misc Intangible - Capitalized Software - 5 Year latan Demand	\$0	P-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	Misc Intangible - Capitalized Software - 5 Year	\$350,000	P-7	\$0	\$350,000	99.4012%	\$0	\$347,904
		Lake Road Demand							
8 9	303.020 303.090	MEEIA Uplight - 100% MO Misc - Transmission Ln MINT Line	\$0 \$72,118	P-8 P-9	\$0 \$0	\$0 \$72,118	100.0000% 99.8100%	\$0 \$0	\$0 \$71,981
3	303.090	Demand	\$72,116	F-9	φ0	φ/2,116	99.0100/8	φU	\$71,901
10	303.100	Misc Intangible - latan Highway & Bridge	\$931,039	P-10	\$0	\$931,039	99.8100%	\$0	\$929,270
		Demand	*						*
11 12	303.130 303.150	Misc Radio Frequencies Misc Intangible Plant - Customer Information	\$107,698 \$0	P-11 P-12	\$0 \$0	\$107,698 \$0	99.8100% 100.0000%	\$0 \$0	\$107,493 \$0
12	303.130	System (One CIS) 15 year software - General	ΨU	1 - 12	ΨΟ	40	100.0000 /8	Ψ0	φυ
		Plant							
13		TOTAL INTANGIBLE PLANT	\$33,969,791		\$0	\$33,969,791		\$0	\$33,890,200
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	P-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	P-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	P-20	\$0 \$0	\$0	99.8100%	\$0	\$0
21 22	314.000 315.000	Turbogenerator - Electric Sibley 1 Accessory Equipment - Electric Sibley 1	\$0 \$0	P-21 P-22	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	P-23	\$0	\$0 \$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	P-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	P-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	P-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	P-29	\$0	\$0	99.8100%	\$0	\$0
30 31	314.000 315.000	Turbogenerator - Electric Sibley 2 Accessory Equipment - Electric Sibley 2	\$0 \$0	P-30 P-31	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0 \$0	P-32	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0
		100	·			·			
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	P-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	P-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	P-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	P-38	\$0	\$0	99.8100%	\$0	\$0
39 40	314.000 315.000	Turbogenerator - Electric Sibley 3	\$0 \$0	P-39 P-40	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
41	316.000	Accessory Equipment - Electric Sibley 3 Misc Power Plant Equipment-Electric S 3	\$0 \$0	P-41	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
		and the state of t					33.3.0070		
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0
43		SIBLEY FACILITY COMMON - STEAM							
43 44	310.000	Land - Electric - Sibley Common MPS	\$0	P-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$12,725	P-45	\$0	\$12,725	99.8100%	\$0	\$12,701
46	312.000	Boiler Plant Equipment - Electric - Sibley	\$0	P-46	\$0	\$0	99.8100%	\$0	\$0
4-7	242.000	Common	**	D 47	,		00.04000	**	
47	312.020	Boiler AQC Equipment o Electric - Sibley Common	\$0	P-47	\$0	\$0	99.8100%	\$0	\$0
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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	H Jurisdictional	<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
48	314.000	Turbogenerator - Electric - Sibley	\$0	P-48	\$0	\$0	99.8100%	\$0	\$0
	01000	Common	**		***	40	00.010070	40	***
49	315.000	Accessory Equipment - Electric - Sibley	\$0	P-49	\$0	\$0	99.8100%	\$0	\$0
		Common			•			•	
50	316.000	Misc Power Plant Equipment - Electric -	\$0	P-50	\$0	\$0	99.8100%	\$0	\$0
		Sibley Common							
51		TOTAL SIBLEY FACILITY COMMON -	\$12,725		\$0	\$12,725		\$0	\$12,701
		STEAM							
		155555V 11117 4 075414							
52	040.000	JEFFREY UNIT 1 - STEAM	A74 F04	D 50	**	↑74 504	00.04000/	**	674 400
53 54	310.000 311.000	Land - Electric Jeffrey 1 MPS Structures - Electric Jeffrey 1	\$71,564 \$6,557,832	P-53 P-54	\$0 \$0	\$71,564	99.8100% 99.8100%	\$0 \$0	\$71,428
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$17,856,692	P-55	\$0 \$0	\$6,557,832 \$17,856,692	99.8100%	\$0 \$0	\$6,545,372 \$17,822,764
56	312.000	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,824,096	P-56	\$0 \$0	\$30,824,096	99.8100%	\$0 \$0	\$30,765,530
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,590,599	P-57	\$0 \$0	\$6,590,599	99.8100%	\$0 \$0	\$6,578,077
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,263,072	P-58	\$0	\$2,263,072	99.8100%	\$0	\$2,258,772
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$429,576	P-59	\$0	\$429,576	99.8100%	\$0	\$428,760
60	0.0.00	TOTAL JEFFREY UNIT 1 - STEAM	\$64,593,431	. ••	\$0	\$64,593,431	00.010070	\$0	\$64,470,703
			,*		**	40.,000,101		••	* • • • • • • • • • • • • • • • • • • •
61		JEFFREY UNIT 2 - STEAM							
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-62	\$0	\$71,283	99.8100%	\$0	\$71,148
63	311.000	Structures - Electric - Jeffrey 2	\$5,183,569	P-63	\$0	\$5,183,569	99.8100%	\$0	\$5,173,720
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,001,898	P-64	\$0	\$21,001,898	99.8100%	\$0	\$20,961,994
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,185,537	P-65	\$0	\$15,185,537	99.8100%	\$0	\$15,156,684
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,710,517	P-66	\$0	\$6,710,517	99.8100%	\$0	\$6,697,767
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,621,266	P-67	\$0	\$2,621,266	99.8100%	\$0	\$2,616,286
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$748,107	P-68	\$0	\$748,107	99.8100%	\$0	\$746,686
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,522,177		\$0	\$51,522,177		\$0	\$51,424,285
70		IEEEDEVIINIT 2 STEAM							
70 71	310.000	JEFFREY UNIT 3 - STEAM Land - Electric - Jeffrey 3 MPS	\$3,096	P-71	\$0	\$3,096	99.8100%	\$0	\$3,090
72	311.000	Structures - Electric - Jeffrey 3	\$5,843,584	P-72	\$0 \$0	\$5,843,584	99.8100%	\$0 \$0	\$5,832,481
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,463,865	P-73	\$0	\$25,463,865	99.8100%	\$0 \$0	\$25,415,484
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,686,319	P-74	\$0	\$15,686,319	99.8100%	\$0	\$15,656,515
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$9,105,913	P-75	\$0	\$9,105,913	99.8100%	\$0	\$9,088,612
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,466,040	P-76	\$0	\$2,466,040	99.8100%	\$0	\$2,461,355
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$437,674	P-77	\$0	\$437,674	99.8100%	\$0	\$436,842
78		TOTAL JEFFREY UNIT 3 - STEAM	\$59,006,491		\$0	\$59,006,491		\$0	\$58,894,379
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$221,845	P-80	\$111,704	\$333,549	99.8100%	\$0	\$332,915
81	311.000	Structures - Electric - Jeffrey Common	\$6,277,521	P-81	\$410,538	\$6,688,059	99.8100%	\$0	\$6,675,352
82	312.000	Boiler Plant Equipment-Electric-Jeffrey	\$7,285,780	P-82	\$1,438,628	\$8,724,408	99.8100%	\$0	\$8,707,832
00	242.020	Common	£47 C24 C22	P-83	¢o.	£47.024.022	00.04000/	to.	¢47 E00 222
83	312.020	Boiler AQC Equipment - Electric - Jeffrey	\$17,631,833	P-83	\$0	\$17,631,833	99.8100%	\$0	\$17,598,333
84	314.000	Common Turbogenerator-Electric-Jeffrey	\$2,156,110	P-84	\$0	\$2,156,110	99.8100%	\$0	\$2,152,013
04	314.000	Common	φ2,130,110	1 -04	40	Ψ2,130,110	33.010076	φυ	Ψ2,132,013
85	315.000	Accessory Equipment - Electric - Jeffrey	\$1,222,911	P-85	\$1,750,630	\$2,973,541	99.8100%	\$0	\$2,967,891
		Common	• , ,-		, ,,	, ,,-		•	, , ,
86	316.000	Misc Power Plant Equipment - Electric -	\$1,679,238	P-86	\$32,089	\$1,711,327	99.8100%	\$0	\$1,708,075
		Jeffrey Common							
87		TOTAL JEFFREY FACILITY COMMON -	\$36,475,238		\$3,743,589	\$40,218,827		\$0	\$40,142,411
		STEAM							
88		IATAN UNIT 1 - STEAM	A		ي د			. -	*
89	310.000	Land - Electric - latan 1	\$249,279	P-89	\$0	\$249,279	99.8100%	\$0	\$248,805
90	311.000	Structures - Electric - latan 1	\$5,278,747	P-90	\$0 \$0	\$5,278,747	99.8100%	\$0 \$0	\$5,268,717
91 92	311.000	Structures-Electric Disallowance-latan1 Boiler Plant Equipment - latan 1	-\$15,150	P-91 P-92	\$0 \$0	-\$15,150	100.0000%	\$0 \$0	-\$15,150 \$122,244,277
92 93	312.000 312.000	Boiler Plant Equipment - latan 1 Boiler Plant Equipment - Electric	\$122,477,083	P-92 P-93	\$0 \$0	\$122,477,083	99.8100%	•	\$122,244,377 -\$262,720
93	312.000	Disallowance - latan 1	-\$262,720	F-93	φU	-\$262,720	100.0000%	\$0	-\$262,720
94	312.020	Boiler AQC Equipment - Electric - latan 1	\$455,225	P-94	\$0	\$455,225	99.8100%	\$0	\$454,360
34	312.020	Boner Ago Equipment - Lieutric - Idian 1	ψ+33,223	34	φυ	ψ-55,225	33.010070	Ψ	Ψ+3+,300
95	314.000	Turbogenerator Electric - latan 1	\$21,720,527	P-95	\$0	\$21,720,527	99.8100%	\$0	\$21,679,258
96	315.000	Accessory Equipment - Electric - latan 1	\$17,775,823	P-96	\$0	\$17,775,823	99.8100%	\$0	\$17,742,049
97	315.000	Accessory Equipment - Electric	-\$21,473	P-97	\$0	-\$21,473	100.0000%	\$0	-\$21,473
		Dissallowance - latan 1	. ,		• •				
	•	·			•		•		

Line	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	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
98	316.000	Misc Power Plant Equipment - Electric -	\$2,314,058	P-98	\$0	\$2,314,058	99.8100%	\$0	\$2,309,661
99	316.000	latan 1 Misc Power Plant Equipment - Electric	-\$2,383	P-99	\$0	-\$2,383	100.0000%	\$0	-\$2,383
100		Disallowance - latan 1 TOTAL IATAN UNIT 1 - STEAM	\$169,969,016		\$0	\$169,969,016		\$0	\$169,645,501
100		TOTALIATAN UNIT 1 - STEAM	\$109,909,016		φu	\$109,909,010		φU	\$109,045,501
101		IATAN UNIT 2 - STEAM	_						
102 103	311.000 311.000	Structures - Electric - latan 2 Structures - Electric - Disallowance -	\$30,088,581 -\$435,092	P-102 P-103	\$0 \$0	\$30,088,581 -\$435,092	99.8100% 100.0000%	\$0 \$0	\$30,031,413 -\$435,092
103	311.000	latan 2	-\$433,092	F-103	Ψυ	-\$455,092	100.0000 /8	φU	-9433,092
104	312.000	Boiler Plant Equipment - latan 2	\$219,341,915	P-104	\$0	\$219,341,915	99.8100%	\$0	\$218,925,165
105	312.000	Boiler Plant Equipment - Electric Disallowance - latan 2	-\$3,127,158	P-105	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
106	312.020	Boiler AQC Equipment - Electric - latan 2	\$0	P-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - latan 2	\$74,088,425	P-107	\$0	\$74,088,425	99.8100%	\$0	\$73,947,657
108	314.000	Turbogenerator - Electric Disallowance - latan 2	-\$432,292	P-108	\$0	-\$432,292	100.0000%	\$0	-\$432,292
109	315.000	Accessory Equipment - Electric - latan 2	\$18,483,177	P-109	\$0	\$18,483,177	99.8100%	\$0	\$18,448,059
110	315.000	Accessory Equipment - Electric	-\$144,466	P-110	\$0	-\$144,466	100.0000%	\$0	-\$144,466
111	316.000	Disallowance - latan 2	¢4 775 047	P-111	60	¢4 775 047	99.8100%	\$0	\$4 772 E42
112	316.000	Misc Power Plant - Electric - latan 2 Misc Power Plant Equip - Electric	\$1,775,917 -\$16,154	P-112	\$0 \$0	\$1,775,917 -\$16,154	100.0000%	\$0 \$0	\$1,772,543 -\$16,154
		Disallowance - latan 2							
113		TOTAL IATAN UNIT 2 - STEAM	\$339,622,853		\$0	\$339,622,853		\$0	\$338,969,675
114		IATAN FACILITY COMMON - STEAM							
115 116	310.000 311.000	Land - Electric - latan Common Structures - Electric - latan Common	\$11,381 \$30,325,156	P-115 P-116	\$0 \$0	\$11,381 \$30,325,156	99.8100% 99.8100%	\$0 \$0	\$11,359 \$30,267,538
117	312.000	Boiler Plant Equipment - latan Common	\$50,325,156 \$55,997,328	P-117	\$0 \$0	\$55,997,328	99.8100%	\$0 \$0	\$50,267,536 \$55,890,933
118	312.020	Boiler AQC Equipment - latan Common	\$0	P-118	\$0	\$0	99.8100%	\$0	\$0
119	314.000	Turbogenerator-Electric-latan Common	\$1,761,002	P-119	\$0	\$1,761,002	99.8100%	\$0	\$1,757,656
120 121	315.000 316.000	Accessory Equipment - latan Common Misc Power Plant Equipment - Electric -	\$8,245,483 \$2,598,955	P-120 P-121	\$0 \$0	\$8,245,483 \$2,598,955	99.8100% 99.8100%	\$0 \$0	\$8,229,817 \$2,594,017
121	310.000	latan Common	φ2,330,333	1 -121	ΨΟ	ψ <u>2</u> ,390,933	33.010076	Ψ0	φ2,394,017
122		TOTAL IATAN FACILITY COMMON - STEAM	\$98,939,305		\$0	\$98,939,305		\$0	\$98,751,320
123		LAKE ROAD UNIT 1 - STEAM				•-		•-	
124 125	310.000 311.000	Land - Electric - Lake Road 1 Structures - Electric - Lake Road 1	\$0 \$927,980	P-124 P-125	\$0 \$0	\$0 \$927,980	99.8100% 94.2529%	\$0 \$0	\$0 \$874,648
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$768,662	P-126	\$0	\$768,662	75.7025%	\$0 \$0	\$581,896
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	P-127	\$0	\$0	75.7025%	\$0	\$0
400	044000		40 550 540	D 400	••	40.550.540	00 == 100/	••	** 545 404
128 129	314.000 315.000	Turbogenerator - Electric - Lake Road 1 Accessory Equip - Electric - Lake Road 1	\$3,559,513 \$2,002,936	P-128 P-129	\$0 \$0	\$3,559,513 \$2,002,936	98.7549% 91.4012%	\$0 \$0	\$3,515,194 \$1,830,708
130	316.000	Misc Power Plant Equip - Electric - Lake Road 1	\$0	P-130	\$0	\$0	71.3351%	\$0	\$0
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,259,091		\$0	\$7,259,091		\$0	\$6,802,446
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	P-133	\$0	\$0	99.8100%	\$0	\$0
134 135	311.000 312.000	Structures - Electric - Lake Road 2 Boiler Plant Equip - Electric-Lake Road 2	\$1,009,198 \$55,771	P-134 P-135	\$0 \$0	\$1,009,198 \$55,771	94.2529% 75.7025%	\$0 \$0	\$951,198 \$42,220
133	312.000	Boller Flant Equip - Electric-Lake Road 2	\$33,771	F-133	40	\$55,771	73.702376	40	\$42,22 0
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	P-136	\$0	\$0	75.7025%	\$0	\$0
137 138	314.000 315.000	Turbogenerator - Electric - Lake Road 2 Accessory Equip - Electric - Lake Road 2	\$3,745,220 \$1,719,390	P-137 P-138	\$0 \$0	\$3,745,220 \$1,719,390	98.7549% 91.4012%	\$0 \$0	\$3,698,588 \$1,571,543
			\$ 1,110,000		•	\$1,110,000			41,011,010
139 140	316.000	Misc Power Plant Equip - Lake Road 2 TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,529,579	P-139	\$0 \$0	\$6,529,579	71.3351%	\$0 \$0	\$6,263,549
			. ,,			. ,,		,,,	. , ,
141	240 000	LAKE ROAD UNIT 3 - STEAM	**	D 440	**	**	00.04000	**	**
142 143	310.000 311.000	Land - Electric - Lake Road 3 Structures - Electric - Lake Road 3	\$0 \$331,110	P-142 P-143	\$0 \$0	\$0 \$331,110	99.8100% 94.2529%	\$0 \$0	\$0 \$312,081
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$399,276	P-144	\$0	\$399,276	75.7025%	\$0	\$302,262

Line Account Foliation Plant Account Description										
	Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> ∆diust	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
146			Plant Account Description			Adjustments				
148	145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	P-145	\$0	\$0	75.7025%	\$0	\$0
148	146	314 000	Turbogenerator - Flectric - Lake Road 3	\$1 314 381	P-146	\$0	\$1 314 381	98 7549%	\$0	\$1 298 016
TOTAL LAKE ROAD UNIT 3 - STEAM Sale Sa									·	\$76,219
TOTAL LAKE ROAD UNIT 3 - STEAM Sale Sa						•-				
150		316.000			P-148			71.3351%		\$0 \$1,000,570
150 100	143		TOTAL LAKE ROAD UNIT 3-STEAM	φ2,120,130		40	φ2,120,130		φ0	φ1,300,370
150 311,000 Boiler Plant Equip - Electric - Lake Road 4 \$3,588,154 \$9,123 \$9 \$3,588,154 \$9,123 \$9 \$13,200 \$9,377,7025 \$9 \$13,200 \$14,000 \$9,377,7025 \$9 \$14,000 \$9,377,7025 \$9 \$14,000 \$9,379,000 \$										
153 312.000 Boiler AQC Equip - Electric - Lake Road 4 321.41,333 75.7025% \$0 \$16,211,191 154 312.000 Boiler AQC Equip - Electric - Lake Road 4 \$11.320,659 \$155 \$0 \$11.32,0659 \$98.7549% \$0 \$51,093,027 156 316.000 Mise Power Plant Equip - Lake Road 4 \$33,842,747 \$1.55 \$0 \$31,92,700 \$77,025% \$0 \$51,093,027 157 316.000 Mise Power Plant Equip - Lake Road 4 \$33,842,747 \$1.55 \$0 \$31,423,700 \$99.8100% \$0 \$33,603,711 158 310.000 LAKE ROAD BOLLERS - STEAM Land - Electric - Lake Road Bollers Boiler Plant Equipment - Electric - Lake Road Bollers Boiler Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers Boller Plant Equipment - Electric - Lake Road Bollers TOTAL LAKE ROAD BOLLERS - STEAM \$11,433,67,055 \$1,435,670 \$1,402,524 \$1,403,505 \$1,404,505 \$1,4									·	\$0 \$2,394,030
154 312,020 Boller AQC Equip - Electric - Lake Road 4 \$1,139,260 P-154 \$0 \$1,130,260 75,7025% \$0 \$822,441 \$155 \$314,000 Alceasory Equip - Electric - Lake Road 4 \$1,230,659 P-155 \$0 \$11,230,659 \$0,7540% \$0 \$3,033,71 \$16,000 Alceasory Equip - Electric - Lake Road 4 \$1,230,659 P-155 \$0 \$11,230,659 \$0,7540% \$0 \$3,033,71 \$16,000										
155 314.000 Turbogenerator - Electric - Lake Road 4 311,230,659 9-155 50 \$31,230,659 91.7549% 50 \$31,000,821 50 51.230,659 71.3351% 50 \$31,000,821 71.3351% 50 \$31,000 71.3351% 50 \$31,000,821 71.3351% 50 \$31,000 71.3351% 50 7				4 =1,111,411		**	4 =1,111,411		**	***,=**,***
156	154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$1,139,260	P-154	\$0	\$1,139,260	75.7025%	\$0	\$862,448
156	155	314.000	Turbogenerator - Electric - Lake Road 4	\$11.230.659	P-155	\$0	\$11.230.659	98.7549%	\$0	\$11.090.826
TOTAL LAKE ROAD BOILERS - STEAM S41,336,602 S0 S41,336,602 S0 S41,336,602 S0 S41,336,602 S0 S41,336,602 S0 S41,336,602 S1 S41,336,703 S1 S41,336,705 S			=			· ·			·	\$3,603,718
TOTAL LAKE ROAD BOILERS - STEAM S41,336,602 S0 S41,336,602 S0 S41,336,602 S0 S41,336,602 S0 S41,336,602 S0 S41,336,602 S1 S41,336,703 S1 S41,336,705 S				*			******			
LAKE ROAD BOILERS - STEAM Land - Electric - Lake Road Boilers Say, 919 P-160 S0 \$38,919 94,2529% \$50 \$51,252,319 P-161 \$10,000 \$22,474,137 P-162 \$0 \$74,788,227 \$7,7025% \$50 \$52,182,525 \$74,788,227 P-162 \$0 \$74,788,227 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$7,7025% \$50 \$7,7025% \$50 \$7,7025% \$50 \$7,7025% \$50 \$55,939,841 \$7,7025% \$50 \$		316.000			P-157			71.3351%		
100 310,000 Land - Electric - Lake Road Boilers \$23,919 9-160 \$0 \$33,919 9,8100% \$0 \$21,182,521 \$12 \$12,000 \$10	100		TOTAL LAKE NOAD ONT 4 - OTEAM	ψ41,000,002		40	ψ41,000,002		ΨΟ	ψου, 100, 417
161 311.000 Structures - Electric - Lake Road Boilers S24,741,37 P-16 S0 S22,474,137 S0 S56,932,474,137 P-16 S0 S22,474,137 P-17 S0 S22,474,137 P-17 S0 S22,474,137 P-17 S22,474,137										
162 312,000 Boller Plant Equipment - Electric - Lake Rod Bollers S4,443,505 P-162 S0 \$74,758,227 75,7025% \$0 \$56,593,847 S0 S56,593,847 S0 S1,462,91 S0 S1,400 S1,400 S0 S1,41,667,055 S1,5000 S1,667,055 S1,667										
183 312.020 Solier AQC Equipment - Electric - Lake Road Boilers Turbogenerator - Electric - Lake Road Boilers Turbogenerator - Electric - Lake Road Boilers Turbogenerator - Electric - Lake Road Boilers Accessory Equipment - Electric - Lake Road Boilers Accessory Equipment - Electric - Lake Road Boilers Accessory Equipment - Electric - Lake Road Boilers Misc Power Plant Equipment - Electric - Lake Road Boilers TOTAL LAKE ROAD BOILERS - STEAM S114,316,740 S0 S2,480,988 71,3351% S0 \$1,769,811 S114,316,740 S0 S114,316,740 S0 S114,316,740 S0 S114,316,740 S0 S14,316,740 S0 S96,630,331 S99,5454,993 S0 S96,630,333 S99,840,840 S0 S96,630,333 S99,840,840 S0 S96,630,333 S99,840,840 S0 S96,630,333 S99,840,840 S0 S96,940,840 S0									·	\$56,593,847
Road Boilers Total Properator - Electric - Lake Road Boilers Sale			Road Boilers							
164	163	312.020	• •	\$4,443,505	P-163	\$0	\$4,443,505	70.7025%	\$0	\$3,141,669
Boilers	164	314.000		\$1,667,055	P-164	\$0	\$1,667,055	98.7549%	\$0	\$1,646,298
Road Boilers Road Boilers S2,480,988 P-166 S0 \$2,480,988 T1,3351% S0 \$1,769,815 S1,769,815 S1,769,81			Boilers							
166	165	315.000		\$8,453,909	P-165	\$0	\$8,453,909	91.4012%	\$0	\$7,726,974
TOTAL LAKE ROAD BOILERS - STEAM \$114,316,740 \$0 \$114,316,740 \$0 \$32,099,97.	166	316.000		\$2,480,988	P-166	\$0	\$2,480,988	71.3351%	\$0	\$1,769,815
TOTAL STEAM PRODUCTION \$991,711,404 \$3,743,589 \$995,454,993 \$0 \$964,630,935										
NUCLEAR PRODUCTION TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$1	167		TOTAL LAKE ROAD BOILERS - STEAM	\$114,316,740		\$0	\$114,316,740		\$0	\$92,099,974
TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	168		TOTAL STEAM PRODUCTION	\$991,711,404		\$3,743,589	\$995,454,993		\$0	\$964,630,939
TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	400		AULOL EAR RECEIVE							
HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	169		NUCLEAR PRODUCTION							
TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0 \$0 \$1	170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0 \$0 \$1	474		LIVED ALII IO PRODUCTION							
173 CROSSROAD UNIT 1 - NATURAL GAS Miscellaneous Intangible - Substation \$0 P-175 \$0 \$0 99.8100% \$0 \$10.60 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1/1		HYDRAULIC PRODUCTION							
174	172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
174	172		OTHER RECOLLETION							
175 303.010 Miscellaneous Intangible - Substation (353) Crossroads 1 \$0 P-175 \$0 \$0 99.8100% \$0 \$100	173		OTHER PRODUCTION							
176	174		CROSSROAD UNIT 1 - NATURAL GAS							
176 340.000 Land - Electric - Crossroads 1 \$0 P-176 \$0 \$100% \$0 \$313,007 \$9.8100% \$0 \$312,417 \$178 \$342.000 Fuel Holders - Crossroads 1 \$610,695 P-178 \$0 \$610,695 \$9.8100% \$0 \$312,417 \$179 \$343.000 Prime Movers - Crossroads 1 \$21,197,693 P-179 \$0 \$21,197,693 \$9.8100% \$0 \$21,197,417 \$0 \$21,197,693 \$9.8100% \$0 \$21,197,417 \$0 \$21,197,693 \$9.8100% \$0 \$21,197,417 \$0 \$21,197,693 \$9.8100% \$0 \$21,197,417 \$0 \$21,197,693 \$0 \$21,197,693 \$0 \$21,197,693 \$0 \$21,197,693 \$0 \$0 \$21,197,693 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	175	303.010	3	\$0	P-175	\$0	\$0	99.8100%	\$0	\$0
177	176	340.000		\$0	P-176	\$0	\$0	99.8100%	\$0	\$0
179							•			\$312,412
180	178	342.000	Fuel Holders - Crossroads 1	\$610,695	P-178	\$0	\$610,695	99.8100%	\$0	\$609,535
181	179	343.000	Prime Movers - Crossroads 1	\$21,197,693	P-179	\$0	\$21,197,693	99.8100%	\$0	\$21,157,417
182 346.000 Misc Power Plant Equip - Crossroads 1 TOTAL CROSSROAD UNIT 1 - NATURAL GAS GAS P-182 \$0 \$31,280,350 \$0 \$31,280,350 \$0 \$31,220,917 \$0 \$184 CROSSROADS UNIT 2 - NATURAL GAS 185 303.010 Miscellaneous Intangible - Substation (353) - Crossroads 2 Land - Electric - Crossroads 2 Land - Electric - Crossroads 2 \$309,084 99.8100% \$0 \$308,497 \$188 342.000 Fuel Holders - Crossroads 2 \$1,010,528 P-188 \$0 \$1,010,528 99.8100% \$0 \$21,007,686 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	180	344.000	Generators - Crossroads 1	\$4,110,919	P-180	\$0	\$4,110,919	99.8100%	\$0	\$4,103,108
182 346.000 Misc Power Plant Equip - Crossroads 1 \$0 \$1.280,350 \$0 \$31,280,350 \$0 \$31,280,350 \$0 \$31,280,350 \$0 \$31,220,917 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	181	345.000	Accessory - Crossroads 1	\$5,048,036	P-181	\$0	\$5,048,036	99.8100%	\$0	\$5,038,445
184	182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	P-182	\$0	\$0	99.8100%	\$0	\$0
184	183		TOTAL CROSSROAD UNIT 1 - NATURAL	\$31,280,350		\$0	\$31,280,350		\$0	\$31,220,917
185 303.010 Miscellaneous Intangible - Substation (353) - Crossroads 2 \$0 \$0 \$0 \$0 \$0 186 340.000 Land - Electric - Crossroads 2 \$0 P-186 \$0 \$0 \$9.8100% \$0 187 341.000 Structures - Electric - Crossroads 2 \$309,084 P-187 \$0 \$309,084 99.8100% \$0 \$308,497 188 342.000 Fuel Holders - Crossroad 2 \$1,010,528 P-188 \$0 \$1,010,528 99.8100% \$0 \$1,008,608 189 343.000 Prime Movers - Crossroads 2 \$21,047,671 P-189 \$0 \$21,047,671 99.8100% \$0 \$21,007,680			GAS							
185 303.010 Miscellaneous Intangible - Substation (353) - Crossroads 2 \$0 \$0 \$0 \$0 \$0 186 340.000 Land - Electric - Crossroads 2 \$0 P-186 \$0 \$0 \$9.8100% \$0 187 341.000 Structures - Electric - Crossroads 2 \$309,084 P-187 \$0 \$309,084 99.8100% \$0 \$308,497 188 342.000 Fuel Holders - Crossroad 2 \$1,010,528 P-188 \$0 \$1,010,528 99.8100% \$0 \$1,008,608 189 343.000 Prime Movers - Crossroads 2 \$21,047,671 P-189 \$0 \$21,047,671 99.8100% \$0 \$21,007,680	184		CROSSROADS LINIT 2 - NATURAL GAS							
186		303.010		\$0	P-185	\$0	\$0	99.8100%	\$0	\$0
187 341.000 Structures - Electric - Crossroads 2 \$309,084 P-187 \$0 \$309,084 99.8100% \$0 \$308,497 188 342.000 Fuel Holders - Crossroad 2 \$1,010,528 P-188 \$0 \$1,010,528 99.8100% \$0 \$1,008,608 189 343.000 Prime Movers - Crossroads 2 \$21,047,671 P-189 \$0 \$21,047,671 99.8100% \$0 \$21,007,680			(353) - Crossroads 2	•			•			
188 342.000 Fuel Holders - Crossroad 2 \$1,010,528 P-188 \$0 \$1,010,528 99.8100% \$0 \$1,008,608 189 343.000 Prime Movers - Crossroads 2 \$21,047,671 P-189 \$0 \$21,047,671 99.8100% \$0 \$21,007,680				•			•			\$0
189 343.000 Prime Movers - Crossroads 2 \$21,047,671 P-189 \$0 \$21,047,671 99.8100% \$0 \$21,007,680									·	\$308,497
ו שפו 34,100,959 34,110,959 \$4,110,959 \$4,110,959 \$4,110,959 \$4,110,959 \$4,110,959 \$4,110,959									·	
	190	344.000	Generators - Crossroad 2	\$4,110,959	P-190	\$0	\$4,110,959	99.8100%	\$0	\$4,103,148

Line	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	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
191	345.000	Accessory - Crossroad 2	\$2,881,206	P-191	\$0	\$2,881,206	99.8100%	\$0	\$2,875,732
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	P-192	\$0	\$0	99.8100%	\$0	\$0
193		TOTAL CROSSROADS UNIT 2 -	\$29,359,448		\$0	\$29,359,448		\$0	\$29,303,665
		NATURAL GAS							
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation	\$0	P-195	\$0	\$0	99.8100%	\$0	\$0
		(353) Crossroads 3							
196 197	340.000 341.000	Land - Electric - Crossroads 3 Structures - Electric - Crossroads 3	\$0 \$309,084	P-196 P-197	\$0 \$0	\$0 \$309,084	99.8100% 99.8100%	\$0 \$0	\$0 \$308,497
198	342.000	Fuel Holders - Corssroads 3	\$610,695	P-198	\$0 \$0	\$610,695	99.8100%	\$0 \$0	\$609,535
199	343.000	Prime Movers - Crossroads 3	\$20,266,053	P-199	\$0	\$20,266,053	99.8100%	\$0	\$20,227,547
200	344.000	Generators - Crossroads 3	\$4,109,793	P-200	\$0	\$4,109,793	99.8100%	\$0	\$4,101,984
201	345.000	Accessory - Crossroads 3	\$4,715,453	P-201	\$0	\$4,715,453	99.8100%	\$0	\$4,706,494
202 203	346.000	Misc Power Plant Equip - Crossroads 3 TOTAL CROSSROAD UNIT 3 - NATURAL	\$0 \$30,011,078	P-202	\$0 \$0	\$0 \$30,011,078	99.8100%	\$0 \$0	\$0 \$29,954,057
203		GAS	\$30,011,076		φU	\$30,011,0 <i>1</i> 6		φU	\$29,954,U5 <i>1</i>
		S/IC							
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation	\$0	P-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	(353) Crossroads 4 Land - Electric - Crossroads 4	\$0	P-206	\$0	\$0	99.8100%	\$0	¢o.
207	341.000	Structures - Electric - Crossroads 4	\$309,224	P-207	\$0 \$0	\$309,224	99.8100%	\$0 \$0	\$0 \$308,636
208	342.000	Fuel Holders - Crossroads 4	\$610,695	P-208	\$0	\$610,695	99.8100%	\$0	\$609,535
209	343.000	Prime Movers - Crossroads 4	\$20,490,666	P-209	\$0	\$20,490,666	99.8100%	\$0	\$20,451,734
210	344.000	Generators - Crossroads 4	\$4,109,980	P-210	\$0	\$4,109,980	99.8100%	\$0	\$4,102,171
211	345.000	Accessory - Crossroads 4	\$2,538,120	P-211 P-212	\$0	\$2,538,120	99.8100%	\$0 \$0	\$2,533,298
212 213	346.000	Misc Power Plant Equip - Crossroads 4 TOTAL CROSSROADS UNIT 4 -	\$0 \$28,058,685	P-212	\$0 \$0	\$0 \$28,058,685	99.8100%	\$0 \$0	\$0 \$28,005,374
210		NATURAL GAS	Ψ20,030,003		***	Ψ20,030,003		Ψ	Ψ20,003,314
214		CROSSROADS COMMON - NATURAL							
245	202.040	GAS	**	D 245	60	¢o.	00.04000/	¢o.	**
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	P-215	\$0	\$0	99.8100%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$427,390	P-216	\$0	\$427,390	99.8100%	\$0	\$426,578
217	341.000	Structures - Electric - Crossroads	\$1,701,247	P-217	\$0	\$1,701,247	99.8100%	\$0	\$1,698,015
		Common							_
218	342.000	Fuel Holders - Crossroads Common	\$1,921,888	P-218	\$0	\$1,921,888	99.8100%	\$0 \$0	\$1,918,236
219 220	343.000 344.000	Prime Movers - Crossroads Common Generators - Crossroads Common	\$0 \$30,923	P-219 P-220	\$0 \$0	\$0 \$30,923	99.8100% 99.8100%	\$0 \$0	\$0 \$30,864
221	345.000	Accessory - Corssroads Common	\$244,641	P-221	\$0	\$244,641	99.8100%	\$0	\$244,176
222	346.000	Misc Power Plant Equip - Crossroads	\$120,117	P-222	\$0	\$120,117	99.8100%	\$0	\$119,889
		Common							
223		TOTAL CROSSROADS COMMON -	\$4,446,206		\$0	\$4,446,206		\$0	\$4,437,758
		NATURAL GAS							
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation	\$0	P-225	-\$3,891,687	-\$3,891,687	99.8100%	\$0	-\$3,884,293
		(3553) Total Crossroads				_			_
226	340.000	Land - Electric - Total Crossroads	\$0	P-226	-\$240,351 \$4,370,057	-\$240,351	99.8100%	\$0 \$0	-\$239,894
227 228	341.000 342.000	Structures - Electric - Total Crossroads Fuel Holders - Total Crossroads	\$0 \$0	P-227 P-228	-\$1,279,957 -\$2,418,184	-\$1,279,957 -\$2,418,184	99.8100% 99.8100%	\$0 \$0	-\$1,277,525 -\$2,413,589
229	343.000	Prime Movers - Total Crossroads	\$0 \$0	P-229	-\$44,761,402	-\$44,761,402	99.8100%	\$0 \$0	-\$44,676,355
230	344.000	Generators - Total Crossroads	\$0	P-230	-\$8,937,477	-\$8,937,477	99.8100%	\$0	-\$8,920,496
231	345.000	Accessory - Total Crossroads	\$0	P-231	-\$8,752,236	-\$8,752,236	99.8100%	\$0	-\$8,735,607
232	346.000	Misc Power Plant Equip - Total	\$0	P-232	-\$73,591	-\$73,591	99.8100%	\$0	-\$73,451
233		Crossroads TOTAL TOTAL CROSSROADS -	\$0		-\$70,354,885	-\$70,354,885		\$0	-\$70,221,210
233		NATURAL GAS	\$0		- \$10,354,005	- #10,334,08 3		φυ	-φιυ, Ζ ΖΙ,ΖΙ U
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1	\$0	P-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$838,985 \$1,205,417	P-236	\$0 \$0	\$838,985 \$1.205.417	99.8100% 99.8100%	\$0 \$0	\$837,391 \$1,202,056
237 238	342.000 343.000	Fuel Holders - Greenwood 1 Prime Movers - Greenwood 1	\$1,295,417 \$9,121,026	P-237 P-238	\$0 \$0	\$1,295,417 \$9,121,026	99.8100%	\$0 \$0	\$1,292,956 \$9,103,696
239	344.000	Generators - Greenwood 1	\$2,766,543	P-239	\$0 \$0	\$2,766,543	99.8100%	\$0 \$0	\$2,761,287
240	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-240	\$0	\$2,020,094	99.8100%	\$0	\$2,016,256
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	P-241	\$0	\$0	99.8100%	\$0	\$0

Line Account # Number Optional Plant Account	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	<u>H</u>	
TOTAL GREENWO GAS GREENWOOD UN		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
243 244 244 244 244 340.000 245 246 342.000 247 343.000 248 344.000 259 346.000 251 251 252 253 340.000 254 341.000 255 342.000 255 342.000 256 343.000 257 344.000 258 345.000 259 346.000 259 346.000 250 251 251 252 253 340.000 253 340.000 254 255 342.000 255 342.000 256 257 344.000 257 344.000 260 261 262 263 343.000 260 263 264 265 265 343.000 260 267 268 268 269 268 269 270 271 340.000 269 272 341.000 273 342.000 274 343.000 275 344.000 277 346.000 278 278 279 280 340.000 281 340.000 282 342.000 283 343.000 284 344.000 285 345.000 286 287 288 345.000 288 346.000	Plant Account Description		Number		Plant	Allocations	Adjustments	Jurisdictional
244 340.000 Land - Electric Gr 245 341.000 Structures - Elect 246 342.000 Fuel Holders - Gr 247 343.000 Prime Movers - G 248 344.000 Generators - Gree 249 345.000 Accessory Equipr 250 346.000 Misc Power Plant 251 TOTAL GREENWO 253 340.000 Structures - Electric - G 255 342.000 Fuel Holders - Gree 255 343.000 Prime Movers - G 257 344.000 Generators - Gree 258 345.000 Misc Power Plant 260 TOTAL GREENWO 261 GREENWOOD UN 262 340.000 Structures - Electric - G 263 341.000 Structures - Electric - G 264 342.000 Fuel Holders - Gree 265 343.000 Prime Movers - G 266 344.000 Accessory Equipr 267 345.000 Structures - Electric - G	OTAL GREENWOOD UNIT 1 - NATURAL AS	\$16,042,065		\$0	\$16,042,065		\$0	\$16,011,586
244 340.000 Land - Electric Gr 245 341.000 Structures - Elect 246 342.000 Prime Movers - Gr 247 343.000 Prime Movers - Gree 248 344.000 Accessory Equipr 250 346.000 Misc Power Plant 251 TOTAL GREENWO 253 340.000 Structures - Electric - Gr 255 342.000 Fuel Holders - Gree 256 343.000 Prime Movers - Gree 257 344.000 Accessory Equipr 258 345.000 Accessory Equipr 260 Accessory Equipr 261 GREENWOOD UN 262 Accessory Equipr 263 345.000 Accessory Equipr 264 342.000 Structures - Electric - Gree 265 343.000 Structures - Electric - Gree 266 344.000 Accessory Equipr 267 345.000 Accessory Equipr 270 GREENWOOD CO Land - Electric - Gree	DEENIMOOD UNIT O MATURAL CAS							
245 341.000 Structures - Elect 246 342.000 Fuel Holders - Gre 247 343.000 Generators - Gree 249 345.000 Accessory Equipr 250 346.000 Misc Power Plant 251 TOTAL GREENWO 253 340.000 Land - Electric - G 254 341.000 Structures - Elect 255 342.000 Fuel Holders - Gre 256 343.000 Generators - Gree 257 344.000 Accessory Equipr 259 346.000 Misc Power Plant 70 TOTAL GREENWO 261 GREENWOOD UN 262 340.000 Structures - Electric - G 263 341.000 Structures - Electric - G 264 342.000 Prime Movers - G 265 343.000 Prime Movers - Gree 267 345.000 Accessory Equipr 270 GREENWOOD CO Land - Electric - G 271 340.000 Fuel Holders - Gree <t< td=""><td>REENWOOD UNIT 2 - NATURAL GAS and - Electric Greenwood 2</td><td>\$0</td><td>P-244</td><td>\$0</td><td>\$0</td><td>99.8100%</td><td>\$0</td><td>\$0</td></t<>	REENWOOD UNIT 2 - NATURAL GAS and - Electric Greenwood 2	\$0	P-244	\$0	\$0	99.8100%	\$0	\$0
246 342.000 Fuel Holders - Green Prime Movers - Green Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 249 345.000 Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 251 GREENWOOD UN Land - Electric - Green Frime Movers - Green Prime Movers - Green Prime Movers - Green Prime Movers - Green Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 251 GREENWOOD UN Land - Electric - Green Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 252 GREENWOOD UN Land - Electric - Green Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 261 GREENWOOD UN Land - Electric - Green Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 261 GREENWOOD UN Land - Electric - Green Accessory Equipm Misc Power Plant TOTAL GREENWO GAS 270 GREENWOOD CO Land - Electric - Green Accessory Equipm Common TOTAL GREENWO GAS 270 GREENWOOD CO Land - Electric - Green Accessory Equipm Common TOTAL GREENWO COMMON GAS 270 GREENWOOD CO Land - Electric - Green Accessory Equipm Common TOTAL GREENWO COMMON GAS 271 346.000 Frime Movers - Green Accessory Equipm Common TOTAL GREENWO COMMON GAS 273 342.000 Frime Movers - Green Accessory Equipm Common TOTAL GREENWO COMMON GAS 273 346.000 Frime Movers - Green Accessory Equipm Common TOTAL GREENWO COMMON GACCESSORY Equipm Common TOTAL GREENWO COMMON GACCESSORY Equi	ructures - Electric Greenwood 2	\$197,444	P-245	\$0 \$0	\$197,444	99.8100%	\$0 \$0	\$197,069
247 343.000 Prime Movers - Green Accessory Equipter Misc Power Plant TOTAL GREENWOGAS 250 346.000 Misc Power Plant TOTAL GREENWOGAS 251 GREENWOOD UN Land - Electric - Green Accessory Equipter Ac	uel Holders - Greenwood 2	\$426,046	P-246	\$0	\$426,046	99.8100%	\$0	\$425,237
249 345.000 Accessory Equipr 250 346.000 Misc Power Plant 251 TOTAL GREENWG 252 GREENWOOD UN 253 340.000 Structures - Elect 255 342.000 Fuel Holders - Green 256 343.000 Prime Movers - Green 257 344.000 Accessory Equipr 258 345.000 Accessory Equipr 260 Accessory Equipr 261 GREENWOOD UN 262 Accessory Equipr 263 341.000 264 342.000 265 343.000 266 344.000 267 345.000 268 346.000 270 GREENWOOD CO 271 340.000 272 341.000 273 342.000 274 343.000 275 344.000 276 345.000 277 346.000 278 Accessory Equipr	ime Movers - Greenwood 2	\$8,841,979	P-247	\$0	\$8,841,979	99.8100%	\$0	\$8,825,179
250	enerators - Greenwood 2	\$7,683,909	P-248	\$0	\$7,683,909	99.8100%	\$0	\$7,669,310
TOTAL GREENWG GAS	ccessory Equipment - Greenwood 2	\$1,936,570	P-249	\$0	\$1,936,570	99.8100%	\$0	\$1,932,891
GAS GRENWOOD UN	isc Power Plant Equip - Greenwood 2	\$0	P-250	\$0	\$0	99.8100%	\$0	\$0
252 253 240.000 254 254 341.000 255 342.000 256 257 344.000 257 344.000 258 345.000 259 260 261 262 263 261 262 263 263 261 263 264 264 264 265 265 265 265 265 265 265 265 265 265	OTAL GREENWOOD UNIT 2 - NATURAL	\$19,085,948		\$0	\$19,085,948		\$0	\$19,049,686
253 340.000 Land - Electric - G 254 341.000 Structures - Elect 255 342.000 Fuel Holders - Gree 256 343.000 Generators - Gree 257 344.000 Accessory Equipr 259 346.000 Misc Power Plant 260 TOTAL GREENWG 261 GREENWOOD UN 262 340.000 Land - Electric - G 263 341.000 Structures - Elect 264 342.000 Fuel Holders - Gree 265 343.000 Generators - Gree 267 345.000 Accessory Equipr 268 346.000 Misc Power Plant TOTAL GREENWG GAS 270 GREENWOOD CO 271 340.000 Land - Electric - G 272 341.000 Fuel Holders - Gree 273 342.000 Fuel Holders - Gree 274 343.000 Fuel Holders - Gree 275 344.000 Generators - Gree 276 345.00	45							
254 341.000 Structures - Elect	REENWOOD UNIT 3 - NATURAL GAS	**	D 050	**	**	00.04000/	**	**
255 342.000 Fuel Holders - Grown	ructures - Electric - Greenwood 3	\$0 \$907,073	P-253 P-254	\$0 \$0	\$0 \$907,073	99.8100% 99.8100%	\$0 \$0	\$0 \$905,350
256	uel Holders - Greenwood 3	\$1,359,683	P-255	\$0 \$0	\$1,359,683	99.8100%	\$0 \$0	\$1,357,100
257	rime Movers - Greenwood 3	\$7,680,361	P-256	\$0 \$0	\$7,680,361	99.8100%	\$0 \$0	\$7,665,768
258	enerators - Greenwood 3	\$1,815,224	P-257	\$0	\$1,815,224	99.8100%	\$0	\$1,811,775
259	ccessory Equipment - Greenwood 3	\$1,645,544	P-258	\$0	\$1,645,544	99.8100%	\$0	\$1,642,417
GAS GREENWOOD UN	isc Power Plant Equip - Greenwood 3	\$0	P-259	\$0	\$0	99.8100%	\$0	\$0
261 262 340.000 263 341.000 264 342.000 265 343.000 266 344.000 267 268 269 269 269 269 269 270 271 280 272 341.000 273 342.000 274 343.000 275 344.000 276 277 346.000 277 346.000 278 279 280 280 280 280 280 280 280 280 280 280	OTAL GREENWOOD UNIT 3 - NATURAL	\$13,407,885		\$0	\$13,407,885		\$0	\$13,382,410
262 340.000 Land - Electric - G 263 341.000 Structures - Elect 264 342.000 Prime Movers - G 265 343.000 Generators - Gree 267 345.000 Accessory Equipr 268 346.000 Misc Power Plant 269 TOTAL GREENWG 270 GREENWOOD CO 271 340.000 Land - Electric - G 272 341.000 Structures - Elect 273 342.000 Fuel Holders - Gree 274 343.000 Prime Movers - G 275 344.000 Generators - Gree 276 345.000 Accessory Equipr 279 Common TOTAL GREENWG 279 NEVADA - OIL Land - Electric - N 280 340.000 Structures - Elect 281 341.000 Structures - Steet 283 343.000 Prime Movers - N 284 344.000 Accessory Equipr 285 345.000 Accessory Equipr	AS							
263 341.000 Structures - Elect 264 342.000 Fuel Holders - Gre 265 343.000 Generators - Gree 266 344.000 Accessory Equipr 267 345.000 Misc Power Plant 269 TOTAL GREENWG 270 GREENWOOD CO 271 340.000 Land - Electric - G 272 341.000 Structures - Elect 273 342.000 Fuel Holders - Gre 274 343.000 Prime Movers - G 275 344.000 Accessory Equipr 276 345.000 Misc Power Plant 279 Common TOTAL GREENWG 279 NEVADA - OIL Land - Electric - N 280 340.000 Structures - Elect 281 341.000 Structures - Fleet 282 342.000 Prime Movers - N 283 343.000 Prime Movers - N 284 344.000 Accessory Equipr 285 345.000 Accessory Equipr	REENWOOD UNIT 4 - NATURAL GAS							
264 342.000 Fuel Holders - Gre 265 343.000 Prime Movers - G 266 344.000 Accessory Equipr 267 345.000 Misc Power Plant 269 TOTAL GREENWG 270 GAS 271 340.000 Land - Electric - G 272 341.000 Structures - Elect 273 342.000 Frime Movers - G 274 343.000 Prime Movers - G 275 344.000 Generators - Gree 276 345.000 Accessory Equipr 277 346.000 Misc Power Plant 279 NEVADA - OIL Land - Electric - N 280 340.000 Structures - Elect 281 341.000 Fuel Holders - Ne 283 343.000 Prime Movers - Ne 284 344.000 Accessory Equipr 285 345.000 Accessory Equipr 286 346.000 Misc Power Plant 387 TOTAL NEVADA - 288	and - Electric - Greenwood 4	\$0	P-262	\$0	\$0	99.8100%	\$0	\$0
265 343.000 Prime Movers - Gree 266 344.000 Generators - Gree 267 345.000 Misc Power Plant 268 346.000 Misc Power Plant 269 TOTAL GREENWO 270 GREENWOOD CO 271 340.000 Land - Electric - Gree 272 341.000 Structures - Elect 273 342.000 Fuel Holders - Gree 274 343.000 Prime Movers - Gree 275 344.000 Accessory Equipr 276 345.000 Accessory Equipr 277 346.000 Misc Power Plant 279 Structures - Electric - New 280 340.000 Structures - Electric - New 281 341.000 Structures - New 283 343.000 Accessory Equipr 284 344.000 Accessory Equipr 286 346.000 Misc Power Plant TOTAL NEVADA - TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 <td>ructures - Electric - Greenwood 4</td> <td>\$119,335</td> <td>P-263</td> <td>\$0</td> <td>\$119,335</td> <td>99.8100%</td> <td>\$0</td> <td>\$119,108</td>	ructures - Electric - Greenwood 4	\$119,335	P-263	\$0	\$119,335	99.8100%	\$0	\$119,108
266 344.000 Generators - Gree 267 345.000 Accessory Equipr 268 346.000 Misc Power Plant TOTAL GREENWO GAS 270 GREENWOOD CO 271 340.000 Land - Electric - G 272 341.000 Structures - Elect 274 343.000 Fuel Holders - Gree 275 344.000 Generators - Gree 276 345.000 Accessory Equipr 277 346.000 Misc Power Plant 279 NEVADA - OIL 280 340.000 Land - Electric - Ne 281 341.000 Structures - Elect 282 342.000 Fuel Holders - Ne 283 343.000 Generators - Nev 284 344.000 Accessory Equipr 286 346.000 Accessory Equipr 287 Misc Power Plant TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 <td>uel Holders - Greenwood 4</td> <td>\$360,339</td> <td>P-264</td> <td>\$0</td> <td>\$360,339</td> <td>99.8100%</td> <td>\$0</td> <td>\$359,654</td>	uel Holders - Greenwood 4	\$360,339	P-264	\$0	\$360,339	99.8100%	\$0	\$359,654
267 345.000 Accessory Equipremail 268 346.000 Misc Power Plant TOTAL GREENWGGAS 270 GAS GREENWOOD COME Land - Electric - Green Structures - Electric - Green Structures - Electric - Green Structures - Green Structures - Green Accessory Equipremail Fuel Holders - Green Accessory Equipremail 274 343.000 Frime Movers - Green Accessory Equipremail 275 344.000 Accessory Equipremail 277 346.000 Misc Power Plant Common TOTAL GREENWG 279 NEVADA - OIL Land - Electric - New Frime Movers - New	rime Movers - Greenwood 4	\$9,179,236	P-265	\$0	\$9,179,236	99.8100%	\$0	\$9,161,795
268 346.000 Misc Power Plant TOTAL GREENWGGAS 270 GAS 271 340.000 Land - Electric - Gommon Fuel Holders - Green Common Fuel Fuel Fuel Fuel Fuel Fuel Fuel Fuel	enerators - Greenwood 4 ccessory Equipment - Greenwood 4	\$1,651,920 \$447,479	P-266 P-267	\$0 \$0	\$1,651,920 \$447,478	99.8100% 99.8100%	\$0 \$0	\$1,648,781 \$446,385
TOTAL GREENWOGAS TOTAL GREENWOGAS	isc Power Plant Equip - Greenwood 4	\$417,178 \$0	P-268	\$0 \$0	\$417,178 \$0	99.8100%	\$0 \$0	\$416,385 \$0
GAS GREENWOOD CO	OTAL GREENWOOD UNIT 4 - NATURAL	\$11,728,008	1 -200	\$0 \$0	\$11,728,008	33.010076	\$0 \$0	\$11,705,723
271 340.000 Land - Electric - G 272 341.000 Structures - Electric - G 273 342.000 Fuel Holders - Gree 274 343.000 Prime Movers - G 275 344.000 Generators - Gree 276 345.000 Accessory Equipr 277 346.000 Misc Power Plant 279 NEVADA - OIL 280 340.000 Land - Electric - N 281 341.000 Structures - Elect 282 342.000 Fuel Holders - Ne 283 343.000 Prime Movers - Ne 284 344.000 Accessory Equipr 285 345.000 Accessory Equipr 286 346.000 Misc Power Plant TOTAL NEVADA - TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect		, , ,,,,,,,			, , ,,,,,,,,			, , , , ,
272 341.000 Structures - Elect Common 273 342.000 Fuel Holders - Gree 274 343.000 Prime Movers - Gree 275 344.000 Accessory Equipr Common 277 346.000 Misc Power Plant Common TOTAL GREENWO 279 NEVADA - OIL Land - Electric - Nevalation 281 341.000 Structures - Elect Fuel Holders - Nevalation 282 342.000 Fuel Holders - Nevalation 283 343.000 Prime Movers - Nevalation 284 344.000 Accessory Equipr 285 345.000 Accessory Equipr 286 346.000 Misc Power Plant 707AL NEVADA - TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect	REENWOOD COMMON							
Common Fuel Holders - Growth	and - Electric - Greenwood Common	\$233,662	P-271	\$0	\$233,662	99.8100%	\$0	\$233,218
273 342.000 Fuel Holders - Grown of	ructures - Electric - Greenwood	\$3,662,254	P-272	\$0	\$3,662,254	99.8100%	\$0	\$3,655,296
274 343.000 Prime Movers - Green Accessory Equipment Common Misc Power Plant Common TOTAL GREENWO 277 346.000 NEVADA - OIL Land - Electric - Nevada Accessory Equipment Common TOTAL GREENWO 279 NEVADA - OIL Land - Electric - Nevada Accessory Equipment Common TOTAL GREENWO 281 341.000 Structures - Electric - Nevada Accessory Equipment Common TOTAL GREENWO 282 342.000 Fuel Holders - Nevada Accessory Equipment Common TOTAL NEVADA -				_	_			_
275 344.000 Generators - Gree Accessory Equipr Common 277 346.000 Misc Power Plant Common TOTAL GREENWG 278 NEVADA - OIL Land - Electric - Now Structures - Elect Fuel Holders - New Prime Movers - Now Generators - New Generators - New Prime Movers - Now Generators - Now Prime Movers - Now Fuel Holders - Structures - Electric - St	uel Holders - Greenwood Common	\$537,372	P-273	\$0	\$537,372	99.8100%	\$0	\$536,351
276 345.000 Accessory Equipr Common 277 346.000 Misc Power Plant Common TOTAL GREENWO 278 NEVADA - OIL Land - Electric - Nevada 280 340.000 Structures - Elect Fuel Holders - Nevada 283 342.000 Prime Movers - Nevada 284 344.000 Accessory Equipr 285 345.000 Accessory Equipr 286 346.000 Accessory Equipr 287 SOUTH HARPER 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect	rime Movers - Greenwood Common	\$1,628,014	P-274	\$0	\$1,628,014	99.8100%	\$0	\$1,624,921
Common Misc Power Plant Common TOTAL GREENWG	enerators - Greenwood Common	\$0 \$2,062,489	P-275 P-276	\$0 \$0	\$0 \$2,062,489	99.8100% 99.8100%	\$0 \$0	\$0 \$2,058,570
277 346.000 Misc Power Plant Common TOTAL GREENWO 278 NEVADA - OIL Land - Electric - Now Structures - Elect Fuel Holders - New Prime Movers - Now 281 341.000 Structures - Elect Fuel Holders - New Prime Movers - Now 285 345.000 Accessory Equipr Misc Power Plant TOTAL NEVADA - SOUTH HARPER S		\$2,002,409	F-2/6	φU	\$2,002,409	99.6100%	ΦU	\$2,036,370
278 TOTAL GREENWG 279 NEVADA - OIL 280 340.000 Land - Electric - N 281 341.000 Structures - Elect 282 342.000 Fuel Holders - Ne 283 343.000 Prime Movers - Ne 285 345.000 Accessory Equipr 286 346.000 Misc Power Plant TOTAL NEVADA - SOUTH HARPER 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect	isc Power Plant Equip - Greenwood	\$199,888	P-277	\$0	\$199,888	99.8100%	\$0	\$199,508
279 280 340.000 281 341.000 282 342.000 283 343.000 284 344.000 285 345.000 286 346.000 287 288 289 340.000 289 341.000 289 341.000 280 280 280 281 281 282 342.000 285 345.000 286 346.000 287 288 288 289 340.000 280 280 280 280 280 281 280 280 280 280 280 280 280 280 280 280		\$0.000.070		***	\$0.000.070		***	\$0.007.004
280 340.000 Land - Electric - N 281 341.000 Structures - Elect 282 342.000 Prime Movers - N 283 343.000 Generators - Nev 285 345.000 Accessory Equipr 286 346.000 Misc Power Plant TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect	TAL GREENWOOD COMMON	\$8,323,679		\$0	\$8,323,679		\$0	\$8,307,864
281 341.000 Structures - Elect 282 342.000 Fuel Holders - Nev 283 343.000 Generators - Nev 285 345.000 Accessory Equipr 286 346.000 Misc Power Plant TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect								
282 342.000 Fuel Holders - Net Prime Movers - Net P	and - Electric - Nevada	\$59,905	P-280	\$0	\$59,905	99.8100%	\$0	\$59,791
283 343.000 Prime Movers - Novel Service Servi	ructures - Electric - Nevada	\$527,845	P-281	\$0	\$527,845	99.8100%	\$0	\$526,842
284 344.000 Generators - Neva 285 345.000 Accessory Equipm 286 346.000 Misc Power Plant TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect	uel Holders - Nevada	\$777,964	P-282	\$0	\$777,964	99.8100%	\$0	\$776,486
285 345.000 Accessory Equipment 286 346.000 Misc Power Plant TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect		\$979,016	P-283	\$0	\$979,016	99.8100%	\$0	\$977,156
286 346.000 Misc Power Plant TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect		\$615,536 \$549,179	P-284 P-285	\$0 \$0	\$615,536 \$549,179	99.8100% 99.8100%	\$0 \$0	\$614,366 \$548,136
287 TOTAL NEVADA - 288 SOUTH HARPER 289 340.000 Land - Electric - S 290 341.000 Structures - Elect	isc Power Plant Equip - Nevada	\$50,055	P-286	\$0 \$0	\$50,055	99.8100%	\$0 \$0	\$49,960
289 340.000 Land - Electric - S 290 341.000 Structures - Elect	OTAL NEVADA - OIL	\$3,559,500	1 200	\$0	\$3,559,500	33.010070	\$0	\$3,552,737
290 341.000 Structures - Elect	OUTH HARPER UNIT 1 - NATURAL GAS							
290 341.000 Structures - Elect	and - Electric - South Harper 1	\$0	P-289	\$0	\$0	99.8100%	\$0	\$0
	ructures - Electric - South Harper 1	\$1,313,183	P-290	\$0 \$0	\$1,313,183	99.8100%	\$0 \$0	\$1,310,688
291 342.000 Fuel Holders - So	uel Holders - South Harper 1	\$400,000	P-291	\$0	\$400,000	99.8100%	\$0	\$399,240
	ime Movers - South Harper 1	\$22,593,546	P-292	\$0	\$22,593,546	99.8100%	\$0	\$22,550,618
	enerators - South Harper 1	\$5,750,000	P-293	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
	ccessory Equipment - South Harper 1	\$4,419,169	P-294	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
295 346.000 Misc Power Plant	isc Power Plant Equip - South Harper 1	\$0	P-295	\$0	\$0	99.8100%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account #		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description		Number		Plant	Allocations	Adjustments	Jurisdictional
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$34,475,898		\$0	\$34,475,898		\$0	\$34,410,394
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	P-298	\$0	\$0	99.8100%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$1,312,301	P-299	\$0	\$1,312,301	99.8100%	\$0	\$1,309,808
300	342.000	Fuel Holders - South Harper 2	\$400,000	P-300	\$0	\$400,000	99.8100%	\$0	\$399,240
301	343.000	Prime Movers - South Harper 2	\$23,234,191	P-301	\$0	\$23,234,191	99.8100%	\$0	\$23,190,046
302	344.000	Generators - South Harper 2	\$5,750,000	P-302	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
303	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-303	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$35,115,661		\$0	\$35,115,661		\$0	\$35,048,942
306		SOUTH HARPER 3 - NATURAL GAS							
307	340.000	Land - Electric - South Harper 3	\$0	P-307	\$0	\$0	99.8100%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-308	\$0	\$1,313,674	99.8100%	\$0	\$1,311,178
309	342.000	Fuel Holders - South Harper 3	\$400,000	P-309	\$0	\$400,000	99.8100%	\$0	\$399,240
310	343.000	Generators - South Harper 3	\$22,671,039	P-310	\$0	\$22,671,039	99.8100%	\$0	\$22,627,964
311	344.000	Prime Movers - South Harper 3	\$5,750,000	P-311	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
312	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-312	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	P-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,553,882		\$0	\$34,553,882		\$0	\$34,488,230
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$1,034,874	P-316	\$0	\$1,034,874	99.8100%	\$0	\$1,032,908
317	341.000	Structures - Electric - South Harper	\$8,427,594	P-317	\$0	\$8,427,594	99.8100%	\$0	\$8,411,582
318	342.000	Common Fuel Holders - South Harper Common	\$2,804,627	P-318	\$0	\$2,804,627	99.8100%	\$0	\$2,799,298
319	343.000	Prime Movers - South Harper Common	\$4,383,761	P-319	\$0	\$4,383,761	99.8100%	\$0	\$4,375,432
320	344.000	Generators - South Harper Common	\$0	P-320	\$0	\$0	99.8100%	\$0	\$0
321	345.000	Accessory Equipment - South Harper Common	\$3,996,373	P-321	\$0	\$3,996,373	99.8100%	\$0	\$3,988,780
322	346.000	Misc Power Plant Equip - South Harper Common	\$305,007	P-322	\$0	\$305,007	99.8100%	\$0	\$304,427
323		TOTAL SOUTH HARPER COMMON	\$20,952,236		\$0	\$20,952,236		\$0	\$20,912,427
324		LAKE ROAD TURBINE 5 - NATURAL GAS							
325	340.000	Land - Electric - Lake Road 5	\$0	P-325	\$0	\$0	99.8100%	\$0	\$0
326	341.000	Structures - Electric - Lake Road 5	\$1,384,577	P-326	\$0	\$1,384,577	99.8100%	\$0	\$1,381,946
327	342.000	Fuel Holders - Lake Road 5	\$1,237,115	P-327	\$0	\$1,237,115	99.8100%	\$0	\$1,234,764
328	343.000	Prime Movers - Lake Road 5	\$10,572,712	P-328	\$0	\$10,572,712	99.8100%	\$0	\$10,552,624
329	344.000	Generators - Lake Road 5	\$2,676,431	P-329	\$0	\$2,676,431	99.8100%	\$0	\$2,671,346
330	345.000	Accessory Equipment - Lake Road 5	\$2,739,400	P-330	\$0	\$2,739,400	99.8100%	\$0	\$2,734,195
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	P-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$18,610,235		\$0	\$18,610,235		\$0	\$18,574,875
333		LAKE ROAD TURBINE 6 - OIL							
334	340.000	Land - Electric - Lake Road 6	\$0	P-334	\$0	\$0	99.8100%	\$0	\$0
335	341.000	Structures - Electric - Lake Road 6	\$225,020	P-335	\$0	\$225,020	99.8100%	\$0	\$224,592
336	342.000	Fuel Holders - Lake Road 6	\$163,119	P-336	\$0	\$163,119	99.8100%	\$0	\$162,809
337	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-337	\$0	\$3,713,380	99.8100%	\$0	\$3,706,325
338	344.000	Generators - Lake Road 6	\$512,014	P-338	\$0	\$512,014	99.8100%	\$0	\$511,041
339	345.000	Accessory Equipment - Lake Road 6	\$944,393	P-339	\$0	\$944,393	99.8100%	\$0	\$942,599
340 341	346.000	Misc Power Plant Equip - Lake Road 6 TOTAL LAKE ROAD TURBINE 6 - OIL	\$0 \$5,557,926	P-340	\$0 \$0	\$0 \$5,557,926	99.8100%	\$0 \$0	\$0 \$5,547,366
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342 343	340.000	LAKE ROAD TURBINE 7 - OIL Land - Electric - Lake Road 7	\$0	P-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$36,49 5	P-344	\$0	\$36,495	99.8100%	\$0	\$36,426
345	342.000	Fuel Holders - Lake Road 7	\$167,909	P-345	\$0	\$167,909	99.8100%	\$0	\$167,590
346	343.000	Prime Movers - Lake Road 7	\$2,009,203	P-346	\$0	\$2,009,203	99.8100%	\$0	\$2,005,386
347	344.000	Generators - Lake Road 7	\$239,171	P-347	\$0	\$239,171	99.8100%	\$0	\$238,717

Line A B Plant Account Securities Total Adjusted Adj										
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346,000 Accessory Equipment - Labe Road 7 \$790,116 9.454 \$0 \$790,116 99.8100% \$0 \$50 \$53,28,5756 \$10,000 \$0 \$10,000 \$0 \$10,000 \$0 \$10,000 \$0 \$10,000							•			
346,000 Misc Power Plant Equip - Lake Road 7 50 50 50 93.010% 50 53.282.57.58		` 						1		
TOTAL LAKE ROAD TURBINE - FOLL \$3,242,396 \$0 \$3,242,396						· ·			• -	
Add Comparison		346.000			P-349			99.8100%		
352 340,000 Structures - Electric - Landfill Turbine \$129,852 P.352 \$3	350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,242,896		\$0	\$3,242,896		\$0	\$3,236,736
352 340,000 Structures - Electric - Landfill Turbine \$129,852 P.352 \$3	054		LANDELL TURBING METUANGOAG							
341,000 Paul Holders - Landfill Turbine \$129,632 \$35,300 \$122,632 \$9,8100% \$0 \$123,368 \$35,335 \$342,000 Paul Holders - Landfill Turbine \$139,835 \$7,856,000 Paul Holders - Landfill Turbine \$19,835 \$7,856,000 Paul Holders - Landfill Turbine \$12,470 Paul Holders - Landfill Turbine \$12,470 Paul Holders - Landfill Turbine Tu										
342,000 Prime Morear - Landfill Turbine \$2,309,870 \$3,149,235 \$7,555 \$30 \$3,149,235 \$7,555 \$30 \$3,149,235 \$7,555 \$30 \$3,149,235 \$7,555 \$30 \$3,149,235 \$7,555 \$30 \$3,149,235 \$30,335 \$30,				-		· ·			•	-
345.000 Prime Movers - Landrill Turbine S19.355 P.355 S0 S19.355 99.8100% S0 S13.43.38 S14.000 Generators - Landrill Turbine S12.470 P.555 S0 S3.14.29.33 P.355 P.355 S0 S3.14.29.33 P.355									•	
356 344.000 Generators - Landfill Turbine S3 49.357 \$50 \$3.149.233 99.9100% \$50 \$5.346.309 \$30 \$3.143.309 \$3.143.309 \$						· ·			·	
345,000									•	
358 346,000 Misc Power Plant Equip - Landfill Turbine Turbine Tortal. LaNDFILL TURBINE - MISC Power Plant Equip - Landfill Turbine Tortal. LaNDFILL TURBINE - MISC Power Plant Equip - Landfill Turbine Tortal. LaNDFILL TURBINE - MISC Power Plant Equip - Landfill Turbine Tortal. LaNDFILL TURBINE - MISC Power Plant Equip - Landfill Turbine Tortal. Landfill File Tortal. Canada						· ·	, -, -,		·	
Turbine				-					•	
TOTAL LANDFILL TURBINE - METHANE \$5,620,620 \$0 \$5,620,620 \$0 \$5,620,620 \$0 \$5,620,620 \$0 \$5,620,620 \$0 \$5,620,620 \$0 \$0 \$0 \$0 \$0 \$0 \$0	550	340.000		Ψ12,470	1 330	ΨΟ	Ψ12,470	33.010070	Ψ	Ψ12, 110
Section Sect	359			\$5,620,620		\$0	\$5,620,620	l t	\$0	\$5 609 940
RALPH GREEN UNIT 3 - NATURAL GAS 241,000 340,000	000			ψο,σ2σ,σ2σ		ΨŪ	40,020,020		Ψ	φο,σσσ,σ-τσ
340,000 Land - Electric - Ralph Green 3 \$1,376 P.361 \$0 \$11,376 \$9,8100% \$0 \$11,354 \$32,342,000 \$14,000			UAU UAU							
340,000 Land - Electric - Ralph Green 3 \$1,376 P.361 \$0 \$11,376 \$9,8100% \$0 \$11,354 \$32,342,000 \$14,000	360		RALPH GREEN UNIT 3 - NATURAL GAS							
341,000 Structures - Electric - Ralph Green 3 \$43,705 \$43,000 Full Holders - Ralph Green 3 \$43,705 \$345,705 \$93,000 \$0 \$43,000 \$43,000 Full Holders - Ralph Green 3 \$543,705 \$0 \$55,44,616 \$93,000 \$0 \$435,003 \$0 \$45,000 \$0 \$435,003 \$0 \$45,000		340,000		\$11.376	P-361	\$0	\$11.376	99.8100%	\$0	\$11.354
342,000 Fuel Holders - Ralph Green 3 \$453,765 P.9.83 \$0 \$453,765 P.9.83 \$0 \$5,941,616 P.9.800% \$0 \$5,930,327 344,000 Prime Movers - Ralph Green 3 \$5,941,616 P.9.865 \$0 \$5,941,616 P.9.866 \$0 \$1,574,781 366 345,000 Accessory Equipment - Ralph Green 3 \$5,645,83,20 P.9.865 \$0 \$5,543,830 367 346,000 Misc Power Plant Equip - Ralph Green 3 \$1,574,781 P.9.86 \$0 \$1,574,781 368 340,000 Misc Power Plant Equip - Ralph Green 3 \$1,574,781 P.9.86 \$0 \$1,574,781 369 370 ATURAL HALPH GREEN UNT 3 - STOTAL RALPH GREEN UNT 3 - STOTAL RALPH GREEN UNT 3 - STOTAL CHEEN PRODUCTION - SOLAR \$8,489,529 P.9.370 \$0 \$9,8100% \$0 \$5,532,7249 371 344,010 Green Prod Greenwood - Solar - STOTAL OTHER PRODUCTION \$3378,731,890 P.375 \$0 \$30,303,638 372 TOTAL OTHER PRODUCTION \$3378,731,890 P.375 \$0 \$0 \$9,8100% \$0 \$30,463,865 374 OTHER PRODUCTION SOLAR \$8,489,529 P.371 \$-\$5,337,367 \$3,152,162 99,8100% \$0 \$30,2463,865 375 OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS CONTRAL TRANSMISSION PLANT TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS TOTAL OTHER PRODUCTION \$1,370,443,294 \$71,948,663 \$1,298,494,631 \$0 \$0 \$3,099,610 376 TOTAL OTHER PRODUCTION SOLAR \$1,370,443,294 \$1,000 \$0 \$3,099,610 377 TOTAL OTHER PRODUCTION SOLAR \$1,370,443,294 \$1,000 \$0 \$3,099,610 378 TRANSMISSION PLANT \$1,370,443,294 \$1,000 \$0 \$3,099,610 379 350,000 Land Rights - Transmission \$1,237,912 \$1,981 \$0 \$1,298,948,631 \$0 \$1,098,940 \$0 \$3,099,010 \$0 \$3,099,010 \$0 \$1,258,254 \$0 \$1,000 \$0 \$1,000 \$0 \$1,000 \$0 \$1,000 \$0 \$1,000 \$0 \$0 \$1,000 \$									•	
343,000 Prime Movers - Ralph Green 3 \$5,341,616 P.964 \$0 \$5,941,616 P.9360 \$0 \$5,930,327 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			T = = = = = = = = = = = = = = = = = = =						•	
366 344,000 Generators - Raiph Green 3 58,446,320 P.365 S0 \$6,458,320 9.8100% \$0 \$1,577,393 \$36 346,000 Accessory Equipment - Raiph Green 3 \$1,577,872 P.366 \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$0 \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747 \$1 \$300% \$1,577,3747			<u> </u>		P-364				\$0	
366 345,000 Misc Power Plant Equipment - Raiph Green 3 \$1,574,781 \$1,574,781 \$34,010 Misc Power Plant Equipment - Raiph Green 3 \$2,727,872 \$16,810,155 \$10 \$10			·						•	
TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	366	345.000	Accessory Equipment - Ralph Green 3		P-366	\$0		99.8100%	\$0	
NATURAL GAS OTHER PRODUCTION - SOLAR Structures - Electric Other Prod - Solar TOTAL OTHER PRODUCTION - SOLAR St.489.529 P.371 -\$5,337.367 \$3.152.162 99.8100% \$0 \$3.146.173 \$3.73 TOTAL OTHER PRODUCTION \$3.78,731,890 -\$75,692.252 \$303,039.638 \$0 \$302,463,865 \$3.146.173 \$3.75 OTHER PRODUCTION RETIREMENTS SURKIN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS TOTAL OTHER PRODUCTION S0 P.375 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	367	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,872	P-367	\$0	\$327,872	99.8100%	\$0	\$327,249
369 370 341,000 OTHER PRODUCTION - SOLAR Solar Structure = Electric Cher Prod Greenwood - Solar - Structure = Electric Sa.489,529 P-370 \$0 99.8100% \$0 \$0 \$3.146,173 \$3.172 Cher Prod - Solar Sa.489,529 P-371 -55,337,367 \$3.152,162 \$0 \$3.146,173 \$3.73 TOTAL OTHER PRODUCTION \$378,731,890 P-375 Solar Sa.3152,162 \$0 \$3.146,173 \$3.75 Cher Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION Solar Sola	368		TOTAL RALPH GREEN UNIT 3 -	\$16,810,155		\$0	\$16,810,155		\$0	\$16,778,215
377 344.010 Other Prod Greenwood - Solar			NATURAL GAS							
377 344.010 Other Prod Greenwood - Solar										
371 344,010 Other Prod. Solar S.8,489,529 P.371 -\$5,337,367 S.3,152,162 S.0 S.3,146,173 S.0 S.3,146,173 TOTAL OTHER PRODUCTION S.378,731,890 S.378	369		OTHER PRODUCTION - SOLAR							
371 34.010 Other Prod - Solar TOTAL OTHER PRODUCTION - SOLAR TOTAL OTHER PRODUCTION \$8.489.529 -\$5.337.367 \$3.152.162 \$9.8100% \$0 \$3.146.173 \$0.000 \$0.0000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.0000000% \$0.0000000% \$0.000000% \$0.000000% \$0.0000000% \$0.0000000% \$0.0000000% \$0.000000000000% \$0.0000000000000000000000000000000000	370	341.000	Other Prod Greenwood - Solar -	\$0	P-370	\$0	\$0	99.8100%	\$0	\$0
TOTAL OTHER PRODUCTION \$378,731,890 \$-\$75,692,252 \$303,039,638 \$0 \$3.146,173 \$373 \$374 \$375 \$3			Structures - Electric							
TOTAL OTHER PRODUCTION \$378,731,890 -\$75,692,252 \$303,039,638 \$0 \$302,463,865	371	344.010	Other Prod - Solar	\$8,489,529	P-371	-\$5,337,367	\$3,152,162	99.8100%	\$0	\$3,146,173
OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	372		TOTAL OTHER PRODUCTION - SOLAR	\$8,489,529		-\$5,337,367	\$3,152,162		\$0	\$3,146,173
OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0	373		TOTAL OTHER PRODUCTION	\$378,731,890		-\$75,692,252	\$303,039,638		\$0	\$302,463,865
WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0										
Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0	374									
Retirements not yet classified TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS S1.297.094,804 S1.298.494,631 S0 \$1.267,094,804							4-			
TOTAL OTHER PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	375		_	\$0	P-375	\$0	\$0	100.0000%	\$0	\$0
RETIREMENTS WORK IN PROGRESS	070					***	***		***	60
TRANSMISSION PLANT TRANSMISSION PLANT TRANSMISSION PLANT TRANSMISSION PLANT 379 350.000 Land - Transmission S3,096,961 P-379 \$0 \$3,096,961 99.8100% \$0 \$3,091,077 380 350.001 Land Rights - Depreciable - Transmission S12,977,912 P-381 \$0 \$12,977,912 99.8100% \$0 \$3,831,782 Structure & Improvements - Transmission S10,576,411 P-382 \$0 \$10,576,411 99.8100% \$0 \$12,953,254 S33 353.000 Structure & Improvements - Transmission S10,576,411 P-382 \$0 \$10,576,411 99.8100% \$0 \$12,953,254 S33 353.030 Station Eqipment - Transmission S246,902,094 P-383 \$1,750,630 \$248,562,724 99.8100% \$0 \$248,180,284 S15,500 Towers and Fixtures - Transmission Towers and Fixtures - Transmission Towers & Fixtures - Transmission S20,780 Poles and Fixtures - Transmission S20,780 Poles and Fixtures - Transmission Agreement ER-2012-0175 S15,000 S17,000	3/6			\$0		\$0	\$0		\$0	\$0
TRANSMISSION PLANT			RETIREMENTS WORK IN PROGRESS							
TRANSMISSION PLANT	277		TOTAL PRODUCTION DI ANT	£4 270 442 204		£74 040 CC2	¢4 200 404 C24		to.	£4 207 004 004
379 350.000 Land - Transmission \$3,096,961 P-379 \$0 \$3,096,961 99.8100% \$0 \$3,091,077 \$30 \$350.001 Land Rights - Transmission \$3,096,961 P-380 \$0 \$3,831,076 99.8100% \$0 \$3,831,782 \$350.004 Land Rights - Depreciable - Transmission \$12,977,912 P-381 \$0 \$12,977,912 99.8100% \$0 \$12,953,254 \$0 \$10,576,411 \$9.8100% \$0 \$10,556,316 \$33.030 \$350.000 Station Eqipment - Transmission \$246,902,094 P-383 \$1,750,630 \$248,652,724 99.8100% \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3//		TOTAL PRODUCTION PLANT	\$1,370,443,294		-\$11,940,003	\$1,290,494,031		φu	\$1,207,094,004
379 350.000 Land - Transmission \$3,096,961 P-379 \$0 \$3,096,961 99.8100% \$0 \$3,091,077 \$30 \$350.001 Land Rights - Transmission \$3,096,961 P-380 \$0 \$3,831,076 99.8100% \$0 \$3,831,782 \$350.004 Land Rights - Depreciable - Transmission \$12,977,912 P-381 \$0 \$12,977,912 99.8100% \$0 \$12,953,254 \$0 \$10,576,411 \$9.8100% \$0 \$10,556,316 \$33.030 \$350.000 Station Eqipment - Transmission \$246,902,094 P-383 \$1,750,630 \$248,652,724 99.8100% \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$125,547 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	378		TRANSMISSION DI ANT							
380 350.001 Land Rights - Transmission \$3,839,076 P-380 \$0 \$3,839,076 99.8100% \$0 \$3,831,782 \$350.000 Land Rights - Depreciable - Transmission \$12,977,912 P-381 \$0 \$12,977,912 99.8100% \$0 \$12,953,254 \$352.000 \$120,576,411 P-382 \$0 \$10,576,411 99.8100% \$0 \$10,556,316 \$10,576,411 \$1.000 \$1.0000% \$1.00000% \$1.000000% \$1.0000000% \$1.000000000000000000000000000000000000		250,000		\$2,006,061	D-270	¢n.	\$2,006,061	00 9100%	¢n.	\$2,004,077
381 350.040 Land Rights - Depreciable - Transmission \$12,977,912 \$10,576,411 \$9.810% \$0 \$12,953,254 \$10,576,411 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$10,576,416 \$9.810% \$0 \$246,902,094 \$1.810,576,416 \$1.810,576,						•			•	
382 352.000 Structure & Improvements - Transmission \$10,576,411 \$246,902,994 \$248,652,724 \$9.8100% \$0 \$10,576,411 \$9.8100% \$0 \$10,576,316 \$248,652,724 \$9.8100% \$0 \$248,802,84 \$353.030 \$353.030 \$354.000 \$354.000 \$354.000 \$354.000 \$354.000 \$354.000 \$355.0				. , ,		· ·			• -	
383 353.000 Station Eqipment - Transmission						· ·			·	
384 353.030 Station Equipment Communication -									• -	
Transmission Tran										. , ,
385 354.000 Towers and Fixtures - Transmission \$200,780 \$9.85 \$0 \$200,780 \$9.8100% \$0 \$200,399 386 354.050 Towers & Fixtures - 34.5 kV \$896,230 \$896,230 \$9.8100% \$0 \$894,527 387 355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 \$259,365,434 P-387 \$0 \$259,365,434 99.8100% \$0 \$258,872,640 389 355.050 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 \$9,308,410 \$0 \$100,0000% \$0 \$9,290,724 390 356.000 Overhead Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 \$137,480,963 P-390 \$0 \$137,480,963 99.8100% \$0 \$9,290,724 392 356.000 Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 \$0 \$0 \$137,480,963 P-391 -\$3,221,405 \$0 \$9.8100% \$0 \$3,221,405 393 357.000 Underground Conductors & Devices - Elec \$6,547,027 P-392 \$0 \$6	004	000.000		ψ120,041	. 004	Ψ	ψ120,041	00.010070	Ψ	ψ120,000
386 354.050 Towers & Fixtures - 34.5 kV \$896,230 P-386 \$0 \$896,230 99.8100% \$0 \$259,365,434 99.8100% \$0 \$258,872,640 388 355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 \$0 \$259,365,434 99.8100% \$0 \$258,872,640 389 355.050 Poles & Fixtures 34.5 kV \$9,308,410 P-389 \$0 \$9,308,410 99.8100% \$0 \$9,290,724 390 356.000 Overhead Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 \$137,480,963 P-390 \$0 \$137,480,963 99.8100% \$0 \$9,290,724 391 356.000 Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 \$0 \$137,480,963 99.8100% \$0 \$3,221,405 392 356.050 Trsm-OH- Cond & Devices-Elec Stipulation and Agreement ER-2012-0175 \$6,547,027 P-392 \$0 \$6,547,027 99.8100% \$0 \$6,534,588 393 357.000 Underground Conductors & Devices - Transmission Underground Conductors & Devices - Transmission Underground Cond	385	354 000		\$200 780	P-385	\$0	\$200 780	99 8100%	\$0	\$200,399
387 355.000 Poles and Fixtures - Transmission \$259,365,434 P-387 \$0 \$259,365,434 99.8100% \$0 \$258,872,640 388 355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 \$0 \$259,365,434 99.8100% \$0 \$258,872,640 389 355.050 Poles & Fixtures 34.5 kV \$9,308,410 P-389 \$0 \$9,308,410 99.8100% \$0 \$9,290,724 390 356.000 Overhead Conductors & Devices - Disallowance \$0 \$137,480,963 99.8100% \$0 \$137,219,749 391 356.000 Conductors & Devices - Disallowance \$0 P-391 -\$3,221,405 -\$3,221,405 100.0000% \$0 \$137,219,749 392 356.050 Trsm-OH- Cond & Devices-Elec \$6,547,027 P-392 \$0 \$6,547,027 99.8100% \$0 \$6,534,588 393 357.000 Underground Conductors & Devices - Transmission \$15,861 P-393 \$0 \$15,861 99.8100% \$0 \$79,792 395 358.050										
388						· ·			•	
389 355.050 and Agreement ER-2012-0175 390 356.000 Overhead Conductors & Devices - Transmission 391 356.000 Conductors & Devices - Disallowance 392 356.050 Stipulation and Agreement ER-2012-0175 392 356.050 Underground Conduit - Transmission 393 357.000 Underground Conductors & Devices - Transmission 394 358.050 Underground Conductors & Devices - Transmission 395 358.050 Underground Conductors & Devices - Transmission 396 358.050 Underground Conductors & Devices - Transmission 397 358.050 Underground Conductors & Devices - Transmission 398 358.050 Underground Conductors & Devices - Transmission 399 358.050 Underground Conductors & Devices - Transmission 390 \$15.861 P-393 \$0 \$15.861 P-394 \$0 \$79.944 P-394 \$0 \$79.945 \$0 \$79.944 \$										
389 355.050 Poles & Fixtures 34.5 kV \$9,308,410 P-389 \$0 \$9,308,410 99.8100% \$0 \$9,290,724 390 356.000 Overhead Conductors & Devices - Transmission Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 Trsm-OH- Cond & Devices-Elec Stipulation and Conduit - Transmission Strong Conductors & Devices - Devices - Devices - Devices - Devices - Transmission Strong Conductors & Devices - Devices - Transmission Strong Conductors & Devices - Devices - Strong Conductors & Strong Conductors & Devices - Strong Conductors & Devices	-	000.000		1		¥ ., .o <u>-</u> , .oo	V.,.02,.00	1001000070	44	¥ 1, 10 <u>2</u> , 100
390	389	355.050		\$9.308.410	P-389	\$0	\$9.308.410	99.8100%	\$0	\$9,290,724
Transmission Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 Trsm-OH- Cond & Devices-Elec 393 357.000 Underground Conductors & Devices - Elec 394 358.000 Underground Conductors & Devices - Transmission 395 358.050 Underground Conductors & Devices - September 19.0000 Transmission Underground Conductors & Devices - September 19.000000000000000000000000000000000000						•			·	
391 356.000 Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 392 356.050 Trsm-OH- Cond & Devices-Elec \$6,547,027 P-392 \$0 \$6,547,027 99.8100% \$0 \$6,534,588 393 357.000 Underground Conduit - Transmission Underground Conductors & Devices - Transmission Underground Conductors & Devices - Transmission Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$0 \$4,016				4101,100,000		•••	*****		**	* · · · · · · · · · · · · · · · · · · ·
Stipulation and Agreement ER-2012-0175 Trsm-OH- Cond & Devices-Elec \$6,547,027 P-392 \$0 \$6,547,027 99.8100% \$0 \$6,534,588 \$357.000 Underground Conduit - Transmission \$15,861 P-393 \$0 \$15,861 99.8100% \$0 \$15,831	391	356.000		\$0	P-391	-\$3,221,405	-\$3,221,405	100.0000%	\$0	-\$3,221,405
392 356.050 Trsm-OH- Cond & Devices-Elec \$6,547,027 P-392 \$0 \$6,547,027 99.8100% \$0 \$6,534,588 393 357.000 Underground Conduit - Transmission \$15,861 P-393 \$0 \$15,861 99.8100% \$0 \$15,831 394 358.000 Underground Conductors & Devices - Transmission \$79,944 P-394 \$0 \$79,944 99.8100% \$0 \$79,792 395 358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$0 \$4,016					50.	Ţ-, ., . 30	Ţ=, == .,. 30		40	Ţ=, == .,
393 357.000 Underground Conduit - Transmission 358.000 Underground Conductors & Devices - 779,944 P-394 S0 S15,861 S79,944 S0 S79,944 S0 S79,944 S0 S79,792 Transmission Underground Conductors & Dev S4,024 P-395 S0 S4,024 S9.8100% S0 S15,831 S79,792 S0 S4,024 S9.8100% S0 S79,792 S0 S4,024 S9.8100% S0 S4,026 S0	392	356.050		\$6.547.027	P-392	\$0	\$6,547,027	99.8100%	\$0	\$6,534,588
394 358.000 Underground Conductors & Devices - \$79,944 P-394 \$0 \$79,944 99.8100% \$0 \$79,792 Transmission Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$0 \$4,016										
Transmission 395 358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$0 \$4,016			_							
395 358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$0 \$4,016			_			70	4,		70	¥,=
	395	358.050		\$4,024	P-395	\$0	\$4,024	99.8100%	\$0	\$4,016

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
397		TRANSMISSION RETIREMENT WORK IN			•			•	
200		PROGRESS	\$0	P-398	**	\$0	100.0000%	**	**
398		Transmission - Salvage and Removal Retirements not yet classified	\$0	P-398	\$0	\$0	100.0000%	\$0	\$0
399		TOTAL TRANSMISSION RETIREMENT WORK	\$0		\$0	\$0		\$0	\$0
		IN PROGRESS							
400		DISTRIBUTION DI ANT							
400 401	360.000	DISTRIBUTION PLANT Land - Electric - Distribution	\$6,951,299	P-401	\$0	\$6,951,299	99.8061%	\$0	\$6,937,820
402	360.000	Land Rights - Electric - Distribution	\$382,240	P-402	\$0 \$0	\$382,240	99.8061%	\$0 \$0	\$381,499
403	360.020	Land Leased - Distribution	\$22,228	P-403	\$0	\$22,228	99.8061%	\$0	\$22,185
404	361.000	Structures & Improvements - Distribution	\$12,713,053	P-404	\$0	\$12,713,053	99.8061%	\$0	\$12,688,402
405	362.000	Station Equipment - Distribution	\$241,799,812	P-405	\$0	\$241,799,812	99.8061%	\$0	\$241,330,962
406	364.000	Poles, Towers & Fixtures - Distribution	\$329,264,822	P-406	\$0 \$0	\$329,264,822	99.8061%	\$0 \$0	\$328,626,378
407	365.000	Overhead Conductors & Devices - Distribution	\$207,116,270	P-407	\$0	\$207,116,270	99.8061%	\$0	\$206,714,672
408	365.000	Overhead Conductors & Devices -	\$0	P-408	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
		Disallowance Stipulation & Agreement ER-			, , , , , , , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	, , , , , , , , , , , , , , , , , , , ,
		2012-0175							
409	366.000	Underground Circuit - Distribution	\$129,448,654	P-409	\$0	\$129,448,654	99.8061%	\$0	\$129,197,653
410	366.000	Underground Circuit - Disallowance	\$0	P-410	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
411	367.000	Stipulation & Agreement ER-2012-0175 Underground Conductors & Devices -	\$261,650,891	P-411	\$0	\$261,650,891	99.8061%	\$0	\$261,143,550
7	307.000	Distribution	Ψ201,030,031	. 4	Ψ	Ψ201,030,031	33.000170	Ψ	Ψ201,140,000
412	368.000	Line Transformers - Distribution	\$280,015,658	P-412	\$0	\$280,015,658	99.8061%	\$0	\$279,472,708
413	369.010	Services - Overhead - Distribution	\$27,888,420	P-413	\$0	\$27,888,420	99.8061%	\$0	\$27,834,344
414	369.020	Services - Underground - Distribution	\$88,620,077	P-414	\$0	\$88,620,077	99.8061%	\$0	\$88,448,243
415	370.000 370.010	Meters - Distribution Meters - PURPA Distribution	\$27,582,721 \$2,038,114	P-415	\$0 \$0	\$27,582,721 \$2,038,114	99.8061%	\$0 \$0	\$27,529,238
416 417	370.010	Meters - PORPA Distribution Meters - AMI Distribution	\$2,038,114 \$51,702,138	P-416 P-417	-\$1,973,398	\$2,038,114 \$49,728,740	99.8061% 99.8061%	\$0 \$0	\$2,034,162 \$49,632,316
418	371.000	Customer Premise Meter Installations -	\$26,611,836	P-418	\$0 \$0	\$26,611,836	99.8061%	\$0 \$0	\$26,560,236
		Distribution	4==,===,===		**	4==,===,===		**	,
419	371.010	Distribution - Cust Prem Install - EVCS	\$4,753,905	P-419	\$0	\$4,753,905	100.0000%	\$0	\$4,753,905
420	373.000	Street Lighting and Traffic Signal -	\$54,948,214	P-420	\$0	\$54,948,214	99.8061%	\$0	\$54,841,669
421		Distribution TOTAL DISTRIBUTION PLANT	\$1,753,510,352		-\$5,349,814	\$1.749.160.E29		\$0	\$1,744,773,526
421		TOTAL DISTRIBUTION PLANT	\$1,755,510,552		-\$5,549,614	\$1,748,160,538		ΦU	\$1,744,773,520
422		DISTRIBUTION RETIREMENTS WORK IN							
		PROGRESS							
423		Distribution Retirement Work In Progress	\$0	P-423	\$0	\$0	100.0000%	\$0	\$0
424		TOTAL DISTRIBUTION RETIREMENTS WORK	\$0		\$0	\$0		\$0	\$0
		IN PROGRESS							
425		INCENTIVE COMPENSATION							
		CAPITALIZATION							
426	0.000	Incentive Compensation Capitalization Adj.	\$0	P-426	\$0	\$0	100.0000%	\$0	\$0
427		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
428		GENERAL PLANT							
429	389.000	Land Rights - General	\$1,888,214	P-429	\$0	\$1,888,214	99.7361%	\$0	\$1,883,231
430	390.010	Land RT/ROW - Depreciation - Electric	\$6,300	P-430	\$0	\$6,300	99.7361%	\$0	\$6,283
431	390.000	Structures & Improvements - General	\$54,240,256	P-431	\$0	\$54,240,256	99.7361%	\$0	\$54,097,116
432	391.000	Office Furniture & Equipmeent - General	\$2,547,413 \$7,439,504	P-432 P-433	\$0 \$0	\$2,547,413	99.7361%	\$0 \$0	\$2,540,690
433 434	391.020 391.040	Office Furniture - Computers - General Office Furniture - Software - General	\$7,438,591 \$0	P-434	\$0 \$0	\$7,438,591 \$0	99.7361% 99.7361%	\$0 \$0	\$7,418,961 \$0
435	392.000	Transportation Equipment - Autos - General	\$253,252	P-435	\$0	\$253,252	99.7361%	\$0	\$252,584
436	392.010	Transportation Equip - Light Trucsh-General	\$5,761,959	P-436	\$0	\$5,761,959	99.7361%	\$0	\$5,746,753
•==					٠				
437	392.020	Transportation Equip-Heavy Trucks-General	\$33,126,179	P-437	\$0 \$0	\$33,126,179	99.7361%	\$0 \$0	\$33,038,759
438 439	392.030 392.040	Transportation Equip - Tractors - General Transportation Equip - Trailers - General	\$85,363 \$1,379,301	P-438 P-439	\$0 \$0	\$85,363 \$1,379,301	99.7361% 99.7361%	\$0 \$0	\$85,138 \$1,375,661
440	392.050	Transport Equip-Medium Trucks General	\$1,379,301	P-440	\$0 \$0	\$1,579,301	99.7361%	\$0 \$0	\$1,373,001
441	393.000	Stores Equipment - General	\$62,232	P-441	\$0	\$62,232	99.7361%	\$0	\$62,068
442	394.000	Tools - General	\$4,843,454	P-442	\$0	\$4,843,454	99.7361%	\$0	\$4,830,672
443	395.000	Laboratory Equipment - General	\$4,111,225	P-443	\$0	\$4,111,225	99.7361%	\$0	\$4,100,375
444 445	396.000 397.000	Power Operated Equipment - General Communication Equipment - General	\$5,873,150 \$46,387,395	P-444 P-445	\$0 \$0	\$5,873,150 \$46,387,395	99.7361% 99.7361%	\$0 \$0	\$5,857,651 \$46,264,979
445 446		Miscellaneous Equipment - General	\$46,387,395 \$691,174		\$0 \$0	\$46,387,395 \$691,174	99.7361%	\$0 \$0	\$46,264,979 \$689,350
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General Plant - Lake Road Sita			D		-		-	_	L.	,
Number Optional)	Lino					트				<u>I</u> MO Adjusted
A48						Adjustments				Jurisdictional
GENERAL PLANT - LAKE ROAD		(Optional)			Number			Allocations	\$0	\$168,250,271
391,000	441		TOTAL GENERAL I LART	φ100,033,430		φυ	Ψ100,033,430		40	φ100,230,271
391,020	448		GENERAL PLANT - LAKE ROAD							
391.020 Office Furniture - Computer - General S0 P-450 S0 S506,656 S1 A012%		391.000		\$143,295	P-449	\$0	\$143,295	91.4012%	\$0	\$130,973
452 392,000 Transportation Equip - Justos - General \$32,000 \$39,000 \$30,00	450	391.020	Office Furniture - Computer - General	\$506,656	P-450		\$506,656	91.4012%	\$0	\$463,090
392.010 Transportation Equip - Light Trucks - General \$234,779 P-453 \$0 \$234,779 91.4012%	451	391.040	Office Furniture - Software -General	\$0	P-451	\$0	\$0	91.4012%	\$0	\$0
1454 392.020 Transport Equip - Heavy Trucks - General 571,418 9-454 50 \$71,418 91,4012% 563 392.030 Transportation Equip - Traterors - General 50 9-455 50 \$0 91,4012% 50 50 50 91,4012% 50 50 50 91,4012% 50 50 50 50 50 50 50 5	452	392.000	Transportation Equip - Autos - General	\$0	P-452	\$0	\$0	91.4012%	\$0	\$0
455 392.030 Transportation Equip - Tractors - General 50 -455 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -457 \$0 \$0 \$91.4012% \$93.000 \$1.4012% \$93.000 \$1.4012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$90.00000000000000000000000000000000000	453	392.010	Transportation Equip -Light Trucks -General	\$234,779	P-453	\$0	\$234,779	91.4012%	\$0	\$214,591
455 392.030 Transportation Equip - Tractors - General 50 -455 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -456 \$0 \$35.073 -457 \$0 \$0 \$91.4012% \$93.000 \$1.4012% \$93.000 \$1.4012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$1.0012% \$93.000 \$90.00000000000000000000000000000000000										
457 392.040 Transportation Equip - Trailers - General \$95,073 91,4012% 91,40	454		Transport Equip - Heavy Trucks - General	\$71,418	P-454		\$71,418	91.4012%	\$0	\$65,277
332,050	455								\$0	\$0
Same					1				\$0	\$86,898
393,000 Stores Equipment -General \$181,691 P-459 \$0 \$181,691 91,4012% 91	457	392.050		\$0	P-457	\$0	\$0	91.4012%	\$0	\$0
394.000 Tools-General \$181,691 P-459 \$0 \$181,691 \$14.012% \$450 \$30,000 Laborstory Equipment-General \$324,414 P-460 \$0 \$324,2414 \$14.012% \$451 \$395,000 Communication Equipment-General \$951,340 P-461 \$0 \$3951,430 \$14.012% \$452 \$30,000 \$3720,310 \$14.012% \$452 \$30,000 \$3720,310 \$14.012% \$452 \$151,225 \$181,225						4.0				
460 395.000 Laboratory Equipment -General 5342,414 P-461 50 \$342,414 P-4012% 461 390.000 Power Operated Equipment -General \$351,434 P-461 50 \$591,494 P-461 462 397.000 Communication Equipment -General \$720,310 P-462 \$0 \$770,310 P-463 463 398.000 Miscellaneous Equipment -General \$181,225 P-463 \$0 \$11,225 464 TOTAL GENERAL PLANT - LAKE ROAD \$3,451,734 465 GENERAL RETIREMENTS WORK IN 466 GENERAL RETIREMENTS WORK IN 467 TOTAL GENERAL RETIREMENTS WORK IN 468 INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD S.				. ,		•			\$0	\$21,369
461 396.000 Power Operated Equipment -General \$391,494 P-462 \$0 \$720,310 \$14012%									\$0	\$166,068
462 397.000 Communication Equipment -General 3720,310 P-462 \$0 \$720,310 91.4012% 463 398.000 Miscellaneous Equipment -General \$181,225 P-463 \$0 \$181,225 464 TOTAL GENERAL PLANT - LAKE ROAD \$3,451,734 465 GENERAL RETIREMENTS WORK IN PROGRESS General - Salvage and Removal Retirements not yet classified TOTAL GENERAL RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJ.P P-469 \$0 \$11,450 \$9.50 \$9.50 \$111,450 \$9.5					1	•			\$0	\$312,971
Miscellaneous Equipment -General Si81,225 S3,451,734 S0 S181,225 S3,451,734 S0 S0 S0 S0 S0 S0 S0 S					-				\$0	\$869,677
TOTAL GENERAL PLANT - LAKE ROAD \$3,451,734 \$0 \$3,451,734 \$0 \$3,451,734 \$0 \$0,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0					-	•			\$0 \$0	\$658,372
A65 GENERAL RETIREMENTS WORK IN PROGRESS General - Salvage and Removal Retirements S0 P-466 S0 \$0 \$0 100.0000%		398.000			P-463			91.4012%	\$0 \$0	\$165,642
PROGRESS General - Salvage and Removal Retirements not yet classified TOTAL GENERAL RETIREMENTS WORK IN PROGRESS S0 \$0 \$0 \$0 \$0 \$0 \$0	404		TOTAL GENERAL PLANT - LAKE ROAD	\$3,451,734		φu	\$3,451,734		\$0	\$3,154,928
PROGRESS General - Salvage and Removal Retirements not yet classified TOTAL GENERAL RETIREMENTS WORK IN PROGRESS S0 \$0 \$0 \$0 \$0 \$0 \$0	465		GENERAL RETIREMENTS WORK IN							
General - Salvage and Removal Retirements not yet classified TOTAL GENERAL RETIREMENTS WORK IN PROGRESS So So So So So So So	403									
Not yet classified TOTAL GENERAL RETIREMENTS WORK IN PROGRESS S0 S0 S0 S0 S0 S0 S0	466			¢n.	D-466	\$0	¢n	100 0000%	\$0	\$0
TOTAL GENERAL RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP Industrial Steam - Land State	400		_	ΨΟ	1 -400	40	Ψ0	100.0000 /6	ΨΟ	ΨΟ
PROGRESS INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP S11,450 P-469 \$0 \$11,450 0.0000% S11,450 0.0000% S11,450 0.0000% S11,665,114 0.0000% S15,617 S15,090 Industrial Steam - Boiler S1,665,114 P-471 \$0 \$1,665,114 0.0000% S13,090 Industrial Steam - Accessory \$48,849 P-472 \$0 \$48,849 0.0000% S28,775 P-473 \$0 \$288,775 0.0000% S28,775 P-473 \$0 \$1,849,751 0.0000% S10,0000% S10,00000% S10,00000% S10,00000% S10,00000% S10,00000% S10,00000% S10,00000% S10,00000%	467			\$0		\$0	\$0		\$0	\$0
INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP Industrial Steam - Land S11,450 P-469 \$0 \$11,450 0.0000%				Ψū		Ψū	Ψ0		Ψ0	•
LAKE ROAD SJLP										
LAKE ROAD SJLP	468		INDUSTRIAL STEAM PRODUCTION PLANT -							
469 310.090 Industrial Steam - Land S11,450 P-469 S0 S11,450 0.0000%										
171 312.090 1 1 1 1 1 1 1 1 1	469	310.090	Industrial Steam - Land	\$11,450	P-469	\$0	\$11,450	0.0000%	\$0	\$0
10	470	311.090	Industrial Steam - Structures & Improvements	\$95,617	P-470	\$0	\$95,617	0.0000%	\$0	\$0
10										
100,0000% 100,0000% 100,0000% 100,00	471	312.090	Industrial Steam - Boiler	\$1,665,114	1		\$1,665,114		\$0	\$0
Improvement Industrial Steam - Mains \$1,849,751 P-474 \$0 \$1,849,751 0.0000%	472		_	\$48,849	1	•	\$48,849	0.0000%	\$0	\$0
1	473	375.090		\$288,775	P-473	\$0	\$288,775	0.0000%	\$0	\$0
379.090			• • • • •	_						
Measuring/Regulator Industrial Steam - Services \$100,842 \$363,850 P-477 \$0 \$100,842 \$363,850 P-477 \$0 \$7,345,183 \$0 \$7,345,183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									\$0	\$0
A76	475	379.090	· · · · · · · · · · · · · · · · · · ·	\$2,920,935	P-475	\$0	\$2,920,935	0.0000%	\$0	\$0
100.0000% 100.							*			
TOTAL INDUSTRIAL STEAM PRODUCTION \$7,345,183 \$0 \$7,345,183 \$0 \$7,345,183 \$0 \$100.0000% \$100					_	•			\$0	\$0
PLANT - LAKE ROAD SJLP		381.090			P-477			0.0000%	\$0	\$0
INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS Industrial Steam - Salvage and Removal Retirements not yet classified TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS SO WORK IN PROGRESS STOCK AWARDS Capitalized Long-Term Incentive Stock Awards through ? TOTAL CAPITALIZED LONG-TERM SO P-483 -\$3,561,536 -\$3,561,536 -\$3,561,536	4/8			\$7,345,183		\$0	\$7,345,183		\$0	\$0
IN PROGRESS Industrial Steam - Salvage and Removal \$0 Retirements not yet classified TOTAL INDUSTRIAL STEAM - RETIREMENTS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			PLANT - LAKE ROAD SJLP							
IN PROGRESS Industrial Steam - Salvage and Removal \$0 Retirements not yet classified TOTAL INDUSTRIAL STEAM - RETIREMENTS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	470		INDUSTRIAL STEAM - DETIDEMENTS WORK							
Industrial Steam - Salvage and Removal So Retirements not yet classified TOTAL INDUSTRIAL STEAM - RETIREMENTS So WORK IN PROGRESS STOCK AWARDS Capitalized Long-Term Incentive Stock Awards through ? TOTAL CAPITALIZED LONG-TERM So So So So So So So S	419									
### Retirements not yet classified TOTAL INDUSTRIAL STEAM - RETIREMENTS \$0 \$0 \$0	400			¢n.	D_490	¢n.	¢n	100 0000%	\$0	\$0
### TOTAL INDUSTRIAL STEAM - RETIREMENTS \$0	400		_	40	F-400	φU	φ0	100.0000 /6	φυ	40
WORK IN PROGRESS 482	191			¢n		90	¢n		\$0	\$0
482 CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS 483 Capitalized Long-Term Incentive Stock	401			ΨΟ		40	Ψ0		ΨΟ	ΨΟ
483 STOCK AWARDS Capitalized Long-Term Incentive Stock Awards through? TOTAL CAPITALIZED LONG-TERM STOCK AWARDS -\$3,561,536 -\$3,561,536 -\$3,561,536 -\$3,561,536			WORK IN I ROOKESS							
483 STOCK AWARDS Capitalized Long-Term Incentive Stock Awards through? TOTAL CAPITALIZED LONG-TERM STOCK AWARDS -\$3,561,536 -\$3,561,536 -\$3,561,536 -\$3,561,536	482		CAPITALIZED LONG-TERM INCENTIVE							
483										
Awards through? TOTAL CAPITALIZED LONG-TERM \$0 -\$3,561,536 -\$3,561,536	483			\$0	P-483	-\$3,561,536	-\$3,561,536	99.7361%	\$0	-\$3,552,137
484 TOTAL CAPITALIZED LONG-TERM \$0 -\$3,561,536 -\$3,561,536	-30			ΨΟ	,00	ψο,σο 1,σσο	Ψ0,001,000	33.130178	40	ψ0,002,107
	484			\$0		-\$3.561.536	-\$3,561,536		\$0	-\$3,552,137
			INCENTIVE STOCK AWARDS	Q U		+-,,,	+-,,			Ţ=, 002 ,. 0 1
485 TOTAL PLANT IN SERVICE \$4,028,832,486 -\$83,732,968 \$3,945,099,518	485		TOTAL PLANT IN SERVICE	\$4,028,832,486		-\$83,732,968	\$3,945,099,518		\$0	\$3,900,838,294

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

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant	<u>-</u>			Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-80	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	·	310.000		Φ111,704		40
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per		\$111,704		\$0	
	Commission order ER-83-40 (Young).					
P-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry		\$410,538		\$0	
	recorded on MPS books in 1984 per Commission order ER-83-40 (Young).					
	Commission order Ett 60 40 (Toding).					
P-82	Boiler Plant Equipment-Electric-Jeffrey Commo	312.000		\$1,438,628		\$0
	To reverse FERC compliance audit entry		\$1,438,628		\$0	
	recorded on MPS books in 1984 per		ψ1,400,020			
	Commission order ER-83-40 (Young).					
P-85	Accessory Equipment - Electric - Jeffrey Comm	215 000		\$1,750,630		\$0
		313.000		\$1,730,030		40
	To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		\$1,750,630		\$0	
	assi oro (roung).					
P-86	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	To reverse FERC compliance audit entry		\$32,089		\$0	
	recorded on MPS books in 1984 per		402,000			
	Commission order ER-83-40 (Young).					
P-225	Miscellaneous Intangible - Substation (3553) To	303.100		-\$3,891,687		\$0
	-	303.100		-\$3,091,007		Ψ
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-		-\$3,891,687		\$0	
	0356 and ER-2012-0175 (Majors).					
P-226	Land - Electric - Total Crossroads	340.000		-\$240,351		\$0
	1. To remove Crossroads plant based on the		-\$240,351		\$0	
	Commission decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Majors).					
	0000 and Ex-2012-0170 (Majors).					
P-227	Structures - Electric - Total Crossroads	341.000		-\$1,279,957		\$0

Accounting Schedule: 04 Sponsor: Staff

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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>E</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$1,279,957		\$0	,
P-228	Fuel Holders - Total Crossroads	342.000		-\$2,418,184		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Majors).		-\$2,418,184		\$0	
P-229	Prime Movers - Total Crossroads	343.000		-\$44,761,402		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$44,761,402		\$0	
P-230	Generators - Total Crossroads	344.000		-\$8,937,477		\$0
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,937,477		\$0	
P-231	Accessory - Total Crossroads	345.000		-\$8,752,236		\$0
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,752,236		\$0	
P-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$73,591		\$0
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$73,591		\$0	
P-371	Other Prod - Solar	344.010		-\$5,337,367		\$0
	1. To allocate the Evergy West Greenwood Facility plant as of December 31, 2021 (Lyons).		-\$5,337,367		\$0	
P-383	Station Eqipment - Transmission	353.000		\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		\$1,750,630		\$0	

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Sponsor: Staff

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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>E</u>	<u>G</u> Total
Adj.		Account	Adjustment	I otal Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-388	Poles and Fixtures - Disallowance Stipulation a	355,000	7 uno uno	-\$1,402,180		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$1,402,180	V .,,	\$0	
P-391	Conductors & Devices - Disallowance Stipulati	356.000		-\$3,221,405		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,221,405		\$0	
P-408	Overhead Conductors & Devices - Disallowanc	365.000		-\$3,055,085		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,055,085		\$0	
	To include estimated plant additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
P-410	Underground Circuit - Disallowance Stipulation	366.000		-\$321,331		\$0
	Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$321,331	, ,	\$0	
P-417	Meters - AMI Distribution	370.020		-\$1,973,398		\$0
	To adjust for premature AMI meter replacements (Eubanks).		-\$1,973,398		\$0	
P-483	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	To remove capitalized long term incentive compensation (Majors)		-\$3,561,536		\$0	
	Total Plant Adjustments		_	-\$83,732,968		\$0

Accounting Schedule: 04 Sponsor: Staff Page: 3 of 3

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1	004 000	INTANGIBLE PLANT	***	0.000/	**		
2	301.000	Intang Plant - Organization - Electric General	\$96,409	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$605,185	0.00%	\$0	0	0.00%
4	303.010	Misc Intangibles - Substation (like 353)	\$13,450,73 3	0.00%	\$0	0	0.00%
•	000.010	Crossroads (see Crossroads sect) Demand	\$10,100,100	0.0075	ψ o	ŭ	0.0070
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,281,225	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 Year	\$0	0.00%	\$0	0	0.00%
		latan Demand					
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$347,904	0.00%	\$0	0	0.00%
8	303.020	MEEIA Uplight - 100% MO	\$0	0.00%	\$0	0	0.00%
9	303.090	Misc - Transmission Ln MINT Line	\$71,981	0.00%	\$0	0	0.00%
10	303.100	Demand Misc Intangible - latan Highway & Bridge	\$929,270	0.00%	\$0	0	0.00%
		Demand	***		**		
11 12	303.130 303.150	Misc Radio Frequencies Misc Intangible Plant - Customer Information	\$107,493 \$0	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
12	303.130	System (One CIS) 15 year software - General	\$ 0	0.00 %	ΨΟ	· ·	0.00 /6
		Plant					
13		TOTAL INTANGIBLE PLANT	\$33,890,200		\$0		
14		PRODUCTION PLANT					
15		STEAM PRODUCTION					
13		STEAM PRODUCTION					
16		SIBLEY UNIT 1 - STEAM		/	•	_	/
17 18	310.000 311.000	Land-Electric Sibley 1 MPS Structures-Electric Sibley 1	\$0 \$0	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	0.00%	\$0	ő	0.00%
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	0.00%	\$0	Ö	0.00%
21	314.000	Turbogenerator - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	0.00%	\$0	0	0.00%
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	0.00%	\$0	0	0.00%
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	-	-
25		SIBLEY UNIT 2 - STEAM					
26	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
27	311.000	Structures - Electric Sibley 2	\$0	0.00%	\$0	ő	0.00%
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	0.00%	\$0	o o	0.00%
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	0.00%	\$0	Ö	0.00%
30	314.000	Turbogenerator - Electric Sibley 2	\$0	0.00%	\$0	Ö	0.00%
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	0.00%	\$0	0	0.00%
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0		
34		SIBLEY UNIT 3 - STEAM					
35	310.000	Land - Electric Sibley 3 MPS	\$0	0.00%	\$0	0	0.00%
36	311.000	Structures - Electric Sibley 3	\$0 \$0	0.00%	\$0 \$0	0	0.00%
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0 \$0	0.00%	\$0 \$0	0	0.00%
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	0.00%	\$0	ő	0.00%
39	314.000	Turbogenerator - Electric Sibley 3	\$0	0.00%	\$0	ő	0.00%
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	0.00%	\$0	ő	0.00%
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	0.00%	\$0	ő	0.00%
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0	3.55,0	\$0		3.55.0
43		SIBLEY FACILITY COMMON - STEAM					
	1	,	ı	l	·		

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	F	<u>G</u>
Line	Account	≚	MO Adjusted	Depreciation	Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
44	310.000	Land - Electric - Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - Sibley Common	\$12,701	0.00%	\$0 \$0	0	0.00%
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	0.00%	\$0	0	0.00%
47	312.020	Boiler AQC Equipment o Electric - Sibley	\$0	0.00%	\$0	0	0.00%
47	312.020	Common	φυ	0.00 /6	φU	U	0.00 /6
48	314.000	Turbogenerator - Electric - Sibley	\$0	0.00%	\$0	0	0.00%
-10	01.11000	Common	40	0.0070	ų.		0.0070
49	315.000	Accessory Equipment - Electric - Sibley	\$0	0.00%	\$0	0	0.00%
		Common					
50	316.000	Misc Power Plant Equipment - Electric -	\$0	0.00%	\$0	0	0.00%
		Sibley Common					
51		TOTAL SIBLEY FACILITY COMMON -	\$12,701		\$0		
		STEAM					
52 52	240.000	JEFFREY UNIT 1 - STEAM	↑74 400	0.000/	**	•	0.000/
53 54	310.000 311.000	Land - Electric Jeffrey 1 MPS	\$71,428 \$6,545,372	0.00%	\$0 \$147,925	0	0.00% 0.00%
5 4 55	311.000	Structures - Electric Jeffrey 1 Boiler Plant Equipment-Electric-Jeffrey 1	\$0,545,372 \$17,822,764	2.26% 1.49%	\$147,925 \$265,559	0	0.00%
56	312.000	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,765,530	7.39%	\$2,273,573	0	0.00%
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,578,077	2.25%	\$148,007	ő	0.00%
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,258,772	0.82%	\$18,522	Ö	0.00%
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$428,760	5.07%	\$21,738	0	0.00%
60		TOTAL JEFFREY UNIT 1 - STEAM	\$64,470,703		\$2,875,324	-	
61		JEFFREY UNIT 2 - STEAM					
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,148	0.00%	\$0	0	0.00%
63	311.000	Structures - Electric - Jeffrey 2	\$5,173,720	2.27%	\$117,443	0	0.00%
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$20,961,994	1.69%	\$354,258	0	0.00%
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$15,156,684	11.27%	\$1,708,158	0	0.00%
66 67	314.000 315.000	Turbogenerator - Electric - Jeffrey 2 Accessory Equipment-Electric-Jeffrey 2	\$6,697,767 \$2,616,286	1.85% 2.74%	\$123,909 \$71,686	0	0.00% 0.00%
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$2,616,266 \$746,686	5.14%	\$71,666 \$38,380	0	0.00%
69	310.000	TOTAL JEFFREY UNIT 2 - STEAM	\$51,424,285	3.1470	\$2,413,834	•	0.0070
•••		TOTAL OLITICAL SIGNAL OLITICAL	\$01,121,200		42 , 110,001		
70		JEFFREY UNIT 3 - STEAM					
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,090	0.00%	\$0	0	0.00%
72	311.000	Structures - Electric - Jeffrey 3	\$5,832,481	2.29%	\$133,564	0	0.00%
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,415,484	1.56%	\$396,482	0	0.00%
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$15,656,515	12.10%	\$1,894,438	0	0.00%
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$9,088,612	2.02%	\$183,590	0	0.00%
76	315.000	Accessory Equipment-Electric-Jeffrey 3 Misc Power Plant - Electric - Jeffrey 3	\$2,461,355	0.98%	\$24,121	0	0.00%
77 78	316.000	TOTAL JEFFREY UNIT 3 - STEAM	\$436,842 \$58,894,379	5.28%	\$23,065 \$2,655,260	U	0.00%
70		TOTAL JEFFRET UNIT 3- STEAM	\$30,094,3 <i>1</i> 9		\$2,055,200		
79		JEFFREY FACILITY COMMON - STEAM					
80	310.000	Land - Electric - Jeffrey Common MPS	\$332,915	0.00%	\$0	0	0.00%
81	311.000	Structures - Electric - Jeffrey Common	\$6,675,352	3.73%	\$248,991	0	0.00%
82	312.000	Boiler Plant Equipment-Electric-Jeffrey	\$8,707,832	3.68%	\$320,448	0	0.00%
		Common					
83	312.020	Boiler AQC Equipment - Electric - Jeffrey	\$17,598,333	7.74%	\$1,362,111	0	0.00%
		Common					
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,152,013	2.84%	\$61,117	0	0.00%

85	315.000	Accessory Equipment - Electric - Jeffrey	\$2,967,891	2.97%	\$88,146	0	0.00%
06	216 000	Common Miss Power Plant Equipment Floatric	\$1 700 07F	4 0 407	¢02.674	0	0.000/
86	316.000	Misc Power Plant Equipment - Electric - Jeffrey Common	\$1,708,075	4.84%	\$82,671	0	0.00%
87		TOTAL JEFFREY FACILITY COMMON -	\$40,142,411		\$2,163,484		
٥,		STEAM	ψ.υ,:τ <u>ε</u> ,τι		ψ <u>=</u> ,100,404		
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	<u>A</u>	<u>B</u>	С	D	Е	F	<u>G</u>
Line	Account	<u> =</u>	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·			•		
88	240.000	IATAN UNIT 1 - STEAM	\$0.40.00 5	0.000/	*		0.000/
89	310.000	Land - Electric - latan 1	\$248,805	0.00%	\$0	0	0.00%
90	311.000	Structures - Electric - latan 1	\$5,268,717 \$15,450	3.82%	\$201,265	0	0.00%
91 92	311.000 312.000	Structures-Electric Disallowance-latan1	-\$15,150	3.82% 4.88%	-\$579 \$5,965,526	0	0.00% 0.00%
93	312.000	Boiler Plant Equipment - latan 1 Boiler Plant Equipment - Electric	\$122,244,377 -\$262,720	4.88%	-\$12,821	0	0.00%
93	312.000	Disallowance - latan 1	-\$202,120	4.00 /6	-\$12,021	U	0.00 /0
94	312.020	Boiler AQC Equipment - Electric - latan 1	\$454,360	9.68%	\$43,982	0	0.00%
95	314.000	Turbogenerator Electric - latan 1	\$21,679,258	4.21%	\$912,697	ŏ	0.00%
96	315.000	Accessory Equipment - Electric - latan 1	\$17,742,049	4.53%	\$803,715	ŏ	0.00%
97	315.000	Accessory Equipment - Electric	-\$21,473	4.53%	-\$973	ŏ	0.00%
31	313.000	Dissallowance - latan 1	-\$21,473	4.55 /6	-\$913	•	0.0070
98	316.000	Misc Power Plant Equipment - Electric -	\$2,309,661	5.31%	\$122,643	0	0.00%
30	010.000	latan 1	Ψ2,003,001	0.0170	Ψ122,040		0.0070
99	316.000	Misc Power Plant Equipment - Electric	-\$2,383	5.31%	-\$127	0	0.00%
33	010.000	Disallowance - latan 1	Ψ2,000	0.0170	Ψ121		0.0070
100		TOTAL IATAN UNIT 1 - STEAM	\$169,645,501		\$8,035,328		
.00		101/121/11/11/01/11 1 012/11	ψ100,010,001		\$0,000,020		
101		IATAN UNIT 2 - STEAM					
102	311.000	Structures - Electric - latan 2	\$30,031,413	2.46%	\$738,773	0	0.00%
103	311.000	Structures - Electric - Disallowance - latan	-\$435,092	2.46%	-\$10,703	o	0.00%
		2	V 100,002	,	4.0,7.00		0.0070
104	312.000	Boiler Plant Equipment - latan 2	\$218,925,165	3.00%	\$6,567,755	0	0.00%
105	312.000	Boiler Plant Equipment - Electric	-\$3,127,158	3.00%	-\$93,815	0	0.00%
		Disallowance - latan 2	, , , , , , , , , , , , , , , , , , , ,		, , , , ,		
106	312.020	Boiler AQC Equipment - Electric - latan 2	\$0	0.00%	\$0	0	0.00%
107	314.000	Turbogenerator - Electric - latan 2	\$73,947,657	2.95%	\$2,181,456	0	0.00%
108	314.000	Turbogenerator - Electric Disallowance -	-\$432,292	2.95%	-\$12,753	0	0.00%
		latan 2	, , ,		, ,		
109	315.000	Accessory Equipment - Electric - latan 2	\$18,448,059	2.80%	\$516,546	0	0.00%
110	315.000	Accessory Equipment - Electric	-\$144,466	2.80%	-\$4,045	0	0.00%
		Disallowance - latan 2					
111	316.000	Misc Power Plant - Electric - latan 2	\$1,772,543	3.51%	\$62,216	0	0.00%
112	316.000	Misc Power Plant Equip - Electric	-\$16,154	3.51%	-\$567	0	0.00%
		Disallowance - latan 2					
113		TOTAL IATAN UNIT 2 - STEAM	\$338,969,675		\$9,944,863		
114		IATAN FACILITY COMMON - STEAM					
115	310.000	Land - Electric - latan Common	\$11,359	0.00%	\$0	0	0.00%
116	311.000	Structures - Electric - latan Common	\$30,267,538	2.41%	\$729,448	0	0.00%
117	312.000	Boiler Plant Equipment - latan Common	\$55,890,933	2.95%	\$1,648,783	0	0.00%
118	312.020	Boiler AQC Equipment - latan Common	\$0	0.00%	\$0	0	0.00%
119	314.000	Turbogenerator-Electric-latan Common	\$1,757,656	2.88%	\$50,620	0	0.00%
120	315.000	Accessory Equipment - latan Common	\$8,229,817	2.70%	\$222,205	0	0.00%
121	316.000	Misc Power Plant Equipment - Electric -	\$2,594,017	3.42%	\$88,715	0	0.00%
400		latan Common	A00 754 000		A0 700 774		
122		TOTAL IATAN FACILITY COMMON -	\$98,751,320		\$2,739,771		
		STEAM					
123		LAKE ROAD UNIT 1 - STEAM					
123 124	310.000	Land - Electric - Lake Road 1	¢n.	0.00%	en l	0	0.00%
124	310.000	Structures - Electric - Lake Road 1	\$0 \$874,648	4.24%	\$0 \$37,085	0	0.00%
125	311.000	Boiler Plant Equip - Electric-Lake Road 1	\$874,648 \$581,896	4.24% 6.76%	\$37,085 \$39,336	0	0.00%
126	312.000	Boiler AQC Equip - Electric-Lake Road 1	\$581,896 \$0	0.00%	\$39,336 \$0	0	0.00%
127	312.020	Turbogenerator - Electric - Lake Road 1	\$0 \$3,515,194	0.00% 4.41%	\$155,020	0	0.00%
128	314.000	Accessory Equip - Electric - Lake Road 1	\$3,515,194 \$1,830,708	4.41% 6.09%	\$155,020 \$111,490	0	0.00%
130	316.000	Misc Power Plant Equip - Electric - Lake	\$1,630,706 \$0	0.00%	\$111,490	0	0.00%
130	310.000	Road 1	φυ	0.00%	φU	9	0.00%
	1	TOTAL LAKE ROAD UNIT 1 - STEAM					

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	^	B	C	D.		F	C
Line	<u>A</u> 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
							_
122		LAKE ROAD UNIT 2 - STEAM					
132 133	310.000	Land - Electric - Lake Road 2	\$0	0.00%	\$0	0	0.00%
134	311.000	Structures - Electric - Lake Road 2	\$951,198	4.73%	\$44,992	ő	0.00%
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$42,220	6.43%	\$2,715	0	0.00%
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	0.00%	\$0	0	0.00%
137	314.000	Turbogenerator - Electric - Lake Road 2	\$3,698,588	4.51%	\$166,806	0	0.00%
138	315.000	Accessory Equip - Electric - Lake Road 2	\$1,571,543	5.90%	\$92,721	0	0.00%
139 140	316.000	Misc Power Plant Equip - Lake Road 2 TOTAL LAKE ROAD UNIT 2 - STEAM	\$0 \$6,263,549	0.00%	\$0 \$307,234	0	0.00%
140		TOTAL LAKE ROAD ONIT 2 - STEAM	\$0,203,349		\$307,234		
141		LAKE ROAD UNIT 3 - STEAM					
142	310.000	Land - Electric - Lake Road 3	\$0	0.00%	\$0	0	0.00%
143	311.000	Structures - Electric - Lake Road 3	\$312,081	4.81%	\$15,011	0	0.00%
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$302,262	7.13%	\$21,551	0	0.00%
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	0.00%	\$0	0	0.00%
146	314.000 315.000	Turbogenerator - Electric - Lake Road 3	\$1,298,016	3.08%	\$39,979 \$3,435	0	0.00% 0.00%
147 148	315.000	Accessory Equip - Electric - Lake Road 3 Misc Power Plant Equip - Lake Road 3	\$76,219 \$0	4.10% 0.00%	\$3,125 \$0	0	0.00%
149	310.000	TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,988,578	0.0078	\$79,666	0	0.0076
140		TOTAL EXILE ROAD GIAN G GTEAM	\$1,000,010		ψ. ο,σσσ		
150		LAKE ROAD UNIT 4 - STEAM					
151	310.000	Land - Electric - Lake Road 4	\$0	0.00%	\$0	0	0.00%
152	311.000	Structures - Electric - Lake Road 4	\$3,381,939	5.09%	\$172,141	0	0.00%
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$16,211,190	6.17%	\$1,000,230	0	0.00%
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$862,448	13.29%	\$114,619	0	0.00%
155	314.000	Turbogenerator - Electric - Lake Road 4	\$11,090,826	4.45%	\$493,542	0	0.00%
156 157	315.000 316.000	Accessory Equip - Electric - Lake Road 4 Misc Power Plant Equip - Lake Road 4	\$3,603,718 \$15,296	3.70% 6.37%	\$133,338 \$974	0	0.00% 0.00%
158	310.000	TOTAL LAKE ROAD UNIT 4 - STEAM	\$35,165,417	0.37 /6	\$1,914,844	0	0.00 /6
		TOTAL EXILE ROAD GIALT 4 GILLAM	\$66,166,111		ψ1,011,011		
159		LAKE ROAD BOILERS - STEAM					
160	310.000	Land - Electric - Lake Road Boilers	\$38,845	0.00%	\$0	0	0.00%
161	311.000	Structures - Electric - Lake Road Boilers	\$21,182,526	6.05%	\$1,281,543	0	0.00%
162	312.000	Boiler Plant Equipment - Electric - Lake	\$56,593,847	6.44%	\$3,644,644	0	0.00%
163	312.020	Road Boilers	\$2 141 660	13.67%	\$420.466	o	0.00%
103	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	\$3,141,669	13.07%	\$429,466	U	0.00%
164	314.000	Turbogenerator - Electric - Lake Road	\$1,646,298	6.12%	\$100,753	0	0.00%
	*****	Boilers	V 1,010,200	0.1.270	\$100,100	•	0.0070
165	315.000	Accessory Equipment - Electric - Lake	\$7,726,974	5.47%	\$422,665	0	0.00%
		Road Boilers					
166	316.000	Misc Power Plant Equipment - Electric -	\$1,769,815	7.30%	\$129,196	0	0.00%
		Lake Road Boilers	*******		40.000.00		
167		TOTAL LAKE ROAD BOILERS - STEAM	\$92,099,974		\$6,008,267		
168		TOTAL STEAM PRODUCTION	\$964,630,939		\$39,480,806		
100		TOTAL STEAM TRODUCTION	ψ304,000,303		ψου, του, σου		
169		NUCLEAR PRODUCTION					
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
4-4		UVDD ALII IO DDODUGTION					
171		HYDRAULIC PRODUCTION					
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
112		TOTAL ITTENAULIO FINODUCTION	φυ		φU		
173		OTHER PRODUCTION					
174	[]	CROSSROAD UNIT 1 - NATURAL GAS					

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
Number	Number	Traint Account Description	Julisaletional	Nate	Expense	Life	Jaivage
175	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
		(353) Crossroads 1					
176	340.000	Land - Electric - Crossroads 1	\$0	0.00%	\$0	0	0.00%
177	341.000	Structures - Electric - Crossroads 1	\$312,412	1.93%	\$6,030	0	0.00%
178	342.000	Fuel Holders - Crossroads 1	\$609,535	2.03%	\$12,374	0	0.00%
179	343.000	Prime Movers - Crossroads 1	\$21,157,417	1.19%	\$251,773	0	0.00%
180	344.000	Generators - Crossroads 1	\$4,103,108	1.59%	\$65,239	0	0.00%
181	345.000	Accessory - Crossroads 1	\$5,038,445	2.70%	\$136,038	0	0.00%
182 183	346.000	Misc Power Plant Equip - Crossroads 1 TOTAL CROSSROAD UNIT 1 - NATURAL	\$0 \$31,220,917	0.00%	<u>\$0</u> \$471,454	U	0.00%
103		GAS	φ31,220,917		φ47 1,454		
		CAC					
184		CROSSROADS UNIT 2 - NATURAL GAS					
185	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
		(353) - Crossroads 2					
186	340.000	Land - Electric - Crossroads 2	\$0	0.00%	\$0	0	0.00%
187	341.000	Structures - Electric - Crossroads 2	\$308,497	1.88%	\$5,800	0	0.00%
188	342.000	Fuel Holders - Crossroad 2	\$1,008,608	2.46%	\$24,812	0	0.00%
189	343.000	Prime Movers - Crossroads 2	\$21,007,680	1.16%	\$243,689	0	0.00%
190	344.000	Generators - Crossroad 2	\$4,103,148	1.59%	\$65,240	0	0.00%
191	345.000	Accessory - Crossroad 2	\$2,875,732	2.72%	\$78,220	0	0.00%
192	346.000	Misc Power Plant Equip - Crossroad 2 TOTAL CROSSROADS UNIT 2 - NATURAL	\$0 \$20,202,665	0.00%	\$0 \$447.764	0	0.00%
193		GAS	\$29,303,665		\$417,761		
		GAS					
194		CROSSROAD UNIT 3 - NATURAL GAS					
195	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
	555.515	(353) Crossroads 3	40	0.0070	**		0.0070
196	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
197	341.000	Structures - Electric - Crossroads 3	\$308,497	1.88%	\$5,800	0	0.00%
198	342.000	Fuel Holders - Corssroads 3	\$609,535	2.03%	\$12,374	0	0.00%
199	343.000	Prime Movers - Crossroads 3	\$20,227,547	1.08%	\$218,458	0	0.00%
200	344.000	Generators - Crossroads 3	\$4,101,984	1.52%	\$62,350	0	0.00%
201	345.000	Accessory - Crossroads 3	\$4,706,494	3.71%	\$174,611	0	0.00%
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	0.00%	\$0	0	0.00%
203		TOTAL CROSSROAD UNIT 3 - NATURAL	\$29,954,057		\$473,593		
		GAS					
204		CROSSROADS UNIT 4 - NATURAL GAS					
205	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
		(353) Crossroads 4	40	0.0070	**		0.0070
206	340.000	Land - Electric - Crossroads 4	\$0	0.00%	\$0	0	0.00%
207	341.000	Structures - Electric - Crossroads 4	\$308,636	1.88%	\$5,802	0	0.00%
208	342.000	Fuel Holders - Crossroads 4	\$609,535	2.03%	\$12,374	0	0.00%
209	343.000	Prime Movers - Crossroads 4	\$20,451,734	1.07%	\$218,834	0	0.00%
210	344.000	Generators - Crossroads 4	\$4,102,171	1.59%	\$65,225	0	0.00%
211	345.000	Accessory - Crossroads 4	\$2,533,298	2.72%	\$68,906	0	0.00%
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	0.00%	\$0	0	0.00%
213		TOTAL CROSSROADS UNIT 4 - NATURAL	\$28,005,374		\$371,141		
		GAS					
214		CROSSROADS COMMON - NATURAL					
214		GAS					
215	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
210	000.010	(353) Crossroads - Common	Ψ	0.0070	ΨΟ	Ů	0.0070
216	340.000	Land - Electric - Crossroads Common	\$426,578	0.00%	\$0	0	0.00%
217	341.000	Structures - Electric - Crossroads	\$1,698,015	3.01%	\$51,110	0	0.00%
		Common					
218	342.000	Fuel Holders - Crossroads Common	\$1,918,236	1.99%	\$38,173	0	0.00%
219	343.000	Prime Movers - Crossroads Common	\$0	0.00%	\$0	0	0.00%

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	A	<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
							_
220	344.000	Generators - Crossroads Common	\$30,864	3.28%	\$1,012	0	0.00%
221	345.000	Accessory - Corssroads Common	\$244,176	3.32%	\$8,107	0	0.00%
222	346.000	Misc Power Plant Equip - Crossroads	\$119,889	3.71%	\$4,448	0	0.00%
		Common					
223		TOTAL CROSSROADS COMMON -	\$4,437,758		\$102,850		
		NATURAL GAS					
224		TOTAL CROSSROADS - NATURAL GAS					
224	303,100	Miscellaneous Intangible - Substation	-\$3,884,293	0.00%	\$0	0	0.00%
223	303.100	(3553) Total Crossroads	-\$3,004,293	0.00 /6	\$ 0	0	0.00 /6
226	340.000	Land - Electric - Total Crossroads	-\$239,894	0.00%	\$0	0	0.00%
227	341.000	Structures - Electric - Total Crossroads	-\$1,277,525	2.54%	-\$32,449	ŏ	0.00%
228	342.000	Fuel Holders - Total Crossroads	-\$2,413,589	2.11%	-\$50,927	ŏ	0.00%
229	343.000	Prime Movers - Total Crossroads	-\$44,676,355	1.13%	-\$504,843	ŏ	0.00%
230	344.000	Generators - Total Crossroads	-\$8,920,496	1.58%	-\$140,944	ő	0.00%
231	345.000	Accessory - Total Crossroads	-\$8,735,607	3.03%	-\$264,689	ő	0.00%
232	346.000	Misc Power Plant Equip - Total	-\$73,451	3.71%	-\$2,725	0	0.00%
		Crossroads	, ,		. ,		
233		TOTAL TOTAL CROSSROADS - NATURAL	-\$70,221,210		-\$996,577		
		GAS					
234		GREENWOOD UNIT 1 - NATURAL GAS					
235	340.000	Land - Electric - Greenwood 1	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures - Electric - Greenwood 1	\$837,391	4.08%	\$34,166	0	0.00%
237	342.000	Fuel Holders - Greenwood 1	\$1,292,956	2.67%	\$34,522	0	0.00%
238	343.000	Prime Movers - Greenwood 1	\$9,103,696	0.91%	\$82,844	0	0.00%
239	344.000	Generators - Greenwood 1	\$2,761,287	0.78%	\$21,538	0	0.00%
240	345.000	Accessory Equipment - Greenwood 1	\$2,016,256	2.86%	\$57,665	0	0.00%
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	0.00%	\$0	0	0.00%
242		TOTAL GREENWOOD UNIT 1 - NATURAL	\$16,011,586		\$230,735		
		GAS					
243		GREENWOOD UNIT 2 - NATURAL GAS					
243 244	340.000	Land - Electric Greenwood 2	\$0	0.00%	\$0	0	0.00%
245	341.000	Structures - Electric Greenwood 2	\$197,069	4.14%	\$8,159	ŏ	0.00%
246	342.000	Fuel Holders - Greenwood 2	\$425,237	2.12%	\$9,015	ŏ	0.00%
247	343.000	Prime Movers - Greenwood 2	\$8,825,179	0.89%	\$78,544	ő	0.00%
248	344.000	Generators - Greenwood 2	\$7,669,310	0.37%	\$28,376	ő	0.00%
249	345.000	Accessory Equipment - Greenwood 2	\$1,932,891	2.11%	\$40,784	0	0.00%
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	0.00%	\$0	0	0.00%
251		TOTAL GREENWOOD UNIT 2 - NATURAL	\$19,049,686		\$164,878		
		GAS					
252		GREENWOOD UNIT 3 - NATURAL GAS					
253	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
254	341.000	Structures - Electric - Greenwood 3	\$905,350	4.17%	\$37,753	0	0.00%
255	342.000	Fuel Holders - Greenwood 3	\$1,357,100	3.61%	\$48,991	0	0.00%
256	343.000	Prime Movers - Greenwood 3	\$7,665,768	0.96%	\$73,591	0	0.00%
257	344.000	Generators - Greenwood 3	\$1,811,775	0.40%	\$7,247	0	0.00%
258	345.000	Accessory Equipment - Greenwood 3	\$1,642,417	2.97%	\$48,780	0	0.00%
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	0.00%	\$0	0	0.00%
260		TOTAL GREENWOOD UNIT 3 - NATURAL	\$13,382,410		\$216,362		
		GAS					
264		GREENWOOD UNIT 4 - NATURAL GAS					
261 262	340.000	Land - Electric - Greenwood 4	¢n.	0.00%	en l	o	0.00%
262 263	340.000	Structures - Electric - Greenwood 4	\$0 \$119,108	0.00% 3.78%	\$0 \$4,502	0	0.00%
263 264	341.000	Fuel Holders - Greenwood 4	\$119,108 \$359,654	3.78% 0.87%	\$4,502 \$3,129	0	0.00%
265	343.000	Prime Movers - Greenwood 4	\$9,161,795	4.81%	\$440,682	0	0.00%
266	344.000	Generators - Greenwood 4	\$1,648,781	1.10%	\$18,137	ŏ	0.00%
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	<u>A</u> .	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> . ,.	<u> </u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number	Fiant Account Description	Jurisuictional	Nate	Expense	Lile	Saivage
267	345.000	Accessory Equipment - Greenwood 4	\$416,385	2.84%	\$11,825	0	0.00%
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	0.00%	\$0	0	0.00%
269		TOTAL GREENWOOD UNIT 4 - NATURAL	\$11,705,723		\$478,275		
		GAS					
070		ODEENWOOD COMMON					
270 271	340.000	GREENWOOD COMMON Land - Electric - Greenwood Common	\$233,218	0.00%	\$0	0	0.00%
271	340.000	Structures - Electric - Greenwood	\$233,216 \$3,655,296	5.24%	\$191,538	0	0.00%
212	341.000	Common	ψ3,033, 2 30	3.2470	Ψ131,330	•	0.0070
273	342.000	Fuel Holders - Greenwood Common	\$536,351	1.81%	\$9,708	0	0.00%
274	343.000	Prime Movers - Greenwood Common	\$1,624,921	1.32%	\$21,449	0	0.00%
275	344.000	Generators - Greenwood Common	\$0	0.00%	\$0	0	0.00%
276	345.000	Accessory Equipment - Greenwood	\$2,058,570	3.51%	\$72,256	0	0.00%
		Common	A	/	A	_	/
277	346.000	Misc Power Plant Equip - Greenwood	\$199,508	6.28%	\$12,529	0	0.00%
278		Common TOTAL GREENWOOD COMMON	\$8,307,864		\$307,480		
2/0		TOTAL GREENWOOD COMMON	\$6,307,604		φ30 <i>1</i> ,400		
279		NEVADA - OIL					
280	340.000	Land - Electric - Nevada	\$59,791	0.00%	\$0	0	0.00%
281	341.000	Structures - Electric - Nevada	\$526,842	4.74%	\$24,972	0	0.00%
282	342.000	Fuel Holders - Nevada	\$776,486	2.80%	\$21,742	0	0.00%
283	343.000	Prime Movers - Nevada	\$977,156	0.23%	\$2,247	0	0.00%
284	344.000	Generators - Nevada	\$614,366	0.00%	\$0	0	0.00%
285	345.000	Accessory Equipment - Nevada	\$548,136	3.08%	\$16,883	0	0.00%
286 287	346.000	Misc Power Plant Equip - Nevada TOTAL NEVADA - OIL	\$49,960 \$3,552,737	6.48%	\$3,237 \$69,081	0	0.00%
201		TOTAL NEVADA - OIL	\$3,332,737		ф09,001		
288		SOUTH HARPER UNIT 1 - NATURAL GAS					
289	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
290	341.000	Structures - Electric - South Harper 1	\$1,310,688	2.80%	\$36,699	0	0.00%
291	342.000	Fuel Holders - South Harper 1	\$399,240	1.94%	\$7,745	0	0.00%
292	343.000	Prime Movers - South Harper 1	\$22,550,618	1.11%	\$250,312	0	0.00%
293 294	344.000 345.000	Generators - South Harper 1 Accessory Equipment - South Harper 1	\$5,739,075 \$4,410,773	1.58% 2.33%	\$90,677 \$102,771	0	0.00% 0.00%
295	346.000	Misc Power Plant Equip - South Harper 1	\$4,410,773	0.00%	\$102,771	0	0.00%
296	040.000	TOTAL SOUTH HARPER UNIT 1 -	\$34,410,394	0.0070	\$488,204		0.0070
		NATURAL GAS	40.,,		* ,		
297		SOUTH HARPER UNIT 2 - NATURAL GAS					
	0.40.000		**	0.000/			0.000/
298	340.000	Land - Electric - South Harper 2	\$0 \$4 300 000	0.00%	\$0 \$36.675	0	0.00%
299 300	341.000 342.000	Structures - Electric - South Harper 2 Fuel Holders - South Harper 2	\$1,309,808	2.80% 1.94%	\$36,675 \$7.745	0	0.00% 0.00%
300 301	342.000	Prime Movers - South Harper 2	\$399,240 \$23,190,046	1.15%	\$7,745 \$266,686	0	0.00%
302	344.000	Generators - South Harper 2	\$5,739,075	1.58%	\$90,677	0	0.00%
303	345.000	Accessory Equipment - South Harper 2	\$4,410,773	2.33%	\$102,771	ő	0.00%
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	0.00%	\$0	0	0.00%
305		TOTAL SOUTH HARPER UNIT 2 -	\$35,048,942		\$504,554		
		NATURAL GAS					
		CONTINUEDED & CONTINUE COS					
306	240.000	SOUTH HARPER 3 - NATURAL GAS	**	0.000/	**	_ [0.000/
307	340.000	Land - Electric - South Harper 3	\$0 \$4 344 479	0.00%	\$0 \$36.844	0	0.00%
308 309	341.000 342.000	Structures - Electric - South Harper 3 Fuel Holders - South Harper 3	\$1,311,178 \$399,240	2.81% 1.94%	\$36,844 \$7,745	0	0.00%
309 310	342.000	Generators - South Harper 3	\$399,240 \$22,627,964	1.94% 1.13%	\$7,745 \$255,696	0	0.00% 0.00%
311	344.000	Prime Movers - South Harper 3	\$5,739,075	1.58%	\$90,677	0	0.00%
312	345.000	Accessory Equipment - South Harper 3	\$4,410,773	2.33%	\$102,771	ő	0.00%
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	0.00%	\$0	ō	0.00%
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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
044		TOTAL COUTUINDEED C. MATURAL	***		<u> </u>		
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,488,230		\$493,733		
045		COUTUUA DDED COMMON					
315 316	340.000	SOUTH HARPER COMMON Land - Electric - South Harper Common	\$1,032,908	0.00%	\$0	0	0.00%
317	341.000	Structures - Electric - South Harper	\$8,411,582	2.85%	\$239,730	0	0.00%
		Common	, , , , , , , , , , , , , , , , , , , ,		, 11, 11		
318	342.000	Fuel Holders - South Harper Common	\$2,799,298	1.91%	\$53,467	0	0.00%
319	343.000	Prime Movers - South Harper Common	\$4,375,432	2.54%	\$111,136	0	0.00%
320 321	344.000 345.000	Generators - South Harper Common Accessory Equipment - South Harper	\$0 \$3,988,780	0.00% 2.30%	\$0 \$91,742	0	0.00% 0.00%
321	343.000	Common	ψ3,300,700	2.3070	Ψ31,7 42	•	0.0070
322	346.000	Misc Power Plant Equip - South Harper	\$304,427	2.40%	\$7,306	0	0.00%
		Common					
323		TOTAL SOUTH HARPER COMMON	\$20,912,427		\$503,381		
324		LAKE ROAD TURBINE 5 - NATURAL GAS					
		AND OIL					
325	340.000	Land - Electric - Lake Road 5	\$0	0.00%	\$0	0	0.00%
326	341.000	Structures - Electric - Lake Road 5	\$1,381,946	3.49%	\$48,230	0	0.00%
327 328	342.000 343.000	Fuel Holders - Lake Road 5 Prime Movers - Lake Road 5	\$1,234,764 \$10,552,624	3.18% 2.10%	\$39,265 \$221,605	0	0.00% 0.00%
329	344.000	Generators - Lake Road 5	\$2,671,346	0.64%	\$17,097	ŏ	0.00%
330	345.000	Accessory Equipment - Lake Road 5	\$2,734,195	5.58%	\$152,568	0	0.00%
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	3.57%	\$0	0	0.00%
332		TOTAL LAKE ROAD TURBINE 5 -	\$18,574,875		\$478,765		
		NATURAL GAS AND OIL					
333		LAKE ROAD TURBINE 6 - OIL					
334	340.000	Land - Electric - Lake Road 6	\$0	0.00%	\$0	0	0.00%
335 336	341.000 342.000	Structures - Electric - Lake Road 6 Fuel Holders - Lake Road 6	\$224,592 \$162,809	3.40% 0.00%	\$7,636 \$0	0	0.00% 0.00%
337	343.000	Prime Movers - Lake Road 6	\$3,706,325	0.00%	\$0 \$0	0	0.00%
338	344.000	Generators - Lake Road 6	\$511,041	1.20%	\$6,132	0	0.00%
339	345.000	Accessory Equipment - Lake Road 6	\$942,599	3.81%	\$35,913	0	0.00%
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	3.57%	\$0	0	0.00%
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,547,366		\$49,681		
342		LAKE ROAD TURBINE 7 - OIL					
343	340.000	Land - Electric - Lake Road 7	\$0	0.00%	\$0	0	0.00%
344	341.000	Structures - Electric - Lake Road 7	\$36,426	3.42%	\$1,246 \$2,722	0	0.00%
345 346	342.000 343.000	Fuel Holders - Lake Road 7 Prime Movers - Lake Road 7	\$167,590 \$2,005,386	1.63% 0.00%	\$2,732 \$0	0	0.00% 0.00%
347	344.000	Generators - Lake Road 7	\$238,717	2.65%	\$6,326	ŏ	0.00%
348	345.000	Accessory Equipment - Lake Road 7	\$788,617	4.29%	\$33,832	0	0.00%
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	3.57%	\$0	0	0.00%
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,236,736		\$44,136		
351		LANDFILL TURBINE - METHANE GAS					
352	340.000	Land - Electric - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
353	341.000	Structures - Electric - Landfill Turbine	\$129,386	3.01%	\$3,895	0	0.00%
354 355	342.000 343.000	Fuel Holders - Landfill Turbine Prime Movers - Landfill Turbine	\$2,305,481 \$19,318	3.29% 3.80%	\$75,850 \$734	0	0.00% 0.00%
355 356	343.000	Generators - Landfill Turbine	\$19,318	3.80% 2.91%	\$734 \$91,470	0	0.00%
357	345.000	Accessory Equipment - Landfill Turbine	\$0	0.00%	\$0	o	0.00%
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$12,446	4.63%	\$576	0	0.00%
359		TOTAL LANDFILL TURBINE - METHANE	\$5,609,940		\$172,525		
553		GAS	φυ,υυσ,σ 4 υ		Ψ112,323		

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	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Line	Account	<u> </u>	MO Adjusted	Depreciation	<u>⊨</u> Depreciation	L Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
360		RALPH GREEN UNIT 3 - NATURAL GAS					
361	340.000	Land - Electric - Ralph Green 3	\$11,354	0.00%	\$0	0	0.00%
362	341.000	Structures - Electric - Ralph Green 3	\$2,038,544	4.21%	\$85,823	0	0.00%
363	342.000	Fuel Holders - Ralph Green 3	\$452,903	2.77%	\$12,545	0	0.00%
364	343.000	Prime Movers - Ralph Green 3	\$5,930,327	1.40%	\$83,025	0	0.00%
365 366	344.000 345.000	Generators - Ralph Green 3 Accessory Equipment - Ralph Green 3	\$6,446,049 \$1,571,789	0.03% 2.47%	\$1,934 \$38,823	0	0.00% 0.00%
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$327,249	6.75%	\$30,623 \$22,089	0	0.00%
368	340.000	TOTAL RALPH GREEN UNIT 3 - NATURAL	\$16,778,215	0.7376	\$244,239	٥	0.00 /8
000		GAS	V.0,1.0,2.10		ΨΞ11,200		
369		OTHER PRODUCTION - SOLAR					
370	341.000	Other Prod Greenwood - Solar -	\$0	4.38%	\$0	0	0.00%
		Structures - Electric					
371	344.010	Other Prod - Solar	\$3,146,173	3.02%	\$95,014	0	0.00%
372		TOTAL OTHER PRODUCTION - SOLAR	\$3,146,173		\$95,014		
373		TOTAL OTHER PRODUCTION	\$302,463,865		\$5,381,265		
374		OTHER PRODUCTION RETIREMENTS					
		WORK IN PROGRESS					/
375		Other Production - Salvage and Removal	\$0	0.00%	\$0	0	0.00%
276		Retirements not yet classified TOTAL OTHER PRODUCTION	\$0		\$0		
376		RETIREMENTS WORK IN PROGRESS	φυ		φu		
		RETIREMENTS WORK IN PROGRESS					
377		TOTAL PRODUCTION PLANT	\$1,267,094,804		\$44,862,071		
378		TRANSMISSION PLANT					
379	350.000	Land - Transmission	\$3,091,077	0.00%	\$0	0	0.00%
380	350.001	Land Rights - Transmission	\$3,831,782	0.00%	\$0	0	0.00%
381	350.040	Land Rights - Depreciable - Transmission	\$12,953,254	0.00%	\$0	0	0.00%
382	352.000	Structure & Improvements - Transmission	\$10,556,316	1.50%	\$158,345 \$4,303,704	0	0.00%
383 384	353.000 353.030	Station Eqipment - Transmission Station Equipment Communication -	\$248,180,284	1.77% 4.00%	\$4,392,791 \$5,013	0	0.00% 0.00%
304	333.030	Transmission	\$125,308	4.00%	\$5,012	U	0.00%
385	354.000	Towers and Fixtures - Transmission	\$200,399	1.85%	\$3,707	0	0.00%
386	354.050	Towers & Fixtures - 34.5 kV	\$894,527	1.85%	\$16,549	ő	0.00%
387	355.000	Poles and Fixtures - Transmission	\$258,872,640	2.70%	\$6,989,561	ő	0.00%
388	355.000	Poles and Fixtures - Disallowance Stipulation	-\$1,402,180	2.70%	-\$37,859	0	0.00%
		and Agreement ER-2012-0175					
389	355.050	Poles & Fixtures 34.5 kV	\$9,290,724	2.70%	\$250,850	0	0.00%
390	356.000	Overhead Conductors & Devices -	\$137,219,749	2.43%	\$3,334,440	0	0.00%
		Transmission					
391	356.000	Conductors & Devices - Disallowance	-\$3,221,405	2.43%	-\$78,280	0	0.00%
		Stipulation and Agreement ER-2012-0175			4	_	
392	356.050	Trsm-OH- Cond & Devices-Elec	\$6,534,588	2.43%	\$158,790	0	0.00%
393	357.000	Underground Conduit - Transmission	\$15,831	2.22%	\$351	0	0.00%
394	358.000	Underground Conductors & Devices -	\$79,792	2.00%	\$1,596	0	0.00%
395	358.050	Transmission Underground Conductors & Dev	\$4,016	1.99%	\$80	0	0.00%
396	336.030	TOTAL TRANSMISSION PLANT	\$687,226,702	1.33/6	\$15,195,933	U	0.00 /0
390		TOTAL TRANSMISSION FEART	\$007,220,702		\$13,133,333		
397		TRANSMISSION RETIREMENT WORK IN					
001		PROGRESS					
398		Transmission - Salvage and Removal	\$0	0.00%	\$0	0	0.00%
		Retirements not yet classified		3.00 /0	43		3.0070
399		TOTAL TRANSMISSION RETIREMENT WORK	\$0		\$0		
		IN PROGRESS					
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Line	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
				1 10100			20112092
400		DISTRIBUTION PLANT					
401	360.000	Land - Electric - Distribution	\$6,937,820	0.00%	\$0	0	0.00%
402	360.010	Land Rights - Electric - Distribution	\$381,499	0.00%	\$0	0	0.00%
403	360.020	Land Leased - Distribution	\$22,185	0.00%	\$0	0	0.00%
404	361.000	Structures & Improvements - Distribution	\$12,688,402	1.57%	\$199,208	0	0.00%
405	362.000	Station Equipment - Distribution	\$241,330,962	1.84%	\$4,440,490	0	0.00%
406 407	364.000 365.000	Poles, Towers & Fixtures - Distribution Overhead Conductors & Devices - Distribution	\$328,626,378 \$206,714,672	3.78%	\$12,422,077 \$5,767,330	0	0.00% 0.00%
407	305.000	Overnead Conductors & Devices - Distribution	\$200,714,672	2.79%	\$5,767,339	0	0.00%
408	365.000	Overhead Conductors & Devices -	-\$3,055,085	2.79%	-\$85,237	0	0.00%
100	000.000	Disallowance Stipulation & Agreement ER-	φο,σσο,σσο	2.7070	ψοσ,2σ.	•	0.0070
		2012-0175					
409	366.000	Underground Circuit - Distribution	\$129,197,653	3.20%	\$4,134,325	0	0.00%
410	366.000	Underground Circuit - Disallowance	-\$321,331	3.20%	-\$10,283	0	0.00%
		Stipulation & Agreement ER-2012-0175					
411	367.000	Underground Conductors & Devices -	\$261,143,550	3.30%	\$8,617,737	0	0.00%
		Distribution					
412	368.000	Line Transformers - Distribution	\$279,472,708	2.77%	\$7,741,394	0	0.00%
413	369.010	Services - Overhead - Distribution	\$27,834,344	3.47%	\$965,852	0	0.00%
414	369.020	Services - Underground - Distribution	\$88,448,243	3.09%	\$2,733,051	0	0.00%
415	370.000	Meters - Distribution	\$27,529,238	4.05%	\$1,114,934	0	0.00%
416	370.010	Meters - PURPA Distribution	\$2,034,162	5.00%	\$101,708	0	0.00%
417 418	370.020 371.000	Meters - AMI Distribution Customer Premise Meter Installations -	\$49,632,316 \$26,560,236	5.00%	\$2,481,616	0	0.00%
410	3/1.000	Distribution	\$20,300,230	3.43%	\$911,016	١	0.00%
419	371.010	Distribution - Cust Prem Install - EVCS	\$4,753,905	10.00%	\$475,391	0	0.00%
420	373.000	Street Lighting and Traffic Signal -	\$54,841,669	4.00%	\$2,193,667	o l	0.00%
	0.0.000	Distribution	\$01,011,000	110070	Ψ2,100,001	•	0.0070
421		TOTAL DISTRIBUTION PLANT	\$1,744,773,526		\$54,204,285		
			, , , ,		, , ,		
422		DISTRIBUTION RETIREMENTS WORK IN					
		PROGRESS					
423		Distribution Retirement Work In Progress	\$0	0.00%	\$0	0	0.00%
424		TOTAL DISTRIBUTION RETIREMENTS WORK	\$0		\$0		
		IN PROGRESS					
425		INCENTIVE COMPENSATION					
425		INCENTIVE COMPENSATION CAPITALIZATION					
426		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
427		TOTAL INCENTIVE COMPENSATION	\$0	0.0070	\$0	١	0.0070
		CAPITALIZATION	40		Ψ		
428		GENERAL PLANT					
429	389.000	Land Rights - General	\$1,883,231	0.00%	\$0	0	0.00%
430	390.010	Land RT/ROW - Depreciation - Electric	\$6,283	0.00%	\$0	0	0.00%
431	390.000	Structures & Improvements - General	\$54,097,116	2.87%	\$1,552,587	0	0.00%
432	391.000	Office Furniture & Equipmeent - General	\$2,540,690	5.00%	\$127,035	0	0.00%
433	391.020	Office Furniture - Computers - General	\$7,418,961	12.50%	\$927,370	0	0.00%
434	391.040	Office Furniture - Software - General	\$0	0.00%	\$0	0	0.00%
435	392.000	Transportation Equipment - Autos - General	\$252,584	10.00%	\$25,258	0	0.00%
436 437	392.010 392.020	Transportation Equip - Light Trucsh-General Transportation Equip-Heavy Trucks-General	\$5,746,753 \$33,038,759	8.89% 6.66%	\$510,886 \$2,200,381	0	0.00% 0.00%
43 <i>1</i> 438	392.020	Transportation Equip - Tractors - General	\$33,038,759 \$85,138	5.34%	\$2,200,381 \$4,546	0	0.00%
436 439	392.030	Transportation Equip - Tractors - General	\$1,375,661	4.21%	\$4,546 \$57,915	0	0.00%
440	392.050	Transport Equip-Medium Trucks General	\$1,373,001	0.00%	\$07,919	0	0.00%
441	393.000	Stores Equipment - General	\$62,068	4.00%	\$2,483	ŏ	0.00%
442	394.000	Tools - General	\$4,830,672	4.00%	\$193,227	o l	0.00%
443	395.000	Laboratory Equipment - General	\$4,100,375	3.33%	\$136,542	0	0.00%
444	396.000	Power Operated Equipment - General	\$5,857,651	4.47%	\$261,837	0	0.00%
445	397.000	Communication Equipment - General	\$46,264,979	3.70%	\$1,711,804	0	0.00%
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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
446	398.000	Miscellaneous Equipment - General	\$689,350	4.00%	\$27,574	0	0.00%
447		TOTAL GENERAL PLANT	\$168,250,271		\$7,739,445		
448		GENERAL PLANT - LAKE ROAD					
449	391.000	Office Furniture and Equipment - General	\$130,973	5.00%	\$6,549	0	0.00%
450	391.020	Office Furniture - Computer - General	\$463,090	12.50%	\$57,886	0	0.00%
451	391.040	Office Furniture - Software -General	\$0	11.11%	\$0	0	0.00%
452	392.000	Transportation Equip - Autos - General	\$0	11.25%	\$0	0	0.00%
453	392.010	Transportation Equip -Light Trucks -General	\$214,591 *CF 277	11.25%	\$24,141 \$7,244	0	0.00% 0.00%
454 455	392.020 392.030	Transport Equip - Heavy Trucks - General Transportation Equip - Tractors -General	\$65,277 \$0	11.25% 11.25%	\$7,344 \$0	0	0.00%
456	392.040	Transportation Equip - Tractors -General	\$86,898	11.25%	\$9,776	ő	0.00%
457	392.050	Transportation Equip - Medium Trucks -	\$0	11.25%	\$0		0.0070
		General	**		**	0	0.00%
458	393.000	Stores Equipment -General	\$21,369	4.00%	\$855	0	0.00%
459	394.000	Tools -General	\$166,068	4.00%	\$6,643	0	0.00%
460	395.000	Laboratory Equipment -General	\$312,971	3.30%	\$10,328	0	0.00%
461	396.000	Power Operated Equipment -General	\$869,677	4.45%	\$38,701	0	0.00%
462 463	397.000 398.000	Communication Equipment -General Miscellaneous Equipment -General	\$658,372 \$165,642	3.70% 4.00%	\$24,360 \$6,626	0	0.00% 0.00%
464	396.000	TOTAL GENERAL PLANT - LAKE ROAD	\$3,154,928	4.00 /6	\$193,209	•	0.0076
707		TOTAL GENERAL FEATURE ROAD	ψο, 10-1,320		Ψ130,203		
465		GENERAL RETIREMENTS WORK IN PROGRESS					
466		General - Salvage and Removal Retirements	\$0	0.00%	\$0		
		not yet classified			·	0	0.00%
467		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0		
468		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP					
469	310.090	Industrial Steam - Land	\$0	0.00%	\$0	0	0.00%
470	311.090	Industrial Steam - Structures & Improvements	\$0	0.00%	\$0		
4=4	040.000	D 11	••	0.000/		0	0.00%
471 472	312.090 315.090	Industrial Steam - Boiler Industrial Steam - Accessory	\$0 \$0	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
472	375.090	Industrial Steam - Accessory	\$0 \$0	0.00%	\$0 \$0	•	0.00 /0
470	070.000	Improvement	ΨΟ	0.0070	Ψ	0	0.00%
474	376.090	Industrial Steam - Mains	\$0	0.00%	\$0	0	0.00%
475	379.090	Industrial Steam - City Gate	\$0	0.00%	\$0		
		Measuring/Regulator				0	0.00%
476	380.090	Industrial Steam - Services	\$0	0.00%	\$0	0	0.00%
477	381.090	Industrial Steam - Services -	<u>\$0</u>	0.00%	<u>\$0</u>	0	0.00%
478		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$0		\$0		
479		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS					
480		Industrial Steam - Salvage and Removal	\$0	0.00%	\$0		
700		Retirements not yet classified	φυ	0.00 /6	Ψ	0	0.00%
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	Ĭ	5.5575
482		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
483		Capitalized Long-Term Incentive Stock Awards through ?	-\$3,552,137	0.00%	\$0	0	0.00%
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$3,552,137		\$0		0.00 /6

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Line Account Number Number		<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
485	Total Depreciation	\$3,900,838,294		\$122,194,943		

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

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u>	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Line Number	Number	Depreciation Reserve Description	Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocations	Adjustments	Jurisdictional
		,,			,			•	
4		INTANCIDI E DI ANT							
1 2	301.000	INTANGIBLE PLANT Intang Plant - Organization - Electric General	\$19,824	R-2	\$0	\$19,824	99.7361%	\$0	\$19,772
_	0011000	g :	¥.0,02.		4.	¥.0,02.	30.1.30.173	**	
3	303.010	Misc Intangible - Substation (like 353)	\$143,256	R-3	\$0	\$143,256	99.8100%	\$0	\$142,984
	202.040	Demand	fc 200 077	Б.4	¢o.	£C 200 077	00.04000/	**	#C 20E 024
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$6,398,077	R-4	\$0	\$6,398,077	99.8100%	\$0	\$6,385,921
5	303.020	Misc Intangible - Capitalized Software - 5 Year	\$17,098,940	R-5	\$0	\$17,098,940	99.7361%	\$0	\$17,053,816
		General							_
6	303.020	Misc Intangible - Capitalized Software - 5 Year	\$0	R-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	latan Demand Misc Intangible - Capitalized Software - 5 Year	\$350,000	R-7	\$0	\$350,000	91.4012%	\$0	\$319,904
-		Lake Road Demand	*****		**	*****		**	4512,221
8	303.020	MEEIA Uplight - 100% MO	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line	\$41,911	R-9	\$0	\$41,911	99.8100%	\$0	\$41,831
10	303.100	Demand Misc Intangible - latan Highway & Bridge	\$213,696	R-10	\$0	\$213,696	99.8100%	\$0	\$213,290
	303.100	Demand	Ψ213,030	1	Ψ	Ψ213,030	33.010070	Ψ	Ψ213,230
11	303.130	Misc Radio Frequencies	\$29,710	R-11	\$0	\$29,710	99.8100%	\$0	\$29,654
12	303.150	Misc Intangible Plant - Customer Information	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
		System (One CIS) 15 year software - General							
13		Plant TOTAL INTANGIBLE PLANT	\$24,295,414		\$0	\$24,295,414		\$0	\$24,207,172
					**	* = -,===,		**	* = -,=,
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
13		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	R-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	R-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000 312.020	Boiler Plant Equipment - Electric Sibley	\$0 \$0	R-19	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
20 21	314.000	Boiler AQC Equipment - Electric Sibley 1 Turbogenerator - Electric Sibley 1	\$0 \$0	R-20 R-21	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	R-22	\$0	\$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	R-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
25		SIBLEY UNIT 2 - STEAM							
26 26	310.000	Land - Electric Sibley 2 MPS	\$0	R-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	R-27	\$0	\$0	99.8100%	\$0	\$0
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	R-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	R-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	R-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	R-31	\$0	\$0	99.8100%	\$0	\$0
32 33	316.000	Misc Power Plant Equipment-Electric S 2 TOTAL SIBLEY UNIT 2 - STEAM	\$0 \$0	R-32	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
33		TOTAL OIDELT ONLY 2 - OILAW	Φ0		Ψ0	φυ		ΨU	40
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	R-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	R-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0 \$0	R-37	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
38 39	312.020 314.000	Boiler AQC Equipment - Electric Sibley 3 Turbogenerator - Electric Sibley 3	\$0 \$0	R-38 R-39	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0 \$0	R-40	\$0	\$0	99.8100%	\$0 \$0	\$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	R-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0		\$0	\$0		\$0	\$0
43		SIBLEY FACILITY COMMON - STEAM							
43 44	310.000	Land - Electric - Sibley Common MPS	\$0	R-44	\$15,994,504	\$15,994,504	99.8100%	\$0	\$15,964,114
45	311.000	Structures - Electric - Sibley Common	-\$15,994,504	R-45	\$64,748,114	\$48,753,610	99.8100%	\$0 \$0	\$48,660,978
46	312.000	Boiler Plant Equipment - Electric - Sibley	-\$64,748,114	R-46	\$40,897,014	-\$23,851,100	99.8100%	\$0	-\$23,805,783
		Common							
47	312.020	Boiler AQC Equipment o Electric - Sibley	-\$40,897,014	R-47	\$14,624,440	-\$26,272,574	99.8100%	\$0	-\$26,222,656
48	314.000	Common Turbogenerator - Electric - Sibley	-\$14 624 440	R-48	\$7,831,681	-\$6,792,759	99.8100%	\$0	-\$6,779,853
40	314.000	Common	-\$14,624,440	1.740	φ <i>τ</i> ,οο1,001	-40,192,139	33.0100%	φυ	-pu, <i>i i</i> 9,003
	1			1					

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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	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
49	315.000	Accessory Equipment - Electric - Sibley	-\$7,831,681	R-49	\$1,561,472	-\$6,270,209	99.8100%	\$0	-\$6,258,296
50	040 000	Common	£4 F04 470	D 50	**	\$4 F04 470	00.04000/	**	*4 550 505
50	316.000	Misc Power Plant Equipment - Electric - Siblev Common	-\$1,561,472	R-50	\$0	-\$1,561,472	99.8100%	\$0	-\$1,558,505
51		TOTAL SIBLEY FACILITY COMMON -	-\$145,657,225		\$145,657,225	\$0	ŀ	\$0	-\$1
٥.		STEAM	ψ1-40,001, <u>22</u> 0		ψ140,001, <u>22</u> 0	Ψ		V O	Ψ.
52		JEFFREY UNIT 1 - STEAM							
53	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-53	\$0	\$0	99.8100%	\$0	\$0
54 55	311.000 312.000	Structures - Electric Jeffrey 1 Boiler Plant Equipment-Electric-Jeffrey 1	\$5,818,458	R-54 R-55	\$0 \$0	\$5,818,458 \$10,376,743	99.8100% 99.8100%	\$0 \$0	\$5,807,403 \$10,357,316
56	312.000	Boiler AQC Equipment-Electric-Jeffrey 1	\$10,276,742 \$4,018,988	R-56	\$0 \$0	\$10,276,742 \$4,018,988	99.8100%	\$0 \$0	\$10,257,216 \$4,011,352
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$2,219,465	R-57	\$0 \$0	\$2,219,465	99.8100%	\$0 \$0	\$2,215,248
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$1,921,072	R-58	\$0	\$1,921,072	99.8100%	\$0	\$1,917,422
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$197,155	R-59	\$0	\$197,155	99.8100%	\$0	\$196,780
60		TOTAL JEFFREY UNIT 1 - STEAM	\$24,451,880		\$0	\$24,451,880		\$0	\$24,405,421
61	240.000	JEFFREY UNIT 2 - STEAM	¢o.	D 60	¢o.	¢0	00.04000/	¢o.	¢o.
62 63	310.000 311.000	Land - Electric - Jeffrey 2 MPS Structures - Electric - Jeffrey 2	\$0 \$4,622,382	R-62 R-63	\$0 \$0	\$0 \$4,622,382	99.8100% 99.8100%	\$0 \$0	\$0 \$4,613,599
64	312.000	Boiler Plant Equipment-Electric-Jeffrey 2	\$14,898,757	R-64	\$0 \$0	\$14,898,757	99.8100%	\$0 \$0	\$14,870,449
65	312.020	Boiler AQC Equipment-Electric-Jeffrey 2	\$2,484,442	R-65	\$0	\$2,484,442	99.8100%	\$0	\$2,479,722
66	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,746,882	R-66	\$0	\$2,746,882	99.8100%	\$0	\$2,741,663
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$1,525,442	R-67	\$0	\$1,525,442	99.8100%	\$0	\$1,522,544
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$327,525	R-68	\$0	\$327,525	99.8100%	\$0	\$326,903
69		TOTAL JEFFREY UNIT 2 - STEAM	\$26,605,430		\$0	\$26,605,430		\$0	\$26,554,880
70		JEFFREY UNIT 3 - STEAM							
70 71	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-71	\$0	\$0	99.8100%	\$0	\$0
72	311.000	Structures - Electric - Jeffrev 3	\$4,975,037	R-72	\$0	\$4,975,037	99.8100%	\$0	\$4,965,584
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$18,805,773	R-73	\$0	\$18,805,773	99.8100%	\$0	\$18,770,042
74	312.020	Boiler AQC Equipment-Electric-Jeffrey 3	\$2,799,628	R-74	\$0	\$2,799,628	99.8100%	\$0	\$2,794,309
75	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,702,798	R-75	\$0	\$3,702,798	99.8100%	\$0	\$3,695,763
76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,250,300	R-76	\$0	\$2,250,300	99.8100%	\$0	\$2,246,024
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$114,974	R-77	\$0	\$114,974	99.8100%	\$0	\$114,756
78		TOTAL JEFFREY UNIT 3 - STEAM	\$32,648,510		\$0	\$32,648,510		\$0	\$32,586,478
79		JEFFREY FACILITY COMMON - STEAM							
80	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-80	\$0	\$0	99.8100%	\$0	\$0
81	311.000	Structures - Electric - Jeffrey Common	-\$2,265,317	R-81	\$410,538	-\$1,854,779	99.8100%	\$0	-\$1,851,255
82	312.000	Boiler Plant Equipment-Electric-Jeffrey	\$6,209,976	R-82	\$1,438,628	\$7,648,604	99.8100%	\$0	\$7,634,072
		Common							
83	312.020	Boiler AQC Equipment - Electric - Jeffrey	-\$36,281,578	R-83	\$0	-\$36,281,578	99.8100%	\$0	-\$36,212,643
84	314.000	Common Turbogenerator-Electric-Jeffrey	\$8,076,099	R-84	\$0	\$8,076,099	99.8100%	\$0	\$8,060,754
04	314.000	Common	\$0,070,099	104	φ0	\$0,070,033	99.610076	φU	\$6,000,734
85	315.000	Accessory Equipment - Electric - Jeffrey	\$372,030	R-85	\$1,044,021	\$1,416,051	99.8100%	\$0	\$1,413,361
		Common	7 01 – ,000		* 1,0 1 1,0 = 1	4 1, 11 5, 5 5		**	V 1, 110,001
86	316.000	Misc Power Plant Equipment - Electric -	\$106,614	R-86	\$32,089	\$138,703	99.8100%	\$0	\$138,439
		Jeffrey Common							
87		TOTAL JEFFREY FACILITY COMMON -	-\$23,782,176		\$2,925,276	-\$20,856,900		\$0	-\$20,817,272
		STEAM							
88		IATAN UNIT 1 - STEAM							
89	310.000	Land - Electric - latan 1	\$0	R-89	\$0	\$0	99.8100%	\$0	\$0
90	311.000	Structures - Electric - latan 1	-\$8,854,607	R-90	\$0	-\$8,854,607	99.8100%	\$0	-\$8,837,783
91	311.000	Structures-Electric Disallowance-latan1	-\$2,927	R-91	\$0	-\$2,927	100.0000%	\$0	-\$2,927
92	312.000	Boiler Plant Equipment - latan 1	\$24,701,075	R-92	\$0	\$24,701,075	99.8100%	\$0	\$24,654,143
93	312.000	Boiler Plant Equipment - Electric	-\$56,275	R-93	\$0	-\$56,275	100.0000%	\$0	-\$56,275
0.1	040.000	Disallowance - latan 1	604	D 6.		604 30 3 3	00.04000		#0.1 = 0==
94 95	312.020	Boiler AQC Equipment - Electric - Iatan 1	-\$317,861 \$5,625,766	R-94	\$0 \$0	-\$317,861 \$5,635,766	99.8100%	\$0 \$0	-\$317,257 \$5,615,077
95 96	314.000 315.000	Turbogenerator Electric - latan 1	\$5,625,766 \$4,332,751	R-95 R-96	\$0 \$0	\$5,625,766 \$4,332,751	99.8100% 99.8100%	\$0 \$0	\$5,615,077 \$4,324,519
96 97	315.000	Accessory Equipment - Electric - latan 1 Accessory Equipment - Electric	\$4,332,751 -\$5,348	R-96	\$0 \$0	\$4,332,751 -\$5,348	100.0000%	\$0 \$0	\$4,324,519 -\$5,348
31	3.3.000	Dissallowance - latan 1	-ψυ,υ+ο		Ψυ	-ψυ,υ≖ο	. 55.5550 /6	Ψ	-ψυ,υπο
98	316.000	Misc Power Plant Equipment - Electric -	\$381,340	R-98	\$0	\$381,340	99.8100%	\$0	\$380,615
		latan 1		1	, ,			**	
99	316.000	Misc Power Plant Equipment - Electric	-\$623	R-99	\$0	-\$623	100.0000%	\$0	-\$623
		Disallowance - latan 1					1 l		

Line Account Month										
	Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adiust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
MATAN UNIT 2 - STEAM	Number			Reserve			Reserve		Adjustments	Jurisdictional
311.000 Structures - Electric - Listan 2 \$42,8478 R-102 \$0 \$426,844 \$90,8100% \$0 \$428,8478 \$100 \$10	100		TOTAL IATAN UNIT 1 - STEAM	\$25,803,291		\$0	\$25,803,291		\$0	\$25,754,141
311.000 Structures - Electric - Listan 2 \$42,8478 R-102 \$0 \$426,844 \$90,8100% \$0 \$428,8478 \$100 \$10	101		IATAN UNIT 2 - STFAM							
311.000 Structures - Electric - Disallowance - Sel.577 101.000 50 -\$84.973 100.0000% 50 -\$84.973 100.0000% 50 -\$84.973 100.000%		311.000		\$426.614	R-102	\$0	\$426.614	99.8100%	\$0	\$425,803
1903 312,000 Bolier Plant Equipment - Islant 2 S4,574,887 R-105 50 A-5702,672 100,0000/% 50 A-5702,672						-		100.0000%		-\$84,973
106 131,000 Bolier Plant Equipment - Electric January Ja										
Disallowance - istan 2 Sile Sil										\$4,566,195
100 314,000 Turbogenerator - Electric - Islanta 2 51,821,728 71,935 71	105	312.000	• •	-\$702,672	R-105	\$0	-\$702,672	100.0000%	\$0	-\$702,672
131-0.00	106	312.020		\$0	R-106	\$0	\$0	99.8100%	\$0	\$0
150 150				·			•			\$1,818,267
315.000 Accessory Equipment - Electric - Intan 2 \$613,173 R-109 \$0 \$633,173 99.8100% \$0 \$53,010.000000% \$0 \$53,010.000000% \$0 \$53,010.000000% \$0 \$53,010.000000% \$0 \$53,010.0000000000000000000000000000000000	108	314.000	Turbogenerator - Electric Disallowance -	-\$105,306	R-108	\$0	-\$105,306	100.0000%	\$0	-\$105,306
110 315.000 Accessory Equipment - Electric S36,102 R-110 S0 S35,102 100.0000% S0 S36,102 S1 S1 S1 S1 S1 S1 S1 S	400	045 000		6040.470	D 400		£040.470	00.04.000/	**	* 040.000
111 316,000 Misc Power Plant Equip-Electric 1stan 2 S77,969 112 316,000 Misc Power Plant Equip-Electric 5.4,240 5.4,			=			-			•	
111	110	313.000		-\$30,102	K-110	φ0	-\$30,102	100.0000 /8	ΨU	-\$30,102
Disallowance - Istan 2	111	316.000		\$77,969	R-111	\$0	\$77,969	99.8100%	\$0	\$77,821
TOTAL IATAN UNIT 2 - STEAM	112	316.000	Misc Power Plant Equip - Electric	-\$4,240	R-112	\$0	-\$4,240	100.0000%	\$0	-\$4,240
114										**
116 310,000 Land - Electric - Iatan Common S98,525 R-116 S0 S495,524 S9,8100% S0 \$434,585 117 312,000 Boiler Plant Equipment - Iatan Common S98,525 R-116 S0 S495,524 S9,8100% S0 \$434,585 118 312,020 Boiler AQC Equipment - Iatan Common S8,81,671 S0 S1,871,195 S0 S1,871,195 S1,871,1	113		TOTAL IATAN UNIT 2 - STEAM	\$6,581,078		\$0	\$6,581,078		\$0	\$6,566,801
116 310,000 Land - Electric - Iatan Common S98,525 R-116 S0 S495,524 S9,8100% S0 \$434,585 117 312,000 Boiler Plant Equipment - Iatan Common S98,525 R-116 S0 S495,524 S9,8100% S0 \$434,585 118 312,020 Boiler AQC Equipment - Iatan Common S8,81,711 S0 S1,71,195 S1,71,195 120 315,000 Accessory Equipment - Iatan Common S464,536 R-120 S0 S484,686 121 316,000 Accessory Equipment - Iatan Common S464,536 R-120 S0 S484,586 122 316,000 Misc Power Plant Equipment - Electric - Iatan Common S464,536 R-120 S0 S484,586 122 316,000 Misc Power Plant Equipment - Electric - Iatan Common TOTAL IATAN FACILITY COMMON - STEAM S0 S3,013,630 123 316,000 LAKE ROAD UNIT 1 - STEAM S0 S22,043 R-125 S0 S3,013,630 124 310,000 STructures - Electric - Lake Road 1 S22,246,587 S0 S22,043 S42,264 S6,000 S7,000 S4,000 S6,000 S6,0	114		IATAN FACILITY COMMON - STEAM							
118 312,000 Boiler Plant Equipment - Iatan Common \$1,871,195 \$1,871,195 \$9,8100% \$0 \$3,807,901 \$1,901,316 \$1,901,31		310.000		\$0	R-115	\$0	\$0	99.8100%	\$0	\$0
118 312,020 Boiler AQC Equipment - Istan Common S81,561 S91 S9 S81,561 S98,100% S0 S81,601 S98,100%			Structures - Electric - latan Common							\$494,583
119			= =							\$1,867,640
120 315.000 Accessory Equipment - Iatan Common \$464.034 \$10.316 \$0 \$101.316 \$101.31				•		* -	* -			\$0 \$94.406
121 16,000 Misc Power Plant Equipment - Electric - Lake Road 1 \$3,013,630 \$0 \$3,013,630 \$0 \$3,007,90 \$0 \$3,007,90 \$0 \$3,007,90 \$0 \$3,007,90 \$0 \$3,007,90 \$0 \$0 \$0 \$0 \$0 \$0 \$0			=			-				
Section Sect										\$101,123
LAKE ROAD UNIT 1 - STEAM										
LAKE ROAD UNIT 1 - STEAM	122			\$3,013,630		\$0	\$3,013,630		\$0	\$3,007,904
124 310.000 Land - Electric - Lake Road 1 \$0 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.200			STEAM							
124 310.000 Land - Electric - Lake Road 1 \$0 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.000 \$1.25 \$1.200	123		LAKE ROAD UNIT 1 - STEAM							
120 312,000 Boiler Plant Equip - Electric - Lake Road 1 \$0 \$0 \$1,75,7025% \$0 \$46,221		310.000		\$0	R-124	\$0	\$0	99.8100%	\$0	\$0
127 312,020 314,000 Turbogenerator - Electric - Lake Road 1 S2,248,697 R-128 S0 S2,248,697 98,7549% S0 S2,220,599 S10 S15,000 S16,000 S1										\$492,041
128										\$46,225
130				·			•			· ·
130			=			-				
TOTAL LAKE ROAD UNIT 1 - STEAM \$3,271,645 \$0 \$3,271,645 \$0 \$3,160,987 \$132 \$133 \$310,000 \$14,000			=							\$0
132 133 310.000 134 1310.000 131										
133	131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,271,645		\$0	\$3,271,645		\$0	\$3,160,987
133	122		LAKE DOAD LINIT 2 - STEAM							
311.000		310.000		\$0	R-133	\$0	\$0	99.8100%	\$0	\$0
136 312.020 Boiler AQC Equip - Electric - Lake Road 2 \$0 \$1.75 \$0 \$2.298,995 \$1.37 \$314.000 \$315.000 \$0 \$2.298,995 \$3.391,852 \$0				·			•			\$584,017
137 314.000			Boiler Plant Equip - Electric-Lake Road 2	\$7,138			\$7,138			\$5,404
138							•			\$0
139			-	* /- /						
140 TOTAL LAKE ROAD UNIT 2 - STEAM \$3,391,852 \$0 \$3,391,852 \$0 \$3,287,935 141 LAKE ROAD UNIT 3 - STEAM Land - Electric - Lake Road 3 \$0 R-142 \$0 \$0 99.8100% \$0 \$0 143 311.000 Structures - Electric - Lake Road 3 \$198,203 R-143 \$0 \$198,203 94.2529% \$0 \$186,812 144 312.000 Boiler Plant Equip - Electric - Lake Road 3 \$10,249 R-144 \$0 \$10,249 75.7025% \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$0 \$7.705 \$0 \$7.705 \$0 \$7.705 \$0 \$0 \$7.7025% \$0 \$0 \$7.7025% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$099,519 \$0
141 LAKE ROAD UNIT 3 - STEAM \$0 \$142 \$10.000 \$0 \$9.8100% \$0 \$0 \$163,812 \$0 \$0 \$9.8100% \$0 \$186,812 \$0 \$198,203 \$186,812 \$186,812 \$198,203 \$198,203 \$186,812 <td></td> <td>0.0.000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>111000170</td> <td></td> <td>\$3,287,935</td>		0.0.000						111000170		\$3,287,935
142 310.000 Land - Electric - Lake Road 3 \$0 R-142 \$0 \$0 \$0 \$0 143 311.000 Structures - Electric - Lake Road 3 \$198,203 R-143 \$0 \$198,203 \$4.2529% \$0 \$186,812 144 312.000 Boiler Plant Equip - Electric - Lake Road 3 \$10,249 R-144 \$0 \$10,249 75.7025% \$0 \$7,755 145 312.020 Boiler AQC Equip - Electric - Lake Road 3 \$0 R-145 \$0 \$770,004 \$0 75.7025% \$0 \$0 \$760,411 147 315.000 Accessory Equip - Electric - Lake Road 3 \$69,676 R-147 \$0 \$69,676 \$1.4012% \$0 \$63,681 148 316.000 Misc Power Plant Equip - Lake Road 3 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1										
143 311.000 Structures - Electric - Lake Road 3 \$198,203 \$-143 \$0 \$198,203 \$94,2529% \$0 \$186,812 144 312.000 Boiler Plant Equip - Electric - Lake Road 3 \$10,249 \$-144 \$0 \$10,249 75.7025% \$0 \$7,755 145 312.020 Boiler AQC Equip - Electric - Lake Road 3 \$0 \$-145 \$0 \$0 \$7,7025% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$7,7055% \$0 \$0 \$7,7055% \$0 \$0 \$7,7055% \$0 \$0 \$7,7055% \$0 \$0 \$7,7055% \$0 \$1,018,673 \$0										
144							•			\$0 \$196.913
145										
146 314.000 Turbogenerator - Electric - Lake Road 3 \$770,004 \$0 \$770,004 \$0 \$770,004 \$0 \$760,417 147 315.000 Accessory Equip - Electric - Lake Road 3 \$69,676 R-147 \$0 \$69,676 91.4012% \$0 \$63,685 148 316.000 Misc Power Plant Equip - Lake Road 3 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$0 \$0 \$0 \$1,048,132 \$0 \$0 \$0 \$0 \$0 \$0 \$1,048,132 \$0										\$0
148 149 316.000 Misc Power Plant Equip - Lake Road 3 TOTAL LAKE ROAD UNIT 3 - STEAM \$0 \$0 \$0 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,018,673 150 LAKE ROAD UNIT 4 - STEAM Land - Electric - Lake Road 4 \$0 R-151 \$0 \$0 \$0 \$0 \$0 151 310.000 Structures - Electric - Lake Road 4 \$1,655,113 R-152 \$0 \$1,655,113 94.2529% \$0 \$1,559,993 153 312.000 Boiler Plant Equip - Electric-Lake Road 4 \$4,940,661 R-153 \$0 \$4,940,661 75.7025% \$0 \$3,740,204		314.000	Turbogenerator - Electric - Lake Road 3	\$770,004	R-146		\$770,004		\$0	\$760,417
149 TOTAL LAKE ROAD UNIT 3 - STEAM \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 \$1,048,132 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$63,685</td>										\$63,685
150 LAKE ROAD UNIT 4 - STEAM 151 310.000 Land - Electric - Lake Road 4 \$0 R-151 \$0 \$0 \$1,655,113 94.2529% \$0 \$1,559,992 153 312.000 Boiler Plant Equip - Electric-Lake Road 4 \$4,940,661 R-153 \$0 \$4,940,661 75.7025% \$0 \$3,740,204		316.000			R-148			71.3351%		\$0 \$1,019,673
151 310.000 Land - Electric - Lake Road 4 \$0 R-151 \$0 \$0 99.8100% \$0 \$0 152 311.000 Structures - Electric - Lake Road 4 \$1,655,113 R-152 \$0 \$1,655,113 94.2529% \$0 \$1,559,992 153 312.000 Boiler Plant Equip - Electric-Lake Road 4 \$4,940,661 R-153 \$0 \$4,940,661 75.7025% \$0 \$3,740,204	149		IOIAL LAKE KUAD UNII 3 - SIEAM	\$1,048,132		\$0	\$1,048,132		\$0	\$1,018,673
151 310.000 Land - Electric - Lake Road 4 \$0 R-151 \$0 \$0 99.8100% \$0 \$0 152 311.000 Structures - Electric - Lake Road 4 \$1,655,113 R-152 \$0 \$1,655,113 94.2529% \$0 \$1,559,992 153 312.000 Boiler Plant Equip - Electric-Lake Road 4 \$4,940,661 R-153 \$0 \$4,940,661 75.7025% \$0 \$3,740,204	150		LAKE ROAD UNIT 4 - STEAM							
152 311.000 Structures - Electric - Lake Road 4 \$1,655,113 R-152 \$0 \$1,655,113 94.2529% \$0 \$1,559,992 153 312.000 Boiler Plant Equip - Electric-Lake Road 4 \$4,940,661 R-153 \$0 \$4,940,661 75.7025% \$0 \$3,740,204		310.000		\$0	R-151	\$0	\$0	99.8100%	\$0	\$0
						\$0			\$0	\$1,559,992
134 312.020 Boiler AGC Equip - Electric -Lake Road 4 \$263,/32 K-134 \$0 \$265,/32 /5.7025% \$0 \$201,181										\$3,740,204
	154	312.020	Boller AQU Equip - Electric -Lake Road 4	\$265,752	K-154	\$0	\$265,75 2	/5./025%	\$0	\$201,181

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
155	314.000	Turbogenerator - Electric - Lake Road 4	\$6,607,733	R-155	\$0	\$6,607,733	98.7549%	\$0	\$6,525,460
156	315.000	Accessory Equip - Electric - Lake Road 4	\$1,722,061	R-156	\$0	\$1,722,061	91.4012%	\$0	\$1,573,984
157	316.000	Misc Power Plant Equip - Lake Road 4	\$5,391	R-157	\$0	\$5,391	71.3351%	\$0	\$3,846
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$15,196,711		\$0	\$15,196,711		\$0	\$13,604,667
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$0	R-160	\$0	\$0	98.8100%	\$0	\$0
161 162	311.000 312.000	Structures - Electric - Lake Road Boilers Boiler Plant Equipment - Electric - Lake	\$3,816,492 \$10,911,282	R-161 R-162	\$0 \$0	\$3,816,492 \$10,911,282	94.2529% 75.7025%	\$0 \$0	\$3,597,154 \$8,260,113
102	312.000	Road Boilers	\$10,911,202	K-102	ψU	\$10,511,202	75.702576	Ψυ	φο,200,113
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	-\$4,388,408	R-163	\$0	-\$4,388,408	75.7025%	\$0	-\$3,322,135
164	314.000	Turbogenerator - Electric - Lake Road Boilers	-\$2,939,456	R-164	\$0	-\$2,939,456	98.7549%	\$0	-\$2,902,857
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$1,223,289	R-165	\$0	\$1,223,289	91.4012%	\$0	\$1,118,101
166	316.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$329,653	R-166	\$0	\$329,653	71.3351%	\$0	\$235,158
167		TOTAL LAKE ROAD BOILERS - STEAM	\$8,952,852		\$0	\$8,952,852		\$0	\$6,985,534
168		TOTAL STEAM PRODUCTION	-\$18,474,390		\$148,582,501	\$130,108,111		\$0	\$126,116,148
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
174		CROSSROAD UNIT 1 - NATURAL GAS							
175	303.010	Miscellaneous Intangible - Substation	\$0	R-175	\$0	\$0	99.8100%	\$0	\$0
		(353) Crossroads 1							
176 177	340.000 341.000	Land - Electric - Crossroads 1 Structures - Electric - Crossroads 1	\$0 \$66,339	R-176 R-177	\$0 \$0	\$0 \$66,339	99.8100% 99.8100%	\$0 \$0	\$0 \$66,213
177	341.000	Fuel Holders - Crossroads 1	\$337,958	R-177	\$0 \$0	\$337,958	99.8100%	\$0 \$0	\$337,316
179	343.000	Prime Movers - Crossroads 1	\$16,125,795	R-179	\$0 \$0	\$16,125,795	99.8100%	\$0	\$16,095,156
180	344.000	Generators - Crossroads 1	\$2,766,619	R-180	\$0	\$2,766,619	99.8100%	\$0	\$2,761,362
181	345.000	Accessory - Crossroads 1	\$2,059,251	R-181	\$0	\$2,059,251	99.8100%	\$0	\$2,055,338
182	346.000	Misc Power Plant Equip - Crossroads 1	\$0	R-182	\$0	\$0	99.8100%	\$0	\$0
183		TOTAL CROSSROAD UNIT 1 - NATURAL GAS	\$21,355,962		\$0	\$21,355,962		\$0	\$21,315,385
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-185	\$0	\$0	99.8100%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2	\$0	R-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$65,879		\$0	\$65,879	99.8100%	\$0	\$65,754
188	342.000	Fuel Holders - Crossroad 2	\$412,982	R-188	\$0	\$412,982	99.8100%	\$0	\$412,197
189	343.000	Prime Movers - Crossroads 2	\$16,221,845	R-189	\$0	\$16,221,845	99.8100%	\$0	\$16,191,023
190	344.000	Generators - Crossroad 2	\$2,766,608	R-190	\$0	\$2,766,608	99.8100%	\$0	\$2,761,351
191	345.000	Accessory - Crossroad 2	\$1,168,265		\$0	\$1,168,265	99.8100%	\$0	\$1,166,045
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0 \$20,635,670	R-192	<u>\$0</u>	\$0	99.8100%	<u>\$0</u>	\$0 \$20 F06 370
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$20,635,579		\$0	\$20,635,579		\$0	\$20,596,370
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation	\$0	R-195	\$0	\$0	99.8100%	\$0	\$0
465	0.40.555	(353) Crossroads 3	<i>*</i> -		A =	- ند		4 =	*-
196	340.000	Land - Electric - Crossroads 3	\$0 \$05.070	R-196	\$0 \$0	\$0 \$05.070	99.8100%	\$0 \$0	\$0 \$05.754
197 198	341.000 342.000	Structures - Electric - Crossroads 3 Fuel Holders - Corssroads 3	\$65,879 \$337,958	R-197 R-198	\$0 \$0	\$65,879 \$337,958	99.8100% 99.8100%	\$0 \$0	\$65,754 \$337,316
198	342.000	Prime Movers - Crossroads 3	\$337,958 \$16,059,949		\$0 \$0	\$337,958 \$16,059,949	99.8100%	\$0 \$0	\$337,316 \$16,029,435
200	344.000	Generators - Crossroads 3	\$2,766,677	R-200	\$0 \$0	\$2,766,677	99.8100%	\$0 \$0	\$2,761,420
201	345.000	Accessory - Crossroads 3	\$1,964,378	I	\$0 \$0	\$1,964,378	99.8100%	\$0	\$1,960,646
202	346.000	Misc Power Plant Equip - Crossroads 3		R-202	\$0	\$0	99.8100%	\$0	\$0
	. '		•	-			· ·		•

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	I
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$21,194,841		\$0	\$21,194,841		\$0	\$21,154,571
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation	\$0	R-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	(353) Crossroads 4 Land - Electric - Crossroads 4	\$0	R-206	\$0	\$0	99.8100%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$65,896	R-207	\$0 \$0	\$65,896	99.8100%	\$0 \$0	\$65,771
208	342.000	Fuel Holders - Crossroads 4	\$337,958	R-208	\$0	\$337,958	99.8100%	\$0	\$337,316
209	343.000	Prime Movers - Crossroads 4	\$16,269,002	R-209	\$0	\$16,269,002	99.8100%	\$0	\$16,238,091
210	344.000	Generators - Crossroads 4	\$2,766,638	R-210	\$0	\$2,766,638	99.8100%	\$0	\$2,761,381
211	345.000	Accessory - Crossroads 4	\$1,024,830	R-211	\$0	\$1,024,830	99.8100%	\$0	\$1,022,883
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-212	\$0_	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$20,464,324		\$0	\$20,464,324		\$0	\$20,425,442
214		CROSSROADS COMMON - NATURAL							
215	303.010	GAS	\$0	D 245	\$0	\$0	99.8100%	\$0	\$0
213	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	φU	R-215	φu	φU	99.6100%	φU	\$0
216	340.000	Land - Electric - Crossroads Common	\$0	R-216	\$0	\$0	99.8100%	\$0	\$0
217	341.000	Structures - Electric - Crossroads	\$494,693	R-217	\$0	\$494,693	99.8100%	\$0	\$493,753
		Common							
218	342.000	Fuel Holders - Crossroads Common	\$1,072,339	R-218	\$0	\$1,072,339	99.8100%	\$0	\$1,070,302
219	343.000	Prime Movers - Crossroads Common	\$0	R-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$4,977	R-220	\$0	\$4,977	99.8100%	\$0	\$4,968
221	345.000	Accessory - Corssroads Common	\$41,404	R-221	\$0	\$41,404	99.8100%	\$0	\$41,325
222	346.000	Misc Power Plant Equip - Crossroads Common	\$34,021	R-222	\$0	\$34,021	99.8100%	\$0	\$33,956
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$1,647,434		\$0	\$1,647,434		\$0	\$1,644,304
224		TOTAL CROSSROADS - NATURAL GAS							
224	303.100	Miscellaneous Intangible - Substation	\$0	R-225	-\$3,222,349	-\$3,222,349	99.8100%	\$0	-\$3,216,227
223	303.100	(3553) Total Crossroads	φυ	K-225	-\$3,222,349	-\$3,222,349	99.010076	ΨU	-φ3,210,22 <i>1</i>
226	340.000	Land - Electric - Total Crossroads	\$0	R-226	\$0	\$0	99.8100%	\$0	\$0
227	341.000	Structures - Electric - Total Crossroads	\$0	R-227	-\$498,935	-\$498,935	99.8100%	\$0	-\$497,987
228	342.000	Fuel Holders - Total Crossroads	\$0	R-228	-\$1,661,835	-\$1,661,835	99.8100%	\$0	-\$1,658,678
229	343.000	Prime Movers - Total Crossroads	\$0	R-229	-\$43,642,934	-\$43,642,934	99.8100%	\$0	-\$43,560,012
230	344.000	Generators - Total Crossroads	\$0	R-230	-\$7,711,747	-\$7,711,747	99.8100%	\$0	-\$7,697,095
231	345.000	Accessory - Total Crossroads	\$0	R-231	-\$5,526,854	-\$5,526,854	99.8100%	\$0	-\$5,516,353
232	346.000	Misc Power Plant Equip - Total Crossroads	\$0	R-232	-\$57,129	-\$57,129	99.8100%	\$0	-\$57,020
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$0		-\$62,321,783	-\$62,321,783		\$0	-\$62,203,372
234		GREENWOOD UNIT 1 - NATURAL GAS							
234 235	340.000	Land - Electric - Greenwood 1	\$0	R-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$341,910		\$0	\$341,910	99.8100%	\$0 \$0	\$341,260
237	342.000	Fuel Holders - Greenwood 1	\$766,754		\$0	\$766,754	99.8100%	\$0	\$765,297
238	343.000	Prime Movers - Greenwood 1	\$8,506,266	R-238	\$0	\$8,506,266	99.8100%	\$0	\$8,490,104
239	344.000	Generators - Greenwood 1	\$2,714,262	R-239	\$0	\$2,714,262	99.8100%	\$0	\$2,709,105
240	345.000	Accessory Equipment - Greenwood 1	\$1,382,015	R-240	\$0	\$1,382,015	99.8100%	\$0	\$1,379,389
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-241	\$0	\$0	99.8100%	\$0	\$0
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$13,711,207		\$0	\$13,711,207		\$0	\$13,685,155
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	R-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$58,320	R-245	\$0	\$58,320	99.8100%	\$0	\$58,209
246	342.000	Fuel Holders - Greenwood 2	\$185,284	R-246	\$0	\$185,284	99.8100%	\$0	\$184,932
247	343.000	Prime Movers - Greenwood 2	\$8,203,491	R-247	\$0	\$8,203,491	99.8100%	\$0	\$8,187,904
248	344.000	Generators - Greenwood 2	\$2,296,942		\$0	\$2,296,942	99.8100%	\$0	\$2,292,578
249	345.000	Accessory Equipment - Greenwood 2	\$581,166	R-249	\$0	\$581,166	99.8100%	\$0	\$580,062
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-250	\$0	\$0	99.8100%	\$0	\$0
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$11,325,203		\$0	\$11,325,203		\$0	\$11,303,685
252		GREENWOOD UNIT 3 - NATURAL GAS							

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<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
253	340.000	Land - Electric - Greenwood 3	\$0	R-253	\$0	\$0	99.8100%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$346,446	R-254	\$0	\$346,446	99.8100%	\$0	\$345,788
255	342.000	Fuel Holders - Greenwood 3	\$696,073	R-255	\$0	\$696,073	99.8100%	\$0 \$0	\$694,750
256 257	343.000 344.000	Prime Movers - Greenwood 3 Generators - Greenwood 3	\$7,046,904 \$1,734,001	R-256 R-257	\$0 \$0	\$7,046,904 \$1,734,001	99.8100% 99.8100%	\$0 \$0	\$7,033,515 \$1,730,706
258	345.000	Accessory Equipment - Greenwood 3	\$1,052,964	R-258	\$0 \$0	\$1,052,964	99.8100%	\$0 \$0	\$1,050,963
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL	\$10,876,388		\$0	\$10,876,388		\$0	\$10,855,722
		GAS							
004		ODEENINGOD UNIT 4 MATUDAL CAG							
261 262	340.000	GREENWOOD UNIT 4 - NATURAL GAS Land - Electric - Greenwood 4	\$0	R-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$34,725	R-263	\$0 \$0	\$34,725	99.8100%	\$0 \$0	\$34,659
264	342.000	Fuel Holders - Greenwood 4	\$173,301	R-264	\$0	\$173,301	99.8100%	\$0	\$172,972
265	343.000	Prime Movers - Greenwood 4	\$8,633,290	R-265	\$0	\$8,633,290	99.8100%	\$0	\$8,616,887
266	344.000	Generators - Greenwood 4	\$1,644,299	R-266	\$0	\$1,644,299	99.8100%	\$0	\$1,641,175
267	345.000	Accessory Equipment - Greenwood 4	\$261,081	R-267	\$0	\$261,081	99.8100%	\$0	\$260,585
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	R-268	\$0	\$0	99.8100%	\$0	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$10,746,696		\$0	\$10,746,696		\$0	\$10,726,278
		GAS							
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$0	R-271	\$0	\$0	99.8100%	\$0	\$0
272	341.000	Structures - Electric - Greenwood	\$849,336	R-272	\$0	\$849,336	99.8100%	\$0	\$847,722
		Common			4				
273	342.000	Fuel Holders - Greenwood Common	\$512,441	R-273	\$0	\$512,441	99.8100%	\$0	\$511,467
274 275	343.000 344.000	Prime Movers - Greenwood Common Generators - Greenwood Common	\$565,768 \$0	R-274 R-275	\$0 \$0	\$565,768 \$0	99.8100% 99.8100%	\$0 \$0	\$564,693 \$0
276	345.000	Accessory Equipment - Greenwood	\$1,020,879	R-276	\$0	\$1,020,879	99.8100%	\$0 \$0	\$1,018,939
•	0.0.000	Common	V .,020,0.0		**	V .,020,0.0	00.010070	40	\$1,010,000
277	346.000	Misc Power Plant Equip - Greenwood	\$31,956	R-277	\$0	\$31,956	99.8100%	\$0	\$31,895
		Common							
278		TOTAL GREENWOOD COMMON	\$2,980,380		\$0	\$2,980,380		\$0	\$2,974,716
279		NEVADA - OIL							
280	340.000	Land - Electric - Nevada	\$0	R-280	\$0	\$0	99.8100%	\$0	\$0
281	341.000	Structures - Electric - Nevada	\$141,425	R-281	\$0	\$141,425	99.8100%	\$0	\$141,156
282	342.000	Fuel Holders - Nevada	\$471,309	R-282	\$0	\$471,309	99.8100%	\$0	\$470,414
283	343.000	Prime Movers - Nevada	\$958,542	R-283	\$0	\$958,542	99.8100%	\$0	\$956,721
284	344.000	Generators - Nevada	\$618,704	R-284	\$0	\$618,704	99.8100%	\$0	\$617,528
285 286	345.000 346.000	Accessory Equipment - Nevada Misc Power Plant Equip - Nevada	\$452,166 \$6,544	R-285 R-286	\$0 \$0	\$452,166 \$6,544	99.8100% 99.8100%	\$0 \$0	\$451,307 \$6,532
287	340.000	TOTAL NEVADA - OIL	\$2,648,690	K-200	\$0	\$2,648,690	99.010076	\$0 \$0	\$2,643,658
			4 2,010,000		**	\$2,0.0,000		40	4 2,010,000
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
									4-
289	340.000	Land - Electric - South Harper 1	\$0	R-289	\$0	\$0	99.8100%	\$0 \$0	\$0 \$224,200
290 291	341.000 342.000	Structures - Electric - South Harper 1 Fuel Holders - South Harper 1	\$331,930 \$205,901	R-290 R-291	\$0 \$0	\$331,930 \$205,901	99.8100% 99.8100%	\$0 \$0	\$331,299 \$205,510
292	343.000	Prime Movers - South Harper 1	\$17,251,936		\$0	\$17,251,936	99.8100%	\$0 \$0	\$17,219,157
293	344.000	Generators - South Harper 1	\$3,711,190	R-293	\$0	\$3,711,190	99.8100%	\$0	\$3,704,139
294	345.000	Accessory Equipment - South Harper 1	\$1,977,578	R-294	\$0	\$1,977,578	99.8100%	\$0	\$1,973,821
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	R-295	\$0	\$0	99.8100%	\$0	\$0
200		TOTAL SOUTH HARPER UNIT 1 -	\$22.470.E2E		<u> </u>	\$22.470.E2E		<u> </u>	\$22.422.02C
296		NATURAL GAS	\$23,478,535		\$0	\$23,478,535		\$0	\$23,433,926
		NATONAL GAG							
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	R-298	\$0	\$0	99.8100%	\$0	\$0
299 300	341.000 342.000	Structures - Electric - South Harper 2 Fuel Holders - South Harper 2	\$331,738 \$205,901	R-299 R-300	\$0 \$0	\$331,738 \$205,901	99.8100% 99.8100%	\$0 \$0	\$331,108 \$205,510
301	343.000	Prime Movers - South Harper 2	\$17,536,048		\$0 \$0	\$205,901 \$17,536,048	99.8100%	\$0 \$0	\$205,510 \$17,502,730
302	344.000	Generators - South Harper 2	\$3,711,190	R-301	\$0	\$3,711,190	99.8100%	\$0 \$0	\$3,704,139
303	345.000	Accessory Equipment - South Harper 2	\$1,977,578	R-303	\$0	\$1,977,578	99.8100%	\$0	\$1,973,821
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-304	\$0	\$0	99.8100%	\$0	\$0
005		TOTAL COLUTIVIAGES : 111 1 2	¢00 700 157			**** Table 1		*-	**************************************
305		TOTAL SOUTH HARPER UNIT 2 -	\$23,762,455		\$0	\$23,762,455		\$0	\$23,717,308
	I .	NATURAL GAS		1 1	Į		ı l		1

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
								-	
306	340.000	SOUTH HARPER 3 - NATURAL GAS	¢o.	R-307	¢o.	\$0	99.8100%	\$0	¢o.
307 308	340.000	Land - Electric - South Harper 3 Structures - Electric - South Harper 3	\$0 \$332,038	R-307	\$0 \$0	\$332,038	99.8100%	\$0 \$0	\$0 \$331,407
309	342.000	Fuel Holders - South Harper 3	\$205,901	R-309	\$0	\$205,901	99.8100%	\$0 \$0	\$205,510
310	343.000	Generators - South Harper 3	\$17,287,844	R-310	\$0	\$17,287,844	99.8100%	\$0	\$17,254,997
311	344.000	Prime Movers - South Harper 3	\$3,711,190	R-311	\$0	\$3,711,190	99.8100%	\$0	\$3,704,139
312	345.000	Accessory Equipment - South Harper 3	\$1,977,578	R-312	\$0	\$1,977,578	99.8100%	\$0	\$1,973,821
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$23,514,551		\$0	\$23,514,551		\$0	\$23,469,874
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$0	R-316	\$0	\$0	99.8100%	\$0	\$0
317	341.000	Structures - Electric - South Harper	\$2,057,746	R-317	\$0	\$2,057,746	99.8100%	\$0	\$2,053,836
240	242.000	Common	¢4 440 200	D 240	¢o.	£4 440 200	00.04000/	¢o.	¢4 427 FF2
318 319	342.000 343.000	Fuel Holders - South Harper Common Prime Movers - South Harper Common	\$1,440,290 \$1,443,160	R-318 R-319	\$0 \$0	\$1,440,290 \$1,443,160	99.8100% 99.8100%	\$0 \$0	\$1,437,553 \$1,440,418
320	344.000	Generators - South Harper Common	\$1,443,160	R-319	\$0	\$1,443,160	99.8100%	\$0 \$0	\$1,440,418
321	345.000	Accessory Equipment - South Harper	\$1,777,947	R-321	\$0	\$1,777,947	99.8100%	\$0	\$1,774,569
		Common						•	. , ,
322	346.000	Misc Power Plant Equip - South Harper Common	\$128,780	R-322	\$0	\$128,780	99.8100%	\$0	\$128,535
323		TOTAL SOUTH HARPER COMMON	\$6,847,923		\$0	\$6,847,923		\$0	\$6,834,911
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
325	340.000	Land - Electric - Lake Road 5	\$0	R-325	\$0	\$0	99.8100%	\$0	\$0
326	341.000	Structures - Electric - Lake Road 5	\$1,116,484	R-326	\$0	\$1,116,484	99.8100%	\$0	\$1,114,363
327	342.000	Fuel Holders - Lake Road 5	\$669,934	R-327	\$0	\$669,934	99.8100%	\$0	\$668,661
328	343.000	Prime Movers - Lake Road 5	\$6,575,396	R-328	\$0	\$6,575,396	99.8100%	\$0	\$6,562,903
329	344.000	Generators - Lake Road 5	\$2,234,141	R-329	\$0	\$2,234,141	99.8100%	\$0	\$2,229,896
330	345.000	Accessory Equipment - Lake Road 5	\$502,606	R-330	\$0	\$502,606	99.8100%	\$0	\$501,651
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	R-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$11,098,561		\$0	\$11,098,561		\$0	\$11,077,474
333	0.40.000	LAKE ROAD TURBINE 6 - OIL	to.	D 004	**	**	00.04000/	**	**
334	340.000	Land - Electric - Lake Road 6	\$0 \$150.853	R-334	\$0 \$0	\$0 \$150.853	99.8100%	\$0 \$0	\$0 \$150.565
335 336	341.000 342.000	Structures - Electric - Lake Road 6 Fuel Holders - Lake Road 6	\$150,852	R-335 R-336	\$0 \$0	\$150,852	99.8100% 99.8100%	\$0 \$0	\$150,565
337	343.000	Prime Movers - Lake Road 6	\$8,820 \$3,772,008	R-337	\$0 \$0	\$8,820 \$3,772,008	99.8100%	\$0 \$0	\$8,803 \$3,764,841
338	344.000	Generators - Lake Road 6	\$3,772,008	R-338	\$0	\$3,772,000	99.8100%	\$0 \$0	\$3,764,641
339	345.000	Accessory Equipment - Lake Road 6	\$507,863	R-339	\$0 \$0	\$507,863	99.8100%	\$0 \$0	\$506,898
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	R-340	\$0	\$0	99.8100%	\$0	\$0
341	0.0.000	TOTAL LAKE ROAD TURBINE 6 - OIL	\$4,825,345	1.0.0	\$0	\$4,825,345	00.0100	\$0	\$4,816,176
342		LAKE ROAD TURBINE 7 - OIL							
343	340.000	Land - Electric - Lake Road 7	\$0	R-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$12,142		\$0	\$12,142	99.8100%	\$0	\$12,119
345	342.000	Fuel Holders - Lake Road 7	\$18,285	R-345	\$0	\$18,285	99.8100%	\$0	\$18,250
346	343.000	Prime Movers - Lake Road 7	\$2,023,750	R-346	\$0	\$2,023,750	99.8100%	\$0	\$2,019,905
347	344.000	Generators - Lake Road 7	\$136,436	R-347	\$0	\$136,436	99.8100%	\$0	\$136,177
348	345.000	Accessory Equipment - Lake Road 7	\$336,188	R-348	\$0	\$336,188	99.8100%	\$0	\$335,549
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	R-349	\$0	\$0	99.8100%	\$0	\$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,526,801		\$0	\$2,526,801		\$0	\$2,522,000
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric - Landfill Turbine	\$0	R-352	\$0	\$0	99.8100%	\$0	\$0
353	341.000	Structures - Electric - Landfill Turbine	\$29,611		\$0	\$29,611	99.8100%	\$0	\$29,555
354	342.000	Fuel Holders - Landfill Turbine	\$768,405	R-354	\$0	\$768,405	99.8100%	\$0	\$766,945
355	343.000	Prime Movers - Landfill Turbine	\$6,039	R-355	\$0	\$6,039	99.8100%	\$0	\$6,028
356	344.000	Generators - Landfill Turbine	\$1,708,504	R-356	\$0	\$1,708,504	99.8100%	\$0	\$1,705,258
357	345.000	Accessory Equipment - Landfill Turbine	\$0	R-357	\$0	\$0	99.8100%	\$0	\$0
358	346.000	Misc Power Plant Equip - Landfill Turbine	\$1,348	R-358	\$0	\$1,348	99.8100%	\$0	\$1,345
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$2,513,907		\$0	\$2,513,907		\$0	\$2,509,131
				•	٠ '		. '		-

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	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
360	0.40.000	RALPH GREEN UNIT 3 - NATURAL GAS	**	D 004	**	**	00.04000/	to.	**
361 362	340.000 341.000	Land - Electric - Ralph Green 3 Structures - Electric - Ralph Green 3	\$0 \$852.608	R-361 R-362	\$0 \$0	\$0 \$852,608	99.8100% 99.8100%	\$0 \$0	\$0 \$850,988
363	342.000	Fuel Holders - Ralph Green 3	\$232,007	R-363	\$0 \$0	\$232,017	99.8100%	\$0 \$0	\$231,576
364	343.000	Prime Movers - Ralph Green 3	\$5,375,895	R-364	\$0	\$5,375,895	99.8100%	\$0 \$0	\$5,365,681
365	344.000	Generators - Ralph Green 3	\$6,406,691	R-365	\$0	\$6,406,691	99.8100%	\$0	\$6,394,518
366	345.000	Accessory Equipment - Ralph Green 3	\$1,216,205	R-366	\$0	\$1,216,205	99.8100%	\$0	\$1,213,894
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$34,666	R-367	\$0	\$34,666	99.8100%	\$0	\$34,600
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$14,118,082		\$0	\$14,118,082		\$0	\$14,091,257
369		OTHER PRODUCTION - SOLAR							
370	341.000	Other Prod Greenwood - Solar -	\$0	R-370	\$0	\$0	99.8100%	\$0	\$0
		Structures - Electric							
371	344.010	Other Prod - Solar	\$2,262,445	R-371	-\$1,422,399	\$840,046	99.8100%	\$0	\$838,450
372		TOTAL OTHER PRODUCTION - SOLAR	\$2,262,445		-\$1,422,399	\$840,046		\$0	\$838,450
373		TOTAL OTHER PRODUCTION	\$252,535,309		-\$63,744,182	\$188,791,127		\$0	\$188,432,421
374		OTHER PRODUCTION RETIREMENTS							
375		WORK IN PROGRESS Other Production - Salvage and Removal	-\$34,532,183	R-375	\$0	-\$34,532,183	99.8100%	\$0	-\$34,466,572
		Retirements not yet classified							
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$34,532,183		\$0	-\$34,532,183		\$0	-\$34,466,572
377		TOTAL PRODUCTION PLANT	\$199,528,736		\$84,838,319	\$284,367,055		\$0	\$280,081,997
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$0	R-379	\$0	\$0	99.8100%	\$0	\$0
380	350.001	Land Rights - Transmission	\$14,157	R-380	\$0	\$14,157	99.8100%	\$0	\$14,130
381	350.040	Land Rights - Depreciable - Transmission	\$4,694,155	R-381	\$0	\$4,694,155	99.8100%	\$0	\$4,685,236
382	352.000	Structure & Improvements - Transmission	\$3,725,807	R-382	\$0	\$3,725,807	99.8100%	\$0 \$0	\$3,718,728
383 384	353.000 353.030	Station Eqipment - Transmission Station Equipment Communication -	\$60,305,262 \$17,288	R-383 R-384	-\$1,044,021 \$0	\$59,261,241 \$17,288	99.8100% 99.8100%	\$0 \$0	\$59,148,645 \$17,255
304	333.030	Transmission	\$17,200	11-304	ΨΟ	Ψ17,200	33.010076	ΨΟ	Ψ17,233
385	354.000	Towers and Fixtures - Transmission	\$219,226	R-385	\$0	\$219,226	99.8100%	\$0	\$218,809
386	354.050	Towers & Fixtures - 34.5 kV	\$151,484	R-386	\$0	\$151,484	99.8100%	\$0	\$151,196
387	355.000	Poles and Fixtures - Transmission	\$53,808,440	R-387	\$0	\$53,808,440	99.8100%	\$0	\$53,706,204
388	355.000	Poles and Fixtures - Disallowance Stipulation	\$0	R-388	-\$383,449	-\$383,449	100.0000%	\$0	-\$383,449
389	355.050	and Agreement ER-2012-0175 Poles & Fixtures 34.5 kV	\$5,433,228	R-389	\$0	\$5,433,228	99.8100%	\$0	\$5,422,905
390	356.000	Overhead Conductors & Devices -	\$37,282,844	R-399	\$0 \$0	\$37,282,844	99.8100%	\$0 \$0	\$37,212,007
330	330.000	Transmission	\$37,202,044	11-330	40	\$37,202,044	33.010076	ΨΟ	ψ31,212,001
391	356.000	Conductors & Devices - Disallowance	\$0	R-391	-\$697,542	-\$697,542	100.0000%	\$0	-\$697,542
		Stipulation and Agreement ER-2012-0175							
392	356.050	Trsm-OH- Cond & Devices-Elec	\$3,666,273	R-392	\$0	\$3,666,273	99.8100%	\$0	\$3,659,307
393	357.000	Underground Conduit - Transmission	\$7,092	R-393	\$0	\$7,092	99.8100%	\$0	\$7,079
394	358.000	Underground Conductors & Devices - Transmission	-\$162,068	R-394	\$0	-\$162,068	99.8100%	\$0	-\$161,760
395	358.050	Underground Conductors & Dev	-\$4,561	R-395	\$0	-\$4,561	99.8100%	\$0	-\$4,552
396		TOTAL TRANSMISSION PLANT	\$169,158,627		-\$2,125,012	\$167,033,615		\$0	\$166,714,198
397		TRANSMISSION RETIREMENT WORK IN PROGRESS							
398		Transmission - Salvage and Removal	-\$19,513,768	R-398	\$0	-\$19,513,768	99.8100%	\$0	-\$19,476,692
		Retirements not yet classified							
399		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	-\$19,513,768		\$0	-\$19,513,768		\$0	-\$19,476,692
400		DISTRIBUTION PLANT							
401	360.000	Land - Electric - Distribution	\$0	R-401	\$0	\$0	99.8061%	\$0	\$0
402	360.010	Land Rights - Electric - Distribution	\$0	R-402	\$0	\$0	99.8061%	\$0	\$0
403	360.020	Land Leased - Distribution	\$7,863	R-403	\$0 \$0	\$7,863	99.8061%	\$0 \$0	\$7,848
404 405	361.000 362.000	Structures & Improvements - Distribution Station Equipment - Distribution	\$4,433,419 \$80,168,655	R-404 R-405	\$0 \$0	\$4,433,419 \$80,168,655	99.8061% 99.8061%	\$0 \$0	\$4,424,823 \$80,013,208
405 406	362.000	Poles, Towers & Fixtures - Distribution	\$80,168,655 \$162,131,682		\$0 \$0	\$80,168,655 \$162,131,682	99.8061%	\$0 \$0	\$80,013,208 \$161,817,309
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Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Accumulated Depreciation Reserve

Line	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
407	365.000	Overhead Conductors & Devices -	\$46,212,121	R-407	\$0	\$46,212,121	99.8061%	\$0	\$46,122,516
		Distribution						_	
408	365.000	Overhead Conductors & Devices -	\$0	R-408	-\$621,608	-\$621,608	100.0000%	\$0	-\$621,608
		Disallowance Stipulation & Agreement ER-							
409	366.000	2012-0175 Underground Circuit - Distribution	\$18,892,951	R-409	\$0	\$18,892,951	99.8061%	\$0	\$18,856,318
410	366.000	Underground Circuit - Disallowance	\$0	R-410	-\$50,985	-\$50,985	100.0000%	\$0	-\$50,985
		Stipulation & Agreement ER-2012-0175			. ,	,			
411	367.000	Underground Conductors & Devices -	\$56,412,186	R-411	\$0	\$56,412,186	99.8061%	\$0	\$56,302,803
440		Distribution	* * * * * * * * * * * * * * * * * * *	D 440		^ 454 4 7 0 0 7 5	00 00040/	••	^ 4544 7 0 7 40
412	368.000 369.010	Line Transformers - Distribution	\$154,476,275 \$23,106,474	R-412	\$0	\$154,476,275	99.8061% 99.8061%	\$0 \$0	\$154,176,746
413 414	369.010	Services - Overhead - Distribution Services - Underground - Distribution	\$23,106,474 \$51,035,321	R-413 R-414	\$0 \$0	\$23,106,474 \$51,035,321	99.8061%	\$0 \$0	\$23,061,671 \$50,936,364
415	370.000	Meters - Distribution	\$8,628,118	R-415	\$0 \$0	\$8,628,118	99.8061%	\$0	\$8,611,388
416	370.010	Meters - PURPA Distribution	\$4,162,419	R-416	\$0	\$4,162,419	99.8061%	\$0	\$4,154,348
417	370.020	Meters - AMI Distribution	\$3,723,547	R-417	\$0	\$3,723,547	99.8061%	\$0	\$3,716,327
418	371.000	Customer Premise Meter Installations -	\$15,164,991	R-418	\$0	\$15,164,991	99.8061%	\$0	\$15,135,586
		Distribution							
419	371.010	Distribution - Cust Prem Install - EVCS	\$1,903,121	R-419	\$0	\$1,903,121	99.8061%	\$0	\$1,899,431
420	373.000	Street Lighting and Traffic Signal -	\$13,228,825	R-420	\$0	\$13,228,825	99.8061%	\$0	\$13,203,174
421		Distribution TOTAL DISTRIBUTION PLANT	\$643,687,968		-\$672,593	\$643,015,375		\$0	\$641,767,267
421		TOTAL DISTRIBUTION PLANT	\$043,00 <i>1</i> ,900		-\$672,593	\$643,015,375		ΦU	\$041,707,207
422		DISTRIBUTION RETIREMENTS WORK IN							
		PROGRESS							
423		Distribution Retirement Work In Progress	-\$22,076,638	R-423	\$0	-\$22,076,638	99.8061%	\$0	-\$22,033,831
424		TOTAL DISTRIBUTION RETIREMENTS WORK	-\$22,076,638		\$0	-\$22,076,638		\$0	-\$22,033,831
		IN PROGRESS							
405		INICENTIVE COMPENSATION							
425		INCENTIVE COMPENSATION							
426		CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	R-426	\$0	\$0	100.0000%	\$0	\$0
427		TOTAL INCENTIVE COMPENSATION	\$0	11.420	\$0	\$0	100.000070	\$0	\$0 \$0
		CAPITALIZATION	**		**	•		••	•••
428		GENERAL PLANT							
429	389.000	Land Rights - General	\$0	R-429	\$0	\$0	99.7361%	\$0	\$0
430	390.010	Land RT/ROW - Depreciation - Electric	\$330	R-430	\$0	\$330	99.7361%	\$0 \$0	\$329
431 432	390.000 391.000	Structures & Improvements - General Office Furniture & Equipmeent - General	\$11,929,242 \$1,634,916	R-431 R-432	\$0 \$0	\$11,929,242 \$1,634,916	99.7361% 99.7361%	\$0 \$0	\$11,897,761 \$1,630,601
433	391.020	Office Furniture - Computers - General	\$2,719,654	R-433	\$0 \$0	\$2,719,654	99.7361%	\$0 \$0	\$2,712,477
434	391.040	Office Furniture - Software - General	\$0	R-434	\$0	\$0	99.7361%	\$0	\$0
435	392.000	Transportation Equipment - Autos - General	\$402,379	R-435	\$0	\$402,379	99.7361%	\$0	\$401,317
436	392.010	Transportation Equip - Light Trucsh-General	\$3,582,769	R-436	\$0	\$3,582,769	99.7361%	\$0	\$3,573,314
			_		_			_	
437	392.020	Transportation Equip-Heavy Trucks-General	\$19,633,426	R-437	\$0	\$19,633,426	99.7361%	\$0	\$19,581,613
438	392.030	Transportation Equip - Tractors - General	\$156,800 \$4,704,400	R-438	\$0	\$156,800 \$1,794,100	99.7361%	\$0 \$0	\$156,386
439 440	392.040 392.050	Transportation Equip - Trailers - General Transport Equip-Medium Trucks General	\$1,794,100 \$0	R-439 R-440	\$0 \$0	\$1,794,100	99.7361% 99.7361%	\$0 \$0	\$1,789,365 \$0
441	393.000	Stores Equipment - General	\$20,693	R-441	\$0 \$0	\$20.693		\$0	\$20,638
442	394.000	Tools - General	\$2,520,769	R-442	\$0	\$2,520,769	99.7361%	\$0	\$2,514,117
443	395.000	Laboratory Equipment - General	\$1,725,522	R-443	\$0	\$1,725,522	99.7361%	\$0	\$1,720,968
444	396.000	Power Operated Equipment - General	\$2,789,574	R-444	\$0	\$2,789,574	99.7361%	\$0	\$2,782,212
445	397.000	Communication Equipment - General	\$16,208,062	R-445	\$0	\$16,208,062	99.7361%	\$0	\$16,165,289
446	398.000	Miscellaneous Equipment - General	\$201,685	R-446	\$0	\$201,685	99.7361%	\$0	\$201,153
447		TOTAL GENERAL PLANT	\$65,319,921		\$0	\$65,319,921		\$0	\$65,147,540
448		GENERAL PLANT - LAKE ROAD							
446 449	391.000	Office Furniture and Equipment - General	\$54,782	R-449	\$0	\$54,782	91.4012%	\$0	\$50,071
450	391.000	Office Furniture - Computer - General	\$224,703	R-450	\$0 \$0	\$224,703	91.4012%	\$0 \$0	\$205,381
451	391.040	Office Furniture - Software -General	\$0	R-451	\$0	\$0	91.4012%	\$0	\$0
452	392.000	Transportation Equip - Autos - General	\$0	R-452	\$0	\$0	91.4012%	\$0	\$0
453	392.010	Transportation Equip -Light Trucks -General	\$187,904	R-453	\$0	\$187,904	91.4012%	\$0	\$171,747
454	392.020	Transport Equip - Heavy Trucks - General	\$44,183	R-454	\$0	\$44,183	91.4012%	\$0	\$40,384
455	392.030	Transportation Equip - Tractors -General	\$0	R-455	\$0	\$0	91.4012%	\$0	\$0
456	392.040	Transportation Equip - Trailers -General	\$117,910	R-456	\$0	\$117,910	91.4012%	\$0 \$0	\$107,771
457	392.050	Transportation Equip - Medium Trucks -	\$0	R-457	\$0	\$0	91.4012%	\$0	\$0
458	393.000	General Stores Equipment -General	\$5,946	R-458	\$0	\$5,946	91.4012%	\$0	\$5,435
.50	, 200.000	=	ψ0,040		, 40	Ψ0,040	, 0012/0	ΨŪ	ψ0,-100

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Accumulated Depreciation Reserve

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	F	G	<u>H</u>	
Line	Account	므	<u>U</u> Total	Adjust.	드	As Adjusted	Jurisdictional	<u>п</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
459	394.000	Tools -General	\$125.852	R-459	\$0	\$125.852		\$0	\$115.030
460	395.000	Laboratory Equipment -General	\$186,031	R-460	\$0	\$186,031		\$0	\$170,035
461	396.000	Power Operated Equipment -General	\$516,165	R-461	\$0	\$516,165		\$0	\$471,781
462	397.000	Communication Equipment -General	\$249,103	R-462	\$0	\$249,103		\$0	\$227,683
463	398.000	Miscellaneous Equipment -General	\$26,895	R-463	\$0	\$26,895		\$0	\$24,582
464		TOTAL GENERAL PLANT - LAKE ROAD	\$1,739,474		\$0	\$1,739,474		\$0	\$1,589,900
465		GENERAL RETIREMENTS WORK IN							
		PROGRESS							
466		General - Salvage and Removal Retirements	-\$1,612,971	R-466	\$0	-\$1,612,971	91.4012%	\$0	-\$1,474,275
467		not yet classified TOTAL GENERAL RETIREMENTS WORK IN	-\$1,612,971		\$0	-\$1,612,971	-	\$0	-\$1,474,275
407		PROGRESS	-\$1,012,371		φυ	-φ1,012,971		φυ	-φ1,474,273
468		INDUSTRIAL STEAM PRODUCTION PLANT -							
		LAKE ROAD SJLP							
469	310.090	Industrial Steam - Land	\$0	R-469	\$0	\$0		\$0	\$0
470	311.090	Industrial Steam - Structures & Improvements	-\$61,442	R-470	\$0	-\$61,442	0.0000%	\$0	\$0
471	312.090	Industrial Steam - Boiler	-\$97,827	R-471	\$0	-\$97,827		\$0	\$0
472	315.090	Industrial Steam - Accessory	-\$21,595	R-472	\$0	-\$21,595		\$0	\$0
473	375.090	Industrial Steam - Distribution Structure & Improvement	\$7,058	R-473	\$0	\$7,058	0.0000%	\$0	\$0
474	376.090	Industrial Steam - Mains	\$1,175,899	R-474	\$0	\$1,175,899	0.0000%	\$0	\$0
475	379.090	Industrial Steam - City Gate Measuring/Regulator	\$310,847	R-475	\$0	\$310,847	0.0000%	\$0	\$0
476	380.090	Industrial Steam - Services	\$128,844	R-476	\$0	\$128,844	0.0000%	\$0	\$0
477	381.090	Industrial Steam - Services -	\$380,055	R-477	\$0	\$380,055		\$0	\$0
478		TOTAL INDUSTRIAL STEAM PRODUCTION	\$1,821,839		\$0	\$1,821,839	-	\$0	\$0
		PLANT - LAKE ROAD SJLP	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	, , , , , , , , , , , , , , , , , , , ,			
479		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
480		Industrial Steam - Salvage and Removal	\$0	R-480	\$0	\$0	100.0000%	\$0	\$0
481		Retirements not yet classified TOTAL INDUSTRIAL STEAM - RETIREMENTS	\$0		\$0	\$0	-	\$0	\$0
461		WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
482		CAPITALIZED LONG-TERM INCENTIVE							
402		STOCK AWARDS							
483		Capitalized Long-Term Incentive Stock	\$0	R-483	\$0	\$0	100.0000%	\$0	\$0
404		Awards through ?	\$0		\$0	¢^	-	\$0	\$0
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
485	L	TOTAL DEPRECIATION RESERVE	\$1,062,348,602	L	\$82 0/0 71/	\$1,144,389,316		ŧn.	\$1,136,523,276
400		TOTAL DEFRECIATION RESERVE	φ1,002,340,002		φο <u>Ζ,υ</u> 4υ,/ 14	ψ1,144,303,310		<u> </u>	ψ1,130,323,270

Evergy Missouri West

Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021

True-Up through May 31, 2022 Adjustments for Depreciation Reserve

Α	В	<u>C</u>	D	E	F	G
Reserve	_	_	_	Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
					•	
R-44	Land - Electric - Sibley Common MPS	310.000		\$15,994,504		\$0
	1. To remove Sibley net book value (Majors).		\$15,994,504		\$0	
	(,		4 ,		***	
R-45	Structures - Electric - Sibley Common	311.000		\$64,748,114		\$0
	1. To remove Sibley net book value (Majors).		\$64,748,114		\$0	
	in to tollieve clase, flet accit tales (majere).		ψο ι,ι ισ,ι ι		Ų.	
R-46	Boiler Plant Equipment - Electric - Sibley Comi	312.000		\$40,897,014		\$0
	1. To remove Sibley net book value (Majors).		\$40,897,014		\$0	
	11. To remove disley her sook value (majors).		Ψ40,037,014		Ψ	
R-47	Boiler AQC Equipment o Electric - Sibley Com	312.020		\$14,624,440		\$0
	1. To remove Sibley net book value (Majors).		\$14,624,440		\$0	
	1. To remove dibley flet book value (majors).		Ψ14,024,440		40	
R-48	Turbogenerator - Electric - Sibley Common	314.000		\$7,831,681		\$0
	To remove Sibley net book value (Majors).		\$7,831,681		\$0	
	1. To remove Sibley het book value (Majors).		\$7,031,001		\$ 0	
R-49	Accessory Equipment - Electric - Sibley Comm	315.000		\$1,561,472		\$0
			\$4.504.470	,,,,,,,	* 0	
	1. To remove Sibley net book value (Majors).		\$1,561,472		\$0	
R-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
1101		011.000	4 5	Ψ+10,000		ΨΟ
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per		\$410,538		\$0	
	Commission order ER-83-40 (Young).					
R-82	Boiler Plant Equipment-Electric-Jeffrey Comm	312.000		\$1,438,628		\$0
	1. To reverse FERC compliance audit entry		\$1,438,628		\$0	
	recorded on MPS books in 1984 per Commission order ER-83-40 (Young).					
R-85	Accessory Equipment - Electric - Jeffrey Comr	315.000		\$1,044,021		\$0
	1. To transfer Jeffrey GSU from account 353		\$1,044,021		\$0	
	to account 315 (Young).		, ,- ,		,	
R-86	Misc Power Plant Equipment - Electric - Jeffre	316.000		\$32,089		\$0

Accounting Schedule: 07 Sponsor: Staff

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

Adjustments for Depreciation Reserve

۸	<u>B</u>	<u>C</u>	D	Ē	F	G
A Reserve	_		<u>D</u>	Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).	Trumber	\$32,089	Amount	\$0	Aujustinents
R-225	Miscellaneous Intangible - Substation (3553) T	303.100		-\$3,222,349		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$3,222,349		\$0	
R-227	Structures - Electric - Total Crossroads	341.000		-\$498,935		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$498,935		\$0	
R-228	Fuel Holders - Total Crossroads	342.000		-\$1,661,835		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$1,661,835		\$0	
R-229	Prime Movers - Total Crossroads	343.000		-\$43,642,934		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$43,642,934		\$0	
R-230	Generators - Total Crossroads	344.000		-\$7,711,747		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$7,711,747		\$0	
R-231	Accessory - Total Crossroads	345.000		-\$5,526,854		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$5,526,854		\$0	
R-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$57,129		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$57,129		\$0	

Accounting Schedule: 07 Sponsor: Staff

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

Adjustments for Depreciation Reserve

A	<u>B</u>	<u>C</u>	<u>D</u>	Е	F	G
Reserve Adjustment	_	Account	 Adjustment	Total Adjustment	_ Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-371	Other Prod - Solar	344.010		-\$1,422,399		\$0
	To allocate the Evergy West Greenwood Facility reserve as of December 31, 2021 (Lyons),		-\$1,422,399		\$0	
R-383	Station Eqipment - Transmission	353.000		-\$1,044,021		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$1,044,021		\$0	
R-388	Poles and Fixtures - Disallowance Stipulation	355.000		-\$383,449		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$383,449		\$0	
R-391	Conductors & Devices - Disallowance Stipulat	356.000		-\$697,542		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$697,542		\$0	
R-408	Overhead Conductors & Devices - Disallowand	365.000		-\$621,608		\$0
	Plant Disallowance per S&A ER-2012-0175 (Young)		-\$621,608		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
R-410	Underground Circuit - Disallowance Stipulatio	366.000		-\$50,985		\$0
	Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$50,985		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
	 Total Reserve Adjustments		_	\$82,040,714	_	\$0

Accounting Schedule: 07 Sponsor: Staff

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

Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve				Total		Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
1	OPERATION AND MAINT, EXPENSE						
2	Payroll Expense	\$41,467,998	26.11	13.21	12.90	0.035342	\$1,465,562
3	Accrued Vacation	\$1,167,846	26.11	365.00	-338.89	-0.928466	-\$1,084,305
4	Employee Benefits	\$4,374,158	26.11	13.29	12.82	0.035123	\$153,634
5	Coal & Freight	\$29,467,106	26.11	11.84	14.27	0.039096	\$1,152,046
6	Fuel - Purchased Gas and Oil	\$9,471,665	26.11	38.87	-12.76	-0.034959	-\$331,120
7	Purchased Power	\$190,478,752	26.11	36.25	-10.14	-0.027781	-\$5,291,690
8	Pensions Fund Payments	\$12,095,459	26.11	42.25	-16.14	-0.044219	-\$534,849
9	Incentive Compensation	\$3,326,148	26.11	257.50	-231.39	-0.633945	-\$2,108,595
10	Bad Debt Expense (Uncollectibles)	\$2,654,844	0.00	0.00	0.00	0.000000	\$0
11	PSC Assessment	\$1,427,688	26.11	-30.50	56.61	0.155096	\$221,429
12	Cash Vouchers	\$131,801,567	26.11	38.30	-12.19	-0.033397	-\$4,401,777
13	TOTAL OPERATION AND MAINT. EXPENSE	\$427,733,231					-\$10,759,665
14	TAXES						
15	FICA - Employer Portion	\$3,348,067	26.11	13.21	12.90	0.035342	\$118,327
16	FUTA & SUTA	\$15,053	26.11	76.38	-50.27	-0.137726	-\$2,073
17	Property Taxes	\$50,495,598	26.11	205.79	-179.68	-0.492274	-\$24,857,670
18	Missouri Gross Receipt Taxes - 4%, 6%, other	\$41,119,995	10.90	55.64	-44.74	-0.122575	-\$5,040,283
	cities						
19	TOTAL TAXES	\$94,978,713					-\$29,781,699
20	OTHER EXPENSES						
21	Sales Taxes	\$22,185,245	10.90	5.17	5.73	0.015699	\$348,286
22	TOTAL OTHER EXPENSES	\$22,185,245	10.90	3.17	3.73	0.013099	\$348,286
22	TOTAL OTTIER EXI ENSES	Ψ22,103,243					ψ340,200
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$40,193,078
							4 10,100,010
24	TAX OFFSET FROM RATE BASE						_
25	Federal Tax Offset	\$17,481,115	26.11	38.00	-11.89	-0.032575	-\$569,447
26	State Tax Offset	\$3,122,515	26.11	38.00	-11.89	-0.032575	-\$101,716
27	City Tax Offset	\$0	26.11	38.00	-11.89	-0.032575	\$0
28	Interest Expense Offset	\$41,348,803	26.11	91.50	-65.39	-0.179151	-\$7,407,679
29	TOTAL OFFSET FROM RATE BASE	\$61,952,433					-\$8,078,842
							A 10 071 555
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$48,271,920

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	<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>	<u>J</u>
Line		Total Test	Test Year	Test Year		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	\$828,546,714	See Note (1)	See Note (1)	See Note (1)	\$828,546,714	-\$58,965,747	\$751,222,645	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833	-\$30,009,356	\$265,455,024	-\$346,870	\$261,080,338	\$11,577,453	\$249,502,885
3	TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468	-\$14,607,374	\$33,963,950	\$0	\$33,899,418	\$1,955,039	\$31,944,379
4	TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328	\$396,246	\$28,611,046	\$0	\$27,855,304	\$9,943,391	\$17,911,913
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184	\$3,032,949	\$14,892,904	\$0	\$14,892,904	\$6,119,551	\$8,773,353
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905	-\$101,839	\$28,544,441	-\$25,386,335	\$3,158,106	\$1,227,170	\$1,930,936
7	TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644	-\$6,370	\$215,659	\$0	\$215,659	\$126,194	\$89,465
8	TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709	-\$8,751,576	\$80,850,425	\$4,464,549	\$82,675,850	\$8,894,997	\$73,780,853
9	TOTAL DEPRECIATION EXPENSE	\$110,260,846	See Note (1)	See Note (1)	See Note (1)	\$110,260,846	\$14,028,863	\$122,194,943	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491	-\$858	\$1,472,633	\$2,484,668	\$3,955,168	\$0	\$3,955,168
11	TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403	\$0	\$18,662,403	-\$16,627,618	\$3,955,652	\$0	\$3,955,652
12	TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637	\$4,124,264	\$54,604,901	\$281	\$53,877,933	\$0	\$53,877,933
13	TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602	-\$45,923,914	\$637,534,232	-\$21,382,462	\$607,761,275	\$39,843,795	\$445,722,537
14	NET INCOME BEFORE TAXES	\$145,088,568	\$0	\$0	\$0	\$191,012,482	-\$37,583,285	\$143,461,370	\$0	\$0
15	TOTAL INCOME TAXES	-\$54,075,569	See Note (1)	See Note (1)	See Note (1)	-\$54,075,569	\$71,897,073	\$17,821,504	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$69,862,795	See Note (1)	See Note (1)	See Note (1)	\$69,862,795	-\$74,565,967	-\$11,775,088	See Note (1)	See Note (1)
							·			
17	NET OPERATING INCOME	\$129,301,342	\$0	\$0	\$0	\$175,225,256	-\$34,914,391	\$137,414,954	\$0	\$0

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

	<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			MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)		1		(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M :	= K
Rev-1		RETAIL RATE REVENUE											
Rev-1	440.000	Retail Rate Revenue- Missouri as booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-2	440.001	Residential Billed Revenue	\$382,109,586			Rev-2		\$382,109,586	100.0000%	\$1,194,446	\$383,304,032		
Rev-4	440.001	Residential Unbilled Revenue	-\$1,566,563			Rev-4		-\$1,566,563	100.0000%	\$1,566,563	\$303,304,032		
Rev-5	440.001	Residential RESRAM Revenue	\$3,228,894			Rev-5		\$3,228,894	100.0000%	-\$3,228,894	\$0		
Rev-6	440.001	Residential FAC Billed Revenue	\$2,122,239			Rev-6		\$2,122,239	100.0000%	-\$2,122,239	\$0		
Rev-7	440.001	Residential MEEIA Billed	\$17,771,567			Rev-7		\$17,771,567	100.0000%	-\$17,771,567	\$0		
Rev-8	440.001	Residential MEEIA Unbilled	-\$3,292,496			Rev-8		-\$3,292,496	100.0000%	\$3,292,496	\$0		
Rev-9	442.001	Commercial Sales	\$223,721,698			Rev-9		\$223,721,698	100.0000%	\$0	\$223,721,698		
Rev-10	442.001	Commercial Unbilled Revenue	\$999.997			Rev-10		\$999,997	100.0000%	-\$999,997	\$0		
Rev-11	442.001	Commercial RESRAM Revenue	\$2,363,434			Rev-11		\$2,363,434	100.0000%	-\$2,363,434	\$0		
Rev-12	442.001	Commercial FAC Billed Revenue	\$1,480,420			Rev-12		\$1,480,420	100.0000%	-\$1,480,420	\$0		
Rev-13	442.001	Commercial MEEIA Billed	\$9,661,375			Rev-13		\$9,661,375	100.0000%	-\$9,661,375	\$0		
Rev-14	442.001	Commercial Non-MEEIA	-\$147,992		ĺ	Rev-14		-\$147,992	100.0000%	\$0	-\$147,992	1	
Rev-15	442.001	Commercial MEEIA Unbilled	-\$1,553,210			Rev-15		-\$1,553,210	100.0000%	\$1,553,210	\$0		
Rev-16	442.101	Commercial Sales Primary	\$31,211,486			Rev-16		\$31,211,486	100.0000%	\$0	\$31,211,486		
Rev-17	442.101	Commercial Sales Primary RESRAM	\$469,861			Rev-17		\$469,861	100.0000%	-\$469,861	\$0		
Rev-18	442.101	Commercial Sales Primary FAC Billed	\$261,385			Rev-18		\$261,385	100.0000%	-\$261,385	\$0		
Rev-19	442.101	Commercial Sales Primary MEEIA Billed	\$635,541			Rev-19		\$635,541	100.0000%	-\$635,541	\$0		
Rev-20	442.101	Commercial Sales Primary Non-MEEIA	-\$177,325			Rev-20		-\$177,325	100.0000%	\$0	-\$177,325		
Rev-21	442.201	Industrial Sales Primary	\$37,728,077			Rev-21		\$37,728,077	100.0000%	\$0	\$37,728,077		
Rev-22	442.201	Industrial Sales Primary RESRAM	\$474,156			Rev-22		\$474,156	100.0000%	-\$474,156	\$0		
Rev-23	442.201	Industrial Sales Primary FAC Billed	\$254,316			Rev-23		\$254,316	100.0000%	-\$254,316	\$0		
Rev-24	442.201	Industrial Sales Primary MEEIA Billed	\$501,734			Rev-24		\$501,734	100.0000%	-\$501,734	\$0		
Rev-25	442.201	Industrial Sales Primary Non-MEEIA	-\$198,916			Rev-25		-\$198,916	100.0000%	\$0	-\$198,916		
Rev-26	442.202	Industrial Sales Secondary	\$42,427,207			Rev-26		\$42,427,207	100.0000%	\$0	\$42,427,207		
Rev-27	442.202	Industrial Sales Secondary Unbilled	\$94,597			Rev-27		\$94,597	100.0000%	-\$94,597	\$0		
Rev-28	442.202	Industrial Sales Secondary RESRAM	\$570,805			Rev-28		\$570,805	100.0000%	-\$570,805	\$0		
Rev-29	442.202	Industrial Sales Secondary FAC Billed	\$326,664			Rev-29		\$326,664	100.0000%	-\$326,664	\$0		
Rev-30	442.202	Industrial Sales Secondary MEEIA Billed	\$1,251,647			Rev-30		\$1,251,647	100.0000%	-\$1,251,647	\$0		
Rev-31	442.202	Industrial Sales Secondary Non-MEEIA	-\$148,572			Rev-31		-\$148,572	100.0000%	\$0	-\$148,572		
Rev-32	442.202	Industrial Sales Secondary MEEIA Unbilled	-\$620,106			Rev-32		-\$620,106	100.0000%	\$620,106	\$0		
Rev-33	444.001	Public Streets and Hwy Lighting	\$8,026,222		ĺ	Rev-33		\$8,026,222	100.0000%	\$0	\$8,026,222	1	
Rev-34	444.001	Public Streets and Hwy Lighting Unbilled	-\$16,441			Rev-34		-\$16,441	100.0000%	\$16,441	\$0		
Rev-35	444.001	Public Street and Hwy Lighting RESRAM	\$18,608			Rev-35		\$18,608	100.0000%	-\$18,608	\$0		
Rev-36	444.001	Public Street and Hwy Lighting FAC Billed	\$11,241		1	Rev-36		\$11,241	100.0000%	-\$11,241	\$0	1	
Rev-37	444.002	Trafic Signal Sales	\$52,102		1	Rev-37		\$52,102	100.0000%	\$0	\$52,102	1	
Rev-38	444.002	Trafic Signal Sales RESRAM	\$604		ĺ	Rev-38		\$604	100.0000%	-\$604	\$0	1	
Rev-39	444.002	Trafic Signal Sales FAC Billed	\$357		ĺ	Rev-39		\$357	100.0000%	-\$357	\$0	1	
Rev-40	440.000	Adjustment to the General Ledger	\$0		ĺ	Rev-40		\$0	100.0000%	-\$1,279,345	-\$1,279,345	1	
Rev-41		TOTAL RETAIL RATE REVENUE	\$760,054,199					\$760,054,199		-\$35,535,525	\$724,518,674		
Rev-42		OTHER OPERATING REVENUES											
Rev-43	0.000	NUCOR	\$0		1	Rev-43		\$0	100.0000%	\$8,268,000	\$8,268,000	1	
Rev-44	447.020	Sales for Resale (SFR) Retail	\$15,712,600		ĺ	Rev-44		\$15,712,600	99.7900%	-\$16,681,793	-\$1,002,189	1	
Rev-45	447.030	Sales for Resale Bulk - energy	\$15,062,065		ĺ	Rev-45		\$15,062,065	99.7900%	-\$15,062,065	-\$31,630	1	
Rev-46	447.031	Rev InterUN/IntrasST MO (nk11)	\$0			Rev-46		\$0	100.0000%	\$0	\$0		
Rev-47	447.031	Sales for Resale Intu Un Inst	\$0		1	Rev-47		\$0	100.0000%	\$0	\$0	1	
Rev-48	447.032	Sales for Resale Interstate - non-juris 0%	\$0		1	Rev-48		\$0	100.0000%	\$0	\$0	1	
Rev-49	447.035	SFR Off System Sales - WAPA - energy	\$521,715			Rev-49		\$521,715	100.0000%	\$345,071	\$866,786		
Rev-50	447.101	Sales for Resales - Private Utilities - energy	\$16,378		ĺ	Rev-50		\$16,378	100.0000%	\$0	\$16,378	1	

Line							_				,	V.		N
Number N	Lino	Account	<u>B</u>	C Tost Year	D Tost Year	E Tost Voor	<u>F</u>	G Total Company	H Total Company	lurisdictional	<u>J</u> Lurisdictional	K MO Final Adi	MO Adi	MO Adi Juris
(In Fig. 1 447,103 Readles - Municipalities - (non-juirs 0%)			Incomo Doccrintion											
Rev-52 42,71,03 Resides - Municipalities - (non-junis 0%) \$2,005,258 Rev-52 \$3,477 \$1,00,000% \$5,00,756 \$394,309 \$4,000% \$4,	Number	Number	income description		Labor	NOII Labor	Nullibel			Allocations				
Rev-S2 449.110 Provision for the Refundin Gree S7.477 Rev-S2 S7.477 T00.0000% S7.00.756 S984,300 Rev-S3 439.477 T00.0000% S7.00.756 S984,300 Rev-S3 S7.227 T00.0000% S7.00.756	Pov-51	447 103	Resales - Municipalities - (non-juris 0%)				Pov-51	(From Auj. 3cm.)		0.0000%			LTIV	1 = K
Rev-54 449.40 Provision for Rate Refunds - Cem \$375,237 Rev-54 449.40 Provision for Rate Refunds - Cem \$375,237 Rev-54 449.47 740.00000 50 420.017 740.00000 50 520.017 740.00000 50 520.017 740.00000 740.00000 50 520.017 740.000000 740.000000 740.000000 740.000000 740.000000 740.000000 740.0000000 740.0000000 740.0000000 740.0000000000 740.00000000000000000000000000000000000														
Rev-54 449.44 Provision for Pate Refunds - Com \$200.917 Rev-55 \$27.245 \$														
Rev-55 449.442 Provision for Rate Refunds - Ind 377.245 Rev-55 44.71 100.0000% 30 377.245 Rev-57 451.001 Other Deer Ref Profifed Discounts 44.217 45.000 30.0000% 30 30.0000 30.000 30.000 30.000 30.000 30.000 30.000 30.0000 30.000 30.000 30.000 30.000 30.000 30.000 30.00000 30.00000 30.00000 30.00000 30.00000														
Rev-56 450.001 Other Oper Rev - Fortified Discounts 54.217 Sec. 25														
Rev-57 451.01 Miss Service Revenues 50 Rev-57 S 010.0000% 50 S 282.777 Rev-59 S 100.0000% 50 S 50 Rev-61 S 50 Rev-62 S 50 Rev-63 S 50 Rev-64														
Rev-58 451.01 Misc Service Pix Replace Drug Mitr \$203.777 Rev-58 \$262.777 100.000076, \$5 \$5 \$5 \$6 \$6 \$6 \$6 \$6														
Rev-50 451.002 Minc Service Rev Februles Drough Mar S0 Rev-50		451.101	Misc Serv Rev Temp Inst	\$263,777										
Rev-61 451,004 Other Revenue - Disconnect Service Charge So Rev-62 451,004 Other Revenue - Rent - Electric Property \$0,000 Rev-62 \$1,000,000% \$0,000 \$	Rev-59	451.002	Misc Service Rev Replace Dmgd Mtr				Rev-59		\$0	100.0000%	\$0			
Rev-62 451-101 Misc Service Revenue Temp Inst \$0 Rev-63 \$0 100,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0	Rev-60	451.003	Misc Service Rev Coll Service	\$0			Rev-60		\$0	100.0000%	\$0	\$0		
Rev-63 454.001 Other Revenue - Rent - Electric Property \$52.207 Rev-64 \$55.001 Rev-64 \$55.001 Rev-64 \$55.001 Rev-64 \$55.001 Rev-64 \$55.001 Rev-64 \$55.001 Rev-65 \$327.234 Rev-65 \$327.234 Rev-65 \$327.234 Rev-65 \$327.234 Rev-65 \$327.234 Rev-65 \$327.234 Rev-65 \$327.235 Rev-67 Rev-67 \$45.000 Revenue - Transmission - demand \$338.175 Rev-67 \$45.000 Rev-70 \$45.730 Rev-70 Rev-70 \$45.730 Rev-	Rev-61	451.004	Other Revenue - Disconnect Service Charge	\$0			Rev-61		\$0	100.0000%	\$0	\$0		
Rev-64 454.010 Rent from Pole Attachment \$558,041 Rev-65 \$527.234 Rev-66 \$550.001 Other Elec Rev Ret Ck Serv Cts \$332,734 Rev-65 \$532,734 \$100.0000/h \$0 \$532,7234 \$100.0000/h \$0 \$532,7234 \$100.0000/h \$0 \$322,734 \$100.0000/h \$0 \$100.0000/h	Rev-62	451.101	Misc Service Revenue Temp Inst	\$0			Rev-62		\$0	100.0000%	\$0	\$0		
Rev-65 45.070 Tower Attachment Rent \$327,234 Rev-65 \$327,234 Rev-65 \$327,234 Rev-66 \$6.001 Other Ence Rev Ret Ck Serv Chg \$339,515 Rev-66 \$333,515 \$9.8100% \$0.000 \$327,234 \$1.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.00000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.0000000% \$0.0000000000000000000000000000000000	Rev-63	454.001	Other Revenue - Rent - Electric Property	\$62,207			Rev-63		\$62,207	100.0000%	\$0	\$62,207		
Rev-66 456.001 Other Elec Rev Ret (X Serv Cha \$333.515 Rev-68 456.001 Other Revenue - Transmission - demand \$135.172 Rev-68 456.101 Miscellaneous Electric Oper Revenues - demand \$438.606 Rev-69 456.101 Miscellaneous Electric Oper Revenues - demand \$438.606 Rev-69 456.101 Miscellaneous Electric Oper Revenues - demand \$438.606 Rev-69 456.101 Miscellaneous Electric Oper Revenues - demand \$438.606 Rev-69 456.101 Miscellaneous Electric Oper Revenues - demand \$438.606 Rev-70 \$14.177.984 0.0000% \$0 \$438.606 Rev-70 \$14.177.984 0.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0	Rev-64	454.010	Rent from Pole Attachment	\$558,041			Rev-64		\$558,041	100.0000%	\$0	\$558,041		
Rev-67 456,000 Other Revenue - Transmission - demand \$136,172 Rev-68 Asi,000 Rev-90 Asi,000 Rev-90 Asi,000	Rev-65	454.070	Tower Attachment Rent	\$327,234			Rev-65		\$327,234	100.0000%	\$0	\$327,234		
Rev-88 456.101 Miscellaneous Electric Oper Rownues - demand \$438,006 Rev-69 \$6.102 Other Rev-Feur Loris Review Ind Steam Ops 3PI-(steam 0%) \$14,177,984 \$80.80 \$14,177,984 \$14,177,984 \$10,0000% \$0 \$50 \$50 \$80.80 \$10,0000% \$0 \$50 \$50 \$80.80 \$10,0000% \$0 \$50 \$10,0000% \$0 \$0 \$0 \$0 \$10,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0	Rev-66	456.001	Other Elec Rev Ret Ck Serv Chg	\$393,515			Rev-66		\$393,515	99.8100%		\$392,767		
Rev-98 456.102 Other Rev - Return Chk Service Charge - demand Rev-70 Rev-70 S14,177.984 Rev-70 S14,177.984 Rev-70 S14,177.984 Rev-70 S14,177.984 Rev-70 S14,177.984 Rev-71 S1.985.605 S0 S0 S0 Rev-72 Rev-73 Rev-73 S45.035 S0 S0 S0 S0 S0 S0 S0 S	Rev-67	456.009	Other Revenue - Transmission - demand	\$136,172			Rev-67		\$136,172	99.8100%		\$135,913		
Rev-70 456,735 Other Electric Rev Ind Steam Ops SJP-(steam 0%) \$14,177,984 Rev-71 \$1,985,605 Rev-72 \$1,985,605 \$0.0000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.00000% \$0.0000000% \$0.000000% \$0.0000000000000000000000000000000000	Rev-68		Miscellaneous Electric Oper Revenues - demand	\$438,606			Rev-68							
Rev-71 456.735 Other Electric Rev Ind Steam QCA-(steam OYA) \$1,985,605 Cher Elec Rev Wind Commercial \$2,553,89 \$2,553,89 Rev-72 \$45,005 Other Elec Rev Wind Industrial \$2,553,89 Rev-73 \$456,005 Other Elec Rev Wind Industrial \$2,553,89 Rev-73 \$456,005 Other Elec Rev Wind Industrial \$2,553,89 Rev-74 \$45,100 Other Elec Rev Wind Industrial \$456,005 Other Elec Rev Wind Indu				* -										
Rev-72 456.005 Other Elec Rev Wind Commercial .\$255.389	Rev-70	456.730	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	\$14,177,984			Rev-70		\$14,177,984	0.0000%	\$0	\$0		
Rev-72 456.005 Other Elec Rev Wind Commercial .\$255.389														
Rev-73				* *****					* *****					
Rev-74 456.100 Other Elec Rev Trans For Othrs \$16,989,326 \$68,492,515 Rev-75 \$16,989,326 \$68,492,515 \$88,492,5							-							
Rev-76 TOTAL OTHER OPERATING REVENUES \$88,492,515 \$89,492,515							-							
Total Operating Revenues \$828,546,714 \$828,546,714 \$828,546,714 \$\$828,546,714 \$\$\$828,546,714 \$		456.100					Rev-74			99.7900%				
1 POWER PRODUCTION EXPENSES 2 STEAM POWER GENERATION 3 OPERATION & MAINTENANCE EXPENSE 4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 \$11,786 \$898,921 84.4839% \$0 \$759,443 \$497,333 \$262,11 \$5 500.000 Steam Operation Supervision 100% \$165,492 \$0 \$165,492 E-5 \$27,529 \$137,963 100.0000% \$-165,492 \$27,529 \$27,529 \$27,529 \$313,963 100.0000% \$-165,492 \$27,529 \$27,529 \$313,963 100.0000% \$-165,492 \$27,529	Rev-75		TOTAL OTHER OPERATING REVENUES	\$68,492,515					\$68,492,515		-\$23,430,222	\$26,703,971		
1 POWER PRODUCTION EXPENSES 2 STEAM POWER GENERATION 3 OPERATION & MAINTENANCE EXPENSE 4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 \$11,786 \$898,921 84.4839% \$0 \$759,443 \$497,333 \$262,11 \$5 500.000 Steam Operation Supervision 100% \$165,492 \$0 \$165,492 E-5 \$27,529 \$137,963 100.0000% \$-165,492 \$27,529 \$27,529 \$27,529 \$313,963 100.0000% \$-165,492 \$27,529 \$27,529 \$313,963 100.0000% \$-165,492 \$27,529	Rev-76		TOTAL OPERATING REVENUES	\$828.546.714					\$828.546.714		-\$58.965.747	\$751,222,645		
2 STEAM POWER GENERATION 3 OPERATION & MAINTENANCE EXPENSE 4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 -\$11,786 \$898,921 84.4839% \$0 \$759,443 \$497,333 \$262,11 \$5 500.000 Steam Operation Supervision -100% \$165,492 \$0 \$165,492 E-5 -\$27,529 \$137,963 100.0000% -\$165,492 \$-\$27,529 \$-\$, , , , ,					,,,		, , , , , , ,	, , , , , ,		
3 OPERATION & MAINTENANCE EXPENSE 4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 \$11,786 \$898,921 84.4839% \$0 \$759,443 \$497,333 \$262,11 \$5 500.000 Steam Operation Supervision - 100% \$165,492 \$0 \$165,492 E-5 \$27,529 \$137,963 100.0000% \$165,492 \$27,529 \$27,529 \$27,529 \$1 \$0.000 Fuel Expense - Coal \$40,748,866 \$1,248,871 \$39,499,995 E-6 \$8,347,409 \$32,401,457 \$9,7900% \$0 \$32,333,414 \$1,187,968 \$31,145,487 \$0.510,000 Fuel Expense - Oil \$137,143 \$0 \$137,143 E-7 \$0.5137,143 \$9,7900% \$0 \$136,855 \$0 \$136,855 \$0 \$136,855 \$0 \$137,143 E-8 \$0 \$137,143 E-8 \$0 \$137,143 \$9,7900% \$0 \$136,855 \$	1		POWER PRODUCTION EXPENSES											
3 OPERATION & MAINTENANCE EXPENSE 4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 \$11,786 \$898,921 84.4839% \$0 \$759,443 \$497,333 \$262,11 \$5 500.000 Steam Operation Supervision - 100% \$165,492 \$0 \$165,492 E-5 \$27,529 \$137,963 100.0000% \$165,492 \$27,529 \$27,529 \$27,529 \$1 \$0.000 Fuel Expense - Coal \$40,748,866 \$1,248,871 \$39,499,995 E-6 \$8,347,409 \$32,401,457 \$9,7900% \$0 \$32,333,414 \$1,187,968 \$31,145,487 \$0.510,000 Fuel Expense - Oil \$137,143 \$0 \$137,143 E-7 \$0.5137,143 \$9,7900% \$0 \$136,855 \$0 \$136,855 \$0 \$136,855 \$0 \$137,143 E-8 \$0 \$137,143 E-8 \$0 \$137,143 \$9,7900% \$0 \$136,855 \$														
4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 -\$11,786 \$898,921 84,4839% \$0 \$759,443 \$497,333 \$262,11 5 500.000 Steam Operation Supervision - 100% \$165,492 \$0 \$165,492 527,529 \$137,631 100.000% -\$165,492 \$27,529	2		STEAM POWER GENERATION											
4 500.000 Steam Operation Supervision \$910,707 \$588,672 \$322,035 E-4 -\$11,786 \$898,921 84,4839% \$0 \$759,443 \$497,333 \$262,11 5 500.000 Steam Operation Supervision - 100% \$165,492 \$0 \$165,492 527,529 \$137,631 100.000% -\$165,492 \$27,529														
5 500.000 Steam Operation Supervision - 100% \$165,492 \$0 \$165,492 E-5 \$27,529 \$137,963 100.0000% \$165,492 \$27,529 \$27,5														
6 501.000 Fuel Expense - Coal \$40,748,866 \$1,248,871 \$39,499,995 E-6 -\$8,347,409 \$32,401,457 \$99.7900% \$0 \$32,333,44 \$1,187,968 \$31,145,44 7 501.000 Fuel Expense - Natural Gas -\$137,143 \$0 -\$137,143 E-7 \$0 -\$136,855 \$0 -\$136	-													
7 501.000 Fuel Expense - Natural Gas	-													\$0
8 501.000 Fuel Expense - Oil \$137,143 \$0 \$	-													
9 501.300 Fuel Additives - Fuel Additives \$1,071,850 \$0 \$1,071,850 \$0 \$260,260 \$0 \$260,260 \$0 \$260,260 \$1,500,797 \$0 \$202,911	-													
10 501.400 Fuel Additives - Residuals \$260,260 \$0 \$202,91 \$0 \$202,91 \$0 \$202,91 \$0 \$202,91 \$1 501.420 Fuel Exp - Residuals Non FAC \$19,732 \$0 \$19,732 E-11 \$0 \$9.7900% \$0 \$19,691 \$0 \$19,691 \$0 \$19,691 \$0 \$13,691 \$0 \$13,691 \$0 \$107,325	-		•				-	* -						
11 501.420 Fuel Exp - Residuals Non FAC \$19,732 \$0 \$19,732 E-11 \$0 \$19,732 99.7900% \$0 \$19,691 \$0 \$19,691 \$0 \$13,501.500 Fuel Handling Expense \$107,325 \$0 \$138,298 \$0 \$138,298 E-14 \$0 \$138,298 \$0 \$13	-													
12 501.450 Fuel Exp - Residuals - Landfill \$\ \\$0 \\ \\$107,325 \\ \\$13 501.500 \\ Fuel Handling Expense \\ \\$107,325 \\ \\$138,298 \\ \\$50 \\ \\$107,325 \\ \\$138,298 \\ \\$50 \\ \\$107,325 \\ \\$50 \\ \\$														
13 501.500 Fuel Handling Expense \$107,325 \$ \$107,325 \$ \$107,325 \$ \$9.7900\ \$9 \$107,325 \$ \$9.7900\ \$0 \$107,100 \$ \$0 \$107,100 \$107,100 \$10 \$107,100 \$10 \$107,100 \$														
14 501.502 Fuel Handling Coal Pile Mgmt \$133,298 \$0 \$138,298 E-14 \$0 \$133,298 99.7900% \$0 \$138,008 \$0 \$138,008 15 501.506 Fuel Handling Receive Coal \$404,814 \$0 \$404,814 E-15 \$0 \$404,814 99.7900% \$0 \$403,964 \$0 \$403,964 16 501.507 Fuel Handling Unload Coal \$230,287 \$0 \$230,287 E-16 \$0 \$230,287 99.7900% \$0 \$229,803 \$0 \$229,80 17 501.508 Fuel Handling Stacker \$28,209 \$0 \$28,209 E-17 \$0 \$28,209 99.7900% \$0 \$229,803 \$0 \$229,80 18 501.509 Fuel Handling Coal Pile \$189,423 \$0 \$189,423 E-18 \$0 \$189,423 99.7900% \$0 \$28,150 \$0 \$128,15 19 501.510 Fuel Handling Convayer \$226,365 \$0 \$226,365 E-19 \$0 \$226,365 99.7900% \$0 \$225,890 20 501.600 Fuel Expense Rider Underrecov - -\$295,281,236 \$0 -\$295,281,236 \$0 \$295,281,236 \$0 \$0 \$226,365 9				* -	\$0	• •							* -	\$0 \$407.400
15 501.506 Fuel Handling Receive Coal \$404,814 \$0 \$404,814 \$0 \$404,814 \$0 \$404,814 \$0 \$403,964 \$0 \$403					**									
16 501.507 Fuel Handling Unload Coal \$230,287 \$0 \$230,287 E-16 \$0 \$230,287 99.7900% \$0 \$229,803 \$0 \$229,803 17 501.508 Fuel Handling Stacker \$28,209 \$0 \$28,209 E-17 \$0 \$28,209 99.7900% \$0 \$28,150 \$0 \$28,15 18 501.509 Fuel Handling Coal Pile \$189,423 \$0 \$189,423 E-18 \$0 \$189,423 \$0 \$189,025 \$0 \$189,025 19 501.510 Fuel Handling Convayer \$226,365 \$0 \$226,365 E-19 \$0 \$226,365 99.7900% \$0 \$189,025 \$0 \$189,025 20 501.600 Fuel Expense Rider Underrecov - -\$295,281,236 \$0 -\$295,281,236 E-20 \$295,281,236 \$0 100.0000% \$0 \$20 \$0 \$225,89														
17 501.508 Fuel Handling Stacker \$28,209 \$0 \$28,209 E-17 \$0 \$28,209 99.7900% \$0 \$28,150 \$0 18 501.509 Fuel Handling Coal Pile \$189,423 \$0 \$189,423 E-18 \$0 \$189,423 99.7900% \$0 \$189,025 \$0 \$189,025 19 501.510 Fuel Handling Convayer \$226,365 \$0 \$226,365 E-19 \$0 \$26,365 99.7900% \$0 \$189,025 \$0 \$189,025 20 501.500 Fuel Expense Rider Underrecov - -\$295,281,236 \$0 -\$295,281,236 \$0 \$295,281,236 \$0 100.0000% \$0 \$0 \$0 \$0			5											
18 501.509 Fuel Handling Coal Pile \$189,423 \$0 \$189,423 E-18 \$0 \$189,423 99.7900% \$0 \$189,025 \$0 19 501.510 Fuel Handling Convayer \$226,365 \$0 \$226,365 E-19 \$0 \$226,365 99.7900% \$0 \$225,890 \$0 20 501.600 Fuel Expense Rider Underrecov - -\$295,281,236 \$0 -\$295,281,236 E-20 \$295,281,236 \$0 100.0000% \$0 \$0 \$0 \$0														
19 501.510 Fuel Handling Convayer \$226,365 \$0 \$226,365 E-19 \$0 \$226,365 99.7900% \$0 \$225,890 \$0 20 501.600 Fuel Expense Rider Underrecov - -\$295,281,236 \$0 -\$295,281,236 E-20 \$295,281,236 \$0 100.0000% \$0 \$0 \$0 \$0													* -	
20 501.600 Fuel Expense Rider Underrecov\$295,281,236 \$0 -\$295,281,236 E-20 \$295,281,236 \$0 100.0000% \$0 \$0 \$0 \$														
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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>	Ţ	<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 + N	1 = K
22	502.000	Steam Operating Expense	\$4,395,112	\$2,930,728	\$1,464,384	E-22	-\$137,056	\$4,258,056	84.4839%	\$0	\$3,597,372	\$2,360,203	\$1,237,169
23	504.000	Industrial Steam Transfer - Credit	-\$7,413,282	\$0	-\$7,413,282	E-23	\$0	-\$7,413,282	0.0000%	\$0	\$0	\$0	\$0
24	505.000	Steam Operations Electric Expenses	\$1,750,830	\$1,344,548	\$406,282	E-24	-\$62,878	\$1,687,952	84.4839%	\$0	\$1,426,048	\$1,082,805	\$343,243
25	506.000	Misc Steam Power Operations	\$3,331,751	\$1,450,335	\$1,881,416	E-25	-\$67,905	\$3,263,846	84.4839%	\$0	\$2,757,424	\$1,167,998	\$1,589,426
26	507.000	Steam Power Operations - Rents	\$26,403	\$147	\$26,256	E-26	-\$7	\$26,396	84.4839%	\$0	\$22,300	\$118	\$22,182
27	509.000	Emissions	-\$315,642	\$0	-\$315,642	E-27	\$0	-\$315,642	99.7900%	\$0	-\$314,979	\$0	-\$314,979
28	509.000	Emissions allowance - energy	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	561.700	Generation Interconnect Study	\$211	\$0	\$211	E-29	\$0	\$211	99.8100%	\$0	\$211	\$0	\$211
30		TOTAL OPERATION & MAINTENANCE EXPENSE	-\$241,590,943	\$7,563,301	-\$249,154,244		\$287,001,849	\$45,410,906		-\$165,492	\$43,599,043	\$6,268,896	\$37,330,147
31		TOTAL STEAM POWER GENERATION	-\$241,590,943	\$7,563,301	-\$249,154,244		\$287,001,849	\$45,410,906		-\$165,492	\$43,599,043	\$6,268,896	\$37,330,147
32		ELECTRIC MAINTENANCE EXPENSE											
33	510.000	Steam Maintenance Superv & Engineering	\$850,404	\$776,805	\$73,599	E-33	-\$59,425	\$790,979	84.4839%	\$0	\$668,250	\$625,585	\$42,665
34	511.000	Maintenance of Structures - Steam Power	\$1,807,750	\$355,529	\$1,452,221	E-34	\$43,691	\$1,851,441	84.4839%	\$0	\$1,564,169	\$286,318	\$1,277,851
35	512.000	Maintenance of Boiler Plant - Steam Power	\$1,534,088	\$0	\$1,534,088	E-35	-\$157,478	\$1,376,610	84.4839%	-\$181,378	\$981,636	\$0	\$981,636
36	512.000	Maintenance of Boiler Plant - Steam Power	\$4,950,746	\$1,659,288	\$3,291,458	E-36	-\$77,597	\$4,873,149	84.4839%	\$0	\$4,117,026	\$1,336,274	\$2,780,752
37	512.000	Maintenance of Boiler Plant-Steam Power 0%	\$181,378	\$0	\$181,378	E-37	\$0	\$181,378	0.0000%	\$0	\$0	\$0	\$0
38	513.000	Maintenance of Electric Plant - Steam Power	\$3,375,534	\$345,396	\$3,030,138	E-38	-\$1,232,896	\$2,142,638	84.4839%	\$0	\$1,810,184	\$278,158	\$1,532,026
39	514.000	Maintenance of Misc. Steam Plant - Steam Power	\$332,379	\$89,565	\$242,814	E-39	\$8,777	\$341,156	84.4839%	\$0	\$288,222	\$72,129	\$216,093
40		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$13,032,279	\$3,226,583	\$9,805,696		-\$1,474,928	\$11,557,351		-\$181,378	\$9,429,487	\$2,598,464	\$6,831,023
41		NUCLEAR POWER GENERATION											
42		OPERATION - NUCLEAR											
43		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		MAINTENANCE - NP											
45		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
				, -						, -			
46		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		HYDRAULIC POWER GENERATION											
48		OPERATION - HP											
49		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		MAINTANENCE - HP											
51		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER POWER GENERATION											
F.4		OPERATION - OP											
54 55	546.000		\$26.034	\$0E 70C	\$308	E-55	£4 202	624.024	99.8100%	**	604 700	604 476	\$307
55 56	546.000 547.000	Prod Trubine Oper Superv & Engineering - Other Fuel Expense - Natural Gas -	\$26,034 \$14,409,197	\$25,726 \$17,611	\$308 \$14,391,586	E-55 E-56	-\$1,203 -\$10,133,157	\$24,831 \$4,276,040	99.8100%	\$0 \$0	\$24,783 \$4,267,061	\$24,476 \$16,752	\$307 \$4,250,309
56 57	547.000 547.000	Other Fuel Expense - Natural Gas - Other Fuel Expense - Natural Gas Hedging -	\$14,409,197	\$17,611	\$14,391,560	E-56 E-57	-\$10,133,157	\$4,276,040	100.0000%	\$0 \$0	\$4,267,061	\$16,752 \$0	\$4,250,309 \$0
57 58	547.000 547.020	Other Fuel Expense - Natural Gas Redging - Other Fuel Expense - Fuel On System -	-\$156.353	\$0 \$0	-\$156.353	E-57 E-58	\$0	-\$156.353	99.7900%	\$0 \$0	-\$156.025	\$0 \$0	-\$156.025
59	547.020	Other Fuel Expense - On System Other Prod -	\$3,385,233	\$0 \$0	\$3,385,233	E-59	\$300,690	\$3,685,923	99.8100%	\$0 \$0	\$3,678,920	\$0 \$0	\$3,678,920
Ja	J-1.U21	Called I del Expende "On dystem Other Fied"	ψυ,υυυ,∠υυ	φ0	ψυ,υυυ,2υυ	L -33	ψ300,030	ψ5,005,323	33.0100/0	, QU	ψ5,010,320	φυ	ψ5,010,320

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Line	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	Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Hamber	Humber	moonie bescription	(D+E)	Luboi	Non Eubor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		1 = K
60	547.027	Other Production Fuel Off System	\$0	\$0	\$0	E-60	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
61	547.030	Fuel Off System Other Prod (bk20) -	\$156,353	\$0	\$156,353	E-61	\$0	\$156,353	99.7900%	\$0	\$156,025	\$0	\$156,025
62	547.033	Other Fuel Expense InterCompanyUN / Intra ST (bk11) -	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	547.100	Other Prod Fuel Holding -	\$1,224	\$0	\$1,224	E-63	\$0	\$1,224	99.7900%	\$0	\$1,221	\$0	\$1,221
64	547.100	Comb Turbine - Gas Purchase Exp -	\$1,224 \$18.179	\$0 \$0	\$1,224 \$18,179	E-64	\$0	\$18,179	99.7900%	\$0 \$0	\$1,221 \$18,141	\$0	\$1,221 \$18.141
65	548.000	Other Power Generation Expense -	\$744,621	\$563,781	\$180,840	E-65	-\$26,365	\$718,256	99.8100%	\$0 \$0	\$716,891	\$536,395	\$180,496
66	549.000	Misc. Other Power Generation Expense -	\$614,758	\$303,761	\$287,740	E-66	-\$15,293	\$599,465	99.8100%	\$0	\$598,326	\$311,133	\$287,193
67	349.000	TOTAL OPERATION - OP	\$19,199,246	\$934,136	\$18,265,110	L-00	-\$9,875,328	\$9,323,918	99.0100 /6	\$0	\$9,305,343	\$888,756	\$8,416,587
68		MAINTANENCE - OP											
69	551.000	Maint Anence - OP Maint, Superv. & Engineering	\$247.068	\$236,764	\$10.304	E-69	-\$3,700	\$243.368	99.8100%	\$0	\$242.905	\$225,263	\$17.642
70	552.000	Maintenance of Structures	\$247,000 \$119.594	\$230,764 \$21.772	\$10,304 \$97.822	E-70	\$17,640	\$137,234	99.8100%	\$0 \$0	\$242,903 \$136.974	\$225,265	\$17,642 \$116.259
70 71	553.000	Maint. Of Generating & Electric Plant - OP	\$2,427,518	\$637,772	\$1,789,746	E-70	\$252.308	\$2.679.826	99.8100%	\$0 \$0	\$2.674.734	\$606,792	\$2.067.942
71	554.000	Maint. Of Generating & Electric Flant - OF Maint. Of Misc. Other Power Generation Plant -	\$2,427,516	\$18,075	\$1,769,746	E-71	-\$5,220	\$2,679,826	99.8100%	\$0 \$0	\$2,674,734	\$17,197	\$2,067,942
12	334.000	OP	φ32,099	\$10,075	\$14,024	L-12	-φ3,220	\$20,079	99.010076	φ0	\$20,020	\$17,197	\$9,031
73		TOTAL MAINTANENCE - OP	\$2,826,279	\$914,383	\$1,911,896		\$261,028	\$3,087,307		\$0	\$3,081,441	\$869,967	\$2,211,474
74		TOTAL OTHER POWER GENERATION	\$22,025,525	\$1,848,519	\$20,177,006		-\$9,614,300	\$12,411,225		\$0	\$12,386,784	\$1,758,723	\$10,628,061
75		OTHER POWER SUPPLY EXPENSES											
76	555.000	Purchased Power for Baseload -	\$484,169,637	\$0	\$484,169,637	E-76	-\$298,655,641	\$185,513,996	99.7900%	\$0	\$185,124,417	\$0	\$185,124,417
77	555.005	Purchase Power - Capacity Purch-Gardn -	\$6,135,000	\$0	\$6,135,000	E-77	\$65,200	\$6,200,200	99.8100%	\$0	\$6,188,420	\$0	\$6,188,420
78	555.030	Purchase Power Off-Sys Sales -	-\$2,858,267	\$0	-\$2,858,267	E-78	\$2,858,267	\$0	99.8100%	\$0	\$0	\$0	\$0
79	555.032	Purchase Power Intrastate (bk11) -	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	555.035	Purchase Power Off-Sys WAPA -	\$878,618	\$0	\$878,618	E-80	-\$878,618	\$0	99.7900%	\$0	\$0	\$0	\$0
81	555.070	Purchased Power - Admin Fees	\$1,042,330	\$0	\$1,042,330	E-81	\$1,254,579	\$2,296,909	99.7900%	\$0	\$2,292,085	\$0	\$2,292,085
82	555.080	Purchased Power RENEW Tariff	\$2,635,727	\$0	\$2,635,727	E-82	-\$2,635,727	\$0	99.7900%	\$0	\$0	\$0	\$0
83	555.081	Purchased Power RENEW Settle	-\$5,006,211	\$0	-\$5,006,211	E-83	\$5,006,211	\$0	99.7900%	\$0	\$0	\$0	\$0
84	555.090	Purchased Power SPECCUST	\$13,930,609	\$0	\$13,930,609	E-84	-\$13,930,609	\$0	99.7900%	\$0	\$0	\$0	\$0
85	555.091	Purchased Power SPECCUST Settle	-\$3,653,644	\$0	-\$3,653,644	E-85	\$3,653,644	\$0	99.7900%	\$0	\$0	\$0	\$0
86	556.000	System Control and Load Dispatch -	\$531,324	\$372,098	\$159,226	E-86	-\$29,425	\$501,899	99.7900%	\$0	\$500,845	\$353,952	\$146,893
87	557.000	Prod-Other-Other Expenses - energy	\$1,591,909	\$628,046	\$963,863	E-87	-\$29,371	\$1,562,538	99.7900%	\$0	\$1,559,257	\$597,418	\$961,839
88	557.100	Other Production Exp Riders electric 100%	\$2,600,487	\$0	\$2,600,487	E-88	-\$2,600,487	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL OTHER POWER SUPPLY EXPENSES	\$501,997,519	\$1,000,144	\$500,997,375		-\$305,921,977	\$196,075,542		\$0	\$195,665,024	\$951,370	\$194,713,654
90		TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833		-\$30,009,356	\$265,455,024		-\$346,870	\$261,080,338	\$11,577,453	\$249,502,885
91		TRANSMISSION EXPENSES											
92		OPERATION - TRANSMISSION EXP.											
93	560.000	Operation Supervision & Engineering - TE -	\$566,060	\$472,477	\$93,583	E-93	-\$22,095	\$543,965	99.8100%	\$0	\$542,931	\$449,526	\$93,405
94	561.000	Load Dispatching - TE -	\$3,775,850	\$462,386	\$3,313,464	E-94	-\$370,466	\$3,405,384	99.8100%	\$0	\$3,398,914	\$439,926	\$2,958,988
95	562.000	Station Expenses - TE -	\$628,264	\$248,230	\$380,034	E-95	-\$11,608	\$616,656	99.8100%	\$0	\$615,484	\$236,172	\$379,312
96	563.000	Overhead Line Expenses - TE -	\$64,504	\$3,409	\$61,095	E-96	-\$159	\$64,345	99.8100%	\$0	\$64,223	\$3,244	\$60,979
97	564.000	Underground Line Expenses - TE -	\$12,007	\$0	\$12,007	E-97	\$0	\$12,007	99.8100%	\$0	\$11,984	\$0	\$11,984
98	565.000	Transmission of Electric By Others - TE -	\$37,502,900	\$0	\$37,502,900	E-98	-\$12,323,861	\$25,179,039	99.8100%	\$0	\$25,131,199	\$0	\$25,131,199
99	566.000	Misc. Transmission Expenses - TE -	\$1,202,148	\$203,632	\$998,516	E-99	-\$9,523	\$1,192,625	99.8100%	\$0	\$1,190,359	\$193,740	\$996,619
100	567.000	Rents - TE -	\$242,128	\$0	\$242,128	E-100	\$0	\$242,128	99.8100%	\$0	\$241,668	\$0	\$241,668
101	575.700	Trans Op-Mkt Mon&Comp Ser-RTO -	\$1,865,789	\$0	\$1,865,789	E-101	-\$1,838,575	\$27,214	99.8100%	\$0	\$27,162	\$0	\$27,162
102		TOTAL OPERATION - TRANSMISSION EXP.	\$45,859,650	\$1,390,134	\$44,469,516		-\$14,576,287	\$31,283,363		\$0	\$31,223,924	\$1,322,608	\$29,901,316
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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 + N	1 = K
103		MAINTENANCE - TRANSMISSION EXP.											
104	568.000	Maint. Supervision & Engineering - TE	\$79,583	\$34,284	\$45,299	E-104	-\$1,603	\$77,980	99.8100%	\$0	\$77,832	\$32,619	\$45,213
105	569.000	Maintenance of Structures - TE	\$181,292	\$147,344	\$33,948	E-105	-\$6,891	\$174,401	99.8100%	\$0	\$174,069	\$140,186	\$33,883
106	570.000	Maintenance of Station Equipment - TE	\$679,081	\$474,813	\$204,268	E-106	-\$22,205	\$656,876	99.8100%	\$0	\$655,628	\$451,748	\$203,880
107	571.000	Maintenance of Overhead Lines - TE	\$1,747,284	\$2,944	\$1,744,340	E-107	-\$138	\$1,747,146	99.8100%	\$0	\$1,743,827	\$2,801	\$1,741,026
108	572.000	Maintenance of Underground Lines -	\$0	\$0	\$0	E-108	\$0	\$0	99.8100%	\$0	\$0	\$0	\$0
109	573.000	Maint. Of Misc. Transmission Plant - TE	\$24,434	\$5,337	\$19,097	E-109	-\$250	\$24,184	99.8100%	\$0	\$24,138	\$5,077	\$19,061
110		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,711,674	\$664,722	\$2,046,952		-\$31,087	\$2,680,587		\$0	\$2,675,494	\$632,431	\$2,043,063
111		TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468		-\$14,607,374	\$33,963,950		\$0	\$33,899,418	\$1,955,039	\$31,944,379
112		DISTRIBUTION EXPENSES											
440		ODERATION DIST EXPENSES											
113	E00.000	OPERATION - DIST. EXPENSES	64 207 600	£4 004 coo	£222.050	F 444	¢50.005	64 050 000	00.000404	**	64 254 555	64 024 222	\$222.24A
114	580.000	Operation Supervision & Engineering - DE -	\$1,307,688	\$1,084,038	\$223,650	E-114	-\$50,695	\$1,256,993	99.8061%	\$0 \$0	\$1,254,555	\$1,031,339	\$223,216
115	581.000	Load Dispatching - DE -	\$486,516	\$484,493	\$2,023	E-115	-\$22,657	\$463,859	99.8061%		\$462,959	\$460,940	\$2,019
116	582.000	Station Expenses - DE -	\$159,512	\$78,971	\$80,541	E-116	-\$3,693	\$155,819	99.8061%	\$0 \$0	\$155,517	\$75,132	\$80,385
117	583.000	Overhead Line Expenses - DE	\$1,372,846	\$1,225,196	\$147,650	E-117	-\$57,296	\$1,315,550	99.8061%		\$1,312,999	\$1,165,635	\$147,364
118	584.000	Underground Line Expenses - DE	\$1,672,522	\$416,484	\$1,256,038	E-118	-\$19,477	\$1,653,045	99.8061%	\$0	\$1,649,840	\$396,237	\$1,253,603
119	585.000	Street Lighting & Signal System Expenses - DE	\$70	\$0	\$70	E-119	\$0	\$70	99.8061%	\$0	\$70	\$0	\$70
120	586.000	Meters - DE	\$1,532,448	\$1,413,690	\$118,758	E-120	-\$66,111	\$1,466,337	99.8061%	\$0	\$1,463,494	\$1,344,966	\$118,528
121	587.000	Customer Install - DE	\$4,005	\$3,324	\$681	E-121	-\$155	\$3,850	99.8061%	\$0	\$3,843	\$3,163	\$680
122	588.000	Miscellaneous - DE Electric	\$5,279,110	\$1,996,940	\$3,282,170	E-122	-\$93,387	\$5,185,723	99.8061%	\$0	\$5,175,668	\$1,899,862	\$3,275,806
123	588.000	Miscellaneous - DE Steam steam 0%	\$520,028	\$0	\$520,028	E-123	-\$73	\$519,955	0.0000%	\$0	\$0	\$0	\$0
124	589.000	Rents - DE	\$32,532	\$0	\$32,532	E-124	\$0	\$32,532	99.8061%	\$0	\$32,469	\$0	\$32,469
125		TOTAL OPERATION - DIST. EXPENSES	\$12,367,277	\$6,703,136	\$5,664,141		-\$313,544	\$12,053,733		\$0	\$11,511,414	\$6,377,274	\$5,134,140
126		MAINTENANCE - DISTRIB. EXPENSES											
127	590.000	S&E Maintenance -	\$130.740	\$118.616	\$12,124	E-127	-\$12.651	\$118.089	99.8061%	\$0	\$117.860	\$112.850	\$5.010
128	591.000	Structures Maintenance -	\$2,391	\$2,121	\$270	E-128	-\$197	\$2,194	99.8061%	\$0	\$2,190	\$2,018	\$172
129	592.000	Station Equipment Maintenance-	\$183,126	\$121,572	\$61.554	E-129	-\$286,096	-\$102,970	99.8061%	\$0	-\$102,771	\$115,662	-\$218.433
130	593.000	Overhead Lines Maintenance -	\$12,492,140	\$2,516,911	\$9.975.229	E-130	\$902.875	\$13.395.015	99.8061%	\$0	\$13,369,042	\$2,394,556	\$10.974.486
131	594.000	Underground Lines Mainten	\$611,548	\$405,111	\$206,437	E-131	\$71,903	\$683,451	99.8061%	\$0	\$682,126	\$385,417	\$296,709
132	595.000	Line Transformers Mainten	\$80,929	\$74.625	\$6,304	E-132	-\$585	\$80,344	99.8061%	\$0	\$80,188	\$70.997	\$9,191
133	596.000	Street Light & Signals Mainten	\$891,845	\$62,291	\$829,554	E-133	-\$90,679	\$801,166	99.8061%	\$0	\$799,613	\$59,263	\$740,350
134	597.000	Meters Maintenance	\$209,001	\$195,148	\$13,853	E-134	-\$11,411	\$197,590	99.8061%	\$0	\$197,207	\$185,661	\$11,546
135	598.000	Misc. Plant Maintenance	\$1,064,133	\$251,941	\$812,192	E-135	\$136,631	\$1,200,764	99.8061%	\$0	\$1,198,435	\$239,693	\$958,742
136	598.730	Dist Maintenance Industr Steam-steam 0%	\$181,670	\$0	\$181,670	E-136	\$0	\$181,670	0.0000%	\$0	\$0	\$0	\$0
137		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,847,523	\$3,748,336	\$12,099,187		\$709,790	\$16,557,313		\$0	\$16,343,890	\$3,566,117	\$12,777,773
138		TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328		\$396,246	\$28,611,046		\$0	\$27.855.304	\$9,943,391	\$17.911.913
130		TOTAL DISTRIBUTION EXPENSES	\$20,214,000	\$10,431,47Z	\$17,703,328		\$390,240	\$20,011,046		\$0	\$21,000,3U4	\$3,343,391	\$11,311,313
139		CUSTOMER ACCOUNTS EXPENSE											
140	901.000	Supervision - CAE	\$1,077,578	\$1,001,675	\$75,903	E-140	-\$46,843	\$1,030,735	100.0000%	\$0	\$1,030,735	\$954,832	\$75,903
141	902.000	Meter Reading Expenses-CAE	\$2,665,595	\$1,039,307	\$1,626,288	E-141	-\$137,092	\$2,528,503	100.0000%	\$0	\$2,528,503	\$990,704	\$1,537,799
142	903.000	Customer Records & Collection Expenses - CAE	\$8,122,409	\$4,378,789	\$3,743,620	E-142	-\$109,910	\$8,012,499	100.0000%	\$0	\$8,012,499	\$4,174,015	\$3,838,484
143	904.000	Uncollectible Accts - CAE	-\$42,000	\$0	-\$42,000	E-143	\$2,696,844	\$2,654,844	100.0000%	\$0	\$2,654,844	\$0	\$2,654,844
144	905.000	Misc. Customer Accounts Expense	\$36,373	\$0	\$36,373	E-144	\$629,950	\$666,323	100.0000%	\$0	\$666,323	\$0	\$666,323
145		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184		\$3,032,949	\$14,892,904		\$0	\$14,892,904	\$6,119,551	\$8,773,353
146		CUSTOMER SERVICE & INFO. EXP.											
146	906.000	Customer Service & Info. Exp. Customer Service & Informational Expense	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14/	900.000	oustomer service a informational Expense	\$0	\$U	\$ U	E-14/	1 \$0	1 \$0	100.0000%	1 \$0	J \$U	1 \$0	1 \$0

			-							,	15		
	. <u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>		<u>E</u> .	<u>G</u>	<u>H</u>	<u>I</u>	<u></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	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
4.40	227.222	O	(D+E)	400 700	410.150	E 440	(From Adj. Sch.)	(C+G)	100 00001	(From Adj. Sch.)	(H x I) + J	L + N	
148	907.000	Customer Service Supervision Expense	\$52,948	\$39,796	\$13,152	E-148	-\$1,861	\$51,087	100.0000%	\$0	\$51,087	\$37,935	\$13,152
149	908.000	Customer Assistance Expenses CSIE	\$19,849,298	\$804,672	\$19,044,626	E-149	-\$75,072	\$19,774,226	100.0000%	-\$14,804,354	\$4,969,872	\$767,041	\$4,202,831
150	909.000	Informational & Instructional Advertising Expense	\$787,041	\$0	\$787,041	E-150	-\$4,158	\$782,883	100.0000%	-\$3,455,619	-\$2,672,736	\$0	-\$2,672,736
151	910.000	Misc. Customer Service & Informational Expense	\$7,956,993	\$442,907	\$7,514,086	E-151	-\$20,748	\$7,936,245	100.0000%	-\$7,126,362	\$809,883	\$422,194	\$387,689
152		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905		-\$101,839	\$28,544,441		-\$25,386,335	\$3,158,106	\$1,227,170	\$1,930,936
		0.1. E0 EVEENOE0											
153		SALES EXPENSES	***										
154	911.000	Supervision - SE	\$20,603	\$20,206	\$397	E-154	-\$945	\$19,658	100.0000%	\$0	\$19,658	\$19,261	\$397
155	912.000	Demonstrating & Selling Expenses - SE	\$185,431	\$96,499	\$88,932	E-155	-\$4,692	\$180,739	100.0000%	\$0	\$180,739	\$91,986	\$88,753
156	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-156	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
157	916.000	Misc. Sales Expenses - SE	\$15,995	\$15,680	\$315	E-157	-\$733	\$15,262	100.0000%	\$0	\$15,262	\$14,947	\$315
158		TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644		-\$6,370	\$215,659		\$0	\$215,659	\$126,194	\$89,465
450		ADMIN A OFNEDAL EVERNORO											
159		ADMIN. & GENERAL EXPENSES											
160		OPERATION- ADMIN. & GENERAL EXP.											
161	920.000	Administrative & General Salaries - AGE	\$17,014,306	\$9,532,986	\$7,481,320	E-161	-\$3,119,661	\$13,894,645	96.8157%	\$0	\$13,452,198	\$8,797,813	\$4,654,385
162	920.000	Administrative & General Salaries - AGE -	-\$47,566	\$9,532,980	-\$47,566	E-161	-\$3,119,001	-\$47,566	100.0000%	\$47,566	\$13,452,196	\$0,797,813	\$4,054,365 ¢n
163	921.000	Office Supplies & Expenses - AGE	\$4,492,494	\$0 \$13	\$4,492,481	E-162	-\$799	\$4,491,695	96.8157%	\$47,566	\$4,348,666	\$0 \$12	\$4,348,654
	921.000	Administrative Expenses Transferred - Credit	\$4,492,494 \$87	\$13 \$0	\$4,492,461 \$87	E-163 E-164	-\$799 \$0	\$4,491,695 \$87	96.8157%	\$0 \$0	\$4,348,666 \$84	\$12 \$0	\$4,346,654 \$84
164		KCPL Bill of Common Use Plant	* -		• • •	E-164 E-165	* -						* -
165 166	922.050		\$27,240,654	\$0 \$0	\$27,240,654	E-165 E-166	\$3,532,146 \$0	\$30,772,800	96.8517% 100.0000%	\$2,780,406	\$32,584,386 \$0	\$0 \$0	\$32,584,386 \$0
	922.326	Contra PISA Depr Common Use	-\$2,282,306	\$0 \$0	-\$2,282,306	E-166	* -	-\$2,282,306		\$2,282,306			+-
167	923.000	Outside Services Employed -	\$4,175,334		\$4,175,334		\$0	\$4,175,334	96.8517%	\$0	\$4,043,882	\$0	\$4,043,882
168	923.000	Outside Services Employed - Retail	-\$22,384	\$0	-\$22,384	E-168	\$0	-\$22,384	100.0000%	\$22,384	\$0	\$0	\$0
169	924.000	Property Insurance	\$706,763	\$36	\$706,727	E-169	\$230,680	\$937,443	96.8272%	\$0	\$907,700	\$33	\$907,667
170	925.000	Injuries and Damages	\$2,298,504	\$0	\$2,298,504	E-170	\$166,594	\$2,465,098	96.8157%	\$0	\$2,386,602	\$0	\$2,386,602
171	926.000	Employee Pensions and Benefits	\$9,431,422	\$0	\$9,431,422	E-171	-\$7,579,715	\$1,851,707	96.8157%	\$0	\$1,792,743	\$0	\$1,792,743
172	926.000	Employee Pensions and Benefits	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
173	926.000	Employee Pensions and Benefits - Industrial	\$0	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
4-4		Steam	40.000.000	**	** *** ***			** *** ***	00.045=0/		40.000 = 4.4		** *** ***
174	926.008	Employee Pension and Oth Post RtMt - NSC	\$6,266,250	\$0	\$6,266,250	E-174	\$0	\$6,266,250	96.8157%	\$0	\$6,066,714	\$0	\$6,066,714
175	926.500	Employee Pensions and Bemefits Loadings	\$11,536,947	\$0	\$11,536,947	E-175	\$0	\$11,536,947	96.8157%	\$0	\$11,169,576	\$0	\$11,169,576
176	926.511	PR Tax, Pensions and Benefits on O&M	-\$161,345	\$0	-\$161,345	E-176	\$0	-\$161,345	96.8157%	\$0	-\$156,207	\$0	-\$156,207
177	926.730	Employee Pensions and Benefits Ind Steam	\$2,468	\$0	\$2,468	E-177	\$0	\$2,468	0.0000%	\$0	\$0	\$0	\$0
178	927.000	Franchise Requirements	\$0	\$0	\$0	E-178	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	928.000	Regulatory Commission Expenses	\$3,460,882	\$97,584	\$3,363,298	E-179	-\$191,763	\$3,269,119	96.8157%	-\$624,726	\$2,540,294	\$90,058	\$2,450,236
180	928.000	Rate Case Expense	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	929.000	Duplicate Charges - Credit	-\$714,895	\$0	-\$714,895	E-181	\$0	-\$714,895	96.8157%	\$0	-\$692,131	\$0	-\$692,131
182	930.200	Miscellaneous A & G - General Expenses	\$285,573	\$0	\$285,573	E-182	-\$25,769	\$259,804	96.8157%	\$0	\$251,531	\$0	\$251,531
183	930.201	Miscellaneous A & G - Board of Directors Fees	\$620,478	\$0	\$620,478	E-183	-\$345,479	\$274,999	96.8157%	\$0	\$266,242	\$0	\$266,242
184	930.231	Miscellaneous A & G - Edison Electric Institute	\$198,226	\$0	\$198,226	E-184	-\$200,463	-\$2,237	96.8157%	\$0	-\$2,166	\$0	-\$2,166
40=	000 000	Due	6447.05-	A -	A	F 405		****	00.01=5:		A		#410 00-
185	930.232	Miscellaneous A & G - EPRI Research	\$117,357	\$0	\$117,357	E-185	\$0	\$117,357	96.8157%	\$0	\$113,620	\$0	\$113,620
		Subscription	****										
186	930.242	Miscellaneous A & G - Bond Expense	\$340,018	\$0	\$340,018	E-186	\$0	\$340,018	96.8157%	\$0	\$329,191	\$0	\$329,191
187	931.000	Rents - AGE	\$1,898,396	\$0	\$1,898,396	E-187	\$0	\$1,898,396	96.8157%	\$0	\$1,837,945	\$0	\$1,837,945
188	931.000	Rents - A & G	\$51,703	\$0	\$51,703	E-188	\$0	\$51,703	96.8157%	-\$43,387	\$6,670	\$0	\$6,670
189	933.000	Operation & Maintenance - Transportation	\$0	\$0	\$0	E-189	-\$1,230,988	-\$1,230,988	96.8157%	\$0	-\$1,191,790	\$0	-\$1,191,790
		Expense - Depreciation Clearings					<u> </u>						
190		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$86,909,366	\$9,630,619	\$77,278,747		-\$8,765,217	\$78,144,149		\$4,464,549	\$80,055,750	\$8,887,916	\$71,167,834
		MAINE ADMIN A SENERAL EVE											
191		MAINT., ADMIN. & GENERAL EXP.	l l	l				l	I	l		l	

	Δ	В	<u>C</u>	n	F	E	G	н			K		M
Line	<u>A</u> Account	₽	<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	Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
192	935.000	Maintenance of General Plant	\$2,692,635	\$7,673	\$2,684,962	E-192	\$13,641	\$2,706,276	96.8157%	\$0	\$2,620,100	\$7,081	\$2,613,019
193		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,692,635	\$7,673	\$2,684,962		\$13,641	\$2,706,276		\$0	\$2,620,100	\$7,081	\$2,613,019
194		TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709		-\$8,751,576	\$80,850,425		\$4,464,549	\$82,675,850	\$8,894,997	\$73,780,853
195		DEPRECIATION EXPENSE											
196	403.000	Depreciation Expense, Dep. Exp.	\$100,001,444	See note (1)	See note (1)	E-196	See note (1)	\$100,001,444	100.0000%	\$22,193,499	\$122,194,943	See note (1)	See note (1)
197	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$1,958,790			E-197		\$1,958,790	0.0000%	\$0	\$0		
198	403.000	Depreciation Expense - Industrial Steam (steam 0%)	\$135,976			E-198		\$135,976	0.0000%	\$0	\$0		
199	403.557	Deferred Depreciation Expense - Sibley	\$10,362,077			E-199		\$10,362,077	100.0000%	-\$10,362,077	\$0		
200	403.326	Contra PISA Depreciation Expense - MO	-\$2,197,441			E-200		-\$2,197,441	100.0000%	\$2,197,441	\$0		
201		TOTAL DEPRECIATION EXPENSE	\$110,260,846	\$0	\$0		\$0	\$110,260,846		\$14,028,863	\$122,194,943	\$0	\$0
202		AMORTIZATION EXPENSE											
203	404.000	Amortization LTD Term Electric Plant	\$154,729	\$0	\$154,729	E-203	\$8	\$154,737	100.0000%	\$0	\$154,737	\$0	\$154,737
204	405.000	Sibley amortization expense	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$2,430,347	\$2,430,347	\$0	\$2,430,347
205	405.001	Amortization - latan Reg Asset & Other Non-Plant	\$563,842	\$0	\$563,842	E-205	\$0	\$563,842	100.0000%	\$0	\$563,842	\$0	\$563,842
206	405.010	Amortization Expense - Other Plant	\$809,151	\$0	\$809,151	E-206	-\$866	\$808,285	99.7361%	\$0	\$806,152	\$0	\$806,152
207	405.001	Amortization - MEEIA Uplight - 100% MO	\$0	\$0	\$0	E-207	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
208	405.326	Contra PISA Amortization Expense - MO	-\$54,231	\$0	-\$54,231	E-208	\$0	-\$54,231	100.0000%	\$54,321	\$90	\$0	\$90
209		TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491		-\$858	\$1,472,633		\$2,484,668	\$3,955,168	\$0	\$3,955,168
210		REGULATORY DEBITS & CREDITS											
211	407.300	Regulatory Debits	-\$2,523,021	\$0	-\$2,523,021	E-211	\$0	-\$2,523,021	100.0000%	\$5,695,526	\$3,172,505	\$0	\$3,172,505
212	407.301	Pension & OPEB Exp Tracker - NSC RD	\$1,259,262	\$0	\$1,259,262	E-212	\$0	\$1,259,262	96.8157%	\$0	\$1,219,163	\$0	\$1,219,163
213	407.310	Reg Debit - Pension & OPEB	\$210,023	\$0	\$210,023	E-213	\$0	\$210,023	96.8157%	\$0	\$203,335	\$0	\$203,335
214	407.380	Return on Sibley Collected in Rates	\$12,385,077	\$0	\$12,385,077	E-214	\$0	\$12,385,077	100.0000%	-\$12,385,077	\$0	\$0	\$0
215	407.381	NFOM Taxes & Oth Sibley	\$115,202	\$0	\$115,202	E-215	\$0	\$115,202		-\$115,202	\$0	\$0	\$0
216	407.382	NFO Taxes Sibley - Residential	\$5,668,195	\$0	\$5,668,195	E-216	\$0	\$5,668,195	100.0000%	-\$5,668,195	\$0	\$0	\$0
217	407.383	NFOM Taxes Sibley - Commercial	\$3,862,664	\$0	\$3,862,664	E-217	\$0	\$3,862,664	100.0000%	-\$3,862,664	\$0	\$0	\$0
218	407.384	NFOM Taxes Sibley - Industrial	\$1,169,778	\$0	\$1,169,778	E-218	\$0	\$1,169,778	100.0000%	-\$1,169,778	\$0	\$0	\$0
219 220	407.400	Regulatory Credits - ARO Regulatory Credits - Elec	-\$3,202,692	\$0 \$0	-\$3,202,692	E-219 E-220	\$0 \$0	-\$3,202,692	0.0000%	\$0 -\$369.848	\$0 -\$369.848	\$0 \$0	\$0 -\$369.848
220 221	407.401		\$0 \$2,000,407	\$0 \$0	\$0 \$2,000,407	E-220 E-221	\$0 \$0	\$0 -\$2,909,497	100.0000% 100.0000%	*	*	\$0 \$0	*
221	407.401 407.402	Regulatory Credits Misc - COVID AAO Pension & OPEB Exp Tracker - NSC RC	-\$2,909,497 -\$278,367	\$0 \$0	-\$2,909,497 -\$278,367	E-221 E-222	\$0 \$0	-\$2,909,497 -\$278,367	96.8157%	\$2,909,497 \$0	\$0 -\$269,503	\$0 \$0	\$0 -\$269,503
222	407.402	Contra PISA Depr and Amort Exp - MO	-\$278,367 \$1,661,877	\$0 \$0	-\$276,367 \$1,661,877	E-222 E-223	\$0 \$0	\$1,661,877	100.0000%	-\$1,661,877	-\$269,503 \$0	\$0 \$0	-\$269,503 \$0
223	411.109	Accretion Exp - ARO	\$1,001,077	\$0 \$0	\$1,001,077	E-223	\$0	\$1,001,077	0.0000%	-\$1,661,677 \$0	\$0 \$0	\$0 \$0	\$0 \$0
225	411.109	TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403	E-224	\$0	\$18,662,403	0.0000%	-\$16,627,618	\$3,955,652	\$0	\$3,955,652
226		OTHER OPERATING EXPENSES											
227	408.101	State Cap Stk Eax Elec	\$42,711	\$0	\$42,711	E-227	\$0	\$42,711	99.7361%	\$0	\$42,598	\$0	\$42,598
228	408.140	Pavroll Taxes	\$0	\$0	\$0	E-228	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
229	408.120	Property Taxes General	\$46,905,490	\$0	\$46,905,490	E-229	\$4,209,364	\$51,114,854	98.7885%	\$0	\$50,495,598	\$0	\$50,495,598
230	408.110	Earnings Tax Electric	\$65,122	\$0	\$65,122	E-230	\$0	\$65,122	99.7242%	\$281	\$65,223	\$0	\$65,223
231	408.112	FICA FUTA SUTA	\$3,467,314	\$0	\$3,467,314	E-231	-\$85,100	\$3,382,214	96.8157%	\$0	\$3,274,514	\$0	\$3,274,514
232	408.010	Missouri Franchise Taxes/Misc.	\$0	\$0	\$0	E-232	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
233		TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637		\$4,124,264	\$54,604,901		\$281	\$53,877,933	\$0	\$53,877,933
234		TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602		-\$45,923,914	\$637,534,232		-\$21,382,462	\$607,761,275	\$39,843,795	\$445,722,537
				l			1	l		I		I	

Line	<u>A</u>	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u>	H Tatal Campany	<u> </u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	F T	M MO Adj. Juris.
Number	Account Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Total Company Adjustments		Allocations	Adjustments	Jurisdictional	MO Adj. Juris, Labor	Non Labor
Number	Number	income description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	Adjusted (C+G)		(From Adj. Sch.)	(H x I) + J		M = K
235		NET INCOME BEFORE TAXES			I		(FIOIII Auj. Scii.)					L+1	VI = K
233		NET INCOME BEFORE TAXES	\$145,088,568					\$191,012,482		-\$37,583,285	\$143,461,370		
236		INCOME TAXES											
237	409.000	Current Income Taxes	-\$46,924,539	See note (1)	See note (1)	E-237	See note (1)	-\$46,924,539	100.0000%	\$64,746,043	\$17,821,504	See note (1)	See note (1)
238	409.103	State Income Taxes Current	-\$7,151,030	See note (1)	See note (1)	E-238	See note (1)	-\$7,151,030		\$7,151,030	\$17,021,304	See note (1)	See flote (1)
	409.103					E-230							
239		TOTAL INCOME TAXES	-\$54,075,569					-\$54,075,569		\$71,897,073	\$17,821,504		
240		DEFERRED INCOME TAXES											
241		Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-241	See note (1)	\$0	0.0000%	\$7,189,195	\$7,189,195	See note (1)	See note (1)
242		Amortization of Deferred ITC	\$0	Occ note (1)	Occ note (1)	E-242	000 11010 (1)	\$0	0.0000%	\$0	\$0	Occ note (1)	Occ note (1)
243	410,110	Amort of protected EDIT (Net)	\$62,862,492			E-243		\$62,862,492		-\$66,450,308	-\$3,587,816		
244	410.111	Amort of Unprotected EDIT (TCJA)	\$12,282,592			E-244		\$12,282,592		-\$6,376,223	-\$6,376,223		
245	411.110	Amort of ER-2018-0146 EDIT (Stub)	-\$4,445,945			E-245		-\$4,445,945		-\$327,304	-\$327,304		
246	411.111	Amort of EDIT (MO Tax Change)	-\$764,731			E-246		-\$764,731	0.0000%	-\$5,039,128	-\$5,039,128		
247	411.111	Amort of Excess ADIT - Sibley	-\$71,613			E-246 E-247		-\$764,731		-\$3,562,199	-\$3,633,812		
	411.109					E-241							
248		TOTAL DEFERRED INCOME TAXES	\$69,862,795					\$69,862,795		-\$74,565,967	-\$11,775,088		
249		NET OPERATING INCOME	\$129,301,342				1	\$175,225,256	. I	-\$34,914,391	\$137,414,954	l	
243		HET OF ENATING MOOME	<u> </u>					<u> </u>		100,710,700	+00,+1+,101		

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

. <u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>Н</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-3	Residential Billed Revenue	440.001	\$0	\$0	\$0	\$0	\$1,194,446	\$1,194,446
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To remove Economic Development Rider (Harris).		\$0	\$0		\$0	-\$1,342,670	
	Update period adjustment (Cox,Bocklage, Roling, Luebbert).		\$0	\$0		\$0	\$9,554,226	
	4. Large Power Annualization (Bocklage).		\$0	\$0		\$0	\$244,617	
	5. MEEIA, Weather Norm, & 365 Day Adjustment (Cox, Bocklage)		\$0	\$0		\$0	-\$9,562,063	
	6. Growth adjustment (Cox).		\$0	\$0		\$0	\$2,300,336	
Rev-4	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	\$1,566,563	\$1,566,563
	To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$1,566,563	
Rev-5	Residential RESRAM Revenue	440.001	\$0	\$0	\$0	\$0	-\$3,228,894	-\$3,228,894
	To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$3,228,894	
Rev-6	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$2,122,239	-\$2,122,239
	To remove FAC builled revenue (Majors).		\$0	\$0		\$0	-\$2,122,239	
Rev-7	Residential MEEIA Billed	440.001	\$0	\$0	\$0	\$0	-\$17,771,567	-\$17,771,567
	To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$17,771,567	
Rev-8	Residential MEEIA Unbilled	440.001	\$0	\$0	\$0	\$0	\$3,292,496	\$3,292,496
	To remove residential MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$3,292,496	
Rev-10	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$999,997	-\$999,997
	To remove unbilled revenue (Majors).		\$0	\$0	**	\$0	-\$999,997	4 223,231
			•	**		•	4000,00 1	
Rev-11	Commercial RESRAM Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,363,434	-\$2,363,434
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$2,363,434	
Rev-12	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$1,480,420	-\$1,480,420
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$1,480,420	
Rev-13	Commercial MEEIA Billed	442.001	\$0	\$0	\$0	\$0	-\$9,661,375	-\$9,661,375
	To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$9,661,375	
Rev-15	Commercial MEEIA Unbilled	442.001	\$0	\$0	\$0	\$0	\$1,553,210	\$1,553,210
	To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$1,553,210	
		442.101	\$0		\$0	\$0		-\$469,861

Accounting Schedule: 10 Sponsor: Staff Page: 1 of 16

Rev-18 Communication 1. To Rev-19 Communication 1. To Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-24 Indus	Income Adjustment Description remove RESRAM revenue (Majors). mercial Sales Primary FAC Billed remove FAC billed revenue (Majors) mercial Sales Primary MEEIA Billed remove MEEIA billed revenue (Majors). strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors). strial Sales Primary MEEIA Billed remove FAC billed revenue (Majors).	442.101 442.201 442.201	© Company Adjustment Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E Company Adjustment Non Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	E Company Adjustments Total \$0 \$0	G Jurisdictional Adjustment Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	H Jurisdictional Adjustment Non Labor -\$469,861 -\$261,385 -\$261,385 -\$635,541 -\$635,541 -\$474,156 -\$474,156	Jurisdictional Adjustments Total -\$261,385 -\$635,541 -\$474,156
Rev-18 Comm 1. To Rev-19 Comm 1. To Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-24 Indus	remove RESRAM revenue (Majors). mercial Sales Primary FAC Billed remove FAC billed revenue (Majors) mercial Sales Primary MEEIA Billed remove MEEIA billed revenue (Majors). strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors).	442.101 442.101 442.201	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	**Total*** \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non Labor -\$469,861 -\$261,385 -\$261,385 -\$635,541 -\$635,541 -\$474,156 -\$474,156	-\$261,385 -\$635,541 -\$474,156
Rev-18 Comm 1. To Rev-19 Comm 1. To Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-24 Indus	remove RESRAM revenue (Majors). mercial Sales Primary FAC Billed remove FAC billed revenue (Majors) mercial Sales Primary MEEIA Billed remove MEEIA billed revenue (Majors). strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors).	442.201 442.201	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	-\$261,385 -\$261,385 -\$635,541 -\$635,541 -\$474,156	-\$635,541 -\$474,156
1. To Rev-19 Comm 1. To Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-27 Indus	remove FAC billed revenue (Majors) mercial Sales Primary MEEIA Billed remove MEEIA billed revenue (Majors). strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors).	442.201 442.201	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	-\$261,385 -\$635,541 -\$635,541 -\$474,156 -\$474,156	-\$635,541 -\$474,156
Rev-19 Comi 1. To Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-24 Indus	remove MEEIA billed revenue (Majors). strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors).	442.201	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0	-\$635,541 -\$635,541 -\$474,156	-\$474,156
1. To Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-27 Indus	remove MEEIA billed revenue (Majors). strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors).	442.201	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0 \$0	-\$635,541 -\$474,156 -\$474,156	-\$474,156
Rev-22 Indus 1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-24 Indus	strial Sales Primary RESRAM remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors). strial Sales Primary MEEIA Billed	442.201	\$0 \$0 \$0 \$0	\$0 \$0	·	\$0 \$0	-\$474,156 -\$474,156	. ,
1. To Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-27 Indus	remove RESRAM revenue (Majors). strial Sales Primary FAC Billed remove FAC billed revenue (Majors). strial Sales Primary MEEIA Billed	442.201	\$0 \$0 \$0	\$0 \$0	·	\$0 \$0	-\$474,156	. ,
Rev-23 Indus 1. To Rev-24 Indus 1. To Rev-27 Indus	strial Sales Primary FAC Billed remove FAC billed revenue (Majors). strial Sales Primary MEEIA Billed		\$0	\$0	\$0	\$0		-\$254,316
1. To Rev-24 Indus 1. To Rev-27 Indus	remove FAC billed revenue (Majors).		\$0		\$0	·	-\$254,316	-\$254,316
Rev-24 Indus 1. To Rev-27 Indus	strial Sales Primary MEEIA Billed	442.201		\$0				
1. To		442.201	\$0			\$0	-\$254,316	
Rev-27 Indus	remove MEEIA billed revenue			\$0	\$0	\$0	-\$501,734	-\$501,734
			\$0	\$0		\$0	-\$501,734	
1. To	strial Sales Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	-\$94,597	-\$94,597
	remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$94,597	
Rev-28 Indus	strial Sales Secondary RESRAM	442.202	\$0	\$0	\$0	\$0	-\$570,805	-\$570,805
1. To	remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$570,805	
Rev-29 Indus	strial Sales Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$326,664	-\$326,664
1. To	remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$326,664	
Rev-30 Indus	strial Sales Secondary MEEIA Billed	442.202	\$0	\$0	\$0	\$0	-\$1,251,647	-\$1,251,647
1. To	remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$1,251,647	
Rev-32 Indus	strial Sales Secondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$620,106	\$620,106
1. To	remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$620,106	
Rev-34 Publi	c Streets and Hwy Lighting Unbilled	444.001	\$0	\$0	\$0	\$0	\$16,441	\$16,441
1. То	remove unbilled revenue (Majors).		\$0	\$0		\$0	\$16,441	
Rev-35 Publi	c Street and Hwy Lighting RESRAM	444.001	\$0	\$0	\$0	\$0	-\$18,608	-\$18,608
1. To	remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$18,608	
Rev-36 Publi	c Street and Hwy Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$11,241	-\$11,241
1. To	remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$11,241	
Rev-38 Trafic	c Signal Sales RESRAM	444.002	\$0	\$0	\$0	\$0	-\$604	-\$604
1. To	remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$604	

Account Adjustment Adjust	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	Ē	<u>G</u>	<u>H</u>	<u>!</u>
Number			Account					Jurisdictional Adjustment	Jurisdictional Adjustments
1. To remove billed revenue (Majors). \$0		Income Adjustment Description	Number						Total
Rev-40 Adjustment to the General Ledger 440,000 \$0 \$0 \$0 \$0 \$1,279,345	Rev-39	Trafic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$357	-\$357
1. Adjustment to the general ledger to match starting revenues. (Majors) Rev-43 NUCOR 1. To include NUCOR revenue 50 50 50 50 50 50 50 50 50 5		1. To remove billed revenue (Majors).		\$0	\$0		\$0	-\$357	
Rev-43 NUCOR	Rev-40	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$1,279,345	-\$1,279,345
1. To include NUCOR revenue				\$0	\$0		\$0	-\$1,279,345	
Rev-44 Sales for Resale (SFR) Retail 447.020 \$0 \$0 \$0 \$0 \$16,681,793	Rev-43	NUCOR		\$0	\$0	\$0	\$0	\$8,268,000	\$8,268,000
1. To include an annualized level of Ancillary Services, RNU's and MINT line loss (Lyons). 2. Adjustment to annualize Firm Energy Sales (Lyons). 80 \$0 \$0 \$0 \$0 \$-\$14,863,518 Rev-45 Sales for Resale Bulk - energy 1. To annualize Non-Firm Off System sales (Lyons). 80 \$0 \$0 \$0 \$0 \$-\$15,062,066 Rev-49 SFR Off System Sales - WAPA - energy 1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons). 80 \$0 \$0 \$0 \$0 \$345,071 1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons). 80 \$0 \$0 \$0 \$0 \$345,071 1. To remove TY amortization of the L&P Revenue Phase In deferred costs (Young). 2. To remove FAC under recovery (Lyons). 80 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		1. To include NUCOR revenue		\$0	\$0		\$0	\$8,268,000	
Rev-45 Sales for Resale Bulk - energy	Rev-44	Sales for Resale (SFR) Retail	447.020	\$0	\$0	\$0	\$0	-\$16,681,793	-\$16,681,793
Rev-45 Sales for Resale Bulk - energy		· · · · · · · · · · · · · · · · · · ·		\$0	\$0		\$0	-\$1,818,275	
1. To annualize Non-Firm Off System sales (Lyons). Rev-49 SFR Off System Sales - WAPA - energy 1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons). Rev-52 Provision for rate refunds riders 1. To remove TY amortization of the L&P Revenue Phase In deferred costs (Young). 2. To remove FAC under recovery (Lyons). Rev-56 Other Oper Rev - Fortified Discounts 1. To include annualized level of late fees. (Majors) Rev-74 Other Elec Rev Trans For Othrs 1. To annualize transmission revenue (Lyons). E-4 Steam Operation Supervision 1. To adjust test year for incentive compensation (Giacone). 2. To remove TY amort of the latan O&M Tracker (Young) 50 S0		2. Adjustment to annualize Firm Energy Sales (Lyons).		\$0	\$0		\$0	-\$14,863,518	
Rev-49 SFR Off System Sales - WAPA - energy 447.035 \$0 \$0 \$0 \$345,071	Rev-45	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	-\$15,062,065	-\$15,062,065
1. Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons). Rev-52 Provision for rate refunds riders 1. To remove TY amortization of the L&P Revenue Phase In deferred costs (Young). 2. To remove FAC under recovery (Lyons). Rev-56 Other Oper Rev - Fortified Discounts 1. To include annualized level of late fees. (Majors) Rev-74 Other Elec Rev Trans For Othrs 1. To annualize transmission revenue (Lyons). E-4 Steam Operation Supervision 1. To adjust test year for incentive compensation (Giacone). E-5 Steam Operation Supervision - 100% 1. To adjust test year for 12/31/2021 payroll (Giacone). 2. To remove TY amort of the latan O&M Tracker (Young) No Adjustment' \$0 \$0 \$0 \$0 \$0.\$345,071 \$0 \$0 \$0 \$0.\$496,7881 \$0 \$0 \$0 \$0.\$505,002 \$0 \$0 \$0.\$505,002 \$0 \$0 \$0.\$505,002 \$0 \$0 \$0.\$505,002 \$0 \$0 \$0.\$506,7881 \$0 \$0 \$0 \$0.\$506,203 \$0 \$0.\$506,203 \$0 \$0.\$506,203 \$0 \$0.\$506,203 \$0 \$0.\$506,402 \$0 \$0.\$507,529 \$0 \$0.\$506,402 \$0 \$0.\$		To annualize Non-Firm Off System sales (Lyons).		\$0	\$0		\$0	-\$15,062,065	
Rev-52 Provision for rate refunds riders	Rev-49	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	\$345,071	\$345,071
1. To remove TY amortization of the L&P Revenue Phase In deferred costs (Young). 2. To remove FAC under recovery (Lyons). Rev-56 Other Oper Rev - Fortified Discounts 1. To include annualized level of late fees. (Majors) Rev-74 Other Elec Rev Trans For Othrs 1. To annualize transmission revenue (Lyons). E-4 Steam Operation Supervision 1. To adjust test year for incentive compensation (Giacone). E-5 Steam Operation Supervision-100% 50 S0				\$0	\$0		\$0	\$345,071	
deferred costs (Young). 2. To remove FAC under recovery (Lyons). \$0	Rev-52	Provision for rate refunds riders	449.110	\$0	\$0	\$0	\$0	-\$1,001,786	-\$1,001,786
Rev-56 Other Oper Rev - Fortified Discounts 450.001 \$0 \$0 \$0 \$967,581				\$0	\$0		\$0	-\$496,784	
1. To include annualized level of late fees. (Majors) 80 \$0 \$0 \$0 \$967,581 Rev-74 Other Elec Rev Trans For Othrs 456.100 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		2. To remove FAC under recovery (Lyons).		\$0	\$0		\$0	-\$505,002	
Rev-74 Other Elec Rev Trans For Othrs 456.100 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Rev-56	Other Oper Rev - Fortified Discounts	450.001	\$0	\$0	\$0	\$0	\$967,581	\$967,581
1. To annualize transmission revenue (Lyons). E-4 Steam Operation Supervision 1. To adjust test year for incentive compensation (Giacone). E-5 Steam Operation Supervision - 100% 1. To adjust test year for 12/31/2021 payroll (Giacone). 500.000 -\$27,529 \$0 -\$27,529 \$0 -\$27,529 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 -\$11,786 \$0 \$0 -\$11,786 \$0 -\$11,786 \$0 \$0 -\$11,786		To include annualized level of late fees. (Majors)		\$0	\$0		\$0	\$967,581	
E-4 Steam Operation Supervision 500.000 \$0 -\$11,786 -\$11,786 \$0 \$0 1. To adjust test year for incentive compensation (Giacone). \$0 -\$11,786 \$0 \$0 E-5 Steam Operation Supervision - 100% 500.000 -\$27,529 \$0 -\$27,529 \$0 -\$165,492 1. To adjust test year for 12/31/2021 payroll (Giacone). \$0 \$0 \$0 2. To remove TY amort of the latan O&M Tracker (Young) \$0 \$0 \$0 No Adjustment` \$0 \$0 \$0 \$0 \$0 \$0	Rev-74	Other Elec Rev Trans For Othrs	456.100	\$0	\$0	\$0	\$0	-\$265,230	-\$265,230
1. To adjust test year for incentive compensation (Giacone). \$0 -\$11,786 \$0 \$0 E-5 Steam Operation Supervision - 100% 500.000 -\$27,529 \$0 -\$27,529 \$0 -\$165,492 1. To adjust test year for 12/31/2021 payroll (Giacone). \$0 \$0 \$0 2. To remove TY amort of the latan O&M Tracker (Young) \$0 \$0 \$0 \$0 No Adjustment` \$0 \$0 \$0 \$0		To annualize transmission revenue (Lyons).		\$0	\$0		\$0	-\$265,230	
(Giacone). E-5 Steam Operation Supervision - 100% 500.000 -\$27,529 \$0 -\$27,529 \$0 -\$165,492 1. To adjust test year for 12/31/2021 payroll (Giacone). \$0 \$0 \$0 2. To remove TY amort of the latan O&M Tracker (Young) \$0 \$0 \$0 \$0 No Adjustment \$0 \$0 \$0 \$0	E-4	Steam Operation Supervision	500.000	\$0	-\$11,786	-\$11,786	\$0	\$0	\$0
1. To adjust test year for 12/31/2021 payroll (Giacone). 2. To remove TY amort of the latan O&M Tracker (Young) No Adjustment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$0	-\$11,786		\$0	\$0	
1. To adjust test year for 12/31/2021 payroll (Giacone). -\$27,529 \$0 \$0 \$0 2. To remove TY amort of the latan O&M Tracker (Young) \$0 \$0 \$0 -\$165,492 No Adjustment` \$0 \$0 \$0 \$0	E-5	Steam Operation Supervision - 100%	500.000	-\$27,529	\$0	-\$27,529	\$0	-\$165,492	-\$165,492
2. To remove TY amort of the latan O&M Tracker (Young) \$0 \$0 \$0 -\$165,492 No Adjustment` \$0 \$0 \$0 \$0				· ,				\$0	
No Adjustment` \$0 \$0 \$0 \$0								-\$165,492	
F-6 Firel Evnonce - Coal 501 000 \$50 402 \$0 200 000 \$0 247 400 \$0		· -						\$0	
L-0 I del Expense - Coal 30 1.000 -\$30,403 -\$0,203,000 -\$0,047,403 30 30	E-6	Fuel Expense - Coal	501.000	-\$58,403	-\$8,289,006	-\$8,347,409	\$0	\$0	\$0
								\$0	

Accounting Schedule: 10 Sponsor: Staff Page: 3 of 16

<u>A</u> Income	В	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	2. To annualize fuel expense - coal (Young).		\$0	-\$2,486,157		\$0	\$0	
	3. To annualize train maintenance (Young).		\$0	\$445,185		\$0	\$0	
	To annualize coal transport treatement (Young).		\$0	\$2,078		\$0	\$0	
	5. To annualize start up oil expense (Young).		\$0	-\$256,008		\$0	\$0	
	6. To annualize start up gas expense (Young).		\$0	-\$5,997,210		\$0	\$0	
	7. To annualize propane fuel expense (Young).		\$0	\$3,106		\$0	\$0	
E-9	Free Additions Free Additions	504 200	ro.	£422.405	\$420.40 5	¢0	¢0	•
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$432,105	\$432,105	\$0	\$0	\$1
	To annualzie fuel additive expense (Young).		\$0	\$432,105		\$0	\$0	
E-10	Fuel Additives - Residuals	501.400	\$0	-\$56,922	-\$56,922	\$0	\$0	\$(
	1.To annualize fuel residuals (Young).		\$0	-\$56,922		\$0	\$0	
E-20	Fuel Expense Rider Underrecov -	501.600	\$0	\$295,281,236	\$295,281,236	\$0	\$0	\$1
	To remove FAC under recovery (Lyons).		\$0	\$295,281,236		\$0	\$0	
F 00	2	500.000	*407.050	•	\$407.050	•	••	
E-22	Steam Operating Expense	502.000	-\$137,056	\$0	-\$137,056	\$0	\$0	\$
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$137,056	\$0		\$0	\$0	
E-24	Steam Operations Electric Expenses	505.000	-\$62,878	\$0	-\$62,878	\$0	\$0	\$
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$62,878	\$0		\$0	\$0	
E-25	Misc Steam Power Operations	506.000	-\$67,825	-\$80	-\$67,905	\$0	\$0	\$
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$67,825	\$0		\$0	\$0	
	To remove Dues and Donations from test year (Nieto).		\$0	-\$80		\$0	\$0	
E-26	Steam Power Operations - Rents	507.000	-\$7	\$0	-\$7	\$0	\$0	\$
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$7	\$0		\$0	\$0	
E-33	Steam Maintenance Superv & Engineering	510.000	-\$36,327	-\$23,098	-\$59,425	\$0	\$0	\$
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$36,327	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$23,098		\$0	\$0	
	expense (Meto).							
E-34	Maintenance of Structures - Steam Power	511.000	-\$16,626	\$60,317	\$43,691	\$0	\$0	\$
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$16,626	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$67,735		\$0	\$0	
	To remove Sibley maintenance test year expense (Nieto).		\$0	-\$7,418		\$0	\$0	

<u>A</u> Income Adj.	В	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 1. To remove TY amort of the latan O&M Tracker (Young).	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$181,378	Total
	1. To remove 11 amort of the latan oam Tracker (Toding).		ΨΟ	ΨŪ		40	-ψ101,370	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$156,361		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,037		\$0	\$0	
	4. To adjust test year for incentive compensation (Giacone).		\$0	-\$80		\$0	\$0	
E-36	Maintenance of Boiler Plant - Steam Power	512.000	-\$77,597	\$0	-\$77,597	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$77,597	\$0		\$0	\$0	
E-38	Maintenance of Electric Plant - Steam Power	513.000	-\$16,152	-\$1,216,744	-\$1,232,896	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$16,152	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$115,468		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,101,276		\$0	\$0	
E-39	Maintenance of Misc. Steam Plant - Steam Power	514.000	-\$4,189	\$12,966	\$8,777	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,189	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$12,966		\$0	\$0	
E-55	Prod Trubine Oper Superv & Engineering -	546.000	-\$1,203	\$0	-\$1,203	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,203	\$0		\$0	\$0	
F F0				•	*			
E-56	Other Fuel Expense - Natural Gas -	547.000	-\$824	-\$10,132,333	-\$10,133,157	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$824	\$0		\$0	\$0	
	2. To annualize variable gas expense (Young).		\$0	-\$10,132,333		\$0	\$0	
E-59	Other Fuel Expense - On System Other Prod -	547.027	\$0	\$300,690	\$300,690	\$0	\$0	\$0
	To annualize fixed transportation expense (Young).		\$0	\$300,690		\$0	\$0	
							•	
E-65	Other Power Generation Expense -	548.000	-\$26,365	\$0	-\$26,365	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$26,365	\$0		\$0	\$0	
E-66	Misc. Other Power Generation Expense -	549.000	-\$15,293	\$0	-\$15,293	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$15,293	\$0		\$0	\$0	
E-69	Maint. Superv. & Engineering	551.000	-\$11,072	\$7,372	-\$3,700	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,072	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$7,372		\$0	\$0	
	expense (Nieto).							
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<u>A</u>	<u>B</u>	<u>C</u>	D	<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-70	Maintenance of Structures	552.000	-\$1,018	\$18,658	\$17,640	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,018	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$18,658		\$0	\$0	
E-71	Maint. Of Generating & Electric Plant - OP	553.000	-\$29,825	\$282,133	\$252,308	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$29,825	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$282,133		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-72	Maint. Of Misc. Other Power Generation Plant - OP	554.000	-\$845	-\$4,375	-\$5,220	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$845	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$4,375		\$0	\$0	
E-76	Purchased Power for Baseload -	555.000	\$0	-\$298,655,641	-\$298,655,641	\$0	\$0	\$0
	To include an annual level of border customers (Lyons).		\$0	\$42,743		\$0	\$0	
	2. To annualize purchase power expense (Young).		\$0	-\$298,698,384		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Purchase Power - Capacity Purch-Gardn -	555.005	\$0	\$65,200	\$65,200	\$0	\$0	\$0
	To annualzie purchase capacity expense (Young).		\$0	\$65,200		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-78	Purchase Power Off-Sys Sales -	555.030	\$0	\$2,858,267	\$2,858,267	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	\$2,858,267		\$0	\$0	
E-80	Purchase Power Off-Sys WAPA -	555.035	\$0	-\$878,618	-\$878,618	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	-\$878,618		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Purchased Power - Admin Fees	555.070	\$0	\$1,254,579	\$1,254,579	\$0	\$0	\$0
	To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	\$1,254,579		\$0	\$0	
E-82	Purchased Power RENEW Tariff	555.080	\$0	-\$2,635,727	-\$2,635,727	\$0	\$0	\$0
	To reverse RER cost in revenues (Young).		\$0	-\$2,635,727		\$0	\$0	
E-83	Purchased Power RENEW Settle	555.081	\$0	\$5,006,211	\$5,006,211	\$0	\$0	\$0
	To reverse RER cost in revenues (Young).		\$0	\$5,006,211		\$0	\$0	
E-84	Purchased Power SPECCUST	555.090	\$0	-\$13,930,609	-\$13,930,609	\$0	\$0	\$0

<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
	1. To reverse NUCOR PPA (Young).		\$0	-\$13,930,609		\$0	\$0	
E-85	Purchased Power SPECCUST Settle	555.091	\$0	\$3,653,644	\$3,653,644	\$0	\$0	\$0
	1. To reverse NUCOR PPA (Young).		\$0	\$3,653,644		\$0	\$0	
E-86	System Control and Load Dispatch -	556.000	-\$17,401	-\$12,024	-\$29,425	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$17,401	\$0		\$0	\$0	
	To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$12,024		\$0	\$0	
E-87	Prod-Other-Other Expenses - energy	557.000	-\$29,371	\$0	-\$29,371	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$29,371	\$0		\$0	\$0	
E-88	Other Production Exp Riders electric 100%	557.100	\$0	-\$2,600,487	-\$2,600,487	\$0	\$0	\$0
	1. To eliminate test year (Lyons).		\$0	-\$2,600,487		\$0	\$0	
E-93	Operation Supervision & Engineering - TE -	560.000	-\$22,095	\$0	-\$22,095	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,095	\$0		\$0	\$0	
E-94	Load Dispatching - TE -	561.000	-\$21,623	-\$348,843	-\$370,466	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$21,623	\$0		\$0	\$0	
	2. To reflect an annualized level of SPP administrative fees (Lyons).		\$0	\$122,620		\$0	\$0	
	3. To eliminate Nucor SPP Administrative Fees (Lyons)		\$0	-\$52,880		\$0	\$0	
	4. To eliminate Crossroads Administrative Fees (Majors)		\$0	-\$391,368		\$0	\$0	
	5. To eliminate Crossroads Adinistrative Fees (Majors).		\$0	-\$27,215		\$0	\$0	
E-95	Station Expenses - TE -	562.000	-\$11,608	\$0	-\$11,608	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,608	\$0		\$0	\$0	
E-96	Overhead Line Expenses - TE -	563.000	-\$159	\$0	-\$159	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$159	\$0		\$0	\$0	
E-98	Transmission of Electric By Others - TE -	565.000	\$0	-\$12,323,861	-\$12,323,861	\$0	\$0	\$0
	To include an annualized level of transmission expense (Lyons).		\$0	\$1,270,160		\$0	\$0	
	2. To eliminate Crossroads transmission expense (Majors).		\$0	-\$13,551,080		\$0	\$0	
	To remove transmission expense for FERC incentives related to the Transource Missouri Projects (Majors).		\$0	-\$42,941		\$0	\$0	
E-99	Misc. Transmission Expenses - TE -	566.000	-\$9,523	\$0	-\$9,523	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$9,523	\$0		\$0	\$0	

A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-101	Trans Op-Mkt Mon&Comp Ser-RTO -	575.700	\$0	-\$1,838,575	-\$1,838,575	\$0	\$0	\$0
L-101	1. To reflect annualized level of SPP Administrative Fees (Lyons).	373.700	\$0	-\$1,805,042	-\$1,030,373	\$0	\$0	\$ 0
	To eliminate Nucor SPP Administrative Fees (Lyons).		\$0	-\$33,533		\$0	\$0	
E-104	Maint. Supervision & Engineering - TE	568.000	-\$1,603	\$0	-\$1,603	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,603	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Maintenance of Structures - TE	569.000	-\$6,891	\$0	-\$6,891	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$6,891	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Maintenance of Station Equipment - TE	570.000	-\$22,205	\$0	-\$22,205	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,205	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-107	Maintenance of Overhead Lines - TE	571.000	-\$138	\$0	-\$138	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$138	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Maint. Of Misc. Transmission Plant - TE	573.000	-\$250	\$0	-\$250	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$250	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-114	Operation Supervision & Engineering - DE -	580.000	-\$50,695	\$0	-\$50,695	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$50,695	\$0		\$0	\$0	
E-115	Load Dispatching - DE -	581.000	-\$22,657	\$0	-\$22,657	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$22,657	\$0		\$0	\$0	
E-116	Station Expenses - DE -	582.000	-\$3,693	\$0	-\$3,693	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$3,693	\$0		\$0	\$0	
E-117	Overhead Line Expenses - DE	583.000	-\$57,296	\$0	-\$57,296	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$57,296	\$0		\$0	\$0	
E-118	Underground Line Expenses - DE	584.000	-\$19,477	\$0	-\$19,477	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$19,477	\$0		\$0	\$0	
E-120	Meters - DE	586.000	-\$66,111	\$0	-\$66,111	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$66,111	\$0		\$0	\$0	

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-121	Customer Install - DE	587.000	-\$155	\$0	-\$155	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$155	\$0		\$0	\$0	
E-122	Miscellaneous - DE Electric	588.000	-\$93,387	\$0	-\$93,387	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$93,387	\$0		\$0	\$0	
E-123	Miscellaneous - DE Steam steam 0%	588.000	\$0	-\$73	-\$73	\$0	\$0	\$0
	To remove Dues and Donations from test year (Nieto).		\$0	-\$73		\$0	\$0	
E-127	S&E Maintenance -	590.000	-\$5,547	-\$7,104	-\$12,651	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$5,547	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$7,104		\$0	\$0	
E-128	Structures Maintenance -	591.000	-\$99	-\$98	-\$197	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$99	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$98		\$0	\$0	
E-129	Station Equipment Maintenance-	592.000	-\$5,685	-\$280,411	-\$286,096	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$5,685	\$0	• • • • • • • • • • • • • • • • • • • •	\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	-\$280,411		\$0	\$0	
	expense (Nieto).		**	V 200,		**	40	
E-130	Overhead Lines Maintenance -	593.000	-\$117,703	\$1,020,578	\$902,875	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$117,703	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$1,020,578		\$0	\$0	
E-131	Underground Lines Mainten	594.000	-\$18,945	\$90,848	\$71,903	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$18,945	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$90,848		\$0	\$0	
E-132	Line Transformers Mainten	595.000	-\$3,490	\$2,905	-\$585	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$3,490	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$2,905		\$0	\$0	
E-133	Street Light & Signals Mainten	596.000	-\$2,913	-\$87,766	-\$90,679	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$2,913	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$87,766		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Company	<u>F</u>	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-134	Meters Maintenance	597.000	-\$9,126	-\$2,285	-\$11,411	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$9,126	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$2,285		\$0	\$0	
E-135	Misc. Plant Maintenance	598.000	-\$11,782	\$148,413	\$136,631	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$11,782	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$148,413		\$0	\$0	
E-140	Supervision - CAE	901.000	-\$46,843	\$0	-\$46,843	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$46,843	\$0		\$0	\$0	
E-141	Meter Reading Expenses-CAE	902.000	-\$48,603	-\$88,489	-\$137,092	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$48,603	\$0		\$0	\$0	
	2. To include annualized meter replacement O&M expense (Majors)		\$0	-\$88,489		\$0	\$0	
E-142	Customer Records & Collection Expenses - CAE	903.000	-\$204,774	\$94,864	-\$109,910	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$204,774	\$0		\$0	\$0	
	To reclasify interest paid on customer deposits to above line (Nieto)		\$0	\$206,329		\$0	\$0	
	3. To adjust test year interest on customer deposits (Nieto)		\$0	-\$111,465		\$0	\$0	
E-143	Uncollectible Accts - CAE	904.000	\$0	\$2,696,844	\$2,696,844	\$0	\$0	\$0
	To include an annualzied level of bad debt (Majors).		\$0	\$259,761		\$0	\$0	
	To reclassify bad debt expense from Evergy receivables		\$0	\$2,437,083		\$0	\$0	
	company. (Majors)		•	 ,,		**		
E-144	Misc. Customer Accounts Expense	905.000	\$0	\$629,950	\$629,950	\$0	\$0	\$0
	To reclasiffy accounts receivable bank fees to above the line account (Nieto).		\$0	\$598,434		\$0	\$0	
	2. To include annualized level of accounts receivable fees through 12/31/2021 (Nieto).		\$0	\$31,516		\$0	\$0	
E-148	Customer Service Supervision Expense	907.000	-\$1,861	\$0	-\$1,861	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$1,861	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Customer Assistance Expenses CSIE	908.000	-\$37,631	-\$37,441	-\$75,072	\$0	-\$14,804,354	-\$14,804,354
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$37,631	\$0		\$0	\$0	
	2. To remove TY amort of the latan O&M Tracker (Young)		\$0	\$0		\$0	-\$190,219	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	G	<u>H</u>	ı
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
	3. To annualzie Economic Relief Pilot Program (Nieto)		\$0	-\$37,175		\$0	\$0	
	4. To remove portion of customer survey related to political questions (CS-11) (Giacone).		\$0	-\$266		\$0	\$0	
	5. To adjust Income Eligible Weatherization test year (Nieto).		\$0	\$0		\$0	\$281,310	
	6. To adjust Income Eligible Weatherization expense (Nieto).		\$0	\$0		\$0	-\$205,187	
	7. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$375,345	
	8. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$14,314,913	
E-150	Informational & Instructional Advertising Expense	909.000	\$0	-\$4,158	-\$4,158	\$0	-\$3,455,619	-\$3,455,619
	To remove TY amortization of the deferred DSM advertisement costs (Young)		\$0	\$0		\$0	-\$19,057	
	2. To remove TY amortization of the deferred DSM Program costs (Young)		\$0	\$0		\$0	-\$3,436,562	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$4,158		\$0	\$0	
E-151	Misc. Customer Service & Informational Expense	910.000	-\$20,713	-\$35	-\$20,748	\$0	-\$7,126,362	-\$7,126,362
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$20,713	\$0		\$0	\$0	. , ,
	To remove Renewable Energy Standards amortization from test year (RESRAM) (Nieto).		\$0	\$0		\$0	-\$7,126,362	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$35		\$0	\$0	
E-154	Supervision - SE	911.000	-\$945	\$0	-\$945	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$945	\$0		\$0	\$0	
E-155	Demonstrating & Selling Expenses - SE	912.000	-\$4,513	-\$179	-\$4,692	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$4,513	\$0		\$0	\$0	
	To remove Dues and Donations from test year (Nieto).		\$0	-\$179		\$0	\$0	
E-157	Misc. Sales Expenses - SE	046.000	\$722	r.o.	#722	to.	* 0	* 0
E-137		916.000	-\$733	\$0	-\$733	\$0	\$0	\$0
	To adjust test year for 12/31/2021 payroll (Giacone).		-\$733	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-161	Administrative & General Salaries - AGE	920.000	-\$445,810	-\$2,673,851	-\$3,119,661	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$445,810	\$0		\$0	\$0	
	To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$694,740		\$0	\$0	
	To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$1,652,726		\$0	\$0	
	To adjust test year for incentive compensaton (Giacone).		\$0	-\$326,385		\$0	\$0	
E-162	Administrative and General Salaries - AGE -	920.000	\$0	\$0	\$0	\$0	\$47,566	\$47,566

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	C Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	To remove TY amortization of the Transource Account Review deferred costs (Young).	Number	\$0	\$0	Total	\$0	\$47,566	Total
E-163	Office Supplies & Expenses - AGE	921.000	-\$1	-\$798	-\$799	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$1	\$0		\$0	\$0	
	2. To reclassify certain expense report items to below the line (CS-11) (Giacone)		\$0	-\$558		\$0	\$0	
	3. To remove dues and donations from test year (Nieto).		\$0	-\$240		\$0	\$0	
E-165	KCPL Bill of Common Use Plant	922.050	\$0	\$3,532,146	\$3,532,146	\$0	\$2,780,406	\$2,780,406
	To include an annualized level of Common Use Billings (Lyons).		\$0	\$3,532,146		\$0	\$0	
	2. To include an annualized level of Common Use Billings (Lyons).		\$0	\$0		\$0	\$2,780,406	
E-166	Contra PISA Depr Common Use	922.326	\$0	\$0	\$0	\$0	\$2,282,306	\$2,282,306
	To remove PISA amounts booked to test year (CS-11) (Giacone)		\$0	\$0		\$0	\$2,282,306	
E-168	Outside Services Employed - Retail	923.000	\$0	\$0	\$0	\$0	\$22,384	\$22,384
	To remove TY amortization of the Transource Account Review deferred costs (Young)		\$0	\$0		\$0	\$22,384	
E-169	Property Insurance	924.000	-\$2	\$230,682	\$230,680	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$2	\$0		\$0	\$0	
	2. To include annualized level of insurance expense (Nieto).		\$0	\$230,682		\$0	\$0	
E-170	Injuries and Damages	925.000	\$0	\$166,594	\$166,594	\$0	\$0	\$0
	To include annualized level of insurance expense (Nieto).		\$0	\$117,220		\$0	\$0	
	2. To include annualized level of injuries and damages (Nieto).		\$0	\$49,374		\$0	\$0	
E-171	,	926.000	\$0 \$0	\$49,374 -\$7,579,715	-\$7,579,715	\$0 \$0	\$0 \$0	\$0
E-171	(Nieto).	926.000	·		-\$7,579,715			\$0
E-171	(Nieto). Employee Pensions and Benefits 1. To remove equity compensation expense (CS-11)	926.000	\$0	-\$7,579,715	-\$7,579,715	\$0	\$0	\$0
E-171	(Nieto). Employee Pensions and Benefits 1. To remove equity compensation expense (CS-11) (Giacone). 2. To adjust test year SERP expense to reflect normalized	926.000	\$0	-\$7,579,715 -\$5,838	-\$7,579,715	\$0 \$0	\$0 \$0	\$0
E-171	(Nieto). Employee Pensions and Benefits 1. To remove equity compensation expense (CS-11) (Giacone). 2. To adjust test year SERP expense to reflect normalized level of SERP payouts (Giacone).	926.000	\$0 \$0 \$0	-\$7,579,715 -\$5,838 -\$374,733	-\$7,579,715	\$0 \$0 \$0	\$0 \$0	\$0
E-171	(Nieto). Employee Pensions and Benefits 1. To remove equity compensation expense (CS-11) (Giacone). 2. To adjust test year SERP expense to reflect normalized level of SERP payouts (Giacone). 3. To annualize pension expense (Giacone).	926.000	\$0 \$0 \$0	-\$7,579,715 -\$5,838 -\$374,733 -\$7,769,457	-\$7,579,715	\$0 \$0 \$0	\$0 \$0 \$0	\$0
	(Nieto). Employee Pensions and Benefits 1. To remove equity compensation expense (CS-11) (Giacone). 2. To adjust test year SERP expense to reflect normalized level of SERP payouts (Giacone). 3. To annualize pension expense (Giacone). 4. To annualize OPEB expense (Giacone). 5. To adjust test year benefits for the update period 12	926.000	\$0 \$0 \$0 \$0 \$0	-\$7,579,715 -\$5,838 -\$374,733 -\$7,769,457 \$395,425	-\$7,579,715 -\$191,763	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 -\$624,726

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To annualize MOPSC assessment (Majors).		\$0	\$0		\$0	-\$588,996	
	3. Annualize the FERC assessment (Majors).		\$0	-\$27,938		\$0	\$0	
	4. To remove Crossroads MISO FERC assessment (Majors).		\$0	-\$159,261		\$0	\$0	
	5. To include normalized level of rate case expense (Giacone).		\$0	\$0		\$0	-\$35,730	
E-182	Miscellaneous A & G - General Expenses	930.200	\$0	-\$25,769	-\$25,769	\$0	\$0	\$0
	To remove MEDA dues from test year (Nieto).		\$0	-\$23,803		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$1,966		\$0	\$0	
E-183	Miscellaneous A & G - Board of Directors Fees	930.201	\$0	-\$345,479	-\$345,479	\$0	\$0	\$0
	To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$345,479		\$0	\$0	
E-184	Miscellaneous A & G - Edison Electric Institute Due	930.231	\$0	-\$200,463	-\$200,463	\$0	\$0	\$0
	To remove EEI dues from test year (Nieto).		\$0	-\$200,463		\$0	\$0	
E-188	Rents - A & G	931.000	\$0	\$0	\$0	\$0	-\$43,387	-\$43,387
	To remove TY amortization of the Lease Abatement deferred costs (Young)		\$0	\$0		\$0	-\$43,387	
E-189	Operation & Maintenance - Transportation Expense - Depreciation Clearings	933.000	\$0	-\$1,230,988	-\$1,230,988	\$0	\$0	\$0
	To remove depreciation clearings from O&M (Young).		\$0	-\$1,230,988		\$0	\$0	
E-192	Maintenance of General Plant	935.000	-\$359	\$14,000	\$13,641	\$0	\$0	\$0
	1. To adjust test year for 12/31/2021 payroll (Giacone).		-\$359	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance expense until 12/31/2021 (Nieto)		\$0	\$38,103		\$0	\$0	
	3. To remove 1KC 15th floor lease expense (CS-11) (Giacone).		\$0	-\$24,103		\$0	\$0	
E-196	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$22,193,499	\$22,193,499
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$22,193,499	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-199	Deferred Depreciation Expense - Sibley	403.557	\$0	\$0	\$0	\$0	-\$10,362,077	-\$10,362,077
	To remove deferral depreciation on Sibley booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$10,362,077	
E-200	Contra PISA Depreciation Expense - MO	403.326	\$0	\$0	\$0	\$0	\$2,197,441	\$2,197,441
	To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,197,441	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	- 1
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-203	Amortization LTD Term Electric Plant	404.000	\$0	\$8	\$8	\$0	\$0	¢0
E-203		404.000		•	\$8	•	• -	\$0
	No Adjustment		\$0	\$8		\$0	\$0	
E-204	Sibley amortization expense	405.000	\$0	\$0	\$0	\$0	\$2,430,347	\$2,430,347
	To amortize Sibley net book value (Majors).		\$0	\$0		\$0	\$2,430,347	
E-206	Amortization Expense - Other Plant	405.010	\$0	-\$866	-\$866	\$0	\$0	\$0
	To annualize intangible asset amortization expense (Young).		\$0	-\$866		\$0	\$0	
E-208	Contra PISA Amortization Expense - MO	405.326	\$0	\$0	\$0	\$0	\$54,321	\$54,321
	To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$54,321	
	No Adjustment		\$0	\$0		\$0	\$0	
E-211	Regulatory Debits	407.300	\$0	\$0	\$0	\$0	\$5,695,526	\$5,695,526
	To remove TY amortization of the St. Joe Ice Storm deferred costs (Young)		\$0	\$0		\$0	\$1,349,365	
	2. To remove TY amortization of the Transource Asset Transfer deferred costs (Young)		\$0	\$0		\$0	\$1,894,576	
	3. To include an annual amortization of customer education cost based on a 4 year amortization (Lyons).		\$0	\$0		\$0	\$24,983	
	4. To include annual amortization for Time of Use Costs based on 4 years (Lyons).		\$0	\$0		\$0	\$423,010	
	5. To include an annual amortization of PAYS program, based on 12 years (Lyons).		\$0	\$0		\$0	\$866	
	6. To include annual amortization of PISA deferral based on 20 years (Nieto).		\$0	\$0		\$0	\$1,277,446	
	7. To include annual amortization of COVID 19 AAO cost based on 4 years (Bolin).		\$0	\$0		\$0	\$725,280	
E-214	Return on Sibley Collected in Rates	407.380	\$0	\$0	\$0	\$0	-\$12,385,077	-\$12,385,077
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$12,385,077	
E-215	NFOM Taxes & Oth Sibley	407.381	\$0	\$0	\$0	\$0	-\$115,202	-\$115,202
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0	·	\$0	-\$115,202	. ,
E-216	NFO Taxes Sibley - Residential	407.382	\$0	\$0	\$0	\$0	-\$5,668,195	-\$5,668,195
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$5,668,195	
E-217	NFOM Taxes Sibley - Commercial	407.383	\$0	\$0	\$0	\$0	-\$3,862,664	-\$3,862,664
	To remove Sibley deferral booked to test year (CS-11)		\$0	\$0		\$0	-\$3,862,664	
	(Giacone).		ΨU	ΨU		φυ	-ψ υ,υυ 2,υυ4	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</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-218	NFOM Taxes Sibley - Industrial	407.384	\$0	\$0	\$0	\$0	-\$1,169,778	-\$1,169,778
	To remove Sibley deferal booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,169,778	
E-220	Regulatory Credits - Elec	407.401	\$0	\$0	\$0	\$0	-\$369,848	-\$369,848
	To amortize the aggregate prospective tracking assets/liabilities (Young).		\$0	\$0		\$0	-\$369,848	
E-221	Regulatory Credits Misc - COVID AAO	407.401	\$0	\$0	\$0	\$0	\$2,909,497	\$2,909,497
	To remove COVID deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,909,497	
E-223	Contra PISA Depr and Amort Exp - MO	407.426	\$0	\$0	\$0	\$0	-\$1,661,877	-\$1,661,877
	To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,661,877	
E-229	Property Taxes General	408.120	\$0	\$4,209,364	\$4,209,364	\$0	\$0	\$0
	To adjust test year property tax expense to reflect 2022 property taxes (Giacone).		\$0	\$4,209,364		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-230	Earnings Tax Electric	408.110	\$0	\$0	\$0	\$0	\$281	\$281
	1. To annualize KC earnings tax (Young).		\$0	\$0		\$0	\$281	
E-231	FICA FUTA SUTA	408.112	\$0	-\$85,100	-\$85,100	\$0	\$0	\$0
	To adjust test year for payroll taxes (Giacone).		\$0	-\$85,100		\$0	\$0	
E-237	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$64,746,043	\$64,746,043
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$64,746,043	
	No Adjustment		\$0	\$0		\$0	\$0	
E-238	State Income Taxes Current	409.103	\$0	\$0	\$0	\$0	\$7,151,030	\$7,151,030
	To eliminate test year state income tax (Young).		\$0	\$0		\$0	\$7,151,030	
E-241	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$7,189,195	\$7,189,195
	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$7,189,195	
	No Adjustment		\$0	\$0		\$0	\$0	
E-243	Amort of protected EDIT (Net)	410.110	\$0	\$0	\$0	\$0	-\$66,450,308	-\$66,450,308
	To Annualize Amort of protected EDIT (Net)		\$0	\$0		\$0	-\$66,450,308	
E-244	Amort of Unprotected EDIT (TCJA)	410.111	\$0	\$0	\$0	\$0	-\$6,376,223	-\$6,376,223
	To Annualize Amort of Unprotected EDIT (TCJA)		\$0	\$0		\$0	-\$6,376,223	

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>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-245	Amort of ER-2018-0146 EDIT (Stub)	411.110	\$0	\$0	\$0	\$0	-\$327,304	-\$327,304
	To Annualize Amort of ER-2018-0146 EDIT (Stub)		\$0	\$0		\$0	-\$327,304	
E-246	Amort of EDIT (MO Tax Change)	411.111	\$0	\$0	\$0	\$0	-\$5,039,128	-\$5,039,128
	To Annualize Amort of EDIT (MO Tax Change)		\$0	\$0	·	\$0	-\$5,039,128	
E-247	Amort of Excess ADIT - Sibley	411.109	\$0	\$0	\$0	\$0	-\$3,562,199	-\$3,562,199
	To Annualize Amort of Excess ADIT - Sibley		\$0	\$0		\$0	-\$3,562,199	
	Total Operating Revenues	•	\$0	\$0	\$0	\$0	-\$58,965,747	-\$58,965,747
	Total Operating & Maint, Expense		-\$2.040.014	-\$43,883,900	-\$45.923.914	\$0	-\$24.051.356	-\$24.051.356

Line	<u>A</u>	<u>B</u>	<u>C</u> Test	<u>D</u> 6.58%	<u>E</u> 6.71%	<u>F</u> 6.83%
Number	Description	Percentage Rate	Year	Return	Return	Return
Hambon	2000 ii piioii	rtato	r our	Rotain	rtotam	Hotam
1	TOTAL NET INCOME BEFORE TAXES		\$143,461,370	\$151,550,025	\$155,131,299	\$158,712,574
_	100 TO MET IMPONE DEFORE TAYED					
2 3	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$122,194,943	\$122,194,943	\$122,194,943	\$122,194,943
4	Plant Amortization Expense		\$4,063,867	\$4,063,867	\$4,063,867	\$4,063,867
5	50% Meals		\$1,270	\$1,270	\$1,270	\$1,270
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$126,260,080	\$126,260,080	\$126,260,080	\$126,260,080
_	OURT FROM NET ING REFORE TAYER					
7 8	SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of	1.8950%	\$41,348,803	\$41,348,803	\$41,348,803	\$41,348,803
9	Tax Straight-Line Depreciation	1.0930%	\$152,372,684	\$152,372,684	\$152,372,684	\$152,372,684
10	IRS Plant amortization		\$152,372,664	\$152,372,664	\$152,372,004	\$152,372,064
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES	-	\$194,587,936	\$194,587,936	\$194,587,936	\$194,587,936
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$194,367,936	\$194,567,956	\$194,567,956	\$194,567,936
12	NET TAXABLE INCOME		\$75,133,514	\$83,222,169	\$86,803,443	\$90,384,718
	TAXABLE INCOME		ψ10,100,014	ψ00,222,100	ψου,ουσ,++σ	ψ50,504,710
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$75,133,514	\$83,222,169	\$86,803,443	\$90,384,718
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,702,970	\$2,993,765	\$3,122,515	\$3,251,266
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax	04.000/	\$72,430,544	\$80,228,404	\$83,680,928	\$87,133,452
18 19	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	21.00%	\$15,210,414	\$16,847,965	\$17,572,995	\$18,298,025
20	Research Credit		\$91,880	\$91,880	\$91,880	\$91,880
21	Solar Credit		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$15,118,534	\$16,756,085	\$17,481,115	\$18,206,145
	DOWNER TO ME WOOM TAY					
23 24	PROVISION FOR MO. INCOME TAX Net Taxable Income - MO. Inc. Tax		67E 422 E44	¢02 222 460	foc one 442	£00 204 740
2 4 25	Deduct Federal Income Tax at the Rate of	50.000%	\$75,133,514 \$7,559,267	\$83,222,169 \$8,378,043	\$86,803,443 \$8,740,558	\$90,384,718 \$9,103,073
26	Deduct City Income Tax - MO. Inc. Tax	33.33378	\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$67,574,247	\$74,844,126	\$78,062,885	\$81,281,645
28	Subtract Missouri Income Tax Credits					
29 30	MO State Credit Missouri Income Tax at the Rate of	4.000%	\$0 \$0,700,070	\$0 \$0,000,765	\$0 \$2,422,545	\$0 \$2.054.000
30	Missouri income Tax at the Rate of	4.000%	\$2,702,970	\$2,993,765	\$3,122,515	\$3,251,266
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$75,133,514	\$83,222,169	\$86,803,443	\$90,384,718
33	Deduct Federal Income Tax - City Inc. Tax		\$15,118,534	\$16,756,085	\$17,481,115	\$18,206,145
34 35	Deduct Missouri Income Tax - City Inc. Tax		\$2,702,970	\$2,993,765	\$3,122,515	\$3,251,266
36	City Taxable Income Subtract City Income Tax Credits		\$57,312,010	\$63,472,319	\$66,199,813	\$68,927,307
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX Federal Income Tax		645 440 534	\$46.7EC.00E	£47.404.44E	£40,000,44E
40 41	State Income Tax		\$15,118,534 \$2,702,970	\$16,756,085 \$2,993,765	\$17,481,115 \$3,122,515	\$18,206,145 \$3,251,266
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,821,504	\$19,749,850	\$20,603,630	\$21,457,411
44	DEFERRED INCOME TAXES		\$7.400.405	67 400 405	67 400 405	67 400 405
45 46	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC		\$7,189,195 \$0	\$7,189,195 \$0	\$7,189,195 \$0	\$7,189,195 \$0
47	Amort of protected EDIT (Net)		-\$3,587,816	-\$3,587,816	-\$3,587,816	-\$3,587,816
48	Amort of Unprotected EDIT (TCJA)		-\$6,376,223	-\$6,376,223	-\$6,376,223	-\$6,376,223
49	Amort of ER-2018-0146 EDIT (Stub)		-\$327,304	-\$327,304	-\$327,304	-\$327,304
50	Amort of EDIT (MO Tax Change)		-\$5,039,128	-\$5,039,128	-\$5,039,128	-\$5,039,128
51 52	Amort of Excess ADIT - Sibley TOTAL DEFERRED INCOME TAXES	-	-\$3,633,812 -\$11,775,088	-\$3,633,812 -\$11,775,088	-\$3,633,812 -\$11,775,088	-\$3,633,812 -\$11,775,088
32	10 14F DELFUYED IMOOME 14VE2		-φιι, <i>ιι</i> 3,00δ	-\$11,775,088	-φιι, <i>ιι</i> ο,υοδ	-φιι, <i>ιι</i> ο,υοδ
53	TOTAL INCOME TAX		\$6,046,416	\$7,974,762	\$8,828,542	\$9,682,323
		-				

Accounting Schedule: 11 Sponsor: Matthew Young Page: 1 of 1

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

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.37%	Cost of Capital 9.62%	Cost of Capital 9.87%
1	Common Stock	\$2,500,000	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	\$2,500,000	50.00%	3.79%	1.895%	1.895%	1.895%
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	\$5,000,000	100.00%		6.580%	6.705%	6.830%
8	PreTax Cost of Capital				8.038%	8.202%	8.366%

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

Evergy Missouri West Case No. ER-2022-0130 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>	Ē	<u> </u>	<u>G</u>	<u>H</u>
		,		Adjust	ments Large Power		
					Billing	MEEIA	
					_	Weather Norm	
				Undaka naviad	Adjustment		Cuandh
Line	.	A - Dillad	D FDD	Update period	and	and 365 day	Growth
Number	Description	As Billed	Remove EDR	adjustment	Annualization	adjustment	Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$378,056,023	\$0	\$2,822,638	\$0	-\$7,702,618	\$1,731,388
4	Small General Service	\$114,088,630	-\$11,522		\$0		\$1,075,549
5	Large General Service	\$92,908,367	-\$809,036		\$0		
6	Large Power Service	\$116,788,994	-\$522,112		\$244,617		\$0
7	Meter Lighting	\$100,515	\$0	\$1,922	\$0		\$0
8	Thermal-650	\$460,184	\$0	\$10,909	\$0	\$0	\$0
9	Lighting	\$12,971,049	\$0	-\$14,887	\$0	\$0	\$0
10	TOD-630	\$17,864	\$0	\$820	\$0	\$0	\$0
11	NUCOR	\$7,898,321	\$0	\$765,810	\$0	\$0	\$0
12	Clean Charge Network	\$34,279	\$0	\$8,740	\$0	\$0	\$0
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$723,324,226	-\$1,342,670	\$9,554,226	\$244,617	-\$9,562,063	\$2,300,336
14	OTHER RATE REVENUE						
15	Adjustment to GL	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0		\$0		\$0
17	TOTAL MISSOURI RATE REVENUES	\$723,324,226	-\$1,342,670	\$9,554,226	\$244,617	-\$9,562,063	\$2,300,336

Schedule: Rate Revenue Summary Sponsor: Staff

Page: 1 of 1

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>!</u>	ī
Line		Total	MO Adjusted
Number	Description	Adjustments	Jurisdictional
1	MISSOURI RATE REVENUES		
2	RATE REVENUE BY RATE SCHEDULE		
3	Residential	-\$3,148,592	\$374,907,431
4	Small General Service	\$5,219,531	
5	Large General Service	-\$1,434,731	\$91,473,636
6	Large Power Service	-\$215,076	\$116,573,918
7	Meter Lighting	\$1,922	\$102,437
8	Thermal-650	\$10,909	\$471,093
9	Lighting	-\$14,887	\$12,956,162
10	TOD-630	\$820	\$18,684
11	NUCOR	\$765,810	\$8,664,131
12	Clean Charge Network	\$8,740	\$43,019
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,194,446	\$724,518,672
14	OTHER RATE REVENUE		
15	Adjustment to GL	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0
17	TOTAL MISSOURI RATE REVENUES	\$1,194,446	\$724,518,672

Schedule: Rate Revenue Summary Sponsor: Staff

Page: 1 of 1