

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

**REVENUE REQUIREMENT
COST OF SERVICE**

APPENDIX 4

KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2016-0156

*Jefferson City, Missouri
July 2016*

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



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

**GREATER MISSOURI OPERATIONS- MPS
MPS Rate District**

Great Plains Energy, Inc.

Test Year 12 Months Ending June 30, 2015

Updated through December 31, 2015

True-Up Through July 31, 2016

STAFF DIRECT FILING

CASE NO. ER-2016-0156

Jefferson City, MO

July 2016

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

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

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

RATE BASE SCHEDULE

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

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

RATE BASE SCHEDULE

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$21,664	P-2	\$0	\$21,664	99.5910%	\$0	\$21,575
3	303.010	Misc Intangible- Substation (like 353)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	P-4	\$0	\$0	99.5400%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$9,142,727	P-5	\$0	\$9,142,727	99.5910%	\$0	\$9,105,333
6	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$0	P-6	\$0	\$0	99.5400%	\$0	\$0
7	303.090	Misc- Transmission Ln MINT Line	\$0	P-7	\$0	\$0	99.5400%	\$0	\$0
8	303.100	Misc Intangible- Iatan Highway & Bridge	\$0	P-8	\$0	\$0	99.5400%	\$0	\$0
9		TOTAL INTANGIBLE PLANT	\$9,770,728		\$0	\$9,770,728		\$0	\$9,730,456
10		PRODUCTION PLANT							
11		STEAM PRODUCTION							
12		SIBLEY UNIT 1- STEAM							
13	310.000	Land-Electric Sibley 1 MPS	\$265,963	P-13	\$0	\$265,963	99.5400%	\$0	\$264,740
14	311.000	Structures-Electric Sibley 1	\$3,799,205	P-14	\$0	\$3,799,205	99.5400%	\$0	\$3,781,729
15	312.000	Boiler Plant Equipment-Electric Sibley 1	\$28,595,592	P-15	\$0	\$28,595,592	99.5400%	\$0	\$28,464,052
16	312.020	Boiler AQC Equipment-Electric Sibley 1	\$2,489,123	P-16	\$0	\$2,489,123	99.5400%	\$0	\$2,477,673
17	314.000	Turbogenerator-Electric Sibley 1	\$14,548,289	P-17	\$0	\$14,548,289	99.5400%	\$0	\$14,481,367
18	315.000	Accessory Equipment-Electric Sibley 1	\$2,058,365	P-18	\$0	\$2,058,365	99.5400%	\$0	\$2,048,897
19	316.000	Misc Power Plant Equipment- Electric S 1	\$150,041	P-19	\$0	\$150,041	99.5400%	\$0	\$149,351
20		TOTAL SIBLEY UNIT 1- STEAM	\$51,906,578		\$0	\$51,906,578		\$0	\$51,667,809
21		SIBLEY UNIT 2- STEAM							
22	310.000	Land- Electric Sibley 2 MPS	\$0	P-22	\$0	\$0	99.5400%	\$0	\$0
23	311.000	Structures- Electric Sibley 2	\$1,470,467	P-23	\$0	\$1,470,467	99.5400%	\$0	\$1,463,703
24	312.000	Boiler Plant Equipment-Electric Sibley 2	\$19,330,383	P-24	\$0	\$19,330,383	99.5400%	\$0	\$19,241,463
25	312.020	Boiler AQC Equipment- Electric Sibley 2	\$2,462,660	P-25	\$0	\$2,462,660	99.5400%	\$0	\$2,451,332
26	314.000	Turbogenerator- Electric Sibley 2	\$12,265,548	P-26	\$0	\$12,265,548	99.5400%	\$0	\$12,209,126
27	315.000	Accessory Equipment- Electric Sibley 2	\$1,914,618	P-27	\$0	\$1,914,618	99.5400%	\$0	\$1,905,811
28	316.000	Misc Power Plant Equipment- Electric S 2	\$104,265	P-28	\$0	\$104,265	99.5400%	\$0	\$103,785
29		TOTAL SIBLEY UNIT 2- STEAM	\$37,547,941		\$0	\$37,547,941		\$0	\$37,375,220
30		SIBLEY UNIT 3- STEAM							
31	310.000	Land - Electric Sibley 3 MPS	\$108,657	P-31	\$0	\$108,657	99.5400%	\$0	\$108,157
32	311.000	Structures- Electric Sibley 3	\$15,055,064	P-32	\$0	\$15,055,064	99.5400%	\$0	\$14,985,811
33	312.000	Boiler Plant Equipment- Electric Sibley 3	\$109,455,897	P-33	\$0	\$109,455,897	99.5400%	\$0	\$108,952,400
34	312.020	Boiler AQC Equipment- Electric Sibley 3	\$101,064,527	P-34	\$0	\$101,064,527	99.5400%	\$0	\$100,599,630
35	314.000	Turbogenerator- Electric Sibley 3	\$39,769,997	P-35	\$0	\$39,769,997	99.5400%	\$0	\$39,587,055
36	315.000	Accessory Equipment- Electric Sibley 3	\$9,994,502	P-36	\$0	\$9,994,502	99.5400%	\$0	\$9,948,527
37	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$656,012	P-37	\$0	\$656,012	99.5400%	\$0	\$652,994
38		TOTAL SIBLEY UNIT 3- STEAM	\$276,104,656		\$0	\$276,104,656		\$0	\$274,834,574
39		SIBLEY FACILITY COMMON- STEAM							
40	310.000	Land- Electric- Sibley Common MPS	\$22,086	P-40	\$0	\$22,086	99.5400%	\$0	\$21,984
41	311.000	Structures- Electric- Sibley Common	\$40,279,899	P-41	\$0	\$40,279,899	99.5400%	\$0	\$40,094,611
42	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$38,639,641	P-42	\$0	\$38,639,641	99.5400%	\$0	\$38,461,899
43	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$2,713,539	P-43	\$0	\$2,713,539	99.5400%	\$0	\$2,701,057
44	314.000	Turbogenerator- Electric- Sibley Common	\$814,003	P-44	\$0	\$814,003	99.5400%	\$0	\$810,259
45	315.000	Accessory Equipment- Electric- Sibley Common	\$4,968,033	P-45	\$0	\$4,968,033	99.5400%	\$0	\$4,945,180
46	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$2,237,460	P-46	\$0	\$2,237,460	99.5400%	\$0	\$2,227,168
47		TOTAL SIBLEY FACILITY COMMON- STEAM	\$89,674,661		\$0	\$89,674,661		\$0	\$89,262,158
48		JEFFREY UNIT 1- STEAM							

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49	310.000	Land - Electric Jeffrey 1 MPS	\$71,564	P-49	\$0	\$71,564	99.5400%	\$0	\$71,235
50	311.000	Structures - Electric Jeffrey 1	\$6,387,129	P-50	\$0	\$6,387,129	99.5400%	\$0	\$6,357,748
51	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$14,735,816	P-51	\$0	\$14,735,816	99.5400%	\$0	\$14,668,031
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$30,249,919	P-52	\$0	\$30,249,919	99.5400%	\$0	\$30,110,769
53	314.000	Turbogenerator - Electric- Jeffrey 1	\$6,127,555	P-53	\$0	\$6,127,555	99.5400%	\$0	\$6,099,368
54	315.000	Accessory Equipment - Electric- Jeffrey 1	\$2,297,362	P-54	\$0	\$2,297,362	99.5400%	\$0	\$2,286,794
55	316.000	Misc Power Plant- Electric- Jeffrey 1	\$414,930	P-55	\$0	\$414,930	99.5400%	\$0	\$413,021
56		TOTAL JEFFREY UNIT 1- STEAM	\$60,284,275		\$0	\$60,284,275		\$0	\$60,006,966
57		JEFFREY UNIT 2- STEAM							
58	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-58	\$0	\$71,283	99.5400%	\$0	\$70,955
59	311.000	Structures - Electric - Jeffrey 2	\$5,129,395	P-59	\$0	\$5,129,395	99.5400%	\$0	\$5,105,800
60	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$18,904,188	P-60	\$0	\$18,904,188	99.5400%	\$0	\$18,817,229
61	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$15,129,979	P-61	\$0	\$15,129,979	99.5400%	\$0	\$15,060,381
62	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,409,323	P-62	\$0	\$5,409,323	99.5400%	\$0	\$5,384,440
63	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,849,731	P-63	\$0	\$1,849,731	99.5400%	\$0	\$1,841,222
64	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$733,244	P-64	\$0	\$733,244	99.5400%	\$0	\$729,871
65		TOTAL JEFFREY UNIT 2- STEAM	\$47,227,143		\$0	\$47,227,143		\$0	\$47,009,898
66		JEFFREY UNIT 3- STEAM							
67	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-67	\$0	\$3,096	99.5400%	\$0	\$3,082
68	311.000	Structures - Electric - Jeffrey 3	\$5,692,057	P-68	\$0	\$5,692,057	99.5400%	\$0	\$5,665,874
69	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$23,096,599	P-69	\$0	\$23,096,599	99.5400%	\$0	\$22,990,355
70	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$15,164,126	P-70	\$0	\$15,164,126	99.5400%	\$0	\$15,094,371
71	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,474,214	P-71	\$0	\$7,474,214	99.5400%	\$0	\$7,439,833
72	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,423,239	P-72	\$0	\$2,423,239	99.5400%	\$0	\$2,412,092
73	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$276,366	P-73	\$0	\$276,366	99.5400%	\$0	\$275,095
74		TOTAL JEFFREY UNIT 3- STEAM	\$54,129,697		\$0	\$54,129,697		\$0	\$53,880,702
75		JEFFREY FACILITY COMMON- STEAM							
76	310.000	Land - Electric - Jeffrey Common MPS	\$211,141	P-76	\$111,704	\$322,845	99.5400%	\$0	\$321,360
77	311.000	Structures - Electric - Jeffrey Common	\$3,953,206	P-77	\$410,538	\$4,363,744	99.5400%	\$0	\$4,343,671
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$3,981,865	P-78	\$1,438,628	\$5,420,493	99.5400%	\$0	\$5,395,559
79	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$17,141,847	P-79	\$0	\$17,141,847	99.5400%	\$0	\$17,062,995
80	314.000	Turbogenerator- Electric- Jeffrey Common	\$1,550,389	P-80	\$0	\$1,550,389	99.5400%	\$0	\$1,543,257
81	315.000	Accessory Equipment- Electric- Jeffrey Common	\$1,067,791	P-81	\$1,750,630	\$2,818,421	99.5400%	\$0	\$2,805,456
82	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$1,491,799	P-82	\$32,089	\$1,523,888	99.5400%	\$0	\$1,516,878
83		TOTAL JEFFREY FACILITY COMMON- STEAM	\$29,398,038		\$3,743,589	\$33,141,627		\$0	\$32,989,176
84		IATAN UNIT 1- STEAM							
85	310.000	Land- Electric- Iatan 1 SJLP	\$0	P-85	\$0	\$0	0.0000%	\$0	\$0
86	311.000	Structures- Electric- Iatan 1	\$0	P-86	\$0	\$0	0.0000%	\$0	\$0
87	311.000	Structures- Electric Disallowance- Iatan 1	\$0	P-87	\$0	\$0	0.0000%	\$0	\$0
88	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$0	P-88	\$0	\$0	0.0000%	\$0	\$0
89	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	\$0	P-89	\$0	\$0	0.0000%	\$0	\$0
90	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$0	P-90	\$0	\$0	0.0000%	\$0	\$0
91	314.000	Turbogenerator- Electric- Iatan 1	\$0	P-91	\$0	\$0	0.0000%	\$0	\$0
92	315.000	Accessory Equipment- Electric- Iatan 1	\$0	P-92	\$0	\$0	0.0000%	\$0	\$0

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
136		TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
137		LAKE ROAD UNIT 2- STEAM							
138	310.000	Land- Electric- Lake Road 2 SJLP	\$0	P-138	\$0	\$0	0.0000%	\$0	\$0
139	311.000	Structures- Electric- Lake Road 2	\$0	P-139	\$0	\$0	0.0000%	\$0	\$0
140	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$0	P-140	\$0	\$0	0.0000%	\$0	\$0
141	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	P-141	\$0	\$0	0.0000%	\$0	\$0
142	314.000	Turbogenerator- Electric- Lake Road 2	\$0	P-142	\$0	\$0	0.0000%	\$0	\$0
143	315.000	Accessory Equipment- Electric- Lake Road 2	\$0	P-143	\$0	\$0	0.0000%	\$0	\$0
144	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	P-144	\$0	\$0	0.0000%	\$0	\$0
145		TOTAL LAKE ROAD UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
146		LAKE ROAD UNIT 3- STEAM							
147	310.000	Land- Electric- Lake Road 3 SJLP	\$0	P-147	\$0	\$0	0.0000%	\$0	\$0
148	311.000	Structures- Electric- Lake Road 3	\$0	P-148	\$0	\$0	0.0000%	\$0	\$0
149	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	P-149	\$0	\$0	0.0000%	\$0	\$0
150	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	P-150	\$0	\$0	0.0000%	\$0	\$0
151	314.000	Turbogenerator- Electric- Lake Road 3	\$0	P-151	\$0	\$0	0.0000%	\$0	\$0
152	315.000	Accessory Equipment- Electric- Lake Road 3	\$0	P-152	\$0	\$0	0.0000%	\$0	\$0
153	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	P-153	\$0	\$0	0.0000%	\$0	\$0
154		TOTAL LAKE ROAD UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
155		LAKE ROAD UNIT 4- STEAM							
156	310.000	Land- Electric- Lake Road 4 SJLP	\$0	P-156	\$0	\$0	0.0000%	\$0	\$0
157	311.000	Structures- Electric- Lake Road 4	\$0	P-157	\$0	\$0	0.0000%	\$0	\$0
158	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$0	P-158	\$0	\$0	0.0000%	\$0	\$0
159	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$0	P-159	\$0	\$0	0.0000%	\$0	\$0
160	314.000	Turbogenerator- Electric- Lake Road 4	\$0	P-160	\$0	\$0	0.0000%	\$0	\$0
161	315.000	Accessory Equipment- Electric- Lake Road 4	\$0	P-161	\$0	\$0	0.0000%	\$0	\$0
162	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$0	P-162	\$0	\$0	0.0000%	\$0	\$0
163		TOTAL LAKE ROAD UNIT 4- STEAM	\$0		\$0	\$0		\$0	\$0
164		LAKE ROAD BOILERS- STEAM							
165	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	P-165	\$0	\$0	0.0000%	\$0	\$0
166	311.000	Structures- Electric- Lake Road Boilers	\$0	P-166	\$0	\$0	0.0000%	\$0	\$0
167	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$0	P-167	\$0	\$0	0.0000%	\$0	\$0
168	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$0	P-168	\$0	\$0	0.0000%	\$0	\$0
169	314.000	Turbogenerators- Electric- Lake Road Boilers	\$0	P-169	\$0	\$0	0.0000%	\$0	\$0
170	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$0	P-170	\$0	\$0	0.0000%	\$0	\$0
171	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$0	P-171	\$0	\$0	0.0000%	\$0	\$0
172		TOTAL LAKE ROAD BOILERS- STEAM	\$0		\$0	\$0		\$0	\$0
173		TOTAL STEAM PRODUCTION	\$879,612,775		\$3,743,589	\$883,356,364		\$0	\$879,280,434
174		NUCLEAR PRODUCTION							
175		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
176		HYDRAULIC PRODUCTION							
177		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
370	380.090	Industrial Steam- Services SJLP	\$0	P-370	\$0	\$0	0.0000%	\$0	\$0
371	381.090	Industrial Steam- Services- SJLP	\$0	P-371	\$0	\$0	0.0000%	\$0	\$0
372		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0		\$0	\$0		\$0	\$0
373		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
374		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	P-374	\$0	\$0	0.0000%	\$0	\$0
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
376		ECORP INTANGIBLE PLANT							
377	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$1,044,335	P-377	\$0	\$1,044,335	99.5910%	\$0	\$1,040,064
378	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$53,083	P-378	\$0	\$53,083	99.5400%	\$0	\$52,839
379	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridae	\$331,800	P-379	\$0	\$331,800	99.5400%	\$0	\$330,274
380		TOTAL ECORP INTANGIBLE PLANT	\$1,429,218		\$0	\$1,429,218		\$0	\$1,423,177
381		ECORP TRANSMISSION PLANT							
382	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$35,857	P-382	\$0	\$35,857	99.5400%	\$0	\$35,692
383	353.000	ECORP- Iatan Transmission- Station Equipment	\$869,976	P-383	\$0	\$869,976	99.5400%	\$0	\$865,974
384		TOTAL ECORP TRANSMISSION PLANT	\$905,833		\$0	\$905,833		\$0	\$901,666
385		ECORP GENERAL PLANT- CORPORATE							
386	389.000	ECORP General Plant- Corporate Land	\$0	P-386	\$0	\$0	99.5910%	\$0	\$0
387	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	P-387	\$0	\$0	99.5910%	\$0	\$0
388	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$1,551,468	P-388	\$0	\$1,551,468	99.5910%	\$0	\$1,545,122
389	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$1,522,876	P-389	\$0	\$1,522,876	99.5910%	\$0	\$1,516,647
390	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$1,344,563	P-390	\$0	\$1,344,563	99.5910%	\$0	\$1,339,064
391	393.000	ECORP General Plant- Corporate Stores Equipment	\$7,596	P-391	\$0	\$7,596	99.5910%	\$0	\$7,565
392	394.000	ECORP General Plant- Corporate Tools	\$9,395	P-392	\$0	\$9,395	99.5910%	\$0	\$9,357
393	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	P-393	\$0	\$0	99.5910%	\$0	\$0
394	397.000	ECORP General Plant- Corporate Communication Equipment	\$315,789	P-394	\$0	\$315,789	99.5910%	\$0	\$314,497
395	398.000	ECORP General Plant- Corporate Misc Equipment	\$18,050	P-395	\$0	\$18,050	99.5910%	\$0	\$17,976
396		TOTAL ECORP GENERAL PLANT- CORPORATE	\$4,769,737		\$0	\$4,769,737		\$0	\$4,750,228
397		ECORP GENERAL PLANT- IATAN							
398	391.020	ECORP General Plant- Iatan Office Furniture- Computer	\$3,820	P-398	\$0	\$3,820	99.5400%	\$0	\$3,802
399	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	P-399	\$0	\$0	99.5400%	\$0	\$0
400	397.000	ECORP General Plant- Iatan Communication Equipment	\$6,526	P-400	\$0	\$6,526	99.5400%	\$0	\$6,496
401		TOTAL ECORP GENERAL PLANT- IATAN	\$10,346		\$0	\$10,346		\$0	\$10,298
402		ECORP GENERAL PLANT- RAYTOWN							
403	389.000	ECORP General Plant- Raytown Land	\$28,931	P-403	\$0	\$28,931	99.5910%	\$0	\$28,813
404	390.000	ECORP General Plant- Raytown Structures & Improvements	\$10,453,055	P-404	\$0	\$10,453,055	99.5910%	\$0	\$10,410,302
405	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$2,135,955	P-405	\$0	\$2,135,955	99.5910%	\$0	\$2,127,219
406	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$922,204	P-406	\$0	\$922,204	99.5910%	\$0	\$918,432

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True-Up through July 31, 2016
Plant In Service

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

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Case No. ER-2016-0156
TY June 30, 2015 Update Dec 31, 2015
True-Up through July 31, 2016
Adjustments to Plant in Service

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

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

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

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

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

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	315.000	Accessory Equipment- Electric- Sibley Common	\$4,945,180	2.40%	\$118,684	0	0.00%
46	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$2,227,168	2.50%	\$55,679	0	0.00%
47		TOTAL SIBLEY FACILITY COMMON- STEAM	\$89,262,158		\$1,844,480		
48		JEFFREY UNIT 1- STEAM					
49	310.000	Land - Electric Jeffrey 1 MPS	\$71,235	0.00%	\$0	0	0.00%
50	311.000	Structures - Electric Jeffrey 1	\$6,357,748	1.87%	\$118,890	0	0.00%
51	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$14,668,031	2.10%	\$308,029	0	0.00%
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$30,110,769	2.10%	\$632,326	0	0.00%
53	314.000	Turbogenerator - Electric- Jeffrey 1	\$6,099,368	2.31%	\$140,895	0	0.00%
54	315.000	Accessory Equipment - Electric- Jeffrey 1	\$2,286,794	2.37%	\$54,197	0	0.00%
55	316.000	Misc Power Plant- Electric- Jeffrey 1	\$413,021	2.59%	\$10,697	0	0.00%
56		TOTAL JEFFREY UNIT 1- STEAM	\$60,006,966		\$1,265,034		
57		JEFFREY UNIT 2- STEAM					
58	310.000	Land - Electric - Jeffrey 2 MPS	\$70,955	0.00%	\$0	0	0.00%
59	311.000	Structures - Electric - Jeffrey 2	\$5,105,800	1.87%	\$95,478	0	0.00%
60	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$18,817,229	2.10%	\$395,162	0	0.00%
61	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$15,060,381	2.10%	\$316,268	0	0.00%
62	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,384,440	2.31%	\$124,381	0	0.00%
63	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,841,222	2.37%	\$43,637	0	0.00%
64	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$729,871	2.59%	\$18,904	0	0.00%
65		TOTAL JEFFREY UNIT 2- STEAM	\$47,009,898		\$993,830		
66		JEFFREY UNIT 3- STEAM					
67	310.000	Land - Electric - Jeffrey 3 MPS	\$3,082	0.00%	\$0	0	0.00%
68	311.000	Structures - Electric - Jeffrey 3	\$5,665,874	1.87%	\$105,952	0	0.00%
69	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$22,990,355	2.10%	\$482,797	0	0.00%
70	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$15,094,371	2.10%	\$316,982	0	0.00%
71	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,439,833	2.31%	\$171,860	0	0.00%
72	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,412,092	2.37%	\$57,167	0	0.00%
73	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$275,095	2.59%	\$7,125	0	0.00%
74		TOTAL JEFFREY UNIT 3- STEAM	\$53,880,702		\$1,141,883		
75		JEFFREY FACILITY COMMON- STEAM					
76	310.000	Land - Electric - Jeffrey Common MPS	\$321,360	0.00%	\$0	0	0.00%
77	311.000	Structures - Electric - Jeffrey Common	\$4,343,671	1.87%	\$81,227	0	0.00%
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$5,395,559	2.10%	\$113,307	0	0.00%
79	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$17,062,995	2.10%	\$358,323	0	0.00%
80	314.000	Turbogenerator- Electric- Jeffrey Common	\$1,543,257	2.31%	\$35,649	0	0.00%
81	315.000	Accessory Equipment- Electric- Jeffrey Common	\$2,805,456	2.37%	\$66,489	0	0.00%

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

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

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
196	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$42,465	3.57%	\$1,516	0	0.00%
197		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$57,835,373		\$2,382,797		
198		NEVADA- OIL					
199	340.000	Land- Electric Nevada MPS	\$59,629	0.00%	\$0	0	0.00%
200	341.000	Structures- Electric Nevada	\$439,782	1.75%	\$7,696	0	0.00%
201	342.000	Fuel Holders- Nevada	\$740,211	3.09%	\$22,873	0	0.00%
202	343.000	Prime Movers- Nevada	\$931,496	4.81%	\$44,805	0	0.00%
203	344.000	Generators- Nevada	\$608,897	3.80%	\$23,138	0	0.00%
204	345.000	Accessory Equipment- Nevada	\$546,653	2.85%	\$15,580	0	0.00%
205	346.000	Misc Power Plant Equipment- Nevada	\$10,792	3.57%	\$385	0	0.00%
206		TOTAL NEVADA- OIL	\$3,337,460		\$114,477		
207		SOUTH HARPER UNITS 1-3 NATURAL GAS					
208	340.000	Land- Electric South Harper 1-3 MPS	\$1,030,114	0.00%	\$0	0	0.00%
209	341.000	Structures- Electric South Harper 1-3	\$12,168,417	1.75%	\$212,947	0	0.00%
210	342.000	Fuel Holders- South Harper 1-3	\$3,986,207	3.09%	\$123,174	0	0.00%
211	343.000	Prime Movers- South Harper 1-3	\$69,902,500	4.81%	\$3,362,310	0	0.00%
212	344.000	Generators- South Harper 1-3	\$17,187,995	3.80%	\$653,144	0	0.00%
213	345.000	Accessory Equipment- South Harper 1-3	\$17,137,844	2.85%	\$488,429	0	0.00%
214	346.000	Misc Power Plant Equipment- South Harper 1-3	\$274,159	3.57%	\$9,787	0	0.00%
215		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$121,687,236		\$4,849,791		
216		LAKE ROAD TURBINE 5- NATURAL GAS & OIL					
217	340.000	Land- Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
218	341.000	Structures- Electric Lake Road 5	\$0	1.75%	\$0	0	0.00%
219	342.000	Fuel Holders- Lake Road 5	\$0	3.09%	\$0	0	0.00%
220	343.000	Prime Movers- Lake Road 5	\$0	4.78%	\$0	0	0.00%
221	344.000	Generators- Lake Road 5	\$0	4.11%	\$0	0	0.00%
222	345.000	Accessory Equipment- Lake Road 5	\$0	2.84%	\$0	0	0.00%
223	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	3.57%	\$0	0	0.00%
224		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$0		\$0		
225		LAKE ROAD TURBINE 6- OIL					
226	340.000	Land- Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
227	341.000	Structures- Electric Lake Road 6	\$0	1.75%	\$0	0	0.00%
228	342.000	Fuel Holders- Lake Road 6	\$0	3.09%	\$0	0	0.00%
229	343.000	Prime Movers- Lake Road 6	\$0	4.78%	\$0	0	0.00%
230	344.000	Generators- Lake Road 6	\$0	4.11%	\$0	0	0.00%
231	345.000	Accessory Equipment- Lake Road 6	\$0	2.84%	\$0	0	0.00%
232	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	3.57%	\$0	0	0.00%
233		TOTAL LAKE ROAD TURBINE 6- OIL	\$0		\$0		
234		LAKE ROAD TURBINE 7- OIL					
235	340.000	Land- Electric Lake Road 7 SJLP	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures- Electric Lake Road 7	\$0	1.75%	\$0	0	0.00%
237	342.000	Fuel Holders- Lake Road 7	\$0	3.09%	\$0	0	0.00%
238	343.000	Prime Movers- Lake Road 7	\$0	4.78%	\$0	0	0.00%
239	344.000	Generators- Lake Road 7	\$0	4.11%	\$0	0	0.00%
240	345.000	Accessory Equipment- Lake Road 7	\$0	2.84%	\$0	0	0.00%

Greater Missouri Operations - MPS Rate District
Case No. ER-2016-0156
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Depreciation Expense

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

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

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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$13,804	R-2	\$0	\$13,804	99.5910%	\$0	\$13,748
3	303.010	Misc Intangible- Substation (like 353)	\$73,503	R-3	\$0	\$73,503	99.5400%	\$0	\$73,165
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	R-4	\$0	\$0	99.5400%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$6,798,175	R-5	\$0	\$6,798,175	99.5910%	\$0	\$6,770,370
6	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$0	R-6	\$0	\$0	99.5400%	\$0	\$0
7	303.090	Misc- Transmission Ln MINT Line	\$0	R-7	\$0	\$0	99.5400%	\$0	\$0
8	303.100	Misc Intangible- Iatan Highway & Bridge	\$0	R-8	\$0	\$0	99.5400%	\$0	\$0
9		TOTAL INTANGIBLE PLANT	\$6,885,482		\$0	\$6,885,482		\$0	\$6,857,283
10		PRODUCTION PLANT							
11		STEAM PRODUCTION							
12		SIBLEY UNIT 1- STEAM							
13	310.000	Land-Electric Sibley 1 MPS	\$0	R-13	\$0	\$0	99.5400%	\$0	\$0
14	311.000	Structures-Electric Sibley 1	\$3,144,732	R-14	\$0	\$3,144,732	99.5400%	\$0	\$3,130,266
15	312.000	Boiler Plant Equipment-Electric Sibley 1	\$18,206,611	R-15	\$0	\$18,206,611	99.5400%	\$0	\$18,122,861
16	312.020	Boiler AQC Equipment-Electric Sibley 1	\$256,344	R-16	\$0	\$256,344	99.5400%	\$0	\$255,165
17	314.000	Turbogenerator-Electric Sibley 1	\$10,333,808	R-17	\$0	\$10,333,808	99.5400%	\$0	\$10,286,272
18	315.000	Accessory Equipment-Electric Sibley 1	\$1,644,349	R-18	\$0	\$1,644,349	99.5400%	\$0	\$1,636,785
19	316.000	Misc Power Plant Equipment- Electric S 1	\$18,038	R-19	\$0	\$18,038	99.5400%	\$0	\$17,955
20		TOTAL SIBLEY UNIT 1- STEAM	\$33,603,882		\$0	\$33,603,882		\$0	\$33,449,304
21		SIBLEY UNIT 2- STEAM							
22	310.000	Land- Electric Sibley 2 MPS	\$0	R-22	\$0	\$0	99.5400%	\$0	\$0
23	311.000	Structures- Electric Sibley 2	\$1,015,788	R-23	\$0	\$1,015,788	99.5400%	\$0	\$1,011,115
24	312.000	Boiler Plant Equipment-Electric Sibley 2	\$12,180,441	R-24	\$0	\$12,180,441	99.5400%	\$0	\$12,124,411
25	312.020	Boiler AQC Equipment- Electric Sibley 2	\$252,350	R-25	\$0	\$252,350	99.5400%	\$0	\$251,189
26	314.000	Turbogenerator- Electric Sibley 2	\$7,593,475	R-26	\$0	\$7,593,475	99.5400%	\$0	\$7,558,545
27	315.000	Accessory Equipment- Electric Sibley 2	\$1,468,623	R-27	\$0	\$1,468,623	99.5400%	\$0	\$1,461,867
28	316.000	Misc Power Plant Equipment- Electric S 2	\$36,900	R-28	\$0	\$36,900	99.5400%	\$0	\$36,730
29		TOTAL SIBLEY UNIT 2- STEAM	\$22,547,577		\$0	\$22,547,577		\$0	\$22,443,857
30		SIBLEY UNIT 3- STEAM							
31	310.000	Land - Electric Sibley 3 MPS	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	311.000	Structures- Electric Sibley 3	\$10,364,615	R-32	\$0	\$10,364,615	99.5400%	\$0	\$10,316,938
33	312.000	Boiler Plant Equipment- Electric Sibley 3	\$58,561,896	R-33	\$0	\$58,561,896	99.5400%	\$0	\$58,292,511
34	312.020	Boiler AQC Equipment- Electric Sibley 3	\$7,297,723	R-34	\$0	\$7,297,723	99.5400%	\$0	\$7,264,153
35	314.000	Turbogenerator- Electric Sibley 3	\$22,731,688	R-35	\$0	\$22,731,688	99.5400%	\$0	\$22,627,122
36	315.000	Accessory Equipment- Electric Sibley 3	\$6,911,484	R-36	\$0	\$6,911,484	99.5400%	\$0	\$6,879,691
37	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$239,409	R-37	\$0	\$239,409	99.5400%	\$0	\$238,308
38		TOTAL SIBLEY UNIT 3- STEAM	\$106,106,815		\$0	\$106,106,815		\$0	\$105,618,723
39		SIBLEY FACILITY COMMON- STEAM							
40	310.000	Land- Electric- Sibley Common MPS	\$0	R-40	\$0	\$0	99.5400%	\$0	\$0
41	311.000	Structures- Electric- Sibley Common	\$12,693,794	R-41	\$0	\$12,693,794	99.5400%	\$0	\$12,635,403
42	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$16,765,763	R-42	\$0	\$16,765,763	99.5400%	\$0	\$16,688,640
43	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$226,235	R-43	\$0	\$226,235	99.5400%	\$0	\$225,194
44	314.000	Turbogenerator- Electric- Sibley Common	\$243,259	R-44	\$0	\$243,259	99.5400%	\$0	\$242,140
45	315.000	Accessory Equipment- Electric- Sibley Common	\$3,095,274	R-45	\$0	\$3,095,274	99.5400%	\$0	\$3,081,036
46	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$228,022	R-46	\$0	\$228,022	99.5400%	\$0	\$226,973
47		TOTAL SIBLEY FACILITY COMMON- STEAM	\$33,252,347		\$0	\$33,252,347		\$0	\$33,099,386
48		JEFFREY UNIT 1- STEAM							
49	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-49	\$0	\$0	99.5400%	\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50	311.000	Structures - Electric Jeffrey 1	\$5,564,522	R-50	\$0	\$5,564,522	99.5400%	\$0	\$5,538,925
51	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$9,883,074	R-51	\$0	\$9,883,074	99.5400%	\$0	\$9,837,612
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$1,462,048	R-52	\$0	\$1,462,048	99.5400%	\$0	\$1,455,323
53	314.000	Turbogenerator - Electric- Jeffrey 1	\$1,800,363	R-53	\$0	\$1,800,363	99.5400%	\$0	\$1,792,081
54	315.000	Accessory Equipment - Electric- Jeffrey 1	\$1,748,014	R-54	\$0	\$1,748,014	99.5400%	\$0	\$1,739,973
55	316.000	Misc Power Plant- Electric- Jeffrey 1	\$143,774	R-55	\$0	\$143,774	99.5400%	\$0	\$143,113
56		TOTAL JEFFREY UNIT 1- STEAM	\$20,601,795		\$0	\$20,601,795		\$0	\$20,507,027
57		JEFFREY UNIT 2- STEAM							
58	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-58	\$0	\$0	99.5400%	\$0	\$0
59	311.000	Structures - Electric - Jeffrey 2	\$4,162,239	R-59	\$0	\$4,162,239	99.5400%	\$0	\$4,143,093
60	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$14,121,189	R-60	\$0	\$14,121,189	99.5400%	\$0	\$14,056,232
61	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$1,268,381	R-61	\$0	\$1,268,381	99.5400%	\$0	\$1,262,546
62	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,655,035	R-62	\$0	\$2,655,035	99.5400%	\$0	\$2,642,822
63	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,416,697	R-63	\$0	\$1,416,697	99.5400%	\$0	\$1,410,180
64	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$239,331	R-64	\$0	\$239,331	99.5400%	\$0	\$238,230
65		TOTAL JEFFREY UNIT 2- STEAM	\$23,862,872		\$0	\$23,862,872		\$0	\$23,753,103
66		JEFFREY UNIT 3- STEAM							
67	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-67	\$0	\$0	99.5400%	\$0	\$0
68	311.000	Structures - Electric - Jeffrey 3	\$4,429,621	R-68	\$0	\$4,429,621	99.5400%	\$0	\$4,409,245
69	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$16,659,536	R-69	\$0	\$16,659,536	99.5400%	\$0	\$16,582,902
70	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$1,586,248	R-70	\$0	\$1,586,248	99.5400%	\$0	\$1,578,951
71	314.000	Turbogenerator - Electric - Jeffrey 3	\$3,780,690	R-71	\$0	\$3,780,690	99.5400%	\$0	\$3,763,299
72	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,211,537	R-72	\$0	\$2,211,537	99.5400%	\$0	\$2,201,364
73	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$59,676	R-73	\$0	\$59,676	99.5400%	\$0	\$59,401
74		TOTAL JEFFREY UNIT 3- STEAM	\$28,727,308		\$0	\$28,727,308		\$0	\$28,595,162
75		JEFFREY FACILITY COMMON- STEAM							
76	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-76	\$0	\$0	99.5400%	\$0	\$0
77	311.000	Structures - Electric - Jeffrey Common	\$1,459,488	R-77	\$414,143	\$1,873,631	99.5400%	\$0	\$1,865,012
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$756,291	R-78	\$1,492,499	\$2,248,790	99.5400%	\$0	\$2,238,446
79	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$1,736,804	R-79	\$0	\$1,736,804	99.5400%	\$0	\$1,728,815
80	314.000	Turbogenerator- Electric- Jeffrey Common	\$242,669	R-80	\$0	\$242,669	99.5400%	\$0	\$241,553
81	315.000	Accessory Equipment- Electric- Jeffrey Common	\$246,030	R-81	\$889,255	\$1,135,285	99.5400%	\$0	\$1,130,063
82	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$452,630	R-82	\$34,859	\$487,489	99.5400%	\$0	\$485,247
83		TOTAL JEFFREY FACILITY COMMON- STEAM	\$4,893,912		\$2,830,756	\$7,724,668		\$0	\$7,689,136
84		IATAN UNIT 1- STEAM							
85	310.000	Land- Electric- Iatan 1 SJLP	\$0	R-85	\$0	\$0	99.5400%	\$0	\$0
86	311.000	Structures- Electric- Iatan 1	\$0	R-86	\$0	\$0	99.5400%	\$0	\$0
87	311.000	Structures- Electric Disallowance- Iatan 1	\$0	R-87	\$0	\$0	100.0000%	\$0	\$0
88	312.000	Boiler Plant Equipment- Electric- Iatan 1	\$0	R-88	\$0	\$0	99.5400%	\$0	\$0
89	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 1	\$0	R-89	\$0	\$0	100.0000%	\$0	\$0
90	312.020	Boiler AQC Equipment- Electric- Iatan 1	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	314.000	Turbogenerator- Electric- Iatan 1	\$0	R-91	\$0	\$0	99.5400%	\$0	\$0
92	315.000	Accessory Equipment- Electric- Iatan 1	\$0	R-92	\$0	\$0	99.5400%	\$0	\$0
93	315.000	Accessory Equipment- Electric Disallowance- Iatan 1	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
94	316.000	Misc Power Plant Equip- Electric- Iatan 1	\$0	R-94	\$0	\$0	99.5400%	\$0	\$0

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95	316.000	Misc Power Plant Equipment- Electric Disallowance	\$0	R-95	\$0	\$0	100.0000%	\$0	\$0
96		TOTAL IATAN UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
97		IATAN UNIT 2- STEAM							
98	311.000	Structures- Electric- Iatan 2	\$2,032,103	R-98	\$0	\$2,032,103	99.5400%	\$0	\$2,022,755
99	311.000	Structures- Electric Disallowance- Iatan 2	-\$23,802	R-99	\$0	-\$23,802	100.0000%	\$0	-\$23,802
100	312.000	Boiler Plant Equipment- Electric Iatan 2	\$15,674,814	R-100	\$0	\$15,674,814	99.5400%	\$0	\$15,602,710
101	312.000	Boiler Plant Equipment- Electric Disallowance- Iatan 2	-\$196,829	R-101	\$0	-\$196,829	100.0000%	\$0	-\$196,829
102	312.020	Boiler AQC Equipment- Electric- Iatan 2	\$0	R-102	\$0	\$0	99.5400%	\$0	\$0
103	314.000	Turbogenerator- Electric- Iatan 2	\$4,310,105	R-103	\$0	\$4,310,105	99.5400%	\$0	\$4,290,279
104	314.000	Turbogenerator- Electric Disallowance- Iatan 2	-\$29,498	R-104	\$0	-\$29,498	100.0000%	\$0	-\$29,498
105	315.000	Accessory Equipment- Electric- Iatan 2	\$1,098,636	R-105	\$0	\$1,098,636	99.5400%	\$0	\$1,093,582
106	315.000	Accessory Equipment- Electric Disallowance- Iatan 2	-\$10,113	R-106	\$0	-\$10,113	100.0000%	\$0	-\$10,113
107	316.000	Misc Power Plant- Electric- Iatan 2	\$84,286	R-107	\$0	\$84,286	99.5400%	\$0	\$83,898
108	316.000	Misc Power Plant Equipment- Electric Disallowance- Iatan 2	-\$1,188	R-108	\$0	-\$1,188	100.0000%	\$0	-\$1,188
109		TOTAL IATAN UNIT 2- STEAM	\$22,938,514		\$0	\$22,938,514		\$0	\$22,831,794
110		IATAN FACILITY COMMON- STEAM							
111	310.000	Land- Electric- Iatan Common SJLP	\$0	R-111	\$0	\$0	99.5400%	\$0	\$0
112	311.000	Structures- Electric- Iatan Common	\$809,230	R-112	\$0	\$809,230	99.5400%	\$0	\$805,508
113	312.000	Boiler Plant Equip- Iatan Common	\$2,708,218	R-113	\$0	\$2,708,218	99.5400%	\$0	\$2,695,760
114	312.020	Boiler AQC Equipment- Iatan Common	\$68,173	R-114	\$0	\$68,173	99.5400%	\$0	\$67,859
115	314.000	Turbogenerator- Electric- Iatan Common	\$0	R-115	\$0	\$0	99.5400%	\$0	\$0
116	315.000	Accessory Equipment- Iatan Common	\$303,402	R-116	\$0	\$303,402	99.5400%	\$0	\$302,006
117	316.000	Misc Power Plant Equipment- Electric- Iatan Common	\$27,223	R-117	\$0	\$27,223	99.5400%	\$0	\$27,098
118		TOTAL IATAN FACILITY COMMON- STEAM	\$3,916,246		\$0	\$3,916,246		\$0	\$3,898,231
119		IATAN FACILITY COMMON- ECORP- STEAM							
120	310.000	Land- Electric- Iatan Common- ECORP	\$0	R-120	\$0	\$0	99.5400%	\$0	\$0
121	311.000	Structures- Electric- Iatan Common- ECORP	\$0	R-121	\$0	\$0	99.5400%	\$0	\$0
122	312.000	Boiler Plant Equipment- Electric- Iatan Common- ECORP	\$0	R-122	\$0	\$0	99.5400%	\$0	\$0
123	312.020	Boiler AQC Equipment- Electric- Iatan Common- ECORP	\$0	R-123	\$0	\$0	99.5400%	\$0	\$0
124	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$0	R-124	\$0	\$0	99.5400%	\$0	\$0
125	315.000	Accessory Equipment- Electric- Iatan Common- ECORP	\$0	R-125	\$0	\$0	99.5400%	\$0	\$0
126	316.000	Misc Power Plant Equipment- Electric Iatan Common- ECORP	\$0	R-126	\$0	\$0	99.5400%	\$0	\$0
127		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$0		\$0	\$0		\$0	\$0
128		LAKE ROAD UNIT 1- STEAM							
129	310.000	Land- Electric- Lake Road 1 SJLP	\$0	R-129	\$0	\$0	99.5400%	\$0	\$0
130	311.000	Structures- Electric- Lake Road 1	\$0	R-130	\$0	\$0	99.5400%	\$0	\$0
131	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$0	R-131	\$0	\$0	99.5400%	\$0	\$0
132	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	R-132	\$0	\$0	99.5400%	\$0	\$0
133	314.000	Turbogenerator- Electric- Lake Road 1	\$0	R-133	\$0	\$0	99.5400%	\$0	\$0
134	315.000	Accessory Equipment- Electric- Lake Road 1	\$0	R-134	\$0	\$0	99.5400%	\$0	\$0
135	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	R-135	\$0	\$0	99.5400%	\$0	\$0
136		TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
137		LAKE ROAD UNIT 2- STEAM							
138	310.000	Land- Electric- Lake Road 2 SJLP	\$0	R-138	\$0	\$0	99.5400%	\$0	\$0

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139	311.000	Structures- Electric- Lake Road 2	\$0	R-139	\$0	\$0	99.5400%	\$0	\$0
140	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$0	R-140	\$0	\$0	99.5400%	\$0	\$0
141	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	R-141	\$0	\$0	99.5400%	\$0	\$0
142	314.000	Turbogenerator- Electric- Lake Road 2	\$0	R-142	\$0	\$0	99.5400%	\$0	\$0
143	315.000	Accessory Equipment- Electric- Lake Road 2	\$0	R-143	\$0	\$0	99.5400%	\$0	\$0
144	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	R-144	\$0	\$0	99.5400%	\$0	\$0
145		TOTAL LAKE ROAD UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
146		LAKE ROAD UNIT 3- STEAM							
147	310.000	Land- Electric- Lake Road 3 SJLP	\$0	R-147	\$0	\$0	99.5400%	\$0	\$0
148	311.000	Structures- Electric- Lake Road 3	\$0	R-148	\$0	\$0	99.5400%	\$0	\$0
149	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	R-149	\$0	\$0	99.5400%	\$0	\$0
150	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	R-150	\$0	\$0	99.5400%	\$0	\$0
151	314.000	Turbogenerator- Electric- Lake Road 3	\$0	R-151	\$0	\$0	99.5400%	\$0	\$0
152	315.000	Accessory Equipment- Electric- Lake Road 3	\$0	R-152	\$0	\$0	99.5400%	\$0	\$0
153	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	R-153	\$0	\$0	99.5400%	\$0	\$0
154		TOTAL LAKE ROAD UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
155		LAKE ROAD UNIT 4- STEAM							
156	310.000	Land- Electric- Lake Road 4 SJLP	\$0	R-156	\$0	\$0	99.5400%	\$0	\$0
157	311.000	Structures- Electric- Lake Road 4	\$0	R-157	\$0	\$0	99.5400%	\$0	\$0
158	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$0	R-158	\$0	\$0	99.5400%	\$0	\$0
159	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$0	R-159	\$0	\$0	99.5400%	\$0	\$0
160	314.000	Turbogenerator- Electric- Lake Road 4	\$0	R-160	\$0	\$0	99.5400%	\$0	\$0
161	315.000	Accessory Equipment- Electric- Lake Road 4	\$0	R-161	\$0	\$0	99.5400%	\$0	\$0
162	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$0	R-162	\$0	\$0	99.5400%	\$0	\$0
163		TOTAL LAKE ROAD UNIT 4- STEAM	\$0		\$0	\$0		\$0	\$0
164		LAKE ROAD BOILERS- STEAM							
165	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	R-165	\$0	\$0	99.5400%	\$0	\$0
166	311.000	Structures- Electric- Lake Road Boilers	\$0	R-166	\$0	\$0	99.5400%	\$0	\$0
167	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$0	R-167	\$0	\$0	99.5400%	\$0	\$0
168	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$0	R-168	\$0	\$0	99.5400%	\$0	\$0
169	314.000	Turbogenerators- Electric- Lake Road Boilers	\$0	R-169	\$0	\$0	99.5400%	\$0	\$0
170	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$0	R-170	\$0	\$0	99.5400%	\$0	\$0
171	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$0	R-171	\$0	\$0	99.5400%	\$0	\$0
172		TOTAL LAKE ROAD BOILERS- STEAM	\$0		\$0	\$0		\$0	\$0
173		TOTAL STEAM PRODUCTION	\$300,451,268		\$2,830,756	\$303,282,024		\$0	\$301,885,723
174		NUCLEAR PRODUCTION							
175		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
176		HYDRAULIC PRODUCTION							
177		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
178		OTHER PRODUCTION							
179		CROSSROADS UNITS 1-4 NATURAL GAS							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
180	303.010	Miscellaneous Intangible- Transmission (like 353)- Crossroads	\$4,375,716	R-180	-\$2,598,057	\$1,777,659	100.0000%	\$0	\$1,777,659
181	340.000	Land- Electric- Crossroads 1-4 MPS	\$0	R-181	\$0	\$0	99.5400%	\$0	\$0
182	341.000	Structures- Electric- Crossroads 1-4	\$456,973	R-182	-\$355,206	\$101,767	99.5400%	\$0	\$101,299
183	342.000	Fuel Holders- Crossroads 1-4	\$1,616,847	R-183	-\$1,182,370	\$434,477	99.5400%	\$0	\$432,478
184	343.000	Prime Movers- Crossroads 1-4	\$41,540,265	R-184	-\$29,827,700	\$11,712,565	99.5400%	\$0	\$11,658,687
185	344.000	Generators- Crossroads 1-4	\$7,544,933	R-185	-\$5,499,647	\$2,045,286	99.5400%	\$0	\$2,035,878
186	345.000	Accessory- Crossroads 1-4	\$3,611,312	R-186	-\$3,926,288	-\$314,976	99.5400%	\$0	-\$313,527
187	346.000	Misc Power Plant Equipment- Crossroads 1-4	\$5,387	R-187	-\$40,271	-\$34,884	99.5400%	\$0	-\$34,724
188		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$59,151,433		-\$43,429,539	\$15,721,894		\$0	\$15,657,750
189		GREENWOOD UNITS 1-4 NATURAL GAS & OIL							
190	340.000	Land- Electric Greenwood 1-4 MPS	\$0	R-190	\$0	\$0	99.5400%	\$0	\$0
191	341.000	Structures- Electric Greenwood 1-4	\$892,605	R-191	\$0	\$892,605	99.5400%	\$0	\$888,499
192	342.000	Fuel Holders- Greenwood 1-4	\$1,925,329	R-192	\$0	\$1,925,329	99.5400%	\$0	\$1,916,572
193	343.000	Prime Movers- Greenwood 1-4	\$17,388,498	R-193	\$0	\$17,388,498	99.5400%	\$0	\$17,308,511
194	344.000	Generators- Greenwood 1-4	\$5,004,632	R-194	\$0	\$5,004,632	99.5400%	\$0	\$4,981,611
195	345.000	Accessory Equipment- Greenwood 1-4	\$3,188,055	R-195	\$0	\$3,188,055	99.5400%	\$0	\$3,173,390
196	346.000	Misc Power Plant Equipment- Greenwood 1-4	\$4,788	R-196	\$0	\$4,788	99.5400%	\$0	\$4,766
197		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$28,403,907		\$0	\$28,403,907		\$0	\$28,273,249
198		NEVADA- OIL							
199	340.000	Land- Electric Nevada MPS	\$0	R-199	\$0	\$0	99.5400%	\$0	\$0
200	341.000	Structures- Electric Nevada	\$87,739	R-200	\$0	\$87,739	99.5400%	\$0	\$87,335
201	342.000	Fuel Holders- Nevada	\$370,223	R-201	\$0	\$370,223	99.5400%	\$0	\$368,520
202	343.000	Prime Movers- Nevada	\$635,701	R-202	\$0	\$635,701	99.5400%	\$0	\$632,777
203	344.000	Generators- Nevada	\$540,948	R-203	\$0	\$540,948	99.5400%	\$0	\$538,460
204	345.000	Accessory Equipment- Nevada	\$383,766	R-204	\$0	\$383,766	99.5400%	\$0	\$382,001
205	346.000	Misc Power Plant Equipment- Nevada	\$1,276	R-205	\$0	\$1,276	99.5400%	\$0	\$1,270
206		TOTAL NEVADA- OIL	\$2,019,653		\$0	\$2,019,653		\$0	\$2,010,363
207		SOUTH HARPER UNITS 1-3 NATURAL GAS							
208	340.000	Land- Electric South Harper 1-3 MPS	\$0	R-208	\$0	\$0	99.5400%	\$0	\$0
209	341.000	Structures- Electric South Harper 1-3	\$1,906,154	R-209	\$0	\$1,906,154	99.5400%	\$0	\$1,897,386
210	342.000	Fuel Holders- South Harper 1-3	\$1,315,536	R-210	\$0	\$1,315,536	99.5400%	\$0	\$1,309,485
211	343.000	Prime Movers- South Harper 1-3	\$33,198,972	R-211	\$0	\$33,198,972	99.5400%	\$0	\$33,046,257
212	344.000	Generators- South Harper 1-3	\$7,110,394	R-212	\$0	\$7,110,394	99.5400%	\$0	\$7,077,686
213	345.000	Accessory Equipment- South Harper 1-3	\$4,777,077	R-213	\$0	\$4,777,077	99.5400%	\$0	\$4,755,102
214	346.000	Misc Power Plant Equipment- South Harper 1-3	\$65,575	R-214	\$0	\$65,575	99.5400%	\$0	\$65,273
215		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$48,373,708		\$0	\$48,373,708		\$0	\$48,151,189
216		LAKE ROAD TURBINE 5- NATURAL GAS & OIL							
217	340.000	Land- Electric Lake Road 5 SJLP	\$0	R-217	\$0	\$0	99.5400%	\$0	\$0
218	341.000	Structures- Electric Lake Road 5	\$0	R-218	\$0	\$0	99.5400%	\$0	\$0
219	342.000	Fuel Holders- Lake Road 5	\$0	R-219	\$0	\$0	99.5400%	\$0	\$0
220	343.000	Prime Movers- Lake Road 5	\$0	R-220	\$0	\$0	99.5400%	\$0	\$0
221	344.000	Generators- Lake Road 5	\$0	R-221	\$0	\$0	99.5400%	\$0	\$0
222	345.000	Accessory Equipment- Lake Road 5	\$0	R-222	\$0	\$0	99.5400%	\$0	\$0
223	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	R-223	\$0	\$0	99.5400%	\$0	\$0
224		TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$0		\$0	\$0		\$0	\$0
225		LAKE ROAD TURBINE 6- OIL							
226	340.000	Land- Electric Lake Road 6 SJLP	\$0	R-226	\$0	\$0	99.5400%	\$0	\$0
227	341.000	Structures- Electric Lake Road 6	\$0	R-227	\$0	\$0	99.5400%	\$0	\$0
228	342.000	Fuel Holders- Lake Road 6	\$0	R-228	\$0	\$0	99.5400%	\$0	\$0
229	343.000	Prime Movers- Lake Road 6	\$0	R-229	\$0	\$0	99.5400%	\$0	\$0
230	344.000	Generators- Lake Road 6	\$0	R-230	\$0	\$0	99.5400%	\$0	\$0
231	345.000	Accessory Equipment- Lake Road 6	\$0	R-231	\$0	\$0	99.5400%	\$0	\$0

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232	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	R-232	\$0	\$0	99.5400%	\$0	\$0
233		TOTAL LAKE ROAD TURBINE 6- OIL	\$0		\$0	\$0		\$0	\$0
234		LAKE ROAD TURBINE 7- OIL							
235	340.000	Land- Electric Lake Road 7 SJLP	\$0	R-235	\$0	\$0	99.5400%	\$0	\$0
236	341.000	Structures- Electric Lake Road 7	\$0	R-236	\$0	\$0	99.5400%	\$0	\$0
237	342.000	Fuel Holders- Lake Road 7	\$0	R-237	\$0	\$0	99.5400%	\$0	\$0
238	343.000	Prime Movers- Lake Road 7	\$0	R-238	\$0	\$0	99.5400%	\$0	\$0
239	344.000	Generators- Lake Road 7	\$0	R-239	\$0	\$0	99.5400%	\$0	\$0
240	345.000	Accessory Equipment- Lake Road 7	\$0	R-240	\$0	\$0	99.5400%	\$0	\$0
241	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	R-241	\$0	\$0	99.5400%	\$0	\$0
242		TOTAL LAKE ROAD TURBINE 7- OIL	\$0		\$0	\$0		\$0	\$0
243		LAKE ROAD BOILERS							
244	340.000	Land- Electric Boilers SJLP	\$0	R-244	\$0	\$0	99.5400%	\$0	\$0
245	341.000	Structures- Electric Lake Road Boilers	\$0	R-245	\$0	\$0	99.5400%	\$0	\$0
246	342.000	Fuel Holders- Lake Road Boilers	\$0	R-246	\$0	\$0	99.5400%	\$0	\$0
247	343.000	Prime Movers- Lake Road Boilers	\$0	R-247	\$0	\$0	99.5400%	\$0	\$0
248	344.000	Generators- Lake Road Boilers	\$0	R-248	\$0	\$0	99.5400%	\$0	\$0
249	345.000	Accessory Equipment- Lake Road Boilers	\$0	R-249	\$0	\$0	99.5400%	\$0	\$0
250	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$0	R-250	\$0	\$0	99.5400%	\$0	\$0
251		TOTAL LAKE ROAD BOILERS	\$0		\$0	\$0		\$0	\$0
252		LANDFILL TURBINE-- METHANE GAS							
253	340.000	Land- Electric Landfill Turbine SJLP	\$0	R-253	\$0	\$0	99.5400%	\$0	\$0
254	341.000	Structures- Electric Landfill Turbine	\$0	R-254	\$0	\$0	99.5400%	\$0	\$0
255	342.000	Fuel Holders- Landfill Turbine	\$0	R-255	\$0	\$0	99.5400%	\$0	\$0
256	343.000	Prime Movers- Landfill Turbine	\$0	R-256	\$0	\$0	99.5400%	\$0	\$0
257	344.000	Generators- Landfill Turbine	\$0	R-257	\$0	\$0	99.5400%	\$0	\$0
258	345.000	Accessory Equipment- Landfill Turbine	\$0	R-258	\$0	\$0	99.5400%	\$0	\$0
259	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	R-259	\$0	\$0	99.5400%	\$0	\$0
260		TOTAL LANDFILL TURBINE-- METHANE GAS	\$0		\$0	\$0		\$0	\$0
261		RALPH GREEN UNIT 3- NATURAL GAS							
262	340.000	Land- Electric Ralph Green 3 SJLP	\$0	R-262	\$0	\$0	99.5400%	\$0	\$0
263	341.000	Structures- Electric Ralph Green 3	\$0	R-263	\$0	\$0	99.5400%	\$0	\$0
264	342.000	Fuel Holders- Ralph Green 3	\$0	R-264	\$0	\$0	99.5400%	\$0	\$0
265	343.000	Prime Movers- Ralph Green 3	\$0	R-265	\$0	\$0	99.5400%	\$0	\$0
266	344.000	Generators- Ralph Green 3	\$0	R-266	\$0	\$0	99.5400%	\$0	\$0
267	345.000	Accessory Equipment- Ralph Green 3	\$0	R-267	\$0	\$0	99.5400%	\$0	\$0
268	346.000	Misc Power Plant Equipment- Ralph Green 3	\$0	R-268	\$0	\$0	99.5400%	\$0	\$0
269		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$0		\$0	\$0		\$0	\$0
270		OTHER PRODUCTION - SOLAR							
271	344.010	Other Production- Generators- Solar	\$0	R-271	\$0	\$0	99.5400%	\$0	\$0
272		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
273		TOTAL OTHER PRODUCTION	\$137,948,701		-\$43,429,539	\$94,519,162		\$0	\$94,092,551
274		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
275		Other Production- Salvage and Removal Retirements not yet classified	-\$6,378,820	R-275	\$0	-\$6,378,820	99.5400%	\$0	-\$6,349,477
276		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$6,378,820		\$0	-\$6,378,820		\$0	-\$6,349,477
277		TOTAL PRODUCTION PLANT	\$432,021,149		-\$40,598,783	\$391,422,366		\$0	\$389,628,797
278		TRANSMISSION PLANT							
279	350.000	Land- Transmission	\$0	R-279	\$0	\$0	99.5400%	\$0	\$0
280	350.001	Land Rights - Transmission	\$0	R-280	\$0	\$0	99.5400%	\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
281	350.040	Land Rights- Depreciable- Transmission	\$3,763,694	R-281	\$0	\$3,763,694	99.5400%	\$0	\$3,746,381
282	352.000	Structures & Improvements - Transmission	\$2,411,091	R-282	\$0	\$2,411,091	99.5400%	\$0	\$2,400,000
283	353.000	Station Equipment - Transmission	\$35,736,583	R-283	-\$889,255	\$34,847,328	99.5400%	\$0	\$34,687,030
284	353.030	Station Equipment Communication- Transmission	\$4,482	R-284	\$0	\$4,482	99.5400%	\$0	\$4,461
285	354.000	Towers and Fixtures - Transmission	\$322,361	R-285	\$0	\$322,361	99.5400%	\$0	\$320,878
286	355.000	Poles and Fixtures - Transmission	\$35,063,727	R-286	\$0	\$35,063,727	99.5400%	\$0	\$34,902,434
287	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-287	-\$53,572	-\$53,572	100.0000%	\$0	-\$53,572
288	356.000	Overhead Conductors & Devices - Transmission	\$28,080,808	R-288	\$0	\$28,080,808	99.5400%	\$0	\$27,951,636
289	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-289	-\$80,977	-\$80,977	100.0000%	\$0	-\$80,977
290	357.000	Underground Conduit - Transmission	\$0	R-290	\$0	\$0	99.5400%	\$0	\$0
291	358.000	Underground Conductors & Devices- Transmission	\$55,171	R-291	\$0	\$55,171	99.5400%	\$0	\$54,917
292		TOTAL TRANSMISSION PLANT	\$105,437,917		-\$1,023,804	\$104,414,113		\$0	\$103,933,188
293		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
294		Transmission- Salvage and Removal Retirements not yet classified	-\$307,385	R-294	\$0	-\$307,385	99.5400%	\$0	-\$305,971
295		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$307,385		\$0	-\$307,385		\$0	-\$305,971
296		DISTRIBUTION PLANT							
297	360.000	Land- Electric Distribution	\$0	R-297	\$0	\$0	99.6670%	\$0	\$0
298	360.010	Land Rights- Electric Distribution	\$0	R-298	\$0	\$0	99.6670%	\$0	\$0
299	360.020	Land Leased- Distribution	\$6,515	R-299	\$0	\$6,515	99.6670%	\$0	\$6,493
300	361.000	Structures & Improvements - Distribution	\$2,715,869	R-300	\$0	\$2,715,869	99.6670%	\$0	\$2,706,825
301	362.000	Station Equipment - Distribution	\$42,173,204	R-301	\$0	\$42,173,204	99.6670%	\$0	\$42,032,767
302	364.000	Poles, Towers & Fixtures - Distribution	\$96,225,359	R-302	\$0	\$96,225,359	99.6670%	\$0	\$95,904,929
303	365.000	Overhead Conductors & Devices- Distribution	\$35,447,429	R-303	\$0	\$35,447,429	99.6670%	\$0	\$35,329,389
304	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER- 2012-0175	\$0	R-304	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
305	366.000	Underground Circuit - Distribution	\$10,322,082	R-305	\$0	\$10,322,082	99.6670%	\$0	\$10,287,709
306	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-306	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
307	367.000	Underground Conductors & Devices- Distribu	\$41,575,907	R-307	\$0	\$41,575,907	99.6670%	\$0	\$41,437,459
308	368.000	Line Transformers - Distribution	\$85,945,372	R-308	\$0	\$85,945,372	99.6670%	\$0	\$85,659,174
309	369.010	Services - Overhead - Distribution	\$14,842,529	R-309	\$0	\$14,842,529	99.6670%	\$0	\$14,793,103
310	369.020	Services- Underground - Distribution	\$33,982,362	R-310	\$0	\$33,982,362	99.6670%	\$0	\$33,869,201
311	370.000	Meters - Distribution	\$14,266,203	R-311	\$0	\$14,266,203	99.6670%	\$0	\$14,218,697
312	370.010	Meters- PURPA Distribution	\$3,289,291	R-312	\$0	\$3,289,291	99.6670%	\$0	\$3,278,338
313	370.020	Meters- AMI Distribution	\$10,338	R-313	\$0	\$10,338	99.6670%	\$0	\$10,304
314	371.000	Customer Premise Meter Installations - Distri	\$12,094,323	R-314	-\$34,346	\$12,059,977	99.6670%	\$0	\$12,019,817
315	373.000	Street Lighting and Traffic Signal- Distributio	\$11,244,946	R-315	\$0	\$11,244,946	99.6670%	\$0	\$11,207,500
316		TOTAL DISTRIBUTION PLANT	\$404,141,729		-\$244,531	\$403,897,198		\$0	\$402,551,520
317		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
318		Distribution- Salvage and Removal Retirements not yet classified	-\$1,655,880	R-318	\$0	-\$1,655,880	99.6670%	\$0	-\$1,650,366
319		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$1,655,880		\$0	-\$1,655,880		\$0	-\$1,650,366
320		INCENTIVE COMPENSATION CAPITALIZATION							
321		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
322		GENERAL PLANT							
323	389.000	Land Rights - General	\$0	R-323	\$0	\$0	99.5910%	\$0	\$0
324	389.010	Land RT/ROW- Depreciation- Electric	\$103	R-324	\$0	\$103	99.5910%	\$0	\$103
325	390.000	Structures & Improvements - General	\$5,083,515	R-325	\$0	\$5,083,515	99.5910%	\$0	\$5,062,723
326	391.000	Office Furniture & Equipment - General	\$1,425,664	R-326	\$0	\$1,425,664	99.5910%	\$0	\$1,419,833

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
327	391.020	Office Furniture- Computers - General	\$717,162	R-327	\$0	\$717,162	99.5910%	\$0	\$714,229
328	391.040	Office Furniture- Software - General	\$322,270	R-328	\$0	\$322,270	99.5910%	\$0	\$320,952
329	392.000	Transportation Equipment- Autos- General	\$217,936	R-329	\$0	\$217,936	99.5910%	\$0	\$217,045
330	392.010	Transportation Equip- Light Trucks- General	\$1,094,321	R-330	\$0	\$1,094,321	99.5910%	\$0	\$1,089,845
331	392.020	Transportation Equip- Heavy Trucks- General	\$6,550,272	R-331	\$0	\$6,550,272	99.5910%	\$0	\$6,523,481
332	392.030	Transportation Equip- Tractors- General	\$72,677	R-332	\$0	\$72,677	99.5910%	\$0	\$72,380
333	392.040	Transportation Equip- Trailers- General	\$953,047	R-333	\$0	\$953,047	99.5910%	\$0	\$949,149
334	392.050	Transportation Equip- Medium Trucks- General	\$63,885	R-334	\$0	\$63,885	99.5910%	\$0	\$63,624
335	393.000	Stores Equipment- General	\$14,846	R-335	\$0	\$14,846	99.5910%	\$0	\$14,785
336	394.000	Tools- General	\$1,812,747	R-336	\$0	\$1,812,747	99.5910%	\$0	\$1,805,333
337	395.000	Laboratory Equipment- General	\$1,350,993	R-337	\$0	\$1,350,993	99.5910%	\$0	\$1,345,467
338	396.000	Power Operated Equipment- General	\$2,337,721	R-338	\$0	\$2,337,721	99.5910%	\$0	\$2,328,160
339	397.000	Communication Equipment- General	\$8,177,853	R-339	\$0	\$8,177,853	99.5910%	\$0	\$8,144,406
340	398.000	Miscellaneous Equipment- General	\$54,969	R-340	\$0	\$54,969	99.5910%	\$0	\$54,744
341		TOTAL GENERAL PLANT	\$30,249,981		\$0	\$30,249,981		\$0	\$30,126,259
342		GENERAL PLANT - LAKE ROAD							
343	391.000	Office Furniture and Equipment- General	\$0	R-343	\$0	\$0	0.0000%	\$0	\$0
344	391.020	Office Furniture- Computer- General	\$0	R-344	\$0	\$0	0.0000%	\$0	\$0
345	391.040	Office Furniture- Software- General	\$0	R-345	\$0	\$0	0.0000%	\$0	\$0
346	392.000	Transportation Equip- Autos- General	\$0	R-346	\$0	\$0	0.0000%	\$0	\$0
347	392.010	Transportation Equip -Light Trucks - General	\$0	R-347	\$0	\$0	0.0000%	\$0	\$0
348	392.020	Transportation Equip - Heavy Trucks - General	\$0	R-348	\$0	\$0	0.0000%	\$0	\$0
349	392.030	Transportation Equip - Tractors - General	\$0	R-349	\$0	\$0	0.0000%	\$0	\$0
350	392.040	Transportation Equip - Trailers - General	\$0	R-350	\$0	\$0	0.0000%	\$0	\$0
351	392.050	Transportation Equip - Medium Trucks - General	\$0	R-351	\$0	\$0	0.0000%	\$0	\$0
352	393.000	Stores Equipment - General	\$0	R-352	\$0	\$0	0.0000%	\$0	\$0
353	394.000	Tools - General	\$0	R-353	\$0	\$0	0.0000%	\$0	\$0
354	395.000	Laboratory Equipment - General	\$0	R-354	\$0	\$0	0.0000%	\$0	\$0
355	396.000	Power Operated Equipment - General	\$0	R-355	\$0	\$0	0.0000%	\$0	\$0
356	397.000	Communication Equipment - General	\$0	R-356	\$0	\$0	0.0000%	\$0	\$0
357	398.000	Miscellaneous Equipment - General	\$0	R-357	\$0	\$0	0.0000%	\$0	\$0
358		TOTAL GENERAL PLANT - LAKE ROAD	\$0		\$0	\$0		\$0	\$0
359		GENERAL RETIREMENTS WORK IN PROGRESS							
360		General- Salvage and Removal Retirements not vet classified	\$188,154	R-360	\$0	\$188,154	99.5910%	\$0	\$187,384
361		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$188,154		\$0	\$188,154		\$0	\$187,384
362		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
363	310.090	Industrial Steam- Land SJLP	\$0	R-363	\$0	\$0	0.0000%	\$0	\$0
364	311.090	Industrial Steam- Structures & Improvements SJLP	\$0	R-364	\$0	\$0	0.0000%	\$0	\$0
365	312.090	Industrial Steam- Boiler SJLP	\$0	R-365	\$0	\$0	0.0000%	\$0	\$0
366	315.090	Industrial Steam- Accessory SJLP	\$0	R-366	\$0	\$0	0.0000%	\$0	\$0
367	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$0	R-367	\$0	\$0	0.0000%	\$0	\$0
368	376.090	Industrial Steam- Mains SJLP	\$0	R-368	\$0	\$0	0.0000%	\$0	\$0
369	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$0	R-369	\$0	\$0	0.0000%	\$0	\$0
370	380.090	Industrial Steam- Services SJLP	\$0	R-370	\$0	\$0	0.0000%	\$0	\$0
371	381.090	Industrial Steam- Services- SJLP	\$0	R-371	\$0	\$0	0.0000%	\$0	\$0
372		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0		\$0	\$0		\$0	\$0
373		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
374		Industrial Steam- Salvage and Removal Retirements not vet classified	\$0	R-374	\$0	\$0	0.0000%	\$0	\$0
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
376		ECORP INTANGIBLE PLANT							
377	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$786,096	R-377	\$0	\$786,096	99.5910%	\$0	\$782,881
378	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$44,892	R-378	\$0	\$44,892	99.5400%	\$0	\$44,685
379	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$34,470	R-379	\$0	\$34,470	99.5400%	\$0	\$34,311
380		TOTAL ECORP INTANGIBLE PLANT	\$865,458		\$0	\$865,458		\$0	\$861,877
381		ECORP TRANSMISSION PLANT							
382	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$1,796	R-382	\$0	\$1,796	99.5400%	\$0	\$1,788
383	353.000	ECORP- Iatan Transmission- Station Equipment	\$106,209	R-383	\$0	\$106,209	99.5400%	\$0	\$105,720
384		TOTAL ECORP TRANSMISSION PLANT	\$108,005		\$0	\$108,005		\$0	\$107,508
385		ECORP GENERAL PLANT- CORPORATE							
386	389.000	ECORP General Plant- Corporate Land	\$0	R-386	\$0	\$0	99.5910%	\$0	\$0
387	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	R-387	\$0	\$0	99.5910%	\$0	\$0
388	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$1,125,163	R-388	\$0	\$1,125,163	99.5910%	\$0	\$1,120,561
389	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$1,024,429	R-389	\$0	\$1,024,429	99.5910%	\$0	\$1,020,239
390	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$1,295,455	R-390	\$0	\$1,295,455	99.5910%	\$0	\$1,290,157
391	393.000	ECORP General Plant- Corporate Stores Equipment	\$4,852	R-391	\$0	\$4,852	99.5910%	\$0	\$4,832
392	394.000	ECORP General Plant- Corporate Tools	\$8,669	R-392	\$0	\$8,669	99.5910%	\$0	\$8,634
393	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$22,217	R-393	\$0	\$22,217	99.5910%	\$0	\$22,126
394	397.000	ECORP General Plant- Corporate Communication Equipment	\$124,302	R-394	\$0	\$124,302	99.5910%	\$0	\$123,794
395	398.000	ECORP General Plant- Corporate Misc Equipment	\$9,410	R-395	\$0	\$9,410	99.5910%	\$0	\$9,372
396		TOTAL ECORP GENERAL PLANT- CORPORATE	\$3,614,497		\$0	\$3,614,497		\$0	\$3,599,715
397		ECORP GENERAL PLANT- IATAN							
398	391.020	ECORP General Plant- Iatan Office Furniture- Computer	-\$2,981	R-398	\$0	-\$2,981	99.5400%	\$0	-\$2,967
399	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	R-399	\$0	\$0	99.5400%	\$0	\$0
400	397.000	ECORP General Plant- Iatan Communication Equipment	\$281	R-400	\$0	\$281	99.5400%	\$0	\$280
401		TOTAL ECORP GENERAL PLANT- IATAN	-\$2,700		\$0	-\$2,700		\$0	-\$2,687
402		ECORP GENERAL PLANT- RAYTOWN							
403	389.000	ECORP General Plant- Raytown Land	\$0	R-403	\$0	\$0	99.5910%	\$0	\$0
404	390.000	ECORP General Plant- Raytown Structures & Improvements	\$262,422	R-404	\$0	\$262,422	99.5910%	\$0	\$261,349
405	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$1,479,945	R-405	\$0	\$1,479,945	99.5910%	\$0	\$1,473,892
406	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$619,474	R-406	\$0	\$619,474	99.5910%	\$0	\$616,940
407	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$358,648	R-407	\$0	\$358,648	99.5910%	\$0	\$357,181
408	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	R-408	\$0	\$0	99.5910%	\$0	\$0
409	394.000	ECORP General Plant- Raytown Tools	\$0	R-409	\$0	\$0	99.5910%	\$0	\$0
410	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$0	R-410	\$0	\$0	99.5910%	\$0	\$0
411	397.000	ECORP General Plant- Raytown Communication Equipment	\$229,647	R-411	\$0	\$229,647	99.5910%	\$0	\$228,708
412	398.000	ECORP General Plant- Misc Equipment	\$20,289	R-412	\$0	\$20,289	99.5910%	\$0	\$20,206
413		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$2,970,425		\$0	\$2,970,425		\$0	\$2,958,276

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
414		ECORP RETIREMENTS WORK IN PROGRESS							
415		ECORP- Salvage and Removal Retirements not yet classified	-\$478,265	R-415	\$0	-\$478,265	99.5910%	\$0	-\$476,309
416		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	-\$478,265		\$0	-\$478,265		\$0	-\$476,309
417		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
418		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	R-418	\$0	\$0	100.0000%	\$0	\$0
419		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
420		TOTAL DEPRECIATION RESERVE	\$984,038,567		-\$41,867,118	\$942,171,449		\$0	\$938,376,474

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

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

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

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

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

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

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

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

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		RETAIL RATE REVENUE											
Rev-2		Retail Rate Revenue- Missouri as booked	\$540,208,778			Rev-2		\$540,208,778	100.0000%	-\$19,343,563	\$520,865,215		
Rev-3		TOTAL RETAIL RATE REVENUE	\$540,208,778					\$540,208,778		-\$19,343,563	\$520,865,215		
Rev-4		OTHER OPERATING REVENUES											
Rev-5	445.001	Electric Sales - Public Authorities	\$32,407,476			Rev-5		\$32,407,476	100.0000%	\$0	\$32,407,476		
Rev-6	447.020	Sales For Resale (SFR) Partial Requirements	\$7,105,329			Rev-6		\$7,105,329	100.0000%	-\$7,105,329	\$0		
Rev-7	447.020	Sales for Resale Sfr Retail	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.030	SFR Off System Sales (bk20)	\$3,130,573			Rev-8		\$3,130,573	99.5000%	-\$2,059,032	\$1,055,888		
Rev-9	447.030	Sales for Resale Bulk	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	447.031	Rev InterUN/IntrasT MO (bk11)	\$615,700			Rev-10		\$615,700	100.0000%	-\$615,700	\$0		
Rev-11	447.031	Sales for Resale Intu Un Instst	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	447.032	Sales for Resale Interstate	\$804,672			Rev-12		\$804,672	100.0000%	-\$804,672	\$0		
Rev-13	447.035	SFR Off System Sales - WAPA	\$958,173			Rev-13		\$958,173	100.0000%	-\$81,061	\$877,112		
Rev-14	447.101	Sales for Resales - Private Utilities	\$12,184			Rev-14		\$12,184	99.5000%	\$0	\$12,123		
Rev-15	447.103	Resales - Municipalities	\$1,544,074			Rev-15		\$1,544,074	0.0000%	\$0	\$0		
Rev-16	450.001	Other Oper Rev-Forteited Discounts	\$615,565			Rev-16		\$615,565	100.0000%	-\$8,461	\$607,104		
Rev-17	451.001	Misc Service Revenues	\$356,860			Rev-17		\$356,860	100.0000%	\$0	\$356,860		
Rev-18	451.002	Misc Service Rev Replace Dmgd Mtr	\$17,300			Rev-18		\$17,300	100.0000%	\$0	\$17,300		
Rev-19	451.003	Misc Service Rev Coll Service	\$177,475			Rev-19		\$177,475	100.0000%	\$0	\$177,475		
Rev-20	451.004	Other Revenue - Disconnect Service Charge	-\$40			Rev-20		-\$40	100.0000%	\$0	-\$40		
Rev-21	451.101	Misc Service Revenue Temp Inst	\$70,980			Rev-21		\$70,980	100.0000%	\$0	\$70,980		
Rev-22	454.001	Other Revenue - Rent - Electric Property	\$883,747			Rev-22		\$883,747	100.0000%	\$0	\$883,747		
Rev-23	456.009	Other Revenue - Transmission	\$0			Rev-23		\$0	99.5000%	\$0	\$0		
Rev-24	456.100	Other Electric Revenues Transmission Elect for Others	\$9,947,277			Rev-24		\$9,947,277	99.5000%	-\$728,939	\$9,168,602		
Rev-25	456.101	Miscellaneous Electric Oper Electric Revenues	\$359,817			Rev-25		\$359,817	99.5000%	\$97,849	\$455,867		
Rev-26	456.102	Other Rev-Return Chk Service Charge	\$182,970			Rev-26		\$182,970	99.5000%	\$0	\$182,055		
Rev-27	456.009	Other Rev - Transmission	\$50,564			Rev-27		\$50,564	99.5000%	\$0	\$50,311		
Rev-28	456.109	Other Electric Revenue Transmission	-\$17,020			Rev-28		-\$17,020	99.5000%	\$0	-\$16,935		
Rev-29	456.730	Other Electric Rev Ind Steam Ops Sjp	\$0			Rev-29		\$0	0.0000%	\$0	\$0		
Rev-30	456.735	Other Electric Revenue Ind Steam QCA	\$0			Rev-30		\$0	0.0000%	\$0	\$0		
Rev-31		TOTAL OTHER OPERATING REVENUES	\$59,223,676					\$59,223,676		-\$11,305,345	\$46,305,925		
Rev-32		TOTAL OPERATING REVENUES	\$599,432,454					\$599,432,454		-\$30,648,908	\$567,171,140		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$0	\$0	\$0	E-4	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
5	500.000	Steam Operations Supervision- 100%	\$344,047	\$354,713	-\$10,666	E-5	-\$56,503	\$287,544	99.5400%	\$0	\$286,221	\$358,321	-\$72,100
6	501.000	Fuel Expense - Coal	\$61,751,590	\$0	\$61,751,590	E-6	\$537,893	\$62,289,483	99.5000%	\$0	\$61,978,036	\$0	\$61,978,036
7	501.000	Fuel Expense - Natural Gas	\$0	\$0	\$0	E-7	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
8	501.000	Fuel Expense - Oil	\$0	\$0	\$0	E-8	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
9	501.300	Fuel Additives - Fuel Additives	\$1,521,660	\$0	\$1,521,660	E-9	\$17,643	\$1,539,303	99.5000%	\$0	\$1,531,606	\$0	\$1,531,606
10	501.400	Fuel Additives - Residuals	-\$86,738	\$0	-\$86,738	E-10	\$968,480	\$881,742	99.5000%	\$0	\$877,333	\$0	\$877,333
11	501.450	Fuel Exp- Residuals- Landfill	\$849,600	\$0	\$849,600	E-11	-\$849,600	\$0	99.5000%	\$0	\$0	\$0	\$0
12	501.500	Fuel Handling - Coal	\$3,554,029	\$2,102,501	\$1,451,528	E-12	\$62,567	\$3,616,596	99.5000%	\$0	\$3,598,513	\$2,123,033	\$1,475,480
13	501.700	Fuel Expense Industrial Steam	\$0	\$0	\$0	E-13	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
14	502.000	Steam Operating Expenses	\$5,816,054	\$4,315,697	\$1,500,357	E-14	\$64,045	\$5,880,099	99.5400%	\$0	\$5,853,050	\$4,359,595	\$1,493,455
15	504.000	Industrial Steam Transfer - Credit	\$0	\$0	\$0	E-15	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operations Electric Expenses	\$1,884,628	\$1,482,291	\$402,337	E-16	\$21,997	\$1,906,625	99.5400%	\$0	\$1,897,854	\$1,497,368	\$400,486
17	506.000	Misc. Steam Power Operations	\$2,537,867	\$1,026,485	\$1,511,382	E-17	\$43,290	\$2,581,157	99.5400%	\$0	\$2,569,284	\$1,036,926	\$1,532,358
18	506.000	Misc Steam Power Operations - Iatan 2 Tracker- 100% Missouri	\$25,613	\$0	\$25,613	E-18	\$0	\$25,613	100.0000%	\$0	\$25,613	\$0	\$25,613
19	507.000	Steam Power Operations - Rents	\$3,502	\$0	\$3,502	E-19	\$0	\$3,502	99.5400%	\$0	\$3,486	\$0	\$3,486
20	509.000	Allowances	\$244,451	\$0	\$244,451	E-20	\$0	\$244,451	99.5400%	\$0	\$243,327	\$0	\$243,327
21	509.000	Emission Allowances	\$10,227	\$0	\$10,227	E-21	-\$10,227	\$0	100.0000%	\$0	\$0	\$0	\$0
22		TOTAL OPERATION & MAINTENANCE EXPENSE	\$78,456,530	\$9,281,687	\$69,174,843		\$799,585	\$79,256,115		\$0	\$78,864,323	\$9,375,243	\$69,489,080
23		TOTAL STEAM POWER GENERATION	\$78,456,530	\$9,281,687	\$69,174,843		\$799,585	\$79,256,115		\$0	\$78,864,323	\$9,375,243	\$69,489,080
24		ELECTRIC MAINTENANCE EXPENSE											
25	510.000	Steam Maintenance Superv. & Engineering	\$1,357,783	\$1,371,476	-\$13,693	E-25	\$105,642	\$1,463,425	99.5400%	\$0	\$1,456,694	\$1,385,427	\$71,267
26	511.000	Maintenance of Structures- Steam Power	\$2,247,574	\$686,397	\$1,561,177	E-26	\$140,473	\$2,388,047	99.5400%	\$0	\$2,377,062	\$693,379	\$1,683,683
27	512.000	Maintenance of Boiler Plant- Steam Power	\$8,769,471	\$2,851,839	\$5,917,632	E-27	\$444,937	\$9,214,408	99.5400%	\$0	\$9,172,022	\$2,880,848	\$6,291,174
28	513.000	Maintenance of Electric Plant- Steam Power	\$2,750,521	\$598,800	\$2,151,721	E-28	-\$44,951	\$2,705,570	99.5400%	\$0	\$2,693,125	\$604,891	\$2,088,234
29	514.000	Maintenance of Misc. Electric Plant- Steam Power	\$405,193	\$89,604	\$315,589	E-29	\$8,040	\$413,233	99.5400%	\$0	\$411,332	\$90,516	\$320,816
30		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$15,530,542	\$5,598,116	\$9,932,426		\$654,141	\$16,184,683		\$0	\$16,110,235	\$5,655,061	\$10,455,174
31		NUCLEAR POWER GENERATION											
32		OPERATION - NUCLEAR											
33		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		MAINTENANCE - NP											
35		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		HYDRAULIC POWER GENERATION											
38		OPERATION - HP											
39		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		MAINTANENCE - HP											
41		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OTHER POWER GENERATION											
44		OPERATION - OP											
45	546.000	Prod Turbine Oper Superv & Engineering	\$131,710	\$108,990	\$22,720	E-45	\$45,299	\$177,009	99.5400%	\$0	\$176,195	\$110,098	\$66,097
46	547.000	Other Fuel Expense - Natural Gas	\$4,433,254	\$0	\$4,433,254	E-46	-\$4,416,935	\$16,319	99.5000%	\$0	\$16,237	\$0	\$16,237
47	547.000	Other Fuel Expense - Natural Gas Hedging	\$1,388,261	\$0	\$1,388,261	E-47	-\$1,388,261	\$0	99.5000%	\$0	\$0	\$0	\$0
48	547.020	Other Fuel Expense - Fuel On System	-\$1,216,489	\$0	-\$1,216,489	E-48	\$1,216,489	\$0	99.5000%	\$0	\$0	\$0	\$0
49	547.027	Other Fuel Expense - On System Other Prod-Demand	\$3,776,856	\$0	\$3,776,856	E-49	-\$1,504,550	\$2,272,306	99.5400%	\$0	\$2,261,853	\$0	\$2,261,853

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
50	547.027	Other Production Fuel Off System Demand	\$0	\$0	\$0	E-50	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
51	547.030	Fuel Off System Other Production (bk20)	\$6,735	\$0	\$6,735	E-51	-\$6,735	\$0	99.5000%	\$0	\$0	\$0	\$0
52	547.033	Other Fuel Expense InterCompany UN/Intra ST (bk 11)	\$1,209,753	\$0	\$1,209,753	E-52	-\$1,209,753	\$0	99.5000%	\$0	\$0	\$0	\$0
53	547.010	Other Generation- Fuel Handling	\$145,721	\$56,004	\$89,717	E-53	\$4,506	\$150,227	99.5000%	\$0	\$149,476	\$56,551	\$92,925
54	548.000	Other Power Generation Expense	\$412,900	\$226,041	\$186,859	E-54	\$3,354	\$416,254	99.5400%	\$0	\$414,339	\$228,340	\$185,999
55	549.000	Misc. Other Power Generation Expense	\$453,680	\$187,367	\$266,313	E-55	\$2,163	\$455,843	99.5400%	\$0	\$453,746	\$189,273	\$264,473
56		TOTAL OPERATION - OP	\$10,742,381	\$578,402	\$10,163,979		-\$7,254,423	\$3,487,958		\$0	\$3,471,846	\$584,262	\$2,887,584
57		MAINTANENCE - OP											
58	551.000	Maintenance. Superv. & Engineering	\$230,828	\$215,603	\$15,225	E-58	\$2,966	\$233,794	99.5400%	\$0	\$232,719	\$217,797	\$14,922
59	552.000	Maintenance of Structures	\$58,378	\$18,635	\$39,743	E-59	\$17,228	\$75,606	99.5400%	\$0	\$75,258	\$18,825	\$56,433
60	553.000	Maint. Of Generating & Electric Plant - OP	\$4,145,324	\$468,723	\$3,676,601	E-60	-\$2,306,444	\$1,838,880	99.5400%	\$0	\$1,830,421	\$473,491	\$1,356,930
61	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$32,452	\$2,815	\$29,637	E-61	-\$11,389	\$21,063	99.5400%	\$0	\$20,966	\$2,844	\$18,122
62		TOTAL MAINTANENCE - OP	\$4,466,982	\$705,776	\$3,761,206		-\$2,297,639	\$2,169,343		\$0	\$2,159,364	\$712,957	\$1,446,407
63		TOTAL OTHER POWER GENERATION	\$15,209,363	\$1,284,178	\$13,925,185		-\$9,552,062	\$5,657,301		\$0	\$5,631,210	\$1,297,219	\$4,333,991
64		OTHER POWER SUPPLY EXPENSES											
65	555.000	Purchased Power for Baseload	\$100,004,285	\$0	\$100,004,285	E-65	-\$35,286,973	\$64,717,312	99.5000%	\$0	\$64,393,725	\$0	\$64,393,725
66	555.005	Purchased Power - Capacity Purch-Gardn	\$1,375,548	\$0	\$1,375,548	E-66	-\$830,201	\$545,347	99.5000%	\$0	\$542,620	\$0	\$542,620
67	555.200	Capacity Purchased for Baseload	\$606,247	\$0	\$606,247	E-67	-\$606,247	\$0	99.5400%	\$0	\$0	\$0	\$0
68	555.300	Purchased Power for Interchange- Off-system Sales	-\$41,271	\$0	-\$41,271	E-68	\$41,271	\$0	99.5000%	\$0	\$0	\$0	\$0
69	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-69	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
70	556.000	System Control & Load Dispatch including ECORP	\$599,878	\$456,813	\$143,065	E-70	\$6,490	\$606,368	99.5000%	\$0	\$603,336	\$461,274	\$142,062
71	557.000	Other Expenses - OPE - Labor	\$623,652	\$623,652	\$0	E-71	\$125,253	\$748,905	99.5000%	\$0	\$745,160	\$629,742	\$115,418
72	557.000	Other Expenses - OPE - Non-Labor	\$1,251,252	\$0	\$1,251,252	E-72	\$3,596	\$1,254,848	99.5400%	\$0	\$1,249,076	\$0	\$1,249,076
73		TOTAL OTHER POWER SUPPLY EXPENSES	\$104,419,591	\$1,080,465	\$103,339,126		-\$36,546,811	\$67,872,780		\$0	\$67,533,917	\$1,091,016	\$66,442,901
74		TOTAL POWER PRODUCTION EXPENSES	\$213,616,026	\$17,244,446	\$196,371,580		-\$44,645,147	\$168,970,879		\$0	\$168,139,685	\$17,418,539	\$150,721,146
75		TRANSMISSION EXPENSES											
76		OPERATION - TRANSMISSION EXP.											
77	560.000	Operation Supervision & Engineering - TE	\$329,176	\$309,137	\$20,039	E-77	\$31,223	\$360,399	99.5400%	\$0	\$358,741	\$312,282	\$46,459
78	561.000	Load Dispatching - TE	\$2,352,566	\$396,282	\$1,956,284	E-78	-\$329,188	\$2,023,378	99.5400%	\$0	\$2,014,070	\$400,313	\$1,613,757
79	562.000	Station Expenses - TE	\$184,595	\$162,050	\$22,545	E-79	\$2,405	\$187,000	99.5400%	\$0	\$186,140	\$163,699	\$22,441
80	563.000	Overhead Line Expenses - TE	\$61,087	\$4,427	\$56,660	E-80	\$66	\$61,153	99.5400%	\$0	\$60,871	\$4,472	\$56,399
81	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-81	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electric By Others - TE	\$21,710,569	\$0	\$21,710,569	E-82	-\$8,617,482	\$13,093,087	99.5400%	\$0	\$13,032,859	\$0	\$13,032,859
83	566.000	Misc. Transmission Expenses - TE	\$1,072,363	\$338,350	\$734,013	E-83	-\$32,938	\$1,039,425	99.5400%	\$0	\$1,034,643	\$341,791	\$692,852
84	567.000	Rents - TE	\$13,513	\$0	\$13,513	E-84	\$0	\$13,513	99.5400%	\$0	\$13,451	\$0	\$13,451
85		TOTAL OPERATION - TRANSMISSION EXP.	\$25,723,869	\$1,210,246	\$24,513,623		-\$8,945,914	\$16,777,955		\$0	\$16,700,775	\$1,222,557	\$15,478,218
86		MAINTENANCE - TRANSMISSION EXP.											
87	568.000	Maint. Supervision & Engineering - TE	\$11,903	\$11,849	\$54	E-87	\$203	\$12,106	99.5400%	\$0	\$12,051	\$11,970	\$81
88	569.000	Maintenance of Structures - TE	\$0	\$0	\$0	E-88	\$0	\$0	99.5400%	\$0	\$0	\$0	\$0
89	570.000	Maintenance of Station Equipment - TE	\$1,697,200	\$136,773	\$1,560,427	E-89	-\$1,446,134	\$251,066	99.5400%	\$0	\$249,912	\$138,165	\$111,747
90	571.000	Maintenance of Overhead Lines - TE	\$1,038,713	\$16,907	\$1,021,806	E-90	\$649,107	\$1,687,820	99.5400%	\$0	\$1,680,056	\$17,079	\$1,662,977

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
91	572.000	Underground Lines	\$293	\$156	\$137	E-91	-\$144	\$149	99.5400%	\$0	\$148	\$157	-\$9
92	573.000	Maint. Of Misc. Transmission Plant - TE	\$2,562	\$1,797	\$765	E-92	\$1,393	\$3,955	99.5400%	\$0	\$3,937	\$1,816	\$2,121
93	575.700	Trans Op-Mkt Mon&Comp Ser-RTO	\$2,097,226	\$0	\$2,097,226	E-93	-\$93,724	\$2,003,502	99.5400%	\$0	\$1,994,286	\$0	\$1,994,286
94		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,847,897	\$167,482	\$4,680,415		-\$889,299	\$3,958,598		\$0	\$3,940,390	\$169,187	\$3,771,203
95		TOTAL TRANSMISSION EXPENSES	\$30,571,766	\$1,377,728	\$29,194,038		-\$9,835,213	\$20,736,553		\$0	\$20,641,165	\$1,391,744	\$19,249,421
96		DISTRIBUTION EXPENSES											
97		OPERATION - DIST. EXPENSES											
98	580.000	Operation Supervision & Engineering - DE	\$1,160,599	\$864,539	\$296,060	E-98	\$86,047	\$1,246,646	99.6670%	\$0	\$1,242,494	\$874,447	\$368,047
99	581.000	Load Dispatching - DE	\$278,240	\$267,504	\$10,736	E-99	\$3,970	\$282,210	99.6670%	\$0	\$281,270	\$270,570	\$10,700
100	582.000	Station Expenses - DE	\$89,374	\$68,139	\$21,235	E-100	\$1,011	\$90,385	99.6670%	\$0	\$90,084	\$68,920	\$21,164
101	583.000	Overhead Line Expenses - DE	\$806,033	\$681,073	\$124,960	E-101	\$10,107	\$816,140	99.6670%	\$0	\$813,422	\$688,878	\$124,544
102	584.000	Underground Line Expenses - DE	\$1,059,442	\$281,130	\$778,312	E-102	\$4,172	\$1,063,614	99.6670%	\$0	\$1,060,072	\$284,352	\$775,720
103	585.000	Street Lighting & Signal System Expenses - DE	\$0	\$0	\$0	E-103	\$0	\$0	99.6670%	\$0	\$0	\$0	\$0
104	586.000	Meters - DE	\$1,501,675	\$1,363,337	\$138,338	E-104	\$20,232	\$1,521,907	99.6670%	\$0	\$1,516,839	\$1,378,962	\$137,877
105	587.000	Customer Install - DE	\$65,592	\$60,963	\$4,629	E-105	\$905	\$66,497	99.6670%	\$0	\$66,276	\$61,662	\$4,614
106	588.000	Miscellaneous - DE	\$6,041,909	\$2,865,703	\$3,176,206	E-106	\$26,676	\$6,068,585	99.6670%	\$0	\$6,048,377	\$2,898,546	\$3,149,831
107	588.000	Miscellaneous - DE Industrial Steam	\$0	\$0	\$0	E-107	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
108	589.000	Rents - DE	\$50,416	\$0	\$50,416	E-108	\$0	\$50,416	99.6670%	\$0	\$50,248	\$0	\$50,248
109		TOTAL OPERATION - DIST. EXPENSES	\$11,053,280	\$6,452,388	\$4,600,892		\$153,120	\$11,206,400		\$0	\$11,169,082	\$6,526,337	\$4,642,745
110		MAINTENANCE - DISTRIB. EXPENSES											
111	590.000	S&E Maintenance	\$81,334	\$78,751	\$2,583	E-111	\$1,731	\$83,065	99.6670%	\$0	\$82,789	\$79,654	\$3,135
112	591.000	Structures Maintenance	\$20,540	\$90	\$20,450	E-112	\$4,277	\$24,817	99.6670%	\$0	\$24,735	\$91	\$24,644
113	592.000	Station Equipment Maintenance	\$172,383	\$129,009	\$43,374	E-113	-\$617	\$171,766	99.6670%	\$0	\$171,194	\$130,488	\$40,706
114	593.000	Overhead Lines Maintenance	\$8,946,596	\$1,526,407	\$7,420,189	E-114	-\$122,753	\$8,823,843	99.6670%	\$0	\$8,794,460	\$1,543,901	\$7,250,559
115	594.000	Underground Lines Maintenance	\$1,528,561	\$755,796	\$772,765	E-115	-\$254,285	\$1,274,276	99.6670%	\$0	\$1,270,033	\$764,458	\$505,575
116	595.000	Line Transformers Maintenance	\$33,649	\$27,735	\$5,914	E-116	\$11,302	\$44,951	99.6670%	\$0	\$44,801	\$28,053	\$16,748
117	596.000	Street Light & Signals Maintenance	\$940,981	\$138,720	\$802,261	E-117	-\$625	\$940,356	99.6670%	\$0	\$937,224	\$140,310	\$796,914
118	597.000	Meters Maintenance	\$23,456	\$17,921	\$5,535	E-118	\$23,917	\$47,373	99.6670%	\$0	\$47,215	\$18,126	\$29,089
119	598.000	Misc. Plant Maintenance	\$590,598	\$216,443	\$374,155	E-119	\$7,380	\$597,978	99.6670%	\$0	\$595,987	\$218,924	\$377,063
120	598.730	Dist Maintenance Industrial Steam	\$0	\$0	\$0	E-120	\$0	\$0	99.6670%	\$0	\$0	\$0	\$0
121		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$12,338,098	\$2,890,872	\$9,447,226		-\$329,673	\$12,008,425		\$0	\$11,968,438	\$2,924,005	\$9,044,433
122		TOTAL DISTRIBUTION EXPENSES	\$23,391,378	\$9,343,260	\$14,048,118		-\$176,553	\$23,214,825		\$0	\$23,137,520	\$9,450,342	\$13,687,178
123		CUSTOMER ACCOUNTS EXPENSE											
124	901.000	Supervision - CAE	\$203,275	\$199,039	\$4,236	E-124	-\$64,535	\$138,740	100.0000%	\$0	\$138,740	\$201,993	-\$63,253
125	902.000	Meter Reading Expenses - CAE	\$2,955,974	\$1,924,524	\$1,031,450	E-125	\$29,895	\$2,985,869	100.0000%	\$70,777	\$3,056,646	\$1,953,084	\$1,103,562
126	903.000	Customer Records & Collection Expenses - CAE	\$6,167,986	\$3,776,906	\$2,391,080	E-126	\$139,336	\$6,307,322	100.0000%	\$269,144	\$6,576,466	\$3,832,956	\$2,743,510
127	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-127	\$2,787,495	\$2,787,495	100.0000%	\$0	\$2,787,495	\$0	\$2,787,495
128	905.000	Misc. Customer Accounts Expense	\$189,912	\$51,107	\$138,805	E-128	-\$277,923	-\$88,011	100.0000%	\$0	-\$88,011	\$51,865	-\$139,876
129		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,517,147	\$5,951,576	\$3,565,571		\$2,614,268	\$12,131,415		\$339,921	\$12,471,336	\$6,039,898	\$6,431,438
130		CUSTOMER SERVICE & INFO. EXP.											
131	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	907.000	Customer Service Supervision Expense	\$38,061	\$38,061	\$0	E-132	\$565	\$38,626	100.0000%	\$0	\$38,626	\$38,626	\$0
133	908.000	Customer Assistance Expenses - CSIE	\$16,845,806	\$375,758	\$16,470,048	E-133	-\$37,674	\$16,808,132	100.0000%	-\$12,820,095	\$3,988,037	\$381,334	\$3,606,703
134	909.000	Informational & Instructional Advertising Expense	\$43,331	\$0	\$43,331	E-134	\$0	\$43,331	100.0000%	\$0	\$43,331	\$0	\$43,331
135	910.000	Misc. Customer Service & Informational Expense	\$4,153,754	\$271,154	\$3,882,600	E-135	\$13,481	\$4,167,235	100.0000%	-\$3,675,889	\$491,346	\$275,178	\$216,168

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
136		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$21,080,952	\$684,973	\$20,395,979		-\$23,628	\$21,057,324		-\$16,495,984	\$4,561,340	\$695,138	\$3,866,202
137		SALES EXPENSES											
138	911.000	Supervision - SE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	912.000	Demonstrating & Selling Expenses - SE	\$194,077	\$143,342	\$50,735	E-139	\$2,071	\$196,148	100.0000%	\$0	\$196,148	\$145,469	\$50,679
140	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
141	916.000	Misc. Sales Expenses - SE	\$163	\$0	\$163	E-141	\$0	\$163	100.0000%	\$0	\$163	\$0	\$163
142		TOTAL SALES EXPENSES	\$194,240	\$143,342	\$50,898		\$2,071	\$196,311		\$0	\$196,311	\$145,469	\$50,842
143		ADMIN. & GENERAL EXPENSES											
144		OPERATION- ADMIN. & GENERAL EXP.											
145	920.000	Administrative & General Salaries - AGE	\$10,865,183	\$7,700,548	\$3,164,635	E-145	\$544,957	\$11,410,140	99.5910%	-\$1,375,646	\$9,987,826	\$7,782,862	\$2,204,964
146	921.000	Office Supplies & Expenses - AGE	\$2,219,625	-\$78	\$2,219,703	E-146	-\$40,742	\$2,178,883	99.5910%	\$0	\$2,169,971	-\$79	\$2,170,050
147	922.000	Administrative Expenses Transferred - Credit	\$5,065,560	-\$237,282	\$5,302,842	E-147	\$2,533,313	\$7,598,873	99.5910%	\$0	\$7,567,794	-\$239,818	\$7,807,612
148	923.000	Outside Services Employed	\$5,411,067	\$0	\$5,411,067	E-148	-\$254,113	\$5,156,954	99.5910%	-\$2,437,513	\$2,698,349	\$0	\$2,698,349
149	924.000	Property Insurance	\$1,446,652	\$0	\$1,446,652	E-149	\$52,872	\$1,499,524	99.5910%	\$0	\$1,493,391	\$0	\$1,493,391
150	925.000	Injuries and Damages	\$1,656,338	\$4,876	\$1,651,462	E-150	\$410,680	\$2,067,018	99.5910%	\$0	\$2,058,564	\$4,928	\$2,053,636
151	926.000	Employee Pensions and Benefits	\$21,040,354	\$13,240	\$21,027,114	E-151	\$1,838,695	\$22,879,049	99.5910%	-\$148,512	\$22,636,962	\$13,381	\$22,623,581
152	926.000	Employee Pensions and Benefits - Retail 100%	\$148,512	\$0	\$148,512	E-152	\$0	\$148,512	0.0000%	\$0	\$0	\$0	\$0
153	926.000	Employee Pensions and Benefits - Industrial Steam	\$0	\$0	\$0	E-153	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
154	927.000	Franchise Requirements	\$0	\$0	\$0	E-154	\$0	\$0	99.5910%	\$0	\$0	\$0	\$0
155	928.000	Regulatory Commission Expenses	\$86,734	\$0	\$86,734	E-155	-\$90,224	-\$3,490	99.5910%	\$30,768	\$27,292	\$0	\$27,292
156	928.000	Rate Case Expense - Missouri	\$2,123,941	\$178,104	\$1,945,837	E-156	-\$385,435	\$1,738,506	100.0000%	\$0	\$1,738,506	\$180,747	\$1,557,759
157	929.000	Duplicate Charges - Credit	-\$584,048	\$0	-\$584,048	E-157	\$0	-\$584,048	99.5910%	\$0	-\$581,659	\$0	-\$581,659
158	930.000	Miscellaneous A & G	\$2	\$0	\$2	E-158	\$0	\$2	99.5910%	\$0	\$0	\$0	\$0
159	930.200	Miscellaneous Expense	\$1,561,809	\$2,463	\$1,559,346	E-159	-\$233,366	\$1,328,443	99.5910%	\$0	\$1,323,012	\$2,490	\$1,320,520
160	931.000	Rents - AGE	\$1,092,800	\$0	\$1,092,800	E-160	\$406,990	\$1,499,790	99.5910%	\$0	\$1,493,656	\$0	\$1,493,656
161	931.000	Rents - A & G Electric	\$202,501	\$0	\$202,501	E-161	\$0	\$202,501	0.0000%	\$0	\$0	\$0	\$0
162	933.000	Operation & Maintenance - Transportation Expense	\$0	\$0	\$0	E-162	-\$2,301,305	-\$2,301,305	99.5910%	\$0	-\$2,291,893	\$0	-\$2,291,893
163		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$52,337,030	\$7,661,871	\$44,675,159		\$2,482,322	\$54,819,352		-\$3,930,903	\$50,321,771	\$7,744,511	\$42,577,260
164		MAINT., ADMIN. & GENERAL EXP.											
165	935.000	Maintenance of General Plant	\$2,015,307	\$36,005	\$1,979,302	E-165	-\$109,745	\$1,905,562	99.5910%	\$0	\$1,897,769	\$36,390	\$1,861,379
166		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,015,307	\$36,005	\$1,979,302		-\$109,745	\$1,905,562		\$0	\$1,897,769	\$36,390	\$1,861,379
167		TOTAL ADMIN. & GENERAL EXPENSES	\$54,352,337	\$7,697,876	\$46,654,461		\$2,372,577	\$56,724,914		-\$3,930,903	\$52,219,540	\$7,780,901	\$44,438,639
168		DEPRECIATION EXPENSE											
169	403.000	Depreciation Expense, Dep. Exp.	\$68,615,419	See note (1)	See note (1)	E-169	See note (1)	\$68,615,419	100.0000%	\$1,233,813	\$69,849,232	See note (1)	See note (1)
170	403.000	Depreciation Expense- Asset Retirement Obligation (ARO)	\$463,322			E-170		\$463,322	0.0000%	\$0	\$0		
171		TOTAL DEPRECIATION EXPENSE	\$69,078,741	\$0	\$0		\$0	\$69,078,741		\$1,233,813	\$69,849,232	\$0	\$0
172		AMORTIZATION EXPENSE											
173	404.000	Amortization LTD Term Electric Plant	\$152,766	\$0	\$152,766	E-173	\$1,877	\$154,643	99.5910%	\$0	\$154,011	\$0	\$154,011
174	405.001	Amortization - Iatan Reg Asset & Other Non-Plant	\$336,974	\$0	\$336,974	E-174	-\$1,070,501	-\$733,527	100.0000%	\$0	-\$733,527	\$0	-\$733,527
175	405.010	Amortization Expense- Other Plant	\$2,359,675	\$0	\$2,359,675	E-175	-\$164,474	\$2,195,201	99.5910%	\$0	\$2,186,223	\$0	\$2,186,223
176	407.300	Regulatory Debits	\$36,276	\$0	\$36,276	E-176	\$0	\$36,276	100.0000%	\$0	\$36,276	\$0	\$36,276
177	407.400	Regulatory Credits	-\$750,008	\$0	-\$750,008	E-177	\$0	-\$750,008	0.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
178	411.109	Accretion Exp- Asset Retirement Obligation (ARO)	\$286,686	\$0	\$286,686	E-178	\$0	\$286,686	0.0000%	\$0	\$0	\$0	\$0
179		TOTAL AMORTIZATION EXPENSE	\$2,422,369	\$0	\$2,422,369		-\$1,233,098	\$1,189,271		\$0	\$1,642,983	\$0	\$1,642,983
180		OTHER OPERATING EXPENSES											
181	408.140	Payroll Taxes	\$3,344,587	\$0	\$3,344,587	E-181	-\$58,483	\$3,286,104	99.5910%	\$0	\$3,272,664	\$0	\$3,272,664
182	408.012	Property Taxes	\$31,384,888	\$0	\$31,384,888	E-182	\$3,379,524	\$34,764,412	99.5910%	\$0	\$34,622,226	\$0	\$34,622,226
183	408.110	Earnings Tax Electric	\$7,681	\$0	\$7,681	E-183	\$0	\$7,681	99.5910%	\$0	\$7,650	\$0	\$7,650
184	408.112	Total Electric	\$686,452	\$0	\$686,452	E-184	-\$626,875	\$59,577	99.5910%	\$0	\$59,333	\$0	\$59,333
185	408.010	Missouri Franchise Taxes/Misc.	\$198,030	\$0	\$198,030	E-185	\$0	\$198,030	99.5910%	-\$98,967	\$98,253	\$0	\$98,253
186		TOTAL OTHER OPERATING EXPENSES	\$35,621,638	\$0	\$35,621,638		\$2,694,166	\$38,315,804		-\$98,967	\$38,060,126	\$0	\$38,060,126
187		TOTAL OPERATING EXPENSE	\$459,846,594	\$42,443,201	\$348,324,652		-\$48,230,557	\$411,616,037		-\$18,952,120	\$390,919,238	\$42,922,031	\$278,147,975
188		NET INCOME BEFORE TAXES	\$139,585,860					\$187,816,417		-\$11,696,788	\$176,251,902		
189		INCOME TAXES											
190	409.000	Current Income Taxes	\$17,768,555	See note (1)	See note (1)	E-190	See note (1)	\$17,768,555	100.0000%	\$16,870,809	\$34,639,364	See note (1)	See note (1)
191		TOTAL INCOME TAXES	\$17,768,555					\$17,768,555		\$16,870,809	\$34,639,364		
192		DEFERRED INCOME TAXES											
193		Deferred Income Taxes - Def. Inc. Tax.	\$19,794,323	See note (1)	See note (1)	E-193	See note (1)	\$19,794,323	100.0000%	-\$687,266	\$19,107,057	See note (1)	See note (1)
194		Amortization of Deferred ITC	\$0			E-194		\$0	100.0000%	-\$547,204	-\$547,204		
195		TOTAL DEFERRED INCOME TAXES	\$19,794,323					\$19,794,323		-\$1,234,470	\$18,559,853		
196		NET OPERATING INCOME	\$102,022,982					\$150,253,539		-\$27,333,127	\$123,052,685		

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

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

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

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

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to Annualize Payroll (Young)		\$5,881	\$0		\$0	\$0	
	2. To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$95,489		\$0	\$0	
	3. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$239,580		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	Station Expenses - TE	562.000	\$2,405	\$0	\$2,405	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,405	\$0		\$0	\$0	
E-80	Overhead Line Expenses - TE	563.000	\$66	\$0	\$66	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$66	\$0		\$0	\$0	
E-82	Transmission of Electric By Others - TE	565.000	\$0	-\$8,617,482	-\$8,617,482	\$0	\$0	\$0
	1. To include an annualized level of transmission expense (Lyons)		\$0	\$1,427,489		\$0	\$0	
	2. To eliminate transmission expense related to Crossroads (Lyons)		\$0	-\$9,238,325		\$0	\$0	
	3. Adjustment to remove Transource incentives consistent with the Commission order in Case No. EA-2013-0098 (Majors)		\$0	-\$806,646		\$0	\$0	
E-83	Misc. Transmission Expenses - TE	566.000	\$5,021	-\$37,959	-\$32,938	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$5,021	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenance (Lyons)		\$0	-\$37,698		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$25		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$286		\$0	\$0	
E-87	Maint. Supervision & Engineering - TE	568.000	\$176	\$27	\$203	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$176	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$27		\$0	\$0	
E-89	Maintenance of Station Equipment - TE	570.000	\$2,030	-\$1,448,164	-\$1,446,134	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,030	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$1,448,164		\$0	\$0	
E-90	Maintenance of Overhead Lines - TE	571.000	\$251	\$648,856	\$649,107	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$251	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$648,856		\$0	\$0	

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Adjustment to Annualize Payroll (Young)		\$266	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$23,651		\$0	\$0	
E-119	Misc. Plant Maintenance	598.000	\$3,212	\$4,168	\$7,380	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,212	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenane (Lyons)		\$0	\$3,924		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$244		\$0	\$0	
E-124	Supervision - CAE	901.000	\$2,954	-\$67,489	-\$64,535	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,954	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	-\$67,489		\$0	\$0	
E-125	Meter Reading Expenses - CAE	902.000	\$28,560	\$1,335	\$29,895	\$0	\$70,777	\$70,777
	1. Adjustment to Annualize Payroll (Young)		\$28,560	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$1,335		\$0	\$0	
	3. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young)		\$0	\$0		\$0	\$70,777	
E-126	Customer Records & Collection Expenses - CAE	903.000	\$56,050	\$83,286	\$139,336	\$0	\$269,144	\$269,144
	1. Adjustment to Annualize Payroll (Young)		\$56,050	\$0		\$0	\$0	
	2. To include interest for Customer Deposits (Cahoon)		\$0	\$0		\$0	\$269,144	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$779		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	\$52,291		\$0	\$0	
	5. Adjustment to annualize credit/ debit card transaction expense (Young)		\$0	\$30,216		\$0	\$0	
E-127	Uncollectible Accts - CAE	904.000	\$0	\$2,787,495	\$2,787,495	\$0	\$0	\$0
	1. Adjustment to reclassify annualization of Bad Debt Expense from GMO Receivables Company to GMO consistent with revenue annualization (Majors)		\$0	\$2,787,495		\$0	\$0	
E-128	Misc. Customer Accounts Expense	905.000	\$758	-\$278,681	-\$277,923	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$758	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenane (Lyons)		\$0	\$31,646		\$0	\$0	
	3. Adjustment to annualize Bad Debt Expense (Majors)		\$0	-\$788,888		\$0	\$0	
	4. Adjustment to transfer bank fee costs from GMO Receivable Company (GREC) to GMO (Young)		\$0	\$445,573		\$0	\$0	
	5. Adjustment to annualize GREC bank fee costs (Young)		\$0	\$32,988		\$0	\$0	

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

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

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	1. To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A in Case No. ER-2012-0175 (Majors)		\$0	\$0		\$0	-\$2,437,513	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$9,707		\$0	\$0	
	3. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$288,435		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$44,029		\$0	\$0	
E-149	Property Insurance	924.000	\$0	\$52,872	\$52,872	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1,366		\$0	\$0	
	3. Adjustment to annualize insurance expense (Young)		\$0	\$51,506		\$0	\$0	
E-150	Injuries and Damages	925.000	\$72	\$410,608	\$410,680	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$72	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$11,566		\$0	\$0	
	3. To normalize Injuries & Damages (Young)		\$0	\$183,004		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	\$216,038		\$0	\$0	
E-151	Employee Pensions and Benefits	926.000	\$196	\$1,838,499	\$1,838,695	\$0	-\$148,512	-\$148,512
	1. Adjustment to Annualize Payroll (Young)		\$196	\$0		\$0	\$0	
	2. To remove amortized transition costs related to the SJLP acquisition in Case No. EM-2000-292 (Majors)		\$0	\$0		\$0	-\$148,512	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$45,782		\$0	\$0	
	4. To annualize 401 K expense (Young)		\$0	\$114,714		\$0	\$0	
	5. Adjustment to normalize incentive compensation (Young)		\$0	-\$520,170		\$0	\$0	
	6. To annualize payroll benefits (Young)		\$0	\$1,011,831		\$0	\$0	
	7. Adjustment to annualize Pension Expense (Majors)		\$0	\$3,710,576		\$0	\$0	
	8. Adjustment to annualize Supplemental Executive Retirement Program (SERP) Expense (Majors)		\$0	-\$200,215		\$0	\$0	
	9. Adjustment to annualize FAS 106 Other Post Employment Benefits (OPEB) (Majors)		\$0	-\$2,324,019		\$0	\$0	
E-155	Regulatory Commission Expenses	928.000	\$0	-\$90,224	-\$90,224	\$0	\$30,768	\$30,768
	1. Adjustment to Annualize Missouri Commission PSC Assessment (Taylor)		\$0	\$0		\$0	\$30,768	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Adjustment to Annualize Federal Energy Regulatory Assessment (Lyons)		\$0	\$2,975		\$0	\$0	
	3. Adjustment to eliminate Crossroads related Federal Energy Regulatory Commission Assessment (Lyons)		\$0	-\$93,208		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$9		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Rate Case Expense - Missouri	928.000	\$2,643	-\$388,078	-\$385,435	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,643	\$0		\$0	\$0	
	2. To include 3 year recovery of rate case expense (Young)		\$0	\$0		\$0	\$0	
	3. To include 5 year recovery of prior depreciaion study (Young)		\$0	\$15,354		\$0	\$0	
	4. To remove ER-2010-0356 rate case expense amortization from test year (Young)		\$0	-\$86,734		\$0	\$0	
	5. To include an annual amortization of the over collection of rate case expense from Case Nos. ER-2010-0356 and ER-2012-0175 (Lyons)		\$0	-\$316,698		\$0	\$0	
E-159	Miscellaneous Expense	930.200	\$37	-\$233,403	-\$233,366	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$37	\$0		\$0	\$0	
	2. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$108,900		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.2 (Majors)		\$0	\$503		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.201 (Majors)		\$0	\$21,852		\$0	\$0	
	5. To remove long-term equity compensation (Young)		\$0	-\$146,858		\$0	\$0	
E-160	Rents - AGE	931.000	\$0	\$406,990	\$406,990	\$0	\$0	\$0
	1. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	\$354,922		\$0	\$0	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$132		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$52,200		\$0	\$0	
E-162	Operation & Maintenance - Transportation Expense	933.000	\$0	-\$2,301,305	-\$2,301,305	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$2,301,305		\$0	\$0	
E-165	Maintenance of General Plant	935.000	\$534	-\$110,279	-\$109,745	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$534	\$0		\$0	\$0	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



MISSOURI PUBLIC SERVICE COMMISSION
COMMISSION STAFF
AUDITING DEPARTMENT
STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2016-0156

Jefferson City, MO

July 2016

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

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

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

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

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
134	314.000	Turbogenerator- Electric- Lake Road 1	\$3,571,266	P-134	\$0	\$3,571,266	99.9400%	\$0	\$3,569,123
135	315.000	Accessory Equipment- Electric- Lake Road 1	\$345,060	P-135	\$0	\$345,060	74.9610%	\$0	\$258,660
136	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	P-136	\$0	\$0	47.6000%	\$0	\$0
137		TOTAL LAKE ROAD UNIT 1- STEAM	\$4,995,136		\$0	\$4,995,136		\$0	\$4,610,216
138		LAKE ROAD UNIT 2- STEAM							
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	P-139	\$0	\$0	74.9610%	\$0	\$0
140	311.000	Structures- Electric- Lake Road 2	\$1,121,098	P-140	\$0	\$1,121,098	74.9610%	\$0	\$840,386
141	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$55,771	P-141	\$0	\$55,771	63.1700%	\$0	\$35,231
142	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	P-142	\$0	\$0	63.1700%	\$0	\$0
143	314.000	Turbogenerator- Electric- Lake Road 2	\$3,918,433	P-143	\$0	\$3,918,433	99.9400%	\$0	\$3,916,082
144	315.000	Accessory Equipment- Electric- Lake Road 2	\$410,644	P-144	\$0	\$410,644	74.9610%	\$0	\$307,823
145	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	P-145	\$0	\$0	47.6000%	\$0	\$0
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$5,505,946		\$0	\$5,505,946		\$0	\$5,099,522
147		LAKE ROAD UNIT 3- STEAM							
148	310.000	Land- Electric- Lake Road 3 SJLP	\$0	P-148	\$0	\$0	74.9610%	\$0	\$0
149	311.000	Structures- Electric- Lake Road 3	\$361,336	P-149	\$0	\$361,336	74.9610%	\$0	\$270,861
150	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	P-150	\$0	\$0	63.1700%	\$0	\$0
151	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	P-151	\$0	\$0	63.1700%	\$0	\$0
152	314.000	Turbogenerator- Electric- Lake Road 3	\$1,371,022	P-152	\$0	\$1,371,022	99.9400%	\$0	\$1,370,199
153	315.000	Accessory Equipment- Electric- Lake Road 3	\$83,389	P-153	\$0	\$83,389	74.9610%	\$0	\$62,509
154	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	P-154	\$0	\$0	47.6000%	\$0	\$0
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,815,747		\$0	\$1,815,747		\$0	\$1,703,569
156		LAKE ROAD UNIT 4- STEAM							
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	P-157	\$0	\$0	74.9610%	\$0	\$0
158	311.000	Structures- Electric- Lake Road 4	\$2,945,664	P-158	\$0	\$2,945,664	74.9610%	\$0	\$2,208,099
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$23,117,600	P-159	\$0	\$23,117,600	63.1700%	\$0	\$14,603,388
160	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$7,158,281	P-160	\$0	\$7,158,281	63.1700%	\$0	\$4,521,886
161	314.000	Turbogenerator- Electric- Lake Road 4	\$11,350,599	P-161	\$0	\$11,350,599	99.9400%	\$0	\$11,343,789
162	315.000	Accessory Equipment- Electric- Lake Road 4	\$3,942,620	P-162	\$0	\$3,942,620	74.9610%	\$0	\$2,955,427
163	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$21,443	P-163	\$0	\$21,443	47.6000%	\$0	\$10,207
164		TOTAL LAKE ROAD UNIT 4- STEAM	\$48,536,207		\$0	\$48,536,207		\$0	\$35,642,796
165		LAKE ROAD BOILERS- STEAM							
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$38,919	P-166	\$0	\$38,919	74.9610%	\$0	\$29,174
167	311.000	Structures- Electric- Lake Road Boilers	\$17,201,984	P-167	\$0	\$17,201,984	74.9610%	\$0	\$12,894,779
168	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$60,662,449	P-168	\$0	\$60,662,449	63.1700%	\$0	\$38,320,469
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$4,113,357	P-169	\$0	\$4,113,357	63.1700%	\$0	\$2,598,408
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$1,178,620	P-170	\$0	\$1,178,620	99.6400%	\$0	\$1,174,377
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$5,339,288	P-171	\$0	\$5,339,288	74.9610%	\$0	\$4,002,384
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$1,282,525	P-172	\$0	\$1,282,525	47.6000%	\$0	\$610,482
173		TOTAL LAKE ROAD BOILERS- STEAM	\$89,817,142		\$0	\$89,817,142		\$0	\$59,630,073
174		TOTAL STEAM PRODUCTION	\$445,018,501		\$0	\$445,018,501		\$0	\$401,034,499
175		NUCLEAR PRODUCTION							

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
370		TOTAL GENERAL PLANT - RALPH GREEN	\$18,990		\$0	\$18,990		\$0	\$18,990
371		GENERAL PLANT - LANDFILL							
372	391.000	General Office Furniture - Landfill	\$8,132	P-372	\$0	\$8,132	100.0000%	\$0	\$8,132
373	391.020	General Office Furniture Comp - Landfill	\$4,044	P-373	\$0	\$4,044	100.0000%	\$0	\$4,044
374		TOTAL GENERAL PLANT - LANDFILL	\$12,176		\$0	\$12,176		\$0	\$12,176
375		GENERAL RETIREMENTS WORK IN PROGRESS							
376		General- Salvage and Removal Retirements not yet classified	\$0	P-376	\$0	\$0	100.0000%	\$0	\$0
377		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
378		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
379	310.090	Industrial Steam- Land SJLP	\$11,450	P-379	\$0	\$11,450	0.0000%	\$0	\$0
380	311.090	Industrial Steam- Structures & Improvements SJLP	\$21,200	P-380	\$0	\$21,200	0.0000%	\$0	\$0
381	312.090	Industrial Steam- Boiler SJLP	\$1,324,448	P-381	\$0	\$1,324,448	0.0000%	\$0	\$0
382	315.090	Industrial Steam- Accessory SJLP	\$48,849	P-382	\$0	\$48,849	0.0000%	\$0	\$0
383	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$149,910	P-383	\$0	\$149,910	0.0000%	\$0	\$0
384	376.090	Industrial Steam- Mains SJLP	\$1,468,798	P-384	\$0	\$1,468,798	0.0000%	\$0	\$0
385	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$580,743	P-385	\$0	\$580,743	0.0000%	\$0	\$0
386	380.090	Industrial Steam- Services SJLP	\$100,842	P-386	\$0	\$100,842	0.0000%	\$0	\$0
387	381.090	Industrial Steam- Services- SJLP	\$403,679	P-387	\$0	\$403,679	0.0000%	\$0	\$0
388		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$4,109,919		\$0	\$4,109,919		\$0	\$0
389		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
390		Industrial Steam- Salvage and Removal Retirements not yet classified	\$0	P-390	\$0	\$0	0.0000%	\$0	\$0
391		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
392		ECORP INTANGIBLE PLANT							
393	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$371,712	P-393	\$0	\$371,712	100.0000%	\$0	\$371,712
394	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$28,133	P-394	\$0	\$28,133	100.0000%	\$0	\$28,133
395	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$175,850	P-395	\$0	\$175,850	100.0000%	\$0	\$175,850
396		TOTAL ECORP INTANGIBLE PLANT	\$575,695		\$0	\$575,695		\$0	\$575,695
397		ECORP TRANSMISSION PLANT							
398	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$19,004	P-398	\$0	\$19,004	100.0000%	\$0	\$19,004
399	353.000	ECORP- Iatan Transmission- Station Equipment	\$461,077	P-399	\$0	\$461,077	100.0000%	\$0	\$461,077
400		TOTAL ECORP TRANSMISSION PLANT	\$480,081		\$0	\$480,081		\$0	\$480,081
401		ECORP GENERAL PLANT- CORPORATE							
402	389.000	ECORP General Plant- Corporate Land	\$0	P-402	\$0	\$0	100.0000%	\$0	\$0
403	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	P-403	\$0	\$0	74.9610%	\$0	\$0
404	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$552,218	P-404	\$0	\$552,218	100.0000%	\$0	\$552,218
405	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$542,040	P-405	\$0	\$542,040	74.9610%	\$0	\$406,319
406	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$478,573	P-406	\$0	\$478,573	74.9610%	\$0	\$358,743
407	393.000	ECORP General Plant- Corporate Stores Equipment	\$2,704	P-407	\$0	\$2,704	100.0000%	\$0	\$2,704
408	394.000	ECORP General Plant- Corporate Tools	\$0	P-408	\$0	\$0	100.0000%	\$0	\$0

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
409	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	P-409	\$0	\$0	100.0000%	\$0	\$0
410	397.000	ECORP General Plant- Corporate Communication Equipment	\$112,399	P-410	\$0	\$112,399	100.0000%	\$0	\$112,399
411	398.000	ECORP General Plant- Corporate Misc Equipment	\$6,425	P-411	\$0	\$6,425	100.0000%	\$0	\$6,425
412		TOTAL ECORP GENERAL PLANT- CORPORATE	\$1,694,359		\$0	\$1,694,359		\$0	\$1,438,808
413		ECORP GENERAL PLANT- IATAN							
414	391.020	ECORP General Plant- Iatan Office Furniture- Computer	\$2,024	P-414	\$0	\$2,024	100.0000%	\$0	\$2,024
415	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	\$0	P-415	\$0	\$0	100.0000%	\$0	\$0
416	397.000	ECORP General Plant- Iatan Communication Equipment	\$3,459	P-416	\$0	\$3,459	100.0000%	\$0	\$3,459
417		TOTAL ECORP GENERAL PLANT- IATAN	\$5,483		\$0	\$5,483		\$0	\$5,483
418		ECORP GENERAL PLANT- RAYTOWN							
419	389.000	ECORP General Plant- Raytown Land	\$7,561	P-419	\$0	\$7,561	100.0000%	\$0	\$7,561
420	390.000	ECORP General Plant- Raytown Structures & Improvements	\$2,731,929	P-420	\$0	\$2,731,929	74.9610%	\$0	\$2,047,881
421	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$558,236	P-421	\$0	\$558,236	74.9610%	\$0	\$418,459
422	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$241,020	P-422	\$0	\$241,020	74.9610%	\$0	\$180,671
423	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$93,734	P-423	\$0	\$93,734	74.9610%	\$0	\$70,264
424	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	P-424	\$0	\$0	100.0000%	\$0	\$0
425	394.000	ECORP General Plant- Raytown Tools	\$2,456	P-425	\$0	\$2,456	100.0000%	\$0	\$2,456
426	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$4,363	P-426	\$0	\$4,363	100.0000%	\$0	\$4,363
427	397.000	ECORP General Plant- Raytown Communication Equipment	\$243,781	P-427	\$0	\$243,781	74.9610%	\$0	\$182,741
428	398.000	ECORP General Plant- Misc Equipment	\$10,835	P-428	\$0	\$10,835	74.9610%	\$0	\$8,122
429		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$3,893,915		\$0	\$3,893,915		\$0	\$2,922,518
430		ECORP RETIREMENTS WORK IN PROGRESS							
431		ECORP- Salvage and Removal Retirements not yet classified	\$0	P-431	\$0	\$0	100.0000%	\$0	\$0
432		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
433		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
434		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	P-434	-\$490,657	-\$490,657	100.0000%	\$0	-\$490,657
435		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$490,657	-\$490,657		\$0	-\$490,657
436		TOTAL PLANT IN SERVICE	\$887,510,135		-\$5,366,939	\$882,143,196		\$0	\$831,896,468

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

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

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

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

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

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

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

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
283	352.000	Structures & Improvements - Transmission	\$521,267	1.83%	\$9,539	56	5.00%
284	353.000	Station Equipment - Transmission	\$38,109,367	1.70%	\$647,859	46	5.00%
285	353.030	Station Equipment Communication-Transmission	\$0	1.70%	\$0	23	0.00%
286	354.000	Towers and Fixtures - Transmission	\$0	1.85%	\$0	29	20.00%
287	355.000	Poles and Fixtures - Transmission	\$18,197,261	2.93%	\$533,180	46	70.00%
288	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	-\$775,306	2.93%	-\$22,716	46	70.00%
289	356.000	Overhead Conductors & Devices - Transmission	\$11,790,490	2.32%	\$273,539	45	60.00%
290	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	-\$2,024,694	2.32%	-\$46,973	45	60.00%
291	357.000	Underground Conduit - Transmission	\$16,148	1.70%	\$275	24	0.00%
292	358.000	Underground Conductors & Devices-Transmission	\$28,136	2.49%	\$701	18	0.00%
293		TOTAL TRANSMISSION PLANT	\$67,898,562		\$1,395,404		
294		TRANSMISSION RETIREMENTS WORK IN PROGRESS					
295		Transmission- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0		
297		DISTRIBUTION PLANT					
298	360.000	Land- Electric Distribution	\$694,219	0.00%	\$0	0	0.00%
299	360.010	Land Rights- Electric Distribution	\$99,640	0.00%	\$0	0	0.00%
300	360.020	Land Leased- Distribution	\$0	0.00%	\$0	0	0.00%
301	361.000	Structures & Improvements - Distribution	\$2,497,292	1.61%	\$40,206	50	10.00%
302	362.000	Station Equipment - Distribution	\$62,184,854	2.08%	\$1,293,445	43	10.00%
303	364.000	Poles, Towers & Fixtures - Distribution	\$48,919,985	3.89%	\$1,902,987	38	100.00%
304	365.000	Overhead Conductors & Devices- Distribution	\$33,609,578	2.18%	\$732,689	43	70.00%
305	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	2.18%	\$0	43	70.00%
306	366.000	Underground Circuit - Distribution	\$11,147,829	1.70%	\$189,513	36	50.00%
307	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	1.70%	\$0	36	50.00%
308	367.000	Underground Conductors & Devices- Distribu	\$29,220,565	2.49%	\$727,592	34	45.00%
309	368.000	Line Transformers - Distribution	\$48,735,973	3.45%	\$1,681,391	31	20.00%
310	369.010	Services - Overhead - Distribution	\$5,140,468	3.64%	\$187,113	35	100.00%
311	369.020	Services- Underground - Distribution	\$13,284,498	3.05%	\$405,177	24	25.00%
312	370.000	Meters - Distribution	\$10,085,899	2.00%	\$201,718	20	5.00%
313	370.010	Meters- PURPA Distribution	\$0	7.14%	\$0	0	0.00%
314	370.020	Meters- AMI Distribution	\$0	4.91%	\$0	0	0.00%
315	371.000	Customer Premise Meter Installations - Distri	\$5,541,620	5.12%	\$283,731	26	15.00%
316	373.000	Street Lighting and Traffic Signal- Distributio	\$6,930,844	3.18%	\$220,401	25	20.00%
317		TOTAL DISTRIBUTION PLANT	\$278,093,264		\$7,865,963		
318		DISTRIBUTION RETIREMENTS WORK IN PROGRESS					
319		Distribution- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
320		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	\$0		\$0		

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

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

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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$0	R-2	\$0	\$0	0.0000%	\$0	\$0
3	303.010	Misc Intangible- Substation (like 353)	\$0	R-3	\$0	\$0	0.0000%	\$0	\$0
4	303.010	Misc Intangible- Substation (like 353)- Crossroads	\$0	R-4	\$0	\$0	0.0000%	\$0	\$0
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$2,863,629	R-5	\$0	\$2,863,629	100.0000%	\$0	\$2,863,629
6	303.020	Misc Intangible- Capitalized Software- 5 year latan	\$221,549	R-6	\$0	\$221,549	100.0000%	\$0	\$221,549
7	303.020	Misc Intangible- Capitalized Software- 5 year Lake Road	\$350,000	R-7	\$0	\$350,000	74.9610%	\$0	\$262,364
8	303.090	Misc- Transmission Ln MINT Line	\$14,726	R-8	\$0	\$14,726	100.0000%	\$0	\$14,726
9	303.100	Misc Intangible- Iatan Highway & Bridge	\$43,646	R-9	\$0	\$43,646	100.0000%	\$0	\$43,646
10		TOTAL INTANGIBLE PLANT	\$3,493,550		\$0	\$3,493,550		\$0	\$3,405,914
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		SIBLEY UNIT 1- STEAM							
14	310.000	Land-Electric Sibley 1 MPS	\$0	R-14	\$0	\$0	0.0000%	\$0	\$0
15	311.000	Structures-Electric Sibley 1	\$0	R-15	\$0	\$0	0.0000%	\$0	\$0
16	312.000	Boiler Plant Equipment-Electric Sibley 1	\$0	R-16	\$0	\$0	0.0000%	\$0	\$0
17	312.020	Boiler AQC Equipment-Electric Sibley 1	\$0	R-17	\$0	\$0	0.0000%	\$0	\$0
18	314.000	Turbogenerator-Electric Sibley 1	\$0	R-18	\$0	\$0	0.0000%	\$0	\$0
19	315.000	Accessory Equipment-Electric Sibley 1	\$0	R-19	\$0	\$0	0.0000%	\$0	\$0
20	316.000	Misc Power Plant Equipment- Electric S 1	\$0	R-20	\$0	\$0	0.0000%	\$0	\$0
21		TOTAL SIBLEY UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
22		SIBLEY UNIT 2- STEAM							
23	310.000	Land- Electric Sibley 2 MPS	\$0	R-23	\$0	\$0	0.0000%	\$0	\$0
24	311.000	Structures- Electric Sibley 2	\$0	R-24	\$0	\$0	0.0000%	\$0	\$0
25	312.000	Boiler Plant Equipment-Electric Sibley 2	\$0	R-25	\$0	\$0	0.0000%	\$0	\$0
26	312.020	Boiler AQC Equipment- Electric Sibley 2	\$0	R-26	\$0	\$0	0.0000%	\$0	\$0
27	314.000	Turbogenerator- Electric Sibley 2	\$0	R-27	\$0	\$0	0.0000%	\$0	\$0
28	315.000	Accessory Equipment- Electric Sibley 2	\$0	R-28	\$0	\$0	0.0000%	\$0	\$0
29	316.000	Misc Power Plant Equipment- Electric S 2	\$0	R-29	\$0	\$0	0.0000%	\$0	\$0
30		TOTAL SIBLEY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
31		SIBLEY UNIT 3- STEAM							
32	310.000	Land - Electric Sibley 3 MPS	\$0	R-32	\$0	\$0	0.0000%	\$0	\$0
33	311.000	Structures- Electric Sibley 3	\$0	R-33	\$0	\$0	0.0000%	\$0	\$0
34	312.000	Boiler Plant Equipment- Electric Sibley 3	\$0	R-34	\$0	\$0	0.0000%	\$0	\$0
35	312.020	Boiler AQC Equipment- Electric Sibley 3	\$0	R-35	\$0	\$0	0.0000%	\$0	\$0
36	314.000	Turbogenerator- Electric Sibley 3	\$0	R-36	\$0	\$0	0.0000%	\$0	\$0
37	315.000	Accessory Equipment- Electric Sibley 3	\$0	R-37	\$0	\$0	0.0000%	\$0	\$0
38	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$0	R-38	\$0	\$0	0.0000%	\$0	\$0
39		TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
40		SIBLEY FACILITY COMMON- STEAM							
41	310.000	Land- Electric- Sibley Common MPS	\$0	R-41	\$0	\$0	0.0000%	\$0	\$0
42	311.000	Structures- Electric- Sibley Common	\$0	R-42	\$0	\$0	0.0000%	\$0	\$0
43	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$0	R-43	\$0	\$0	0.0000%	\$0	\$0
44	312.020	Boiler AQC Equipment- Electric- Sibley Common	\$0	R-44	\$0	\$0	0.0000%	\$0	\$0
45	314.000	Turbogenerator- Electric- Sibley Common	\$0	R-45	\$0	\$0	0.0000%	\$0	\$0
46	315.000	Accessory Equipment- Electric- Sibley Common	\$0	R-46	\$0	\$0	0.0000%	\$0	\$0
47	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$0	R-47	\$0	\$0	0.0000%	\$0	\$0
48		TOTAL SIBLEY FACILITY COMMON- STEAM	\$0		\$0	\$0		\$0	\$0

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

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

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136	316.000	Misc Power Plant Equipment- Electric- Lake Road 1	\$0	R-136	\$0	\$0	47.6000%	\$0	\$0
137		TOTAL LAKE ROAD UNIT 1- STEAM	\$3,087,017		\$0	\$3,087,017		\$0	\$2,825,125
138		LAKE ROAD UNIT 2- STEAM							
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	R-139	\$0	\$0	74.9610%	\$0	\$0
140	311.000	Structures- Electric- Lake Road 2	\$768,035	R-140	\$0	\$768,035	74.9610%	\$0	\$575,727
141	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$5,003	R-141	\$0	\$5,003	63.1700%	\$0	\$3,160
142	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	R-142	\$0	\$0	63.1700%	\$0	\$0
143	314.000	Turbogenerator- Electric- Lake Road 2	\$2,368,326	R-143	\$0	\$2,368,326	99.9400%	\$0	\$2,366,905
144	315.000	Accessory Equipment- Electric- Lake Road 2	\$408,787	R-144	\$0	\$408,787	74.9610%	\$0	\$306,431
145	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	R-145	\$0	\$0	47.6000%	\$0	\$0
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$3,550,151		\$0	\$3,550,151		\$0	\$3,252,223
147		LAKE ROAD UNIT 3- STEAM							
148	310.000	Land- Electric- Lake Road 3 SJLP	\$0	R-148	\$0	\$0	74.9610%	\$0	\$0
149	311.000	Structures- Electric- Lake Road 3	\$256,046	R-149	\$0	\$256,046	74.9610%	\$0	\$191,935
150	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$0	R-150	\$0	\$0	63.1700%	\$0	\$0
151	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	R-151	\$0	\$0	63.1700%	\$0	\$0
152	314.000	Turbogenerator- Electric- Lake Road 3	\$693,886	R-152	\$0	\$693,886	99.9400%	\$0	\$693,470
153	315.000	Accessory Equipment- Electric- Lake Road 3	\$79,583	R-153	\$0	\$79,583	74.9610%	\$0	\$59,656
154	316.000	Misc Power Plant Equipment- Lake Road 3	\$0	R-154	\$0	\$0	47.6000%	\$0	\$0
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,029,515		\$0	\$1,029,515		\$0	\$945,061
156		LAKE ROAD UNIT 4- STEAM							
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	R-157	\$0	\$0	74.9610%	\$0	\$0
158	311.000	Structures- Electric- Lake Road 4	\$1,930,938	R-158	\$0	\$1,930,938	74.9610%	\$0	\$1,447,450
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$8,091,620	R-159	\$0	\$8,091,620	63.1700%	\$0	\$5,111,476
160	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$4,181,879	R-160	\$0	\$4,181,879	63.1700%	\$0	\$2,641,693
161	314.000	Turbogenerator- Electric- Lake Road 4	\$5,649,000	R-161	\$0	\$5,649,000	99.9400%	\$0	\$5,645,611
162	315.000	Accessory Equipment- Electric- Lake Road 4	\$1,428,416	R-162	\$0	\$1,428,416	74.9610%	\$0	\$1,070,755
163	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$2,992	R-163	\$0	\$2,992	47.6000%	\$0	\$1,424
164		TOTAL LAKE ROAD UNIT 4- STEAM	\$21,284,845		\$0	\$21,284,845		\$0	\$15,918,409
165		LAKE ROAD BOILERS- STEAM							
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	R-166	\$0	\$0	74.9610%	\$0	\$0
167	311.000	Structures- Electric- Lake Road Boilers	\$4,056,295	R-167	\$0	\$4,056,295	74.9610%	\$0	\$3,040,639
168	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$20,441,059	R-168	\$0	\$20,441,059	63.1700%	\$0	\$12,912,617
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$2,864,401	R-169	\$0	\$2,864,401	63.1700%	\$0	\$1,809,442
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$71,008	R-170	\$0	\$71,008	99.9400%	\$0	\$70,965
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$1,322,651	R-171	\$0	\$1,322,651	74.9610%	\$0	\$991,472
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$271,206	R-172	\$0	\$271,206	47.6000%	\$0	\$129,094
173		TOTAL LAKE ROAD BOILERS- STEAM	\$29,026,620		\$0	\$29,026,620		\$0	\$18,954,229
174		TOTAL STEAM PRODUCTION	\$127,107,452		\$0	\$127,107,452		\$0	\$111,024,351
175		NUCLEAR PRODUCTION							
176		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
177		HYDRAULIC PRODUCTION							

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

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227	340.000	Land- Electric Lake Road 6 SJLP	\$0	R-227	\$0	\$0	100.0000%	\$0	\$0
228	341.000	Structures- Electric Lake Road 6	\$218,663	R-228	\$0	\$218,663	100.0000%	\$0	\$218,663
229	342.000	Fuel Holders- Lake Road 6	\$0	R-229	\$0	\$0	100.0000%	\$0	\$0
230	343.000	Prime Movers- Lake Road 6	\$4,500,219	R-230	\$0	\$4,500,219	100.0000%	\$0	\$4,500,219
231	344.000	Generators- Lake Road 6	\$423,707	R-231	\$0	\$423,707	100.0000%	\$0	\$423,707
232	345.000	Accessory Equipment- Lake Road 6	\$354,350	R-232	\$0	\$354,350	100.0000%	\$0	\$354,350
233	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	R-233	\$0	\$0	100.0000%	\$0	\$0
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,496,939		\$0	\$5,496,939		\$0	\$5,496,939
235		LAKE ROAD TURBINE 7- OIL							
236	340.000	Land- Electric Lake Road 7 SJLP	\$0	R-236	\$0	\$0	100.0000%	\$0	\$0
237	341.000	Structures- Electric Lake Road 7	\$28,418	R-237	\$0	\$28,418	100.0000%	\$0	\$28,418
238	342.000	Fuel Holders- Lake Road 7	\$9,470	R-238	\$0	\$9,470	100.0000%	\$0	\$9,470
239	343.000	Prime Movers- Lake Road 7	\$2,710,649	R-239	\$0	\$2,710,649	100.0000%	\$0	\$2,710,649
240	344.000	Generators- Lake Road 7	\$117,190	R-240	\$0	\$117,190	100.0000%	\$0	\$117,190
241	345.000	Accessory Equipment- Lake Road 7	\$210,768	R-241	\$0	\$210,768	100.0000%	\$0	\$210,768
242	346.000	Misc Power Plant Equipment- Lake Road 7	\$0	R-242	\$0	\$0	100.0000%	\$0	\$0
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$3,076,495		\$0	\$3,076,495		\$0	\$3,076,495
244		LAKE ROAD BOILERS							
245	340.000	Land- Electric Boilers SJLP	\$0	R-245	\$0	\$0	100.0000%	\$0	\$0
246	341.000	Structures- Electric Lake Road Boilers	\$11,639	R-246	\$0	\$11,639	100.0000%	\$0	\$11,639
247	342.000	Fuel Holders- Lake Road Boilers	\$0	R-247	\$0	\$0	100.0000%	\$0	\$0
248	343.000	Prime Movers- Lake Road Boilers	\$0	R-248	\$0	\$0	100.0000%	\$0	\$0
249	344.000	Generators- Lake Road Boilers	\$0	R-249	\$0	\$0	100.0000%	\$0	\$0
250	345.000	Accessory Equipment- Lake Road Boilers	\$821	R-250	\$0	\$821	100.0000%	\$0	\$821
251	346.000	Misc Power Plant Equipment- Lake Road Boiler	\$419	R-251	\$0	\$419	100.0000%	\$0	\$419
252		TOTAL LAKE ROAD BOILERS	\$12,879		\$0	\$12,879		\$0	\$12,879
253		LANDFILL TURBINE-- METHANE GAS							
254	340.000	Land- Electric Landfill Turbine SJLP	\$0	R-254	\$0	\$0	100.0000%	\$0	\$0
255	341.000	Structures- Electric Landfill Turbine	\$56,586	R-255	\$0	\$56,586	100.0000%	\$0	\$56,586
256	342.000	Fuel Holders- Landfill Turbine	\$312,743	R-256	\$0	\$312,743	100.0000%	\$0	\$312,743
257	343.000	Prime Movers- Landfill Turbine	\$11,228	R-257	\$0	\$11,228	100.0000%	\$0	\$11,228
258	344.000	Generators- Landfill Turbine	\$1,456,780	R-258	\$0	\$1,456,780	100.0000%	\$0	\$1,456,780
259	345.000	Accessory Equipment- Landfill Turbine	\$4,792	R-259	\$0	\$4,792	100.0000%	\$0	\$4,792
260	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	R-260	\$0	\$0	100.0000%	\$0	\$0
261		TOTAL LANDFILL TURBINE-- METHANE GAS	\$1,842,129		\$0	\$1,842,129		\$0	\$1,842,129
262		RALPH GREEN UNIT 3- NATURAL GAS							
263	340.000	Land- Electric Ralph Green 3 SJLP	\$0	R-263	\$0	\$0	100.0000%	\$0	\$0
264	341.000	Structures- Electric Ralph Green 3	\$559,196	R-264	\$0	\$559,196	100.0000%	\$0	\$559,196
265	342.000	Fuel Holders- Ralph Green 3	\$81,449	R-265	\$0	\$81,449	100.0000%	\$0	\$81,449
266	343.000	Prime Movers- Ralph Green 3	\$3,471,244	R-266	\$0	\$3,471,244	100.0000%	\$0	\$3,471,244
267	344.000	Generators- Ralph Green 3	\$5,825,425	R-267	\$0	\$5,825,425	100.0000%	\$0	\$5,825,425
268	345.000	Accessory Equipment- Ralph Green 3	\$1,004,207	R-268	\$0	\$1,004,207	100.0000%	\$0	\$1,004,207
269	346.000	Misc Power Plant Equipment- Ralph Green 3	\$8,046	R-269	\$0	\$8,046	100.0000%	\$0	\$8,046
270		TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$10,949,567		\$0	\$10,949,567		\$0	\$10,949,567
271		OTHER PRODUCTION - SOLAR							
272	344.010	Other Production Generators- Solar	\$0	R-272	\$0	\$0	100.0000%	\$0	\$0
273		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
274		TOTAL OTHER PRODUCTION	\$34,146,055		\$0	\$34,146,055		\$0	\$34,146,055
275		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
276		Other Production- Salvage and Removal Retirements not yet classified	-\$9,889,747	R-276	\$0	-\$9,889,747	100.0000%	\$0	-\$9,889,747
277		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$9,889,747		\$0	-\$9,889,747		\$0	-\$9,889,747

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278		TOTAL PRODUCTION PLANT	\$151,363,760		\$0	\$151,363,760		\$0	\$135,280,659
279		TRANSMISSION PLANT							
280	350.000	Land- Transmission	\$0	R-280	\$0	\$0	100.0000%	\$0	\$0
281	350.001	Land Rights - Transmission	\$14,157	R-281	\$0	\$14,157	100.0000%	\$0	\$14,157
282	350.040	Land Rights- Depreciable- Transmission	\$3,901	R-282	\$0	\$3,901	100.0000%	\$0	\$3,901
283	352.000	Structures & Improvements - Transmission	\$224,734	R-283	\$0	\$224,734	100.0000%	\$0	\$224,734
284	353.000	Station Equipment - Transmission	\$8,516,886	R-284	\$0	\$8,516,886	100.0000%	\$0	\$8,516,886
285	353.030	Station Equipment Communication- Transmission	\$0	R-285	\$0	\$0	100.0000%	\$0	\$0
286	354.000	Towers and Fixtures - Transmission	\$0	R-286	\$0	\$0	100.0000%	\$0	\$0
287	355.000	Poles and Fixtures - Transmission	\$6,751,350	R-287	\$0	\$6,751,350	100.0000%	\$0	\$6,751,350
288	355.000	Poles & Fixtures- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-288	-\$119,828	-\$119,828	100.0000%	\$0	-\$119,828
289	356.000	Overhead Conductors & Devices - Transmission	\$4,721,920	R-289	\$0	\$4,721,920	100.0000%	\$0	\$4,721,920
290	356.000	Conductors & Devices- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-290	-\$217,981	-\$217,981	100.0000%	\$0	-\$217,981
291	357.000	Underground Conduit - Transmission	\$6,679	R-291	\$0	\$6,679	100.0000%	\$0	\$6,679
292	358.000	Underground Conductors & Devices- Transmission	\$26,395	R-292	\$0	\$26,395	100.0000%	\$0	\$26,395
293		TOTAL TRANSMISSION PLANT	\$20,266,022		-\$337,809	\$19,928,213		\$0	\$19,928,213
294		TRANSMISSION RETIREMENTS WORK IN PROGRESS							
295		Transmission- Salvage and Removal Retirements not yet classified	-\$145,089	R-295	\$0	-\$145,089	100.0000%	\$0	-\$145,089
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$145,089		\$0	-\$145,089		\$0	-\$145,089
297		DISTRIBUTION PLANT							
298	360.000	Land- Electric Distribution	\$0	R-298	\$0	\$0	100.0000%	\$0	\$0
299	360.010	Land Rights- Electric Distribution	\$0	R-299	\$0	\$0	100.0000%	\$0	\$0
300	360.020	Land Leased- Distribution	\$0	R-300	\$0	\$0	100.0000%	\$0	\$0
301	361.000	Structures & Improvements - Distribution	\$668,611	R-301	\$0	\$668,611	100.0000%	\$0	\$668,611
302	362.000	Station Equipment - Distribution	\$20,540,222	R-302	\$0	\$20,540,222	100.0000%	\$0	\$20,540,222
303	364.000	Poles, Towers & Fixtures - Distribution	\$21,789,275	R-303	\$0	\$21,789,275	100.0000%	\$0	\$21,789,275
304	365.000	Overhead Conductors & Devices- Distribution	\$8,880,953	R-304	\$0	\$8,880,953	100.0000%	\$0	\$8,880,953
305	365.000	Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER- 2012-0175	\$0	R-305	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
306	366.000	Underground Circuit - Distribution	\$2,720,765	R-306	\$0	\$2,720,765	100.0000%	\$0	\$2,720,765
307	366.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	R-307	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
308	367.000	Underground Conductors & Devices- Distribu	\$6,850,334	R-308	\$0	\$6,850,334	100.0000%	\$0	\$6,850,334
309	368.000	Line Transformers - Distribution	\$26,138,022	R-309	\$0	\$26,138,022	100.0000%	\$0	\$26,138,022
310	369.010	Services - Overhead - Distribution	\$4,141,447	R-310	\$0	\$4,141,447	100.0000%	\$0	\$4,141,447
311	369.020	Services- Underground - Distribution	\$6,890,475	R-311	\$0	\$6,890,475	100.0000%	\$0	\$6,890,475
312	370.000	Meters - Distribution	\$5,711,958	R-312	\$0	\$5,711,958	100.0000%	\$0	\$5,711,958
313	370.010	Meters- PURPA Distribution	\$0	R-313	\$0	\$0	100.0000%	\$0	\$0
314	370.020	Meters- AMI Distribution	\$0	R-314	\$0	\$0	100.0000%	\$0	\$0
315	371.000	Customer Premise Meter Installations - Distri	\$3,431,366	R-315	-\$8,116	\$3,423,250	100.0000%	\$0	\$3,423,250
316	373.000	Street Lighting and Traffic Signal- Distributio	\$3,279,980	R-316	\$0	\$3,279,980	100.0000%	\$0	\$3,279,980
317		TOTAL DISTRIBUTION PLANT	\$111,043,408		-\$218,301	\$110,825,107		\$0	\$110,825,107
318		DISTRIBUTION RETIREMENTS WORK IN PROGRESS							
319		Distribution- Salvage and Removal Retirements not yet classified	-\$831,247	R-319	\$0	-\$831,247	100.0000%	\$0	-\$831,247
320		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$831,247		\$0	-\$831,247		\$0	-\$831,247
321		INCENTIVE COMPENSATION CAPITALIZATION							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
322		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
323		GENERAL PLANT							
324	389.000	Land Rights - General	\$0	R-324	\$0	\$0	100.0000%	\$0	\$0
325	389.010	Land RT/ROW- Depreciation- Electric	\$0	R-325	\$0	\$0	100.0000%	\$0	\$0
326	390.000	Structures & Improvements - General	\$2,643,553	R-326	\$0	\$2,643,553	74.9610%	\$0	\$1,981,634
327	391.000	Office Furniture & Equipment - General	\$115,994	R-327	\$0	\$115,994	74.9610%	\$0	\$86,950
328	391.020	Office Furniture- Computers - General	\$454,120	R-328	\$0	\$454,120	74.9610%	\$0	\$340,413
329	391.040	Office Furniture- Software - General	\$0	R-329	\$0	\$0	74.9610%	\$0	\$0
330	392.000	Transportation Equipment- Autos- General	\$26,033	R-330	\$0	\$26,033	74.9610%	\$0	\$19,515
331	392.010	Transportation Equip- Light Trucks- General	\$500,566	R-331	\$0	\$500,566	74.9610%	\$0	\$375,229
332	392.020	Transportation Equip- Heavy Trucks- General	\$2,535,889	R-332	\$0	\$2,535,889	74.9610%	\$0	\$1,900,928
333	392.030	Transportation Equip- Tractors- General	\$0	R-333	\$0	\$0	74.9610%	\$0	\$0
334	392.040	Transportation Equip- Trailers- General	\$271,043	R-334	\$0	\$271,043	74.9610%	\$0	\$203,177
335	392.050	Transportation Equip- Medium Trucks- General	\$130,490	R-335	\$0	\$130,490	74.9610%	\$0	\$97,817
336	393.000	Stores Equipment- General	\$2,212	R-336	\$0	\$2,212	74.9610%	\$0	\$1,658
337	394.000	Tools- General	\$750,581	R-337	\$0	\$750,581	74.9610%	\$0	\$562,643
338	395.000	Laboratory Equipment- General	\$214,470	R-338	\$0	\$214,470	74.9610%	\$0	\$160,769
339	396.000	Power Operated Equipment- General	\$133,433	R-339	\$0	\$133,433	74.9610%	\$0	\$100,023
340	397.000	Communication Equipment- General	\$1,414,947	R-340	\$0	\$1,414,947	74.9610%	\$0	\$1,060,658
341	398.000	Miscellaneous Equipment- General	\$21,633	R-341	\$0	\$21,633	74.9610%	\$0	\$16,216
342		TOTAL GENERAL PLANT	\$9,214,964		\$0	\$9,214,964		\$0	\$6,907,630
343		GENERAL PLANT - LAKE ROAD							
344	391.000	Office Furniture and Equipment- General	\$207,923	R-344	\$0	\$207,923	74.9610%	\$0	\$155,861
345	391.020	Office Furniture- Computer- General	\$46,930	R-345	\$0	\$46,930	74.9610%	\$0	\$35,179
346	391.040	Office Furniture- Software- General	\$187,508	R-346	\$0	\$187,508	74.9610%	\$0	\$140,558
347	392.000	Transportation Equip- Autos- General	\$0	R-347	\$0	\$0	74.9610%	\$0	\$0
348	392.010	Transportation Equip -Light Trucks - General	\$77,105	R-348	\$0	\$77,105	74.9610%	\$0	\$57,799
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	R-349	\$0	\$0	74.9610%	\$0	\$0
350	392.030	Transportation Equip - Tractors - General	\$0	R-350	\$0	\$0	74.9610%	\$0	\$0
351	392.040	Transportation Equip - Trailers - General	\$94,557	R-351	\$0	\$94,557	74.9610%	\$0	\$70,881
352	392.050	Transportation Equip - Medium Trucks - General	\$0	R-352	\$0	\$0	74.9610%	\$0	\$0
353	393.000	Stores Equipment - General	\$537	R-353	\$0	\$537	74.9610%	\$0	\$403
354	394.000	Tools - General	\$239,384	R-354	\$0	\$239,384	74.9610%	\$0	\$179,445
355	395.000	Laboratory Equipment - General	\$211,152	R-355	\$0	\$211,152	74.9610%	\$0	\$158,282
356	396.000	Power Operated Equipment - General	\$232,968	R-356	\$0	\$232,968	74.9610%	\$0	\$174,635
357	397.000	Communication Equipment - General	\$73,800	R-357	\$0	\$73,800	74.9610%	\$0	\$55,321
358	398.000	Miscellaneous Equipment - General	\$1,557	R-358	\$0	\$1,557	74.9610%	\$0	\$1,167
359		TOTAL GENERAL PLANT - LAKE ROAD	\$1,373,421		\$0	\$1,373,421		\$0	\$1,029,531
360		GENERAL PLANT - IATAN							
361	390.000	General Structures - Iatan	\$0	R-361	\$0	\$0	100.0000%	\$0	\$0
362	391.000	General Office Furniture - Iatan	\$1,539	R-362	\$0	\$1,539	100.0000%	\$0	\$1,539
363	391.020	General Office - Furniture Comp - Iatan	\$472	R-363	\$0	\$472	100.0000%	\$0	\$472
364	391.040	General Office Furn Software - Iatan	\$0	R-364	\$0	\$0	100.0000%	\$0	\$0
365	397.000	General Communications - Iatan	\$277,188	R-365	\$0	\$277,188	100.0000%	\$0	\$277,188
366		TOTAL GENERAL PLANT - IATAN	\$279,199		\$0	\$279,199		\$0	\$279,199
367		GENERAL PLANT - RALPH GREEN							
368	391.020	General Office Furniture - Ralph Green	\$22,677	R-368	\$0	\$22,677	100.0000%	\$0	\$22,677
369	393.000	General Stores - Ralph Green	\$784	R-369	\$0	\$784	100.0000%	\$0	\$784
370		TOTAL GENERAL PLANT - RALPH GREEN	\$23,461		\$0	\$23,461		\$0	\$23,461
371		GENERAL PLANT - LANDFILL							
372	391.000	General Office Furniture - Landfill	\$8,132	R-372	\$0	\$8,132	100.0000%	\$0	\$8,132
373	391.020	General Office Furniture Comp - Landfill	\$2,364	R-373	\$0	\$2,364	100.0000%	\$0	\$2,364
374		TOTAL GENERAL PLANT - LANDFILL	\$10,496		\$0	\$10,496		\$0	\$10,496
375		GENERAL RETIREMENTS WORK IN PROGRESS							

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
376		General- Salvage and Removal Retirements not yet classified	-\$3,445	R-376	\$0	-\$3,445	100.0000%	\$0	-\$3,445
377		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$3,445		\$0	-\$3,445		\$0	-\$3,445
378		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
379	310.090	Industrial Steam- Land SJLP	\$0	R-379	\$0	\$0	0.0000%	\$0	\$0
380	311.090	Industrial Steam- Structures & Improvements SJLP	-\$52,428	R-380	\$0	-\$52,428	0.0000%	\$0	\$0
381	312.090	Industrial Steam- Boiler SJLP	-\$100,467	R-381	\$0	-\$100,467	0.0000%	\$0	\$0
382	315.090	Industrial Steam- Accessory SJLP	-\$27,407	R-382	\$0	-\$27,407	0.0000%	\$0	\$0
383	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$11,841	R-383	\$0	\$11,841	0.0000%	\$0	\$0
384	376.090	Industrial Steam- Mains SJLP	\$1,067,200	R-384	\$0	\$1,067,200	0.0000%	\$0	\$0
385	379.090	Industrial Steam- City Gate Measuring/ Regulator SJLP	\$335,067	R-385	\$0	\$335,067	0.0000%	\$0	\$0
386	380.090	Industrial Steam- Services SJLP	\$112,253	R-386	\$0	\$112,253	0.0000%	\$0	\$0
387	381.090	Industrial Steam- Services- SJLP	\$321,089	R-387	\$0	\$321,089	0.0000%	\$0	\$0
388		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$1,667,148		\$0	\$1,667,148		\$0	\$0
389		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
390		Industrial Steam- Salvage and Removal Retirements not yet classified	-\$70,044	R-390	\$0	-\$70,044	0.0000%	\$0	\$0
391		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	-\$70,044		\$0	-\$70,044		\$0	\$0
392		ECORP INTANGIBLE PLANT							
393	303.020	ECORP- Intangible Plant Corporate Capitalized Software- 5 year	\$279,758	R-393	\$0	\$279,758	100.0000%	\$0	\$279,758
394	303.020	ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year	\$23,792	R-394	\$0	\$23,792	100.0000%	\$0	\$23,792
395	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$18,269	R-395	\$0	\$18,269	100.0000%	\$0	\$18,269
396		TOTAL ECORP INTANGIBLE PLANT	\$321,819		\$0	\$321,819		\$0	\$321,819
397		ECORP TRANSMISSION PLANT							
398	352.000	ECORP- Iatan Transmission- Structures & Improvements	\$952	R-398	\$0	\$952	100.0000%	\$0	\$952
399	353.000	ECORP- Iatan Transmission- Station Equipment	\$56,290	R-399	\$0	\$56,290	100.0000%	\$0	\$56,290
400		TOTAL ECORP TRANSMISSION PLANT	\$57,242		\$0	\$57,242		\$0	\$57,242
401		ECORP GENERAL PLANT- CORPORATE							
402	389.000	ECORP General Plant- Corporate Land	\$0	R-402	\$0	\$0	100.0000%	\$0	\$0
403	390.000	ECORP General Plant- Corporate Structures & Improvements	\$0	R-403	\$0	\$0	74.9610%	\$0	\$0
404	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$400,426	R-404	\$0	\$400,426	100.0000%	\$0	\$400,426
405	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$364,576	R-405	\$0	\$364,576	74.9610%	\$0	\$273,290
406	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$461,030	R-406	\$0	\$461,030	74.9610%	\$0	\$345,593
407	393.000	ECORP General Plant- Corporate Stores Equipment	\$1,727	R-407	\$0	\$1,727	100.0000%	\$0	\$1,727
408	394.000	ECORP General Plant- Corporate Tools	\$0	R-408	\$0	\$0	74.9610%	\$0	\$0
409	396.000	ECORP General Plant- Corporate Power Operated Equipment	\$0	R-409	\$0	\$0	100.0000%	\$0	\$0
410	397.000	ECORP General Plant- Corporate Communication Equipment	\$44,237	R-410	\$0	\$44,237	100.0000%	\$0	\$44,237
411	398.000	ECORP General Plant- Corporate Misc Equipment	\$3,349	R-411	\$0	\$3,349	100.0000%	\$0	\$3,349
412		TOTAL ECORP GENERAL PLANT- CORPORATE	\$1,275,345		\$0	\$1,275,345		\$0	\$1,068,622
413		ECORP GENERAL PLANT- IATAN							

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
414	391.020	ECORP General Plant- Iatan Office Furniture-Computer	\$0	R-414	\$0	\$0	100.0000%	\$0	\$0
415	392.050	ECORP General Plant- Iatan Transportation Equip Medium Trucks	-\$1,580	R-415	\$0	-\$1,580	100.0000%	\$0	-\$1,580
416	397.000	ECORP General Plant- Iatan Communication Equipment	\$149	R-416	\$0	\$149	100.0000%	\$0	\$149
417		TOTAL ECORP GENERAL PLANT- IATAN	-\$1,431		\$0	-\$1,431		\$0	-\$1,431
418		ECORP GENERAL PLANT- RAYTOWN							
419	389.000	ECORP General Plant- Raytown Land	\$0	R-419	\$0	\$0	100.0000%	\$0	\$0
420	390.000	ECORP General Plant- Raytown Structures & Improvements	\$68,585	R-420	\$0	\$68,585	74.9610%	\$0	\$51,412
421	391.000	ECORP General Plant- Raytown Office Furniture & Equipment	\$386,787	R-421	\$0	\$386,787	74.9610%	\$0	\$289,939
422	391.020	ECORP General Plant- Raytown Office Furniture- Computer	\$161,901	R-422	\$0	\$161,901	74.9610%	\$0	\$121,363
423	391.040	ECORP General Plant- Raytown Office Furniture- Software	\$93,734	R-423	\$0	\$93,734	74.9610%	\$0	\$70,264
424	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	R-424	\$0	\$0	100.0000%	\$0	\$0
425	394.000	ECORP General Plant- Raytown Tools	\$2,266	R-425	\$0	\$2,266	100.0000%	\$0	\$2,266
426	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$5,806	R-426	\$0	\$5,806	100.0000%	\$0	\$5,806
427	397.000	ECORP General Plant- Raytown Communication Equipment	\$60,019	R-427	\$0	\$60,019	74.9610%	\$0	\$44,991
428	398.000	ECORP General Plant- Misc Equipment	\$5,303	R-428	\$0	\$5,303	74.9610%	\$0	\$3,975
429		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$784,401		\$0	\$784,401		\$0	\$590,016
430		ECORP RETIREMENTS WORK IN PROGRESS							
431		ECORP- Salvage and Removal Retirements not yet classified	-\$253,474	R-431	\$0	-\$253,474	100.0000%	\$0	-\$253,474
432		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	-\$253,474		\$0	-\$253,474		\$0	-\$253,474
433		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
434		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	R-434	\$0	\$0	100.0000%	\$0	\$0
435		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
436		TOTAL DEPRECIATION RESERVE	\$299,869,506		-\$556,110	\$299,313,396		\$0	\$278,493,223

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

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

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

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

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$188,671,515			Rev-2		\$188,671,515	100.0000%	-\$5,957,314	\$182,714,201		
Rev-3	440.000	St. Joseph Light & Power Phase-In Amortization	\$0			Rev-3		\$0	100.0000%	\$77,927	\$77,927		
Rev-4		TOTAL RETAIL RATE REVENUE	\$188,671,515					\$188,671,515		-\$5,879,387	\$182,792,128		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	445.001	Electric Sales - Public Authorities	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	447.020	SFR Partial Requirements	\$0			Rev-7		\$0	100.0000%	-\$138,654	-\$138,654		
Rev-8	447.020	Sales for Resale Sfr Retail	\$138,654			Rev-8		\$138,654	100.0000%	\$0	\$138,654		
Rev-9	447.030	SFR Off System Sales (bk20)	\$0			Rev-9		\$0	100.0000%	-\$388,266	-\$388,266		
Rev-10	447.030	Sales for Resale Bulk	\$740,864			Rev-10		\$740,864	100.0000%	\$0	\$740,864		
Rev-11	447.031	Rev InterUN/IntrasT MO (bk11)	\$0			Rev-11		\$0	100.0000%	-\$609,141	-\$609,141		
Rev-12	447.031	Sales for Resale Intu Un Instst	\$609,141			Rev-12		\$609,141	100.0000%	\$0	\$609,141		
Rev-13	447.032	Sales for Resale Interstate	\$442,513			Rev-13		\$442,513	100.0000%	-\$442,513	\$0		
Rev-14	447.035	SFR Off System Sales - WAPA	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	447.101	Sales for Resales - Private Utilities	\$5,170			Rev-15		\$5,170	100.0000%	\$0	\$5,170		
Rev-16	447.103	Resales - Municipalities	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	450.001	Other Oper Rev-Forteited Discounts	\$198,355			Rev-17		\$198,355	100.0000%	-\$12,990	\$185,365		
Rev-18	451.001	Misc Service Revenues	\$70,190			Rev-18		\$70,190	100.0000%	\$0	\$70,190		
Rev-19	451.002	Misc Service Rev Replace Dmgd Mtr	\$4,830			Rev-19		\$4,830	100.0000%	\$0	\$4,830		
Rev-20	451.003	Misc Service Rev Coll Service	\$39,505			Rev-20		\$39,505	100.0000%	\$0	\$39,505		
Rev-21	451.004	Other Revenue - Disconnect Service Charge	\$74,802			Rev-21		\$74,802	100.0000%	\$0	\$74,802		
Rev-22	451.101	Misc Service Revenue Temp Inst	\$2,372			Rev-22		\$2,372	100.0000%	\$44,075	\$46,447		
Rev-23	454.001	Other Revenue - Rent - Electric Property	\$160,564			Rev-23		\$160,564	100.0000%	\$0	\$160,564		
Rev-24	456.009	Other Revenue - Transmission	\$296,987			Rev-24		\$296,987	100.0000%	\$0	\$296,987		
Rev-25	456.100	Other Electric Revenues Transmission for Others	\$2,062,168			Rev-25		\$2,062,168	100.0000%	\$1,357,182	\$3,419,350		
Rev-26	456.101	Other Electric Revenues	\$104,765			Rev-26		\$104,765	100.0000%	\$0	\$104,765		
Rev-27	456.102	Other Elec Rev-Return Chk Svc Charge	\$38,700			Rev-27		\$38,700	100.0000%	\$0	\$38,700		
Rev-28	456.009	Other Rev - Transmission	\$0			Rev-28		\$0	100.0000%	\$0	\$0		
Rev-29	456.109	Other Electric Revenue Transmission	-\$186,296			Rev-29		-\$186,296	100.0000%	\$0	-\$186,296		
Rev-30	456.730	Other Electric Rev Ind Steam Ops Sjp	\$16,922,599			Rev-30		\$16,922,599	0.0000%	\$0	\$0		
Rev-31	456.735	Other Electric Revenue Ind Steam QCA	-\$2,176,901			Rev-31		-\$2,176,901	0.0000%	\$0	\$0		
Rev-32		TOTAL OTHER OPERATING REVENUES	\$19,548,982					\$19,548,982		-\$190,307	\$4,612,977		
Rev-33		TOTAL OPERATING REVENUES	\$208,220,497					\$208,220,497		-\$6,069,694	\$187,405,105		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$0	\$0	\$0	E-4	\$0	\$0	82.8700%	\$0	\$0	\$0	\$0
5	500.000	Steam Operations Supervision- 100%	\$278,688	\$214,227	\$64,461	E-5	\$92,124	\$370,812	82.8700%	\$0	\$307,292	\$194,267	\$113,025
6	501.000	Fuel Expense - Coal	\$33,371,792	\$0	\$33,371,792	E-6	-\$12,160,159	\$21,211,633	100.0000%	\$0	\$21,211,633	\$0	\$21,211,633
7	501.000	Fuel Expense - Natural Gas	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	501.000	Fuel Expense - Oil	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	501.300	Fuel Additives - Fuel Additives	\$343,652	\$0	\$343,652	E-9	\$185,167	\$528,819	100.0000%	\$0	\$528,819	\$0	\$528,819
10	501.400	Fuel Additives - Residuals	\$87,029	\$0	\$87,029	E-10	\$215,889	\$302,918	100.0000%	\$0	\$302,918	\$0	\$302,918
11	501.450	Fuel Exp- Residuals- Landfill	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	501.500	Fuel Handling - Coal	\$2,638,324	\$1,738,747	\$899,577	E-12	\$129,275	\$2,767,599	100.0000%	\$0	\$2,767,599	\$1,902,671	\$864,928
13	501.700	Fuel Expense Industrial Steam	\$8,967,134	\$0	\$8,967,134	E-13	\$0	\$8,967,134	0.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
14	502.000	Steam Operating Expenses	\$4,829,962	\$3,198,079	\$1,631,883	E-14	\$301,505	\$5,131,467	82.8700%	\$0	\$4,252,446	\$2,900,105	\$1,352,341
15	504.000	Industrial Steam Transfer - Credit	-\$8,967,134	\$0	-\$8,967,134	E-15	\$0	-\$8,967,134	0.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operations Electric Expenses	\$1,361,345	\$1,083,842	\$277,503	E-16	\$102,181	\$1,463,526	82.8700%	\$0	\$1,212,824	\$982,857	\$229,967
17	506.000	Misc. Steam Power Operations	\$2,537,874	\$955,481	\$1,582,393	E-17	\$99,102	\$2,636,976	82.8700%	\$0	\$2,185,262	\$866,456	\$1,318,806
18	506.000	Misc Steam Power Operations - Iatan 2 Tracker- 100% Missouri	\$133,358	\$0	\$133,358	E-18	\$0	\$133,358	82.8700%	\$0	\$110,514	\$0	\$110,514
19	507.000	Steam Power Operations - Rents	\$2,827	\$0	\$2,827	E-19	\$0	\$2,827	87.8700%	\$0	\$2,484	\$0	\$2,484
20	509.000	Emissions	\$44,442	\$0	\$44,442	E-20	\$0	\$44,442	100.0000%	\$0	\$44,442	\$0	\$44,442
21	509.000	Emission Allowances	\$889	\$0	\$889	E-21	\$111	\$1,000	100.0000%	\$0	\$1,000	\$0	\$1,000
22		TOTAL OPERATION & MAINTENANCE EXPENSE	\$45,630,182	\$7,190,376	\$38,439,806		-\$11,034,805	\$34,595,377		\$0	\$32,927,233	\$6,846,356	\$26,080,877
23		TOTAL STEAM POWER GENERATION	\$45,630,182	\$7,190,376	\$38,439,806		-\$11,034,805	\$34,595,377		\$0	\$32,927,233	\$6,846,356	\$26,080,877
24		ELECTRIC MAINTENANCE EXPENSE											
25	510.000	Steam Maintenance Superv. & Engineering	\$887,701	\$859,307	\$28,394	E-25	\$112,678	\$1,000,379	82.8970%	\$0	\$829,284	\$779,497	\$49,787
26	511.000	Maintenance of Structures- Steam Power	\$1,286,771	\$270,794	\$1,015,977	E-26	\$39,439	\$1,326,210	82.8700%	\$0	\$1,099,031	\$245,564	\$853,467
27	512.000	Maintenance of Boiler Plant- Steam Power	\$5,899,009	\$1,715,053	\$4,183,956	E-27	\$690,624	\$6,589,633	82.8700%	\$0	\$5,460,829	\$1,555,257	\$3,905,572
28	513.000	Maintenance of Electric Plant- Steam Power	\$2,085,976	\$343,274	\$1,742,702	E-28	-\$384,759	\$1,701,217	82.8700%	\$0	\$1,409,798	\$311,290	\$1,098,508
29	514.000	Maintenance of Misc. Electric Plant- Steam Power	\$33,959	\$29,791	\$4,168	E-29	\$31,241	\$65,200	82.8700%	\$0	\$54,032	\$27,016	\$27,016
30		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$10,193,416	\$3,218,219	\$6,975,197		\$489,223	\$10,682,639		\$0	\$8,852,974	\$2,918,624	\$5,934,350
31		NUCLEAR POWER GENERATION											
32		OPERATION - NUCLEAR											
33		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		MAINTENANCE - NP											
35		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		HYDRAULIC POWER GENERATION											
38		OPERATION - HP											
39		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		MAINTANENCE - HP											
41		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OTHER POWER GENERATION											
44		OPERATION - OP											
45	546.000	Prod Turbine Oper Superv & Engineering	-\$233,056	\$0	-\$233,056	E-45	\$323,124	\$90,068	100.0000%	\$0	\$90,068	\$0	\$90,068
46	547.000	Other Fuel Expense - Natural Gas	\$475,644	\$0	\$475,644	E-46	-\$470,037	\$5,607	100.0000%	\$0	\$5,607	\$0	\$5,607
47	547.000	Other Fuel Expense- Natural Gas Hedging	\$476,929	\$0	\$476,929	E-47	-\$476,929	\$0	100.0000%	\$0	\$0	\$0	\$0
48	547.020	Other Fuel Expense - Fuel On System	-\$879,804	\$0	-\$879,804	E-48	\$879,804	\$0	100.0000%	\$0	\$0	\$0	\$0
49	547.027	Other Fuel Expense - On System Other Prod - Demand	\$0	\$0	\$0	E-49	\$722,256	\$722,256	100.0000%	\$0	\$722,256	\$0	\$722,256

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												L + M = K	
50	547.027	Other Production Fuel Off System Demand	\$58,382	\$0	\$58,382	E-50	\$0	\$58,382	100.0000%	\$0	\$58,382	\$0	\$58,382
51	547.030	Fuel Off System Other Prod (bk20)	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	547.033	Other Fuel Expense - InterCompany UN/ Intra ST (bk 11)	\$879,804	\$0	\$879,804	E-52	-\$879,804	\$0	100.0000%	\$0	\$0	\$0	\$0
53	547.010	Other Generation- Fuel Handling	\$30,796	\$15,547	\$15,249	E-53	\$19,064	\$49,860	100.0000%	\$0	\$49,860	\$17,013	\$32,847
54	548.000	Other Power Generation Expense	\$416,884	\$405,133	\$11,751	E-54	\$39,675	\$456,559	100.0000%	\$0	\$456,559	\$443,328	\$13,231
55	549.000	Misc. Other Power Generation Expense	\$18,932	\$4,129	\$14,803	E-55	\$389	\$19,321	100.0000%	\$0	\$19,321	\$4,518	\$14,803
56		TOTAL OPERATION - OP	\$1,244,511	\$424,809	\$819,702		\$157,542	\$1,402,053		\$0	\$1,402,053	\$464,859	\$937,194
57		MAINTANENCE - OP											
58	551.000	Maintenance. Superv. & Engineering	\$3,327	\$2,873	\$454	E-58	\$397	\$3,724	100.0000%	\$0	\$3,724	\$3,144	\$580
59	552.000	Maintenance of Structures	\$75,105	\$13,272	\$61,833	E-59	-\$26,758	\$48,347	100.0000%	\$0	\$48,347	\$14,523	\$33,824
60	553.000	Maint. Of Generating & Electric Plant - OP	\$124,404	\$129,235	-\$4,831	E-60	\$496,847	\$621,251	100.0000%	\$0	\$621,251	\$141,419	\$479,832
61	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$12,630	\$10,485	\$2,145	E-61	\$6,061	\$18,691	100.0000%	\$0	\$18,691	\$11,473	\$7,218
62		TOTAL MAINTANENCE - OP	\$215,466	\$155,865	\$59,601		\$476,547	\$692,013		\$0	\$692,013	\$170,559	\$521,454
63		TOTAL OTHER POWER GENERATION	\$1,459,977	\$580,674	\$879,303		\$634,089	\$2,094,066		\$0	\$2,094,066	\$635,418	\$1,458,648
64		OTHER POWER SUPPLY EXPENSES											
65	555.000	Purchased Power for Baseload	\$24,128,228	\$0	\$24,128,228	E-65	-\$1,894,966	\$22,233,262	100.0000%	\$0	\$22,233,262	\$0	\$22,233,262
66	555.005	Purchased Power - Capacity Purch-Gardn	\$640,390	\$0	\$640,390	E-66	-\$354,799	\$285,591	100.0000%	\$0	\$285,591	\$0	\$285,591
67	555.200	Capacity Purchased for Baseload	\$615,700	\$0	\$615,700	E-67	-\$615,700	\$0	100.0000%	\$0	\$0	\$0	\$0
68	555.300	Purchased Power for Interchange- Off-system Sales	-\$108,201	\$0	-\$108,201	E-68	\$108,201	\$0	100.0000%	\$0	\$0	\$0	\$0
69	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-69	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
70	556.000	System Control & Load Dispatch including ECORP	\$122,261	\$112,468	\$9,793	E-70	\$10,500	\$132,761	100.0000%	\$0	\$132,761	\$123,071	\$9,690
71	557.000	Other Expenses - OPE - Labor	\$290,659	\$290,659	\$0	E-71	\$99,810	\$390,469	100.0000%	\$0	\$390,469	\$318,061	\$72,408
72	557.000	Other Expenses - OPE - Non-Labor	\$260,406	\$0	\$260,406	E-72	\$2,485	\$262,891	100.0000%	\$0	\$262,891	\$0	\$262,891
73		TOTAL OTHER POWER SUPPLY EXPENSES	\$25,949,443	\$403,127	\$25,546,316		-\$2,644,469	\$23,304,974		\$0	\$23,304,974	\$441,132	\$22,863,842
74		TOTAL POWER PRODUCTION EXPENSES	\$83,233,018	\$11,392,396	\$71,840,622		-\$12,555,962	\$70,677,056		\$0	\$67,179,247	\$10,841,530	\$56,337,717
75		TRANSMISSION EXPENSES											
76		OPERATION - TRANSMISSION EXP.											
77	560.000	Operation Supervision & Engineering - TE	\$91,292	\$83,220	\$8,072	E-77	\$3,447	\$94,739	100.0000%	\$0	\$94,739	\$91,066	\$3,673
78	561.000	Load Dispatching - TE	\$891,427	\$188,479	\$702,948	E-78	-\$138,391	\$753,036	100.0000%	\$0	\$753,036	\$206,248	\$546,788
79	562.000	Station Expenses - TE	\$142,355	\$131,001	\$11,354	E-79	\$12,350	\$154,705	100.0000%	\$0	\$154,705	\$143,351	\$11,354
80	563.000	Overhead Line Expenses - TE	\$17,172	\$0	\$17,172	E-80	\$0	\$17,172	100.0000%	\$0	\$17,172	\$0	\$17,172
81	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electric By Others - TE	\$7,236,481	\$0	\$7,236,481	E-82	-\$3,067,637	\$4,168,844	100.0000%	\$0	\$4,168,844	\$0	\$4,168,844
83	566.000	Misc. Transmission Expenses - TE	\$171,087	\$84,309	\$86,778	E-83	-\$6,572	\$164,515	100.0000%	\$0	\$164,515	\$92,257	\$72,258
84	567.000	Rents - TE	\$826,576	\$0	\$826,576	E-84	\$0	\$826,576	100.0000%	\$0	\$826,576	\$0	\$826,576
85		TOTAL OPERATION - TRANSMISSION EXP.	\$9,376,390	\$487,009	\$8,889,381		-\$3,196,803	\$6,179,587		\$0	\$6,179,587	\$532,922	\$5,646,665
86		MAINTANENCE - TRANSMISSION EXP.											
87	568.000	Maint. Supervision & Engineering - TE	\$3,035	\$3,021	\$14	E-87	\$292	\$3,327	100.0000%	\$0	\$3,327	\$3,306	\$21
88	569.000	Maintenance of Structures - TE	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89	570.000	Maintenance of Station Equipment - TE	\$141,922	\$94,569	\$47,353	E-89	-\$21,085	\$120,837	100.0000%	\$0	\$120,837	\$103,485	\$17,352
90	571.000	Maintenance of Overhead Lines - TE	\$406,122	\$4,345	\$401,777	E-90	-\$46,820	\$359,302	100.0000%	\$0	\$359,302	\$4,755	\$354,547

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91	572.000	Underground Lines	\$75	\$39	\$36	E-91	-\$33	\$42	100.0000%	\$0	\$42	\$43	-\$1
92	573.000	Maint. Of Misc. Transmission Plant - TE	\$0	\$0	\$0	E-92	\$17	\$17	100.0000%	\$0	\$17	\$0	\$17
93	575.700	Trans Op-Mkt Mon&Comp Ser-RTO	\$755,191	\$0	\$755,191	E-93	-\$81,385	\$673,806	100.0000%	\$0	\$673,806	\$0	\$673,806
94		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,306,345	\$101,974	\$1,204,371		-\$149,014	\$1,157,331		\$0	\$1,157,331	\$111,589	\$1,045,742
95		TOTAL TRANSMISSION EXPENSES	\$10,682,735	\$588,983	\$10,093,752		-\$3,345,817	\$7,336,918		\$0	\$7,336,918	\$644,511	\$6,692,407
96		DISTRIBUTION EXPENSES											
97		OPERATION - DIST. EXPENSES											
98	580.000	Operation Supervision & Engineering - DE	\$275,678	\$237,502	\$38,176	E-98	-\$51,206	\$224,472	100.0000%	\$0	\$224,472	\$259,893	-\$35,421
99	581.000	Load Dispatching - DE	\$71,274	\$68,480	\$2,794	E-99	\$6,456	\$77,730	100.0000%	\$0	\$77,730	\$74,936	\$2,794
100	582.000	Station Expenses - DE	\$31,961	\$28,410	\$3,551	E-100	\$2,678	\$34,639	100.0000%	\$0	\$34,639	\$31,088	\$3,551
101	583.000	Overhead Line Expenses - DE	\$628,087	\$518,733	\$109,354	E-101	\$48,904	\$676,991	100.0000%	\$0	\$676,991	\$567,637	\$109,354
102	584.000	Underground Line Expenses - DE	\$185,267	\$53,211	\$132,056	E-102	\$5,017	\$190,284	100.0000%	\$0	\$190,284	\$58,228	\$132,056
103	585.000	Street Lighting & Signal System Expenses - DE	\$64	\$0	\$64	E-103	\$0	\$64	100.0000%	\$0	\$64	\$0	\$64
104	586.000	Meters - DE	\$744,685	\$637,432	\$107,253	E-104	\$60,095	\$804,780	100.0000%	\$0	\$804,780	\$697,527	\$107,253
105	587.000	Customer Install - DE	\$18,030	\$16,435	\$1,595	E-105	\$1,549	\$19,579	100.0000%	\$0	\$19,579	\$17,984	\$1,595
106	588.000	Miscellaneous - DE	\$1,792,183	\$1,045,092	\$747,091	E-106	\$86,275	\$1,878,458	100.0000%	\$0	\$1,878,458	\$1,143,620	\$734,838
107	588.000	Miscellaneous - DE Industrial Steam	\$133,505	\$0	\$133,505	E-107	\$0	\$133,505	0.0000%	\$0	\$0	\$0	\$0
108	589.000	Rents - DE	\$11,097	\$0	\$11,097	E-108	\$0	\$11,097	100.0000%	\$0	\$11,097	\$0	\$11,097
109		TOTAL OPERATION - DIST. EXPENSES	\$3,891,831	\$2,605,295	\$1,286,536		\$159,768	\$4,051,599		\$0	\$3,918,094	\$2,850,913	\$1,067,181
110		MAINTENANCE - DISTRIB. EXPENSES											
111	590.000	S&E Maintenance	\$20,860	\$20,146	\$714	E-111	\$1,978	\$22,838	100.0000%	\$0	\$22,838	\$22,045	\$793
112	591.000	Structures Maintenance	\$22,517	\$34	\$22,483	E-112	\$3,771	\$26,288	100.0000%	\$0	\$26,288	\$37	\$26,251
113	592.000	Station Equipment Maintenance	\$362,423	\$296,047	\$66,376	E-113	\$24,998	\$387,421	100.0000%	\$0	\$387,421	\$323,957	\$63,464
114	593.000	Overhead Lines Maintenance	\$2,371,277	\$162,997	\$2,208,280	E-114	-\$561,692	\$1,809,585	100.0000%	\$0	\$1,809,585	\$178,364	\$1,631,221
115	594.000	Underground Lines Maintenance	\$93,637	\$50,907	\$42,730	E-115	-\$417	\$93,220	100.0000%	\$0	\$93,220	\$55,706	\$37,514
116	595.000	Line Transformers Maintenance	\$14,873	\$12,523	\$2,350	E-116	\$5,962	\$20,835	100.0000%	\$0	\$20,835	\$13,704	\$7,131
117	596.000	Street Light & Signals Maintenance	\$381,822	\$69,109	\$312,713	E-117	\$8,300	\$390,122	100.0000%	\$0	\$390,122	\$75,624	\$314,498
118	597.000	Meters Maintenance	\$6,286	\$5,228	\$1,058	E-118	\$2,088	\$8,374	100.0000%	\$0	\$8,374	\$5,721	\$2,653
119	598.000	Misc. Plant Maintenance	\$239,127	\$132,802	\$106,325	E-119	\$14,052	\$253,179	100.0000%	\$0	\$253,179	\$145,322	\$107,857
120	598.730	Dist Maintenance Industrial Steam	\$147,187	\$0	\$147,187	E-120	\$0	\$147,187	0.0000%	\$0	\$0	\$0	\$0
121		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,660,009	\$749,793	\$2,910,216		-\$500,960	\$3,159,049		\$0	\$3,011,862	\$820,480	\$2,191,382
122		TOTAL DISTRIBUTION EXPENSES	\$7,551,840	\$3,355,088	\$4,196,752		-\$341,192	\$7,210,648		\$0	\$6,929,956	\$3,671,393	\$3,258,563
123		CUSTOMER ACCOUNTS EXPENSE											
124	901.000	Supervision - CAE	\$32,450	\$31,800	\$650	E-124	-\$52,446	-\$19,996	100.0000%	\$0	-\$19,996	\$34,798	-\$54,794
125	902.000	Meter Reading Expenses - CAE	\$857,484	\$674,900	\$182,584	E-125	\$64,344	\$921,828	100.0000%	\$0	\$921,828	\$738,527	\$183,301
126	903.000	Customer Records & Collection Expenses - CAE	\$1,591,000	\$944,303	\$646,697	E-126	\$125,811	\$1,716,811	100.0000%	\$59,987	\$1,776,798	\$1,033,329	\$743,469
127	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-127	\$993,757	\$993,757	100.0000%	\$0	\$993,757	\$0	\$993,757
128	905.000	Misc. Customer Accounts Expense	\$67,568	\$17,941	\$49,627	E-128	\$171,478	\$239,046	100.0000%	\$0	\$239,046	\$19,632	\$219,414
129		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,548,502	\$1,668,944	\$879,558		\$1,302,944	\$3,851,446		\$59,987	\$3,911,433	\$1,826,286	\$2,085,147
130		CUSTOMER SERVICE & INFO. EXP.											
131	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	907.000	Customer Service Supervision Expense	\$9,742	\$9,742	\$0	E-132	\$918	\$10,660	100.0000%	\$0	\$10,660	\$10,660	\$0
133	908.000	Customer Assistance Expenses - CSIE	\$4,784,621	\$215,725	\$4,568,896	E-133	\$3,864	\$4,788,485	100.0000%	-\$3,721,529	\$1,066,956	\$236,063	\$830,893
134	909.000	Informational & Instructional Advertising Expense	\$17,986	\$0	\$17,986	E-134	\$0	\$17,986	100.0000%	\$0	\$17,986	\$0	\$17,986

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
135	910.000	Misc. Customer Service & Informational Expense	\$2,563,653	\$74,867	\$2,488,786	E-135	-\$2,466	\$2,561,187	100.0000%	-\$2,425,606	\$135,581	\$81,925	\$53,656
136		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$7,376,002	\$300,334	\$7,075,668		\$2,316	\$7,378,318		-\$6,147,135	\$1,231,183	\$328,648	\$902,535
137		SALES EXPENSES											
138	911.000	Supervision - SE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	912.000	Demonstrating & Selling Expenses - SE	\$60,165	\$41,687	\$18,478	E-139	\$3,904	\$64,069	100.0000%	\$0	\$64,069	\$45,617	\$18,452
140	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
141	916.000	Misc. Sales Expenses - SE	\$42	\$0	\$42	E-141	\$0	\$42	100.0000%	\$0	\$42	\$0	\$42
142		TOTAL SALES EXPENSES	\$60,207	\$41,687	\$18,520		\$3,904	\$64,111		\$0	\$64,111	\$45,617	\$18,494
143		ADMIN. & GENERAL EXPENSES											
144		OPERATION- ADMIN. & GENERAL EXP.											
145	920.000	Administrative & General Salaries - AGE	\$3,766,688	\$2,864,436	\$902,252	E-145	\$884,877	\$4,651,565	91.7270%	-\$362,812	\$3,903,929	\$2,875,170	\$1,028,759
146	921.000	Office Supplies & Expenses - AGE	\$1,401,612	-\$31	\$1,401,643	E-146	-\$20,985	\$1,380,627	91.7270%	\$0	\$1,266,408	-\$31	\$1,266,439
147	922.000	Administrative Expenses Transferred - Credit	\$2,611,560	-\$95,161	\$2,706,721	E-147	\$875,132	\$3,486,692	91.7270%	\$0	\$3,198,238	-\$95,517	\$3,293,755
148	923.000	Outside Services Employed	\$1,903,982	\$0	\$1,903,982	E-148	-\$108,345	\$1,795,637	91.7272%	-\$612,215	\$1,034,873	\$0	\$1,034,873
149	924.000	Property Insurance	\$422,944	\$0	\$422,944	E-149	-\$17,254	\$405,690	91.7270%	\$0	\$372,127	\$0	\$372,127
150	925.000	Injuries and Damages	\$695,873	\$107	\$695,766	E-150	\$700,379	\$1,396,252	91.7270%	\$0	\$1,280,740	\$107	\$1,280,633
151	926.000	Employee Pensions and Benefits - Electric	\$46,899	\$5,353	\$41,546	E-151	\$0	\$46,899	100.0000%	-\$46,899	\$0	\$5,353	-\$5,353
152	926.000	Employee Pensions and Benefits - Industrial Steam	\$7,348,579	\$0	\$7,348,579	E-152	\$871,647	\$8,220,226	91.7270%	\$0	\$7,540,166	\$463	\$7,539,703
153	926.000	Employee Pensions and Benefits - Industrial Steam - 100%	-\$412,129	\$0	-\$412,129	E-153	\$0	-\$412,129	0.0000%	\$0	\$0	\$0	\$0
154	927.000	Franchise Requirements	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
155	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-155	-\$35,183	-\$35,183	91.7270%	\$40,849	\$8,577	\$0	\$8,577
156	928.000	Rate Case Expense - Missouri	\$1,038,043	\$126,534	\$911,509	E-156	-\$175,534	\$862,509	100.0000%	\$0	\$862,509	\$138,463	\$724,046
157	929.000	Duplicate Charges - Credit	-\$117,480	\$0	-\$117,480	E-157	\$0	-\$117,480	91.7270%	\$0	-\$107,761	\$0	-\$107,761
158	930.000	Miscellaneous A & G	\$1	\$0	\$1	E-158	\$0	\$1	91.7270%	\$0	\$1	\$0	\$1
159	930.200	Miscellaneous Expense	\$574,720	\$896	\$573,824	E-159	-\$90,793	\$483,927	91.7270%	\$0	\$443,892	\$899	\$442,993
160	931.000	Rents - AGE	\$386,542	\$0	\$386,542	E-160	\$121,418	\$507,960	91.7270%	\$0	\$465,936	\$0	\$465,936
161	931.000	Rents AGE Electric	-\$53,091	\$0	-\$53,091	E-161	\$0	-\$53,091	0.0000%	\$0	\$0	\$0	\$0
162	933.000	Operation & Maintenance - Transportation Expense	\$0	\$0	\$0	E-162	-\$839,388	-\$839,388	91.7270%	\$0	-\$769,945	\$0	-\$769,945
163		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$19,614,743	\$2,902,134	\$16,712,609		\$2,165,971	\$21,780,714		-\$981,077	\$19,499,690	\$2,924,907	\$16,574,783
164		MAINT., ADMIN. & GENERAL EXP.											
165	935.000	Maintenance of General Plant	\$792,653	\$13,279	\$779,374	E-165	-\$43,521	\$749,132	91.7270%	\$0	\$687,156	\$13,329	\$673,827
166		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$792,653	\$13,279	\$779,374		-\$43,521	\$749,132		\$0	\$687,156	\$13,329	\$673,827
167		TOTAL ADMIN. & GENERAL EXPENSES	\$20,407,396	\$2,915,413	\$17,491,983		\$2,122,450	\$22,529,846		-\$981,077	\$20,186,846	\$2,938,236	\$17,248,610
168		DEPRECIATION EXPENSE											
169	403.000	Depreciation Expense, Dep. Exp.	\$20,716,443	See note (1)	See note (1)	E-169	See note (1)	\$20,716,443	100.0000%	\$754,085	\$21,470,528	See note (1)	See note (1)
170	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$406,380			E-170		\$406,380	0.0000%	\$0	\$0		
171	403.000	Depreciation Expense - Industrial Steam	\$126,712			E-171		\$126,712	0.0000%	\$0	\$0		
172		TOTAL DEPRECIATION EXPENSE	\$21,249,535	\$0	\$0		\$0	\$21,249,535		\$754,085	\$21,470,528	\$0	\$0
173		AMORTIZATION EXPENSE											
174	404.000	Amortization LTD Term Electric Plant	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
L + M = K													
175	405.001	Amortization - Iatan Reg Asset & Other Non-Plant	\$226,868	\$0	\$226,868	E-175	-\$824,048	-\$597,180	100.0000%	\$0	-\$597,180	\$0	-\$597,180
176	405.010	Amortization Expense- Other Plant	\$800,091	\$0	\$800,091	E-176	-\$23,430	\$776,661	100.0000%	\$0	\$776,661	\$0	\$776,661
177	407.300	Regulatory Debits	\$1,606,476	\$0	\$1,606,476	E-177	\$0	\$1,606,476	100.0000%	-\$1,125,851	\$480,625	\$0	\$480,625
178	407.400	Regulatory Credits	-\$1,225,761	\$0	-\$1,225,761	E-178	\$0	-\$1,225,761	0.0000%	\$0	\$0	\$0	\$0
179	411.109	Accretion Exp- Asset Retirement Obligation (ARO)	\$819,501	\$0	\$819,501	E-179	\$0	\$819,501	0.0000%	\$0	\$0	\$0	\$0
180		TOTAL AMORTIZATION EXPENSE	\$2,227,175	\$0	\$2,227,175		-\$847,478	\$1,379,697		-\$1,125,851	\$660,106	\$0	\$660,106
181		OTHER OPERATING EXPENSES											
182	408.140	Payroll Taxes	\$1,589,052	\$0	\$1,589,052	E-182	-\$2,513	\$1,586,539	91.7270%	\$0	\$1,455,285	\$0	\$1,455,285
183	408.012	Property Taxes	\$9,831,378	\$0	\$9,831,378	E-183	\$1,306,234	\$11,137,612	94.1580%	\$0	\$10,486,953	\$0	\$10,486,953
184	408.110	Earnings Tax Electric	\$6,018	\$0	\$6,018	E-184	\$0	\$6,018	100.0000%	\$0	\$6,018	\$0	\$6,018
185	408.112	Total Electric	\$163,548	\$0	\$163,548	E-185	-\$223,125	-\$59,577	100.0000%	\$0	-\$59,577	\$0	-\$59,577
186	408.010	Missouri Franchise Taxes/Misc.	\$35,222	\$0	\$35,222	E-186	\$0	\$35,222	100.0000%	-\$35,225	-\$3	\$0	-\$3
187		TOTAL OTHER OPERATING EXPENSES	\$11,625,218	\$0	\$11,625,218		\$1,080,596	\$12,705,814		-\$35,225	\$11,888,676	\$0	\$11,888,676
188		TOTAL OPERATING EXPENSE	\$166,961,628	\$20,262,845	\$125,449,248		-\$12,578,239	\$154,383,389		-\$7,475,216	\$140,859,004	\$20,296,221	\$99,092,255
189		NET INCOME BEFORE TAXES	\$41,258,869					\$53,837,108		\$1,405,522	\$46,546,101		
190		INCOME TAXES											
191	409.000	Current Income Taxes	\$4,190,019	See note (1)	See note (1)	E-191	See note (1)	\$4,190,019	100.0000%	-\$792,714	\$3,397,305	See note (1)	See note (1)
192		TOTAL INCOME TAXES	\$4,190,019					\$4,190,019		-\$792,714	\$3,397,305		
193		DEFERRED INCOME TAXES											
194		Deferred Income Taxes - Def. Inc. Tax.	\$6,931,333	See note (1)	See note (1)	E-194	See note (1)	\$6,931,333	100.0000%	\$2,627,446	\$9,558,779	See note (1)	See note (1)
195		Amortization of Deferred ITC	\$0			E-195		\$0	100.0000%	-\$24,323	-\$24,323		
196		TOTAL DEFERRED INCOME TAXES	\$6,931,333					\$6,931,333		\$2,603,123	\$9,534,456		
197		NET OPERATING INCOME	\$30,137,517					\$42,715,756		-\$404,887	\$33,614,340		

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

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$1,750		\$0	\$0	
E-21	Emission Allowances	509.000	\$0	\$111	\$111	\$0	\$0	\$0
	1. To remove emission allowances from test year (Featherstone)		\$0	-\$889		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,000		\$0	\$0	
E-25	Steam Maintenance Superv. & Engineering	510.000	\$81,013	\$31,665	\$112,678	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$81,013	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$32,078		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$413		\$0	\$0	
E-26	Maintenance of Structures- Steam Power	511.000	\$25,530	\$13,909	\$39,439	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$25,530	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$13,909		\$0	\$0	
E-27	Maintenance of Boiler Plant- Steam Power	512.000	\$161,690	\$528,934	\$690,624	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$161,690	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$469,514		\$0	\$0	
	3. Adjustment to include 4-year amortization of Iatan 2 Operation & Maintenance tracker (Young)		\$0	\$59,420		\$0	\$0	
E-28	Maintenance of Electric Plant- Steam Power	513.000	\$32,363	-\$417,122	-\$384,759	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$32,363	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$417,122		\$0	\$0	
E-29	Maintenance of Misc. Electric Plant- Steam Power	514.000	\$2,809	\$28,432	\$31,241	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,809	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$28,432		\$0	\$0	
E-45	Prod Turbine Oper Superv & Engineering	546.000	\$0	\$323,124	\$323,124	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$0	\$0		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$323,124		\$0	\$0	
E-46	Other Fuel Expense - Natural Gas	547.000	\$0	-\$470,037	-\$470,037	\$0	\$0	\$0
	1. Adjustment to annualize natural gas expense (Lyons)		\$0	-\$470,037		\$0	\$0	
E-47	Other Fuel Expense- Natural Gas Hedging	547.000	\$0	-\$476,929	-\$476,929	\$0	\$0	\$0
	1. Adjustment to eliminate test year natural gas hedging expense (Eaves)		\$0	-\$476,929		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-66	Purchased Power - Capacity Purch-Gardn	555.005	\$0	-\$354,799	-\$354,799	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$354,799		\$0	\$0	
E-67	Capacity Purched for Baseload	555.200	\$0	-\$615,700	-\$615,700	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$615,700		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Purchased Power for Interchange- Off-system Sales	555.300	\$0	\$108,201	\$108,201	\$0	\$0	\$0
	1. Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	\$108,201		\$0	\$0	
E-70	System Control & Load Dispatch including ECORP	556.000	\$10,603	-\$103	\$10,500	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$10,603	\$0		\$0	\$0	
	2. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$103		\$0	\$0	
E-71	Other Expenses - OPE - Labor	557.000	\$27,402	\$72,408	\$99,810	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll		\$27,402	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$72,789		\$0	\$0	
	3. To remove portion of officer expense report (Young)		\$0	-\$1		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$380		\$0	\$0	
E-72	Other Expenses - OPE - Non-Labor	557.000	\$0	\$2,485	\$2,485	\$0	\$0	\$0
	1. To include annualized level of IT Software Maintenance (Lyons)		\$0	\$1,376		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,109		\$0	\$0	
E-77	Operation Supervision & Engineering - TE	560.000	\$7,846	-\$4,399	\$3,447	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$7,846	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	-\$4,390		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$9		\$0	\$0	
E-78	Load Dispatching - TE	561.000	\$17,769	-\$156,160	-\$138,391	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$17,769	\$0		\$0	\$0	
	2. To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$72,088		\$0	\$0	

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	3. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$84,072		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	Station Expenses - TE	562.000	\$12,350	\$0	\$12,350	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$12,350	\$0		\$0	\$0	
E-82	Transmission of Electric By Others - TE	565.000	\$0	-\$3,067,637	-\$3,067,637	\$0	\$0	\$0
	1. To include an annualized level of transmission expense (Lyons)		\$0	\$377,659		\$0	\$0	
	2. To eliminate transmission expense related to Crossroads (Lyons)		\$0	-\$3,245,898		\$0	\$0	
	3. Adjustment to remove Transource incentives consistent with the Commission order in Case No. EA-2013-0098 (Majors)		\$0	-\$199,398		\$0	\$0	
E-83	Misc. Transmission Expenses - TE	566.000	\$7,948	-\$14,520	-\$6,572	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$7,948	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	-\$14,421		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$3		\$0	\$0	
	4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$102		\$0	\$0	
E-87	Maint. Supervision & Engineering - TE	568.000	\$285	\$7	\$292	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$285	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$7		\$0	\$0	
E-89	Maintenance of Station Equipment - TE	570.000	\$8,916	-\$30,001	-\$21,085	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$8,916	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$30,001		\$0	\$0	
E-90	Maintenance of Overhead Lines - TE	571.000	\$410	-\$47,230	-\$46,820	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$410	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$47,230		\$0	\$0	
E-91	Underground Lines	572.000	\$4	-\$37	-\$33	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$4	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$37		\$0	\$0	
E-92	Maint. Of Misc. Transmission Plant - TE	573.000	\$0	\$17	\$17	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$0	\$0		\$0	\$0	

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

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

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

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	2. Adjustment to remove advertising expense from test year ending June 30, 2015 (Taylor)		\$0	-\$16,572		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$98		\$0	\$0	
	4. Adjustment to update Demand-side Management vintage amortizations (Young)		\$0	\$0		\$0	\$33,646	
	5. Adjustment to remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$3,830,950	
	6. To adjust ratepayer funding of Economic Relief Pilot Program (ERPP) to \$98,522 (Young)		\$0	\$0		\$0	\$20,436	
	7. Adjustment to include funding for Eligible Weatherization Program (Young)		\$0	\$0		\$0	\$69,174	
	8. Adjustment to remove ERPP amortizations from test year (Young)		\$0	\$0		\$0	-\$13,835	
E-135	Misc. Customer Service & Informational Expense	910.000	\$7,058	-\$9,524	-\$2,466	\$0	-\$2,425,606	-\$2,425,606
	1. Adjustment to Annualize Payroll		\$7,058	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$24		\$0	\$0	
	3. Adjustment to remove RES Amortization from test year (Young)		\$0	\$0		\$0	-\$1,382,000	
	4. Adjustment to remove RESRAM costs from test year (Young)		\$0	\$0		\$0	-\$1,043,606	
	5. Adjustment to normalize incentive compensation (Young)		\$0	-\$9,528		\$0	\$0	
	6. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	-\$20		\$0	\$0	
E-139	Demonstrating & Selling Expenses - SE	912.000	\$3,930	-\$26	\$3,904	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,930	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$3		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	-\$29		\$0	\$0	
E-145	Administrative & General Salaries - AGE	920.000	\$270,050	\$614,827	\$884,877	\$0	-\$362,812	-\$362,812
	1. Adjustment to Annualize Payroll (Young)		\$270,050	\$0		\$0	\$0	
	2. To remove amortized transition costs related to the SJLP acquisition, Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$72,133	
	3. To remove amortized transition costs related to Aquila acquisition pursuant to the S&A in Case No. ER-2012-0175. (Majors)		\$0	\$0		\$0	-\$278,280	
	4. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lvons)		\$0	-\$8,461		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$5,524		\$0	\$0	
E-149	Property Insurance	924.000	\$0	-\$17,254	-\$17,254	\$0	\$0	\$0
	1. Adjustment to annualize property insurance (Young)		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$171		\$0	\$0	
	3. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$4,365		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	-\$21,790		\$0	\$0	
E-150	Injuries and Damages	925.000	\$10	\$700,369	\$700,379	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$10	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1,451		\$0	\$0	
	3. To normalize Injuries & Damages (Young)		\$0	\$659,668		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	\$39,250		\$0	\$0	
E-151	Employee Pensions and Benefits - Electric	926.000	\$0	\$0	\$0	\$0	-\$46,899	-\$46,899
	1. To remove amortized transition costs related to the SJLP acquisition in Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$46,899	
E-152	Employee Pensions and Benefits - Industrial Steam	926.000	\$505	\$871,142	\$871,647	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$505	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$5,744		\$0	\$0	
	3. To annualize 401 K expense (Young)		\$0	\$123,961		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	-\$461,043		\$0	\$0	
	5. To annualize payroll benefits (Young)		\$0	\$719,400		\$0	\$0	
	6. Adjustment to annualize Pension Expense (Majors)		\$0	\$1,904,514		\$0	\$0	
	7. Adjustment to annualize Supplemental Executive Retirement Program (SERP) Expense (Majors)		\$0	-\$313,194		\$0	\$0	
	8. Adjustment to annualize FAS 106 Other Post Employment Benefits (OPEB) (Majors)		\$0	-\$1,108,240		\$0	\$0	
E-155	Regulatory Commission Expenses	928.000	\$0	-\$35,183	-\$35,183	\$0	\$40,849	\$40,849
	1. Adjustment to Annualize Missouri Commisison PSC Assessment (Taylor)		\$0	\$0		\$0	\$40,849	
	2. Adjustment to Annualize Federal Energy Regulatory Assessment (Lyons)		\$0	-\$2,435		\$0	\$0	
	3. Adjustment to eliminate Crossroads related Federal Energy Regulatory Commission Assessment (Lyons)		\$0	-\$32,749		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$1		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Rate Case Expense - Missouri	928.000	\$11,929	-\$187,463	-\$175,534	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$11,929	\$0		\$0	\$0	
	2. To include 3 year recovery of rate case expense (Young)		\$0	\$0		\$0	\$0	
	3. To include 5 year recovery of prior depreciaion study (Young)		\$0	\$5,465		\$0	\$0	
	4. To include an annual amortization of the over collection of rate case expense from Case Nos. ER-2010-0356 and ER-2012-0175 (Lyons)		\$0	-\$192,928		\$0	\$0	
E-159	Miscellaneous Expense	930.200	\$84	-\$90,877	-\$90,793	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$84	\$0		\$0	\$0	
	2. Adjustment remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$39,549		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.20 (Maiors)		\$0	\$63		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.201 (Majors)		\$0	\$2,742		\$0	\$0	
	5. To remove long-term equity compensation (Young)		\$0	-\$54,233		\$0	\$0	
	6. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$100		\$0	\$0	
E-160	Rents - AGE	931.000	\$0	\$121,418	\$121,418	\$0	\$0	\$0
	1. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	\$114,915		\$0	\$0	
	2. To include annual amortization related to Transource for expenses included in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$46		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$6,549		\$0	\$0	
E-162	Operation & Maintenance - Transportation Expense	933.000	\$0	-\$839,388	-\$839,388	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$839,388		\$0	\$0	
E-165	Maintenance of General Plant	935.000	\$1,252	-\$44,773	-\$43,521	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,252	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$1,129		\$0	\$0	
	3. To include annualized level of IT Software Maintenance (Lyons)		\$0	-\$29,602		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove test year corporate franchise tax. Tax phased out effective January 1, 2016. (Majors)		\$0	\$0		\$0	-\$35,225	
E-191	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$792,714	-\$792,714
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$792,714	
	No Adjustment		\$0	\$0		\$0	\$0	
E-194	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$2,627,446	\$2,627,446
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$2,627,446	
	No Adjustment		\$0	\$0		\$0	\$0	
E-195	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$24,323	-\$24,323
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$24,323	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$6,069,694	-\$6,069,694
Total Operating & Maint. Expense			\$1,910,316	-\$14,488,555	-\$12,578,239	\$0	-\$5,664,807	-\$5,664,807

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

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

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

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

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

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

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

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

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

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

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

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

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