#### 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.: \_\_\_\_

Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No. EP 2016 0156

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.99%	7.16%	7.34%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	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

DATE DAG	E COLLEGIU E	<u>B</u>	С
Line	Δ.	Percentage	<u>U</u> Dollar
Number	Rate Base Description	Rate	Amount
Hamber	Nate Base Bescription	l l	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
	Materials and Supplies		\$28,743,595
	Prepayments		\$2,132,724
9	Emission Allowances		\$29,869
10	Fuel Inventory-Oil		\$11,083,308
	Fuel Inventory-Coal		\$14,787,925
	Fuel Inventory - Other		\$263,139
	Fuel Inventory-Gas		\$0
	Fuel Inventory-Nuclear		\$0
	Energy Efficiency Regulatory Asset		\$0
	Res Regulatory Asset		\$0
	Prepaid Pension Asset - MPS		\$0
18	ERISA Minimum Tracker - MPS		\$3,507,975
	FAS 87 Pension Tracker - MPS		\$26,505,167
20	OPEB Tracker - MPS		-\$2,659,714
21	latan Unit 1 and Common Regulatory Asset Vintage 1 - MPS		\$1,919,189
22	latan Unit 1 and Common Regulatory Asset Vintage 2 - MPS		\$786,842
23	latan Unit 2 Regulatory Asset Vintage 1 - MPS		\$3,794,721
24	latan Unit 2 Regulatory Asset Vintage 2 - MPS		\$5,559,626
25	Prepaid Pension Asset - SJLP		\$0
26	ERISA Minimum Tracker - SJLP		\$0
27	FAS 87 Pension Tracker - SJLP		\$0
28	OPEB Tracker - SJLP		\$0
	latan Unit 1 and Common Regulatory Asset Vintage 1 - SJLP		\$0
30	latan Unit 1 and Common Regulatory Asset Vintage 2 - SJLP		\$0
31	latan Unit 2 Regulatory Asset Vintage 1 - SJLP		\$0
	latan Unit 2 Regulatory Asset Vintage 2 - SJLP		\$0
33	Demand-side Management Vintage 1		\$325,109
34	Demand-side Management Vintage 2		\$6,788,828
35	Demand-side Management Vintage 3		\$3,951,017
36	Demand-side Management Vintage 4		\$1,472,038
37	TOTAL ADD TO NET PLANT IN SERVICE		\$96,560,110
38	SUBTRACT FROM NET PLANT		
39	Federal Tax Offset	5.8767%	\$985,682

Accounting Schedule: 02 Sponsor: Featherstone Page: 1 of 2

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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	<b></b>	\$1,376,903,949

Accounting Schedule: 02 Sponsor: Featherstone

Page: 2 of 2

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Humbon	(Optional)	Trans Added it Becomption	T IGH		rajaotinonto	1 Iuiii		rajuotinonto	Caribaloticilai
1	204 200	INTANGIBLE PLANT	<b>****</b>	<b>D</b> 0	**	<b>****</b>	00 50400/	**	¢04 575
2 3	301.000 303.010	Intang Plant - Organization- Electric Misc Intangible- Substation (like 353)	\$21,664 \$606,337	P-2 P-3	\$0 \$0	\$21,664 \$606,337	99.5910% 99.5400%	\$0 \$0	\$21,575 \$603,548
4	303.010	Misc Intangible- Substation (like 353)-	\$0	P-4	\$0	\$0	99.5400%	\$0	\$0
		Crossroads							
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- latan 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 BLANT							
10		PRODUCTION PLANT							
11		STEAM PRODUCTION							
12 13	310.000	SIBLEY UNIT 1- STEAM 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 \$0	\$3,799,205	99.5400%	\$0 \$0	\$264,740 \$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	\$150,041	P-19	\$0	\$150,041	99.5400%	\$0	\$149,351
20		1 TOTAL SIBLEY UNIT 1- STEAM	\$51,906,578		\$0	\$51,906,578		\$0	\$51,667,809
20		TOTAL SIBLET ONT 1- STEAM	ψ31,300,370		ΨΟ	ψ51,300,370		Ψ0	ψ31,007,009
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 26	312.020 314.000	Boiler AQC Equipment- Electric Sibley 2	\$2,462,660	P-25 P-26	\$0 \$0	\$2,462,660	99.5400% 99.5400%	\$0 \$0	\$2,451,332
26 27	315.000	Turbogenerator- Electric Sibley 2 Accessory Equipment- Electric Sibley 2	\$12,265,548 \$1,914,618	P-27	\$0 \$0	\$12,265,548 \$1,914,618	99.5400%	\$0 \$0	\$12,209,126 \$1,905,811
28	316.000	Misc Power Plant Equipment- Electric S	\$1,314,010	P-28	\$0 \$0	\$104,265	99.5400%	\$0 \$0	\$103,785
		2							
29		TOTAL SIBLEY UNIT 2- STEAM	\$37,547,941		\$0	\$37,547,941		\$0	\$37,375,220
20		SIBLEY UNIT 3- STEAM							
30 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 \$0	\$15,055,064	99.5400%	\$0 \$0	\$14,985,811
33	312.000	Boiler Plant Equipment- Eletric 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	\$656,012	P-37	\$0	\$656,012	99.5400%	\$0	\$652,994
38		Sibley 3 TOTAL SIBLEY UNIT 3- STEAM	\$276,104,656		\$0	\$276,104,656		\$0	\$274,834,574
50		. STAL SIDEL SHIT OF STEAM	Ψ2. 0, 104,000		<b>40</b>	ψ <u>2</u> . 0, 10 <del>4</del> ,000		40	Ψ=1-1,00-1,01-1
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	\$38,639,641	P-42	\$0	\$38,639,641	99.5400%	\$0	\$38,461,899
43	312.020	Common Boiler AQC Equipment- Electric- Sibley	\$2,713,539	P-43	\$0	\$2,713,539	99.5400%	\$0	\$2,701,057
-10	5.2.020	Common	ΨΞ,1 10,009		<b>40</b>	Ψ=,1 10,000	00.040070	40	Ψ=,101,001
44	314.000	Turbogenerator- Electric- Sibley	\$814,003	P-44	\$0	\$814,003	99.5400%	\$0	\$810,259
,-	045 555	Common				<b>**</b>		-	A4
45	315.000	Accessory Equipment- Electric- Sibley	\$4,968,033	P-45	\$0	\$4,968,033	99.5400%	\$0	\$4,945,180
46	316.000	Common Misc Power Plant Equipment- Electric-	\$2,237,460	P-46	\$0	\$2,237,460	99.5400%	\$0	\$2,227,168
-10	3.0.000	Sibley Common	Ψ <u>2</u> ,201,400		<b>40</b>	Ψ=,201,400	00.040076	40	ψ <u>=</u> , <u>2</u> 21,100
47		TOTAL SIBLEY FACILITY COMMON-	\$89,674,661		\$0	\$89,674,661		\$0	\$89,262,158
		STEAM							
40		IEEEDEV I INIT 1, STEAM							
48	I	JEFFREY UNIT 1- STEAM	Į	1 1			ı l	ľ	

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.			Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description		Number		Plant	Allocations	Adjustments	Jurisdictional
49	310.000	Land - Electric Jeffrey 1 MPS	\$71,564	P-49	\$0	\$71,564	99.5400%	\$0	\$71,235
50	311.000	Stuctures - Electric Jeffrey 1	\$6,387,129	P-50	\$0	\$6,387,129	99.5400%	\$0 \$0	\$6,357,748
51	312.000	Boiler Plant Equipment- Electric- Jeffrey	\$14,735,816	P-51	\$0	\$14,735,816	99.5400%	\$0	\$14,668,031
52	312.020	1 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	\$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- Jeffrev 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- Jeffrev 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	040.000	IATAN UNIT 1- STEAM	<b>^</b> -	D 05	**		0.00000	*-	<b>^</b> -
85 00	310.000	Land- Electric- latan 1 SJLP	\$0 *0	P-85	\$0 \$0	\$0 *0	0.0000%	\$0 \$0	\$0 \$0
86 87	311.000 311.000	Structures- Electric- latan 1 Structures- Electric Disallowance- latan	\$0 \$0	P-86 P-87	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
	040.000	1	*-	D 00			0.00000		
88 89	312.000 312.000	Boiler Plant Equipment- Electric- latan 1 Boiler Plant Equipment- Electric	\$0 \$0	P-88 P-89	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
09	312.000	Dissallowance- latan 1	\$0	F-09	φU	\$0	0.0000%	φU	ΦU
90	312.020	Boiler AQC Equipment- Electric- latan 1	\$0	P-90	\$0	\$0	0.0000%	\$0	\$0
91	314.000	Turbogenerator- Electric- latan 1	\$0	P-91	\$0	\$0	0.0000%	\$0	\$0
92	315.000	Accessory Equipment- Electric- latan 1	\$0		\$0	\$0	0.0000%	\$0	\$0
		'	•			, -			

		_		_					
	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	•	<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number		Plant	Allocations	Adjustments	Jurisdictional
93	315.000	Accessory Equipment- Electric	\$0	P-93	\$0	\$0	0.0000%	\$0	\$0
		Disallowance- latan 1	**		•	••		**	
94	316.000	Misc Power Plant Equip- Electric- latan 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- latan 2	\$19,087,045	P-98	\$0	\$19,087,045	99.5400%	\$0	\$18,999,245
99	311.000	Structures- Electric Disallowance- latan 2	-\$284,376	P-99	\$0	-\$284,376	100.0000%	\$0	-\$284,376
100	312.000	Boiler Plant Equipment- Electric latan 2	\$128,540,219	P-100	\$0	\$128,540,219	99.5400%	\$0	\$127,948,934
101	312.000	Boiler Plant Equipment- Electric Disallowance- latan 2	-\$2,043,910	P-101	\$0	-\$2,043,910	100.0000%	\$0	-\$2,043,910
102	312.020	Boiler AQC Equipment- Electric- latan 2	\$0	P-102	\$0	\$0	99.5400%	\$0	\$0
103	314.000	Turbogenerator- Electric- latan 2	\$46,461,099	P-103	\$0	\$46,461,099	99.5400%	\$0	\$46,247,378
104	314.000	Turbogenerator- Electric Disallowance- latan 2	-\$282,546	P-104	\$0	-\$282,546	100.0000%	\$0	-\$282,546
105	315.000	Accessory Equipment- Electric- latan 2	\$11,598,072	P-105	\$0	\$11,598,072	99.5400%	\$0	\$11,544,721
106	315.000	Accessory Equipment- Electric	-\$94,423	P-106	\$0	-\$94,423	100.0000%	\$0	-\$94,423
107	316.000	Disallowance- latan 2 Misc Power Plant- Electric- latan 2	\$752,561	P-107	\$0	\$752,561	99.5400%	\$0	\$749,099
108	316.000	Misc Power Plant Equipment- Electric	-\$10,558	P-107	\$0 \$0	-\$10,558	100.0000%	\$0 \$0	-\$10,558
109		Disallowance- latan 2 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- latan Common SJLP	\$0	P-111	\$0	\$0	0.0000%	\$0	\$0
112	311.000	Structures- Electric- latan Common	\$0 \$0	P-112	\$0	\$0	0.0000%	\$0 \$0	\$0
113	312.000	Boiler Plant Equip- latan Common	\$0 \$0	P-112	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0
114	312.000	Boiler AQC Equipment- latan Common	\$0 \$0	P-114	\$0	\$0 \$0	0.0000%	\$0 \$0	\$0
115	314.000	Turbogenerator- Electric- latan Common	\$0 \$0	P-115	\$0	\$0	0.0000%	\$0 \$0	\$0
116	315.000	Accessory Equipment- latan Common	\$0 \$0	P-116	\$0	\$0	0.0000%	\$0 \$0	\$0
117	316.000	Misc Power Plant Equipment- Electric-	\$0	P-117	\$0	\$0	0.0000%	\$0	\$0
118		latan Common TOTAL IATAN FACILITY COMMON- STEAM	\$0		\$0	\$0		\$0	\$0
119		IATAN FACILITY COMMON- ECORP-							
		STEAM							
120 121	310.000 311.000	Land- Electric- latan Common- ECORP Structures- Electric- latan Common-	\$4,268 \$6,837,690	P-120 P-121	\$0 \$0	\$4,268 \$6,837,690	99.5400% 99.5400%	\$0 \$0	\$4,248 \$6,806,237
122	312.000	ECORP Boiler Plant Equipment- Electric- latan	\$19,157,491	P-122	\$0	\$19,157,491	99.5400%	\$0	\$19,069,367
		Common- ECORP						•	
123	312.020	Boiler AQC Equipment- Electric- latan Common- ECORP	\$0	P-123	\$0	\$0	99.5400%	\$0	\$0
124	314.000	Turbogenerator- Electric- latan Common- ECORP	\$633,422	P-124	\$0	\$633,422	99.5400%	\$0	\$630,508
125	315.000	Accessory Equipment- Electric- latan 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 latan 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
400		LAKE BOAD LIMIT 4 STEAM							
128	310 000	LAKE ROAD UNIT 1- STEAM	¢.	P-129	¢o.	r <sub>0</sub>	0.00000/	*^	**
129 130	310.000 311.000	Land- Electric- Lake Road 1 SJLP	\$0 \$0		\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
130 131	312.000	Structures- Electric- Lake Road 1 Boiler Plant Equipment- Electric- Lake		P-130 P-131	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
132	312.020	Road 1 Boiler AQC Equipment- Electric- Lake	\$0	P-132	\$0	\$0	0.0000%	\$0	\$0
133	314.000	Road 1 Turbogenerator- Electric- Lake Road 1	\$0	P-133	\$0	\$0	0.0000%	\$0	\$0
134	315.000	Accessory Equipment- Electric- Lake Road 1		P-134	\$0	\$0	0.0000%	\$0	\$0
135	316.000	Misc Power Plant Equipment- Electric-	\$0	P-135	\$0	\$0	0.0000%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
	Account # (Optional)	Plant Associat Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
136	(Optional)	Plant Account Description TOTAL LAKE ROAD UNIT 1- STEAM	# Fiant \$0		\$0	\$0	Allocations	\$0	\$0
			4-		40	40		45	40
137		LAKE ROAD UNIT 2- STEAM							
138	310.000	Land- Electric- Lake Road 2 SJLP	\$0		\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 *0
139 140	311.000 312.000	Structures- Electric- Lake Road 2 Boiler Plant Equipment- Electric- Lake	\$0 \$0		\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
140	312.000	Road 2	ΨΟ	1 -140	<b>40</b>	ΨΟ	0.000078	ΨΟ	ΨΟ
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	\$0	P-143	\$0	\$0	0.0000%	\$0	\$0
144	316.000	Road 2 Misc Power Plant Equipment- Electric-	\$0	P-144	\$0	\$0	0.0000%	\$0	\$0
4.45		Lake Road 2		-	***	***			***
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		\$0	\$0	0.0000%	\$0	\$0
148 149	311.000 312.000	Structures- Electric- Lake Road 3 Boiler Plant Equipment- Electric- Lake	\$0 \$0		\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
149	312.000	Road 3	φυ	F-149	φU	φU	0.0000%	ΦU	φU
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	\$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		\$0	\$0	0.0000%	\$0	\$0
158	312.000	Boiler Plant Equipment- Electric- Lake	\$0	P-158	\$0	\$0	0.0000%	\$0	\$0
159	312.020	Road 4 Boiler AQC Equipment- Electric- Lake	\$0	P-159	\$0	\$0	0.0000%	\$0	\$0
160	314.000	Road 4 Turbogenerator- Electric- Lake Road 4	\$0	P-160	\$0	\$0	0.0000%	\$0	\$0
161	315.000	Accessory Equipment- Electric- Lake Road 4	\$0		\$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	\$0	P-167	\$0	\$0	0.0000%	\$0	\$0
168	312.020	Road Boilers Boiler AQC Equipment- Electric- Lake	\$0	P-168	\$0	\$0	0.0000%	\$0	\$0
169	314.000	Road Boilers Turbogenerators- Electric- Lake Road	\$0	P-169	\$0	\$0	0.0000%	\$0	\$0
170	315.000	Boilers Accessory Equipment- Electric- Lake	\$0	P-170	\$0	\$0	0.0000%	\$0	\$0
171	316.000	Road Boilers Misc Power Plant- Electric- Lake Road	\$0	P-171	\$0	\$0	0.0000%	\$0	\$0
172		Boilers 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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
178		OTHER PRODUCTION							
179		CROSSROADS UNITS 1-4 NATURAL GAS							
180	303.010	Miscellaneous Intangible- Transmission	\$13,476,338	P-180	-\$3,891,687	\$9,584,651	99.5400%	\$0	\$9,540,562
100	303.010	(like 353)- Crossroads	Ψ10,470,000	1 100	Ψ5,051,007	ψ3,304,031	33.340070	Ψ	ψ3,540,502
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 \$0	\$7,261,696 \$7,004,884
186 187	345.000 346.000	Accessory- Crossroads 1-4 Misc Power Plant Equipment-	\$16,389,250	P-186 P-187	-\$8,752,236 -\$73,591	\$7,637,014	99.5400% 99.5400%	\$0 \$0	\$7,601,884 \$39,361
107	346.000	Crossroads 1-4	\$113,134	F-107	-\$73,391	\$39,543	99.5400%	ΦU	\$39,30 i
188		TOTAL CROSSROADS UNITS 1-4	\$134,217,677		-\$70,354,885	\$63,862,792		\$0	\$63,569,025
		NATURAL GAS	*****,=**,***		**-,,	****,***=,***=		•••	***,***,*=*
189		GREENWOOD UNITS 1-4 NATURAL GAS							
400	040.000	& OIL	****	D 400	*-	#aaa aaa	00.54000		#ccc ===
190	340.000 341.000	Land- Electric Greenwood 1-4 MPS	\$233,662	P-190	\$0	\$233,662	99.5400%	\$0 \$0	\$232,587
191 192	341.000	Structures- Electric Greenwood 1-4 Fuel Holders- Greenwood 1-4	\$3,500,096 \$3,687,615	P-191 P-192	\$0 \$0	\$3,500,096 \$3,687,615	99.5400% 99.5400%	\$0 \$0	\$3,483,996 \$3,670,652
193	343.000	Prime Movers- Greenwood 1-4	\$35,446,846	P-193	\$0 \$0	\$35,446,846	99.5400%	\$0 \$0	\$35,283,791
194	344.000	Generators- Greenwood 1-4	\$8,329,260	P-194	\$0 \$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-	\$42,661	P-196	\$0	\$42,661	99.5400%	\$0	\$42,465
		Greenwood 1-4							
197		TOTAL GREENWOOD UNITS 1-4	\$58,102,645		\$0	\$58,102,645		\$0	\$57,835,373
		NATURAL GAS & OIL							
400		NEVADA OII							
198 199	340.000	NEVADA- OIL 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 \$0	\$441,814	99.5400%	\$0 \$0	\$39,029 \$439,782
201	342.000	Fuel Holders- Nevada	\$743,632	P-201	\$0 \$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							
207		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		\$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	\$275,426	P-214	\$0	\$275,426	99.5400%	\$0	\$274,159
215		Harper 1-3 TOTAL SOUTH HARPER UNITS 1-3	\$122,249,582		\$0	\$122,249,582	1	\$0	\$121,687,236
213		NATURAL GAS	\$122,249,302		ΨU	\$122,249,302		φυ	\$121,007,230
		10/11 010/12 0/10							
216		LAKE ROAD TURBINE 5- NATURAL GAS					j		
		& OIL							
217	340.000	Land- Electric Lake Road 5 SJLP	\$0		\$0	\$0	0.0000%	\$0	\$0
218	341.000	Structures- Electric Lake Road 5	\$0		\$0	\$0	0.0000%	\$0	\$0
219	342.000	Fuel Holders- Lake Road 5	\$0 \$0		\$0 \$0	\$0 *0	0.0000%	\$0 \$0	\$0 *0
220	343.000	Prime Movers- Lake Road 5	\$0 \$0		\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
221 222	344.000 345.000	Generators- Lake Road 5 Accessory Equipment- Lake Road 5	\$0 \$0	P-221 P-222	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
223	346.000	Misc Power Plant Equipment- Lake Road	\$0 \$0	P-223	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
-20	3-3.000	5	ΨΟ	-23	ΨU	Ψ0	0.000078	Ψ	ΨU
224		TOTAL LAKE ROAD TURBINE 5-	\$0		\$0	\$0		\$0	\$0
		NATURAL GAS & OIL	·		*			•	
							j		
225		LAKE ROAD TURBINE 6- OIL		l l			ı l		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
	Account #	Diant Assessed Description	Total	Adjust.	A -15	•	Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
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 \$0	0.0000%	\$0 \$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	Genrators- 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	\$0	P-232	\$0	\$0	0.0000%	\$0	\$0
233		6 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	\$0	P-250	\$0	\$0	0.0000%	\$0	\$0
251		Boiler 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 \$0	P-254	\$0	\$0	0.0000%	\$0 \$0	\$0 \$0
255	342.000	Fuel Holders- Landfill Turbine	\$0 \$0	P-255	\$0	\$0	0.0000%	\$0	\$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	\$0	P-259	\$0	\$0	0.0000%	\$0	\$0
260		Turbine TOTAL LANDFILL TURBINE METHANE	\$0		\$0	\$0		\$0	\$0
200		GAS	Ψ		Ψ.	40		Ψ	Ų.
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	\$0	P-268	\$0	\$0	0.0000%	\$0	\$0
269		Green 3 TOTAL RALPH GREEN UNIT 3- NATURAL GAS	\$0		\$0	\$0		\$0	\$0
270		OTHER RECOLLECTION COLAR							
270 271	344.010	OTHER PRODUCTION - SOLAR Other Production- Generators- Solar	**	P-271	<b>*</b> C	đo.	99.5400%	**	¢c.
271	344.010	TOTAL OTHER PRODUCTION - SOLAR	\$0 \$0	P-2/1	\$0 \$0	\$0 \$0	99.5400%	\$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							
275		WORK IN PROGRESS Other Production- Salvage and Removal	\$0	P-275	\$0	\$0	99.5400%	\$0	\$0
210		Retirements not yet classified	φυ	1 2/3	Ψ <b>U</b>	<b>40</b>	33.3400 /6	<b></b>	Ψ0

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	<u>H</u>	
Line	Account #		<u>C</u> Total	Adjust.	트		<u>ଓ</u> Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
276		TOTAL OTHER PRODUCTION	\$0		\$0	\$0		\$0	\$0
		RETIREMENTS WORK IN PROGRESS							
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 &	\$0	P-287	-\$626,874	-\$626,874	100.0000%	\$0	-\$626,874
		Agreement ER-2012-0175			. ,	, ,			, ,
288	356.000	Overhead Conductors & Devices -	\$62,411,792	P-288	\$0	\$62,411,792	99.5400%	\$0	\$62,124,698
		Transmission	. , ,			. , ,		·	. , ,
289	356.000	Conductors & Devices- Disallowance	\$0	P-289	-\$1,196,710	-\$1,196,710	100.0000%	\$0	-\$1,196,710
		Stipulation & Agreement ER-2012-0175	• •		, ,, -	, , ,		* -	, , , , , ,
290	357.000	Underground Conduit - Transmission	\$0	P-290	\$0	\$0	99.5400%	\$0	\$0
291	358.000	Underground Conductors & Devices-	\$58,426	P-291	\$0	\$58,426	99.5400%	\$0	\$58,157
292		Transmission TOTAL TRANSMISSION PLANT	\$307,123,323		-\$3,574,214	\$303,549,109		\$0	\$302,144,393
293		TRANSMISSION RETIREMENTS WORK IN							
293		PROGRESS							
294		Transmission- Salvage and Removal	\$0	P-294	\$0	\$0	99.5400%	\$0	\$0
		Retirements not yet classified							
295		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
296		DISTRIBUTION PLANT							
297	360.000	Land- Electric Distribution	\$4,825,145		\$0	\$4,825,145	99.6670%	\$0	\$4,809,077
298	360.010	Land Rights- Electric Distribution	\$282,599		\$0	\$282,599	99.6670%	\$0	\$281,658
299	360.020	Land Leased- Distribution	\$22,228		\$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-	\$0	P-304	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
		Disallowance Stipulation & Agreement ER-							
205	200 000	2012-0175	CC2 4E4 407	P-305	¢0	¢co 454 407	00.66700/	¢0	fc2 242 444
305 306	366.000 366.000	Underground Circuit - Distribution	\$62,451,407 \$0	P-305 P-306	\$0 -\$321,331	\$62,451,407 -\$321,331	99.6670% 100.0000%	\$0 \$0	\$62,243,444
300	300.000	Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175	\$0	F-300	-\$321,331	-\$321,331	100.0000%	φu	-\$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		\$0 \$0	\$15,915,703	99.6670%	\$0 \$0	\$15,862,704
310	369.020	Services - Overnead - Distribution	\$58,431,700		\$0 \$0	\$58,431,700	99.6670%	\$0 \$0	\$58,237,122
311	370.000	Meters - Distribution	\$31,356,473		\$0	\$31,356,473	99.6670%	\$0	\$31,252,056
312	370.010	Meters- PURPA Distribution	\$2,038,114		\$0	\$2,038,114	99.6670%	\$0	\$2,031,327
313	370.020	Meters- AMI Distribution	\$4,432,314		\$0	\$4,432,314	99.6670%	\$0	\$4,417,554
314	371.000	Customer Premise Meter Installations - Distri	\$17,706,048		-\$1,174,925	\$16,531,123	99.6670%	\$0	\$16,476,074
315	373.000	Street Lighting and Traffic Signal- Distributio	\$35,173,685		\$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	\$0	P-318	\$0	\$0	99.6670%	\$0	\$0
0.4.0		Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK	\$0	.	\$0	\$0		\$0	\$0
319		I . C L DIO I IVIDO I ION IVE I IIVENILIA I O WORK	. 30		φυ	φυ	1	φU	Į ΨU

	Α	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	. н.	<u>l</u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
320	(Optional)	INCENTIVE COMPENSATION	1 Idill	Number	Aujustilients	1 Idill	Allocations	Aujustinents	Julisuictional
020		CAPITALIZATION							
321		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
222		CENEDAL DI ANT							
322 323	389.000	GENERAL PLANT 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 \$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		Office Furniture- Computers - General	\$1,651,434		\$0	\$1,651,434	99.5910%	\$0	\$1,644,680
328 329	391.040 392.000	Office Furniture- Software - General Transportation Equipment- Autos- General	\$366,270 \$109,720	P-328 P-329	\$0 \$0	\$366,270 \$109,720	99.5910% 99.5910%	\$0 \$0	\$364,772 \$109,271
330	392.000	Transportation Equipment- Autos- General  Transportation Equip- Light Trucks- General	\$2,881,230	P-329	\$0 \$0	\$2,881,230	99.5910%	\$0 \$0	\$2,869,446
331		Transportation Equip- Heavy Trucks- General	\$16,053,282		\$0	\$16,053,282	99.5910%	\$0 \$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	<u>\$0</u>	\$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 -	\$0	P-348	\$0	\$0	0.0000%	\$0	\$0
0.10	002.020	General	<b>V</b> O	0.10	Ψ0	<del>4</del> 0	0.000070	Ų0	Ų.
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 -	\$0	P-351	\$0	\$0	0.0000%	\$0	\$0
352	393.000	General Stores Equipment - General	\$0	P-352	\$0	\$0	0.0000%	\$0	\$0
352	394.000	Tools - General	\$0 \$0	P-353	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$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	Miscellanous 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							
000		PROGRESS							
360		General- Salvage and Removal Retirements	\$0	P-360	\$0	\$0	99.5910%	\$0	\$0
		not yet classified							
361		TOTAL GENERAL RETIREMENTS WORK IN	\$0		\$0	\$0		\$0	\$0
		PROGRESS							
362		INDUSTRIAL STEAM PRODUCTION PLANT-							
302		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	\$0	P-364	\$0	\$0	0.0000%	\$0	\$0
		SJLP			_				_
365	312.090	Industrial Steam- Boiler SJLP	\$0 \$0	P-365	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
366 367	315.090 375.090	Industrial Steam- Accessory SJLP Industrial Steam- Distribution Structure &	\$0 \$0	P-366 P-367	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
301	373.080	Improvements SJLP	φU	1 -307	φυ	φU	0.0000%	φU	φU
368	376.090	Industrial Steam- Mains SJLP	\$0	P-368	\$0	\$0	0.0000%	\$0	\$0
369	379.090	Industrial Steam- City Gate Measuring/	\$0	P-369	\$0	\$0	0.0000%	\$0	\$0
		Regulator SJLP		1 1			1		

		_							
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
370	380.090	Industrial Steam- Services SJLP	\$0	P-370	\$0	\$0	0.0000%	\$0	\$0
371 372	381.090	Industrial Steam- Services- SJLP TOTAL INDUSTRIAL STEAM PRODUCTION	\$0 \$0	P-371	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
V. <u>-</u>		PLANT- LAKE ROAD SJLP	**		**	**		**	40
373		INDUSTRIAL STEAM- RETIREMENTS WORK							
374		IN PROGRESS Industrial Steam- Salvage and Removal	\$0	P-374	\$0	\$0	0.0000%	\$0	\$0
375		Retirements not vet classified TOTAL INDUSTRIAL STEAM- RETIREMENTS	\$0		\$0	\$0	-	\$0	\$0
3/3		WORK IN PROGRESS	Ψ		<b>40</b>	Ψ0		φ0	ψ0
376		ECORP INTANGIBLE PLANT							
377	303.020	ECORP- Intangible Plant Corporate	\$1,044,335	P-377	\$0	\$1,044,335	99.5910%	\$0	\$1,040,064
378	303.020	Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc	\$53,083	P-378	\$0	\$53,083	99.5400%	\$0	\$52,839
		Intangible- Capitalized Software- 5 year	***,***		**	***,***		**	<b>*</b> ,
379	303.100	ECORP- Intangible Plant- latan- Highway & Bridge	\$331,800	P-379	\$0	\$331,800	99.5400%	\$0	\$330,274
380		TOTAL ECORP INTANGIBLE PLANT	\$1,429,218		\$0	\$1,429,218		\$0	\$1,423,177
381 382	352.000	ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures &	\$35,857	P-382	\$0	\$35,857	99.5400%	\$0	\$35,692
383	353.000	Improvements ECORP- latan Transmission- Station	\$869,976	P-383	\$0	\$869,976	99.5400%	\$0	\$865,974
384		Equipment 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 &	\$0	P-387	\$0	\$0	99.5910%	\$0	\$0
388	391.000	Improvements ECORP General Plant- Corporate Office	\$1,551,468	P-388	\$0	\$1,551,468	99.5910%	\$0	\$1,545,122
389	391.020	Furniture & Equipment 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	\$0	P-393	\$0	\$0	99.5910%	\$0	\$0
394	397.000	Operated Equipment 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- latan Office Furniture-	\$3,820	P-398	\$0	\$3,820	99.5400%	\$0	\$3,802
399	392.050	ECORP General Plant- latan Transportation Equip Medium Trucks	\$0	P-399	\$0	\$0	99.5400%	\$0	\$0
400	397.000	ECORP General Plant- latan Communication	\$6,526	P-400	\$0	\$6,526	99.5400%	\$0	\$6,496
401		Equipment 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 &	\$10,453,055	P-404	\$0	\$10,453,055	99.5910%	\$0	\$10,410,302
405	391.000	Improvements ECORP General Plant- Raytown Office	\$2,135,955	P-405	\$0	\$2,135,955	99.5910%	\$0	\$2,127,219
406	391.020	Furniture & Equipment ECORP General Plant- Raytown Office	\$922,204	P-406	\$0	\$922,204	99.5910%	\$0	\$918,432
		Furniture- Computer	,- <b>-</b>			,- <b>-</b>		40	ţ5.5,.3 <u>2</u>

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
407	391.040	ECORP General Plant- Raytown Office	\$358,648	P-407	\$0	\$358,648	99.5910%	\$0	\$357,181
		Furniture- Software							
408	393.000	ECORP General Plant- Raytown Stores	\$0	P-408	\$0	\$0	99.5910%	\$0	\$0
		Equipment							
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	\$16,692	P-410	\$0	\$16,692	99.5910%	\$0	\$16,624
		Operated Equipment	****						****
411	397.000	ECORP General Plant- Raytown	\$932,770	P-411	\$0	\$932,770	99.5910%	\$0	\$928,955
440	200 000	Communication Equipment	644 457	D 440	60	644 457	00 50400/	**	644.007
412 413	398.000	ECORP General Plant- Misc Equipment TOTAL ECORP GENERAL PLANT- RAYTOWN	\$41,457 \$14,889,712	P-412	\$0 \$0	\$41,457 \$14,889,712	99.5910%	\$0 \$0	\$41,287
413		TOTAL ECORP GENERAL PLANT- RATTOWN	\$14,009,712		<b>Φ</b> 0	\$14,009,712		φu	\$14,828,813
414		ECORP RETIREMENTS WORK IN PROGRESS							
717		LOOK! KETIKEMENTO WORK IN TROOKEGO							
415		ECORP- Salvage and Removal Retirements	\$0	P-415	\$0	\$0	99.5910%	\$0	\$0
		not vet classified	* -		• •	• •		, -	•
416		TOTAL ECORP RETIREMENTS WORK IN	\$0		\$0	\$0		\$0	\$0
		PROGRESS			•			•	
417		CAPITALIZED LONG-TERM INCENTIVE							
		STOCK AWARDS							
418		Capitalized Long-Term Incentive Stock	\$0	P-418	-\$1,192,267	-\$1,192,267	100.0000%	\$0	-\$1,192,267
		Awards through December 31, 2015					.		
419		TOTAL CAPITALIZED LONG-TERM	\$0		-\$1,192,267	-\$1,192,267		\$0	-\$1,192,267
		INCENTIVE STOCK AWARDS							
400	I	TOTAL DI ANTIN CERVICE	#0.000.740.07F	I	↑75 000 440	<b>*</b> 0 FF7 700 7F7	.1	to.	£0 £47 040 C00
420		TOTAL PLANT IN SERVICE	\$2,633,712,875		-\$75,929,118	\$2,557,783,757		\$0	\$2,547,312,628

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

Accounting Schedule: 04
Sponsor: Featherstone

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	Adjustifients to Flant in Service			<u>_</u>	<u>-</u>	
<u>A</u> Plant	<u>B</u> .	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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
	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
	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
	II .		I			

Accounting Schedule: 04 Sponsor: Featherstone Page: 2 of 4

Number   Plant In Service Adjustment Description   Number   Amount   Amount   Adjustments   Adjustments	Plant Adj.	<u>B</u>	<u>C</u>	D	E	F	G
Number   Plant In Service Adjustment Description   Number   Amount   Amount   Adjustments   Adjustments				_			Total
To adjust plant based on Second Non-Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent ret plant reduction benefiting GMO for latan 2 issue— see page 12 of Stipulation EFIS #356 (Featherstone)  P-289 Conductors & Devices- Disallowance Stipulatic 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)  P-304 Overhead Conductors & Devices- Disallowance 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)  P-306 Underground Circuit- Disallowance Stipulation 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)  P-307 Conductors & Devices- Disallowance Stipulation 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)		Plant In Service Adjustment Description					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)  P-304  Overhead Conductors & Devices- Disallowance 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 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)  -\$1,196,710  \$0  -\$3,055,085  \$0  -\$3,055,085  \$0  Underground Circuit- Disallowance Stipulation 366.000  -\$321,331  \$0  -\$321,331  \$0  F-321,331  \$0  Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue See page 12 of Stipulation EFIS #356 (Featherstone)		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		T			
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)  P-304  Overhead Conductors & Devices- Disallowance  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)  P-306  Underground Circuit- Disallowance Stipulation 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  -\$321,331  \$0	P-289	Conductors & Devices- Disallowance Stipulation	356.000		-\$1,196,710		\$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)  P-306 Underground Circuit- Disallowance Stipulation  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)  \$0\$  -\$3,055,085  \$0\$  -\$3,055,085  \$0\$  -\$321,331  \$0\$  -\$321,331  \$0\$  (Featherstone)		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		-\$1,196,710		\$0	
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)  P-306 Underground Circuit- Disallowance Stipulation 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)  Sa66.000 -\$321,331 \$0  -\$321,331 \$0  Figure 1: The proper of the property of the proper	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)		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		-\$3,055,085		\$0	
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)	P-306	Underground Circuit- Disallowance Stipulation	366.000		-\$321,331		\$0
P-314 Customer Premise Meter Installations - Distri 371.000 -\$1,174,925		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		-\$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) \$0				-\$1,174,925		\$0	
P-418 Capitalized Long-Term Incentive Stock Awards -\$1,192,267	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)  \$0  -\$1,192,267  \$0		Awards capitalized through December 31,		-\$1,192,267		\$0	
		Total Plant Adjustments		_	-\$75.929.118		\$0

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
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)-	\$0	0.00%	\$0		
		Crossroads				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	\$0	0.00%	\$0	0	0.00%
7	303.090	Lake Road Misc- Transmission Ln MINT Line	\$0	0.00%	\$0	0	0.00%
8	303.100	Misc Intangible- latan Highway & Bridge	\$0 \$0	0.00%	\$0	ŏ	0.00%
9		TOTAL INTANGIBLE PLANT	\$9,730,456	0.00%	\$0	-	
			. , ,				
10		PRODUCTION PLANT					
44		CTEAM PRODUCTION					
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		
			<b>401,001,000</b>		<b>V</b> .,,		
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 27	314.000 315.000	Turbogenerator- Electric Sibley 2 Accessory Equipment- Electric Sibley 2	\$12,209,126 \$1,905,811	2.33% 2.40%	\$284,473 \$45,739	0	0.00% 0.00%
28	316.000	Misc Power Plant Equipment- Electric S 2	\$1,903,811	2.50%	\$2,595	0	0.00%
20	010.000	misor ower riant Equipment Electric of	ψ100,700	2.0070	Ψ2,000		0.0070
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	312.000 312.020	Boiler Plant Equipment- Eletric Sibley 3 Boiler AQC Equipment- Electric Sibley 3	\$108,952,400 \$100,500,630	2.19% 2.19%	\$2,386,058	0	0.00% 0.00%
34 35	314.000	Turbogenerator- Electric Sibley 3	\$100,599,630 \$39,587,055	2.19%	\$2,203,132 \$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	\$652,994	2.50%	\$16,325	ŏ	0.00%
		Sibley 3	<b>,,,,,</b>		<b>*</b> · · · · · · ·	-	
38		TOTAL SIBLEY UNIT 3- STEAM	\$274,834,574		\$6,046,893		
39	040.000	SIBLEY FACILITY COMMON- STEAM	***	2 2251	<b></b>		0.0001
40 41	310.000	Land- Electric- Sibley Common MPS	\$21,984 \$40,004,644	0.00%	\$0 \$740.760	0	0.00%
41 42	311.000 312.000	Structures- Electric- Sibley Common Boiler Plant Equipment-Electric- Sibley	\$40,094,611 \$38,461,899	1.87% 2.19%	\$749,769 \$842,316	0	0.00% 0.00%
74	312.000	Common	φ30,401,039	2.19%	φ042,310	١	0.00%
43	312.020	Boiler AQC Equipment- Electric- Sibley	\$2,701,057	2.19%	\$59,153	0	0.00%
.•	2.2.020	Common	<del>+-,,</del>	2.1070	455,156	•	0.0070
44	314.000	Turbogenerator- Electric- Sibley Common	\$810,259	2.33%	\$18,879	0	0.00%
					ļ		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	, E	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Number	Number	Flant Account Description	Jurisuictional	Nale	Expense	Lile	Salvaye
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-	\$2,227,168	2.50%	\$55,679	0	0.00%
47		Sibley Common 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 54	311.000	Stuctures - 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	ő	0.00%
73	316.000	Misc Power Plant Equipment- Electric-	\$275,095	2.59%	\$7,125	0	0.00%
74		Jeffrey 3 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	ő	0.00%
78	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$5,395,559	2.10%	\$113,307	Ö	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	\$1,543,257	2.31%	\$35,649	0	0.00%
81	315.000	Common Accessory Equipment- Electric- Jeffrey Common	\$2,805,456	2.37%	\$66,489	0	0.00%

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	F	<u>G</u>
Line	Account	브	MO Adjusted	Depreciation	⊑ Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
82	316.000	Misc Power Plant Equipment- Electric-	\$1,516,878	2.59%	\$39,287	0	0.00%
		Jeffrey Common					
83		TOTAL JEFFREY FACILITY COMMON- STEAM	\$32,989,176		\$694,282		
84		IATAN UNIT 1- STEAM					
85	310.000	Land- Electric- latan 1 SJLP	\$0	0.00%	\$0	0	0.00%
86	311.000	Structures- Electric- latan 1	\$0	1.84%	\$0	0	0.00%
87	311.000	Structures- Electric Disallowance- latan 1	\$0	1.84%	\$0	0	0.00%
88	312.000	Boiler Plant Equipment- Electric- latan 1	\$0	2.04%	\$0	0	0.00%
89	312.000	Boiler Plant Equipment- Electric	\$0	2.04%	\$0	0	0.00%
00	242.020	Dissallowance- latan 1	¢o.	2.049/	¢o.		0.000/
90	312.020	Boiler AQC Equipment- Electric- latan 1	\$0 \$0	2.04%	\$0 \$0	0	0.00%
91	314.000	Turbogenerator- Electric- latan 1	\$0 \$0	2.30%	\$0 \$0	0	0.00%
92 93	315.000	Accessory Equipment- Electric- latan 1	\$0 \$0	2.34%	\$0 \$0	0	0.00%
93	315.000	Accessory Equipment- Electric Disallowance- latan 1	\$0	2.34%	\$0	٥	0.00%
94	316.000	Misc Power Plant Equip- Electric- latan 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- latan 2	\$18,999,245	1.87%	\$355,286	0	0.00%
99	311.000	Structures- Electric Disallowance- latan 2	-\$284,376	1.87%	-\$5,318	0	0.00%
100	312.000	Boiler Plant Equipment- Electric latan 2	\$127,948,934	2.19%	\$2,802,082	o	0.00%
101	312.000	Boiler Plant Equipment- Electric	-\$2,043,910	2.19%	-\$44,762	ō	0.00%
100	312.020	Disallowance- latan 2	0.0	2.19%	¢0	o	0.00%
102 103	314.000	Boiler AQC Equipment- Electric- latan 2 Turbogenerator- Electric- latan 2	\$0 \$46,247,378	2.19%	\$0 \$1,077,564	0	0.00%
103	314.000	Turbogenerator- Electric- latan 2  Turbogenerator- Electric Disallowance-	-\$282,546	2.33%	-\$6,583	0	0.00%
		latan 2	·				
105	315.000	Accessory Equipment- Electric- latan 2	\$11,544,721	2.40%	\$277,073	0	0.00%
106	315.000	Accessory Equipment- Electric Disallowance- latan 2	-\$94,423	2.40%	-\$2,266	0	0.00%
107	316.000	Misc Power Plant- Electric- latan 2	\$749,099	2.50%	\$18,727	0	0.00%
108	316.000	Misc Power Plant Equipment- Electric	-\$10,558	2.50%	-\$264	0	0.00%
109		Disallowance- latan 2 TOTAL IATAN UNIT 2- STEAM	\$202,773,564		\$4,471,539		
109		TOTAL IATAN UNIT 2- STEAM	\$202,773,364		\$4,471,539		
110		IATAN FACILITY COMMON- STEAM					
111	310.000	Land- Electric- latan Common SJLP	\$0	0.00%	\$0	0	0.00%
112	311.000	Structures- Electric- latan Common	\$0	1.84%	\$0	0	0.00%
113	312.000	Boiler Plant Equip- latan Common	\$0	2.04%	\$0	0	0.00%
114	312.020	Boiler AQC Equipment- latan Common	\$0	2.04%	\$0	0	0.00%
115	314.000	Turbogenerator- Electric- latan Common	\$0	2.30%	\$0	0	0.00%
116	315.000	Accessory Equipment- latan Common	\$0	2.34%	\$0	0	0.00%
117	316.000	Misc Power Plant Equipment- Electric- latan 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- latan Common- ECORP	\$4,248	0.00%	\$0	0	0.00%
121	311.000	Structures- Electric- latan Common- ECORP	\$6,806,237	1.87%	\$127,277	0	0.00%

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		•			·		
122	312.000	Boiler Plant Equipment- Electric- latan Common- ECORP	\$19,069,367	2.19%	\$417,619	0	0.00%
123	312.020	Boiler AQC Equipment- Electric- latan	\$0	2.19%	\$0	0	0.00%
124	314.000	Common- ECORP Turbogenerator- Electric- latan Common-	\$630,508	2.33%	\$14,691	0	0.00%
125	315.000	ECORP Accessory Equipment- Electric- latan	\$2,750,640	2.40%	\$66,015	0	0.00%
126	316.000	Common- ECORP Misc Power Plant Equipment- Electric	\$219,367	2.50%	\$5,484	0	0.00%
127		latan Common- ECORP TOTAL IATAN FACILITY COMMON-	\$29,480,367				
127		ECORP- STEAM	<b>\$29,460,367</b>		\$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	\$0	2.16%	\$0	0	0.00%
		Road 1					
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-	\$0	2.90%	\$0	0	0.00%
136		Lake Road 1 TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0		
137	040.000	LAKE ROAD UNIT 2- STEAM	**	0.000/	20		0.000/
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	\$0	2.16%	\$0	0	0.00%
141	312.020	Road 2  Boiler AQC Equipment- Electric- Lake	\$0	2.16%	\$0	0	0.00%
		Road 2					
142	314.000	Turbogenerator- Electric- Lake Road 2	\$0	2.33%	\$0	0	0.00%
143	315.000	Accessory Equipment- Electric- Lake	\$0	2.37%	\$0	0	0.00%
144	316.000	Road 2 Misc Power Plant Equipment- Electric-	\$0	2.90%	\$0	0	0.00%
		Lake Road 2	_				
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	\$0	2.37%	\$0	ŏ	0.00%
132	313.000	Road 3	φ0	2.57 /6	Ψ0	١	0.00 /8
153	316.000	Misc Power Plant Equipment- Lake Road	\$0	2.90%	\$0	0	0.00%
154		3 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	\$0	2.16%	\$0	0	0.00%
		Road 4					

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
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	\$0	2.37%	\$0	0	0.00%
162	316.000	Road 4 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					
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	ő	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	Ö	0.00%
194	344.000	Generators- Greenwood 1-4	\$8,290,945	3.80%	\$315,056	0	0.00%
195	345.000	Accessory Equipment- Greenwood 1-4	\$6,830,937	2.85%	\$194,682	0	0.00%
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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>
Line	Account	DI	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
196	346.000	Misc Power Plant Equipment- Greenwood	\$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	342.000 343.000	Fuel Holders- Nevada	\$740,211	3.09%	\$22,873	0	0.00%
202 203	343.000	Prime Movers- Nevada Generators- Nevada	\$931,496 \$608,897	4.81% 3.80%	\$44,805 \$23,138	0	0.00% 0.00%
203	345.000	Accessory Equipment- Nevada	\$546,653	2.85%	\$25,136 \$15,580	0	0.00%
205	346.000	Misc Power Plant Equipment- Nevada	\$10,792	3.57%	\$385	ő	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%
211 212	343.000 344.000	Prime Movers- South Harper 1-3 Generators- South Harper 1-3	\$69,902,500 \$17,187,995	4.81% 3.80%	\$3,362,310 \$653,144	0	0.00% 0.00%
212	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	\$274,159	3.57%	\$9,787	o	0.00%
215		Harper 1-3 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	342.000 343.000	Fuel Holders- Lake Road 5	\$0 \$0	3.09%	\$0 \$0	0	0.00%
220 221	343.000	Prime Movers- Lake Road 5 Generators- Lake Road 5	\$0 \$0	4.78% 4.11%	\$0 \$0	0	0.00% 0.00%
222	345.000	Accessory Equipment- Lake Road 5	\$0 \$0	2.84%	\$0 \$0	0	0.00%
223	346.000	Misc Power Plant Equipment- Lake Road	\$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	0.00%
229 230	343.000 344.000	Prime Movers- Lake Road 6 Genrators- Lake Road 6	\$0 \$0	4.78% 4.11%	\$0 \$0	0	0.00% 0.00%
230 231	345.000	Accessory Equipment- Lake Road 6	\$0 \$0	2.84%	\$0 \$0	0	0.00%
232	346.000	Misc Power Plant Equipment- Lake Road	\$0	3.57%	\$0	0	0.00%
233		6 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 \$0	3.09%	\$0 \$0	0	0.00%
238 239	343.000 344.000	Prime Movers- Lake Road 7 Generators- Lake Road 7	\$0 \$0	4.78% 4.11%	\$0 \$0	0	0.00% 0.00%
239 240	344.000	Accessory Equipment- Lake Road 7	\$0 \$0	4.11% 2.84%	\$0 \$0	0	0.00%
270	U-0.000	Accessory Equipment- Lake Noau /	- ΨΟ	2.04 /0	φυ	<b>3</b>	J.UU /0

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
241	346.000	Misc Power Plant Equipment- Lake Road	\$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 \$0	1.75%	\$0 \$0	0	0.00%
246 247	342.000 343.000	Fuel Holders- Lake Road Boilers Prime Movers- Lake Road Boilers	\$0 \$0	3.09% 4.78%	\$0 \$0	0	0.00% 0.00%
247 248	344.000	Generators- Lake Road Boilers	\$0 \$0	4.76% 4.11%	\$0 \$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 \$0	3.09%	\$0 \$0	0	0.00%
256 257	343.000 344.000	Prime Movers- Landfill Turbine Generators- Landfill Turbine	\$0 \$0	4.78% 4.11%	\$0 \$0	0	0.00% 0.00%
257 258	345.000	Accessory Equipment- Landfill Turbine	\$0 \$0	2.84%	\$0 \$0	0	0.00%
259	346.000	Misc Power Plant Equipment- Landfill	\$0 \$0	3.57%	\$0 \$0	0	0.00%
200	0.10.000	Turbine	Ų.	0.01 /0	Ų.		0.0070
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 \$0	1.75%	\$0 \$0	0	0.00%
264	342.000	Fuel Holders- Ralph Green 3	\$0	3.09%	\$0	ő	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	\$0	3.57%	\$0	0	0.00%
269		Green 3 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	3.3373	\$0		0.00%
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%

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
283	353.000	Station Equipment - Transmission	\$124,157,238	1.70%	\$2,110,673	0	0.00%
284	353.030	Station Equipment Communication-	\$124,969	1.70%	\$2,110,073	ő	0.00%
		Transmission	¥ 1 = 1,0 2 2		<b>4-,</b> :		
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 &	-\$626,874	2.93%	-\$18,367	0	0.00%
288	356.000	Agreement ER-2012-0175 Overhead Conductors & Devices -	\$62,124,698	2.32%	\$1,441,293	0	0.00%
200	330.000	Transmission	<b>\$02,124,090</b>	2.32 /6	\$1,441,293	· ·	0.00 /6
289	356.000	Conductors & Devices- Disallowance	-\$1,196,710	2.32%	-\$27,764	0	0.00%
		Stipulation & Agreement ER-2012-0175					
290	357.000	Underground Conduit - Transmission	\$0	0.00%	\$0	0	0.00%
291	358.000	Underground Conductors & Devices-	\$58,157	2.49%	\$1,448	0	0.00%
202		Transmission TOTAL TRANSMISSION PLANT	£202.444.202		\$C 442 C2C		
292		TOTAL TRANSMISSION PLANT	\$302,144,393		\$6,413,636		
293		TRANSMISSION RETIREMENTS WORK IN					
		PROGRESS					
294		Transmission- Salvage and Removal	\$0	0.00%	\$0	0	0.00%
		Retirements not yet classified	_				
295		TOTAL TRANSMISSION RETIREMENTS WORK	\$0		\$0		
		IN PROGRESS					
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	Ö	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	Ö	0.00%
302	364.000	Poles, Towers & Fixtures - Distribution	\$188,970,577	3.89%	\$7,350,955	Ö	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-	-\$3,055,085	2.18%	-\$66,601	0	0.00%
		Disallowance Stipulation & Agreement ER-					
205	200 000	2012-0175	<b>CCO 040 444</b>	4.700/	£4 0E0 420	0	0.000/
305 306	366.000 366.000	Underground Circuit - Distribution Underground Circuit- Disallowance Stipulation	\$62,243,444	1.70% 1.70%	\$1,058,139 \$5,463	0	0.00% 0.00%
300	300.000	& Agreement ER-2012-0175	-\$321,331	1.70%	-\$5,463	U	0.00%
307	367.000	Underground Conductors & Devices- Distribu	\$130,479,121	2.49%	\$3,248,930	0	0.00%
		3	,, -,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
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		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		
0.47		DISTRIBUTION RETIDENSATION WORK IN					
317		DISTRIBUTION RETIREMENTS WORK IN					
318		PROGRESS Distribution- Salvage and Removal	\$0	0.00%	\$0	0	0.00%
310		Retirements not yet classified	Ψ	0.00 /6	Ψυ	· ·	0.00 /6
319		TOTAL DISTRIBUTION RETIREMENTS WORK	\$0		\$0		
0.10		IN PROGRESS	Ψ0		<b>40</b>		
320		INCENTIVE COMPENSATION					
		CAPITALIZATION					

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	F	<u>G</u>
Line	Account	=	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
•••							
321		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
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%
328 329	391.040 392.000	Office Furniture- Software - General Transportation Equipment- Autos- General	\$364,772 \$109,271	11.11% 11.25%	\$40,526 \$12,293	0	0.00% 0.00%
330	392.000	Transportation Equipment- Autos- General	\$2,869,446	11.25%	\$12,293 \$322,813	0	0.00%
331	392.020	Transportation Equip- Heavy Trucks- General	\$15,987,624	11.25%	\$1,798,608	ŏ	0.00%
			***,***,***		<b>4</b> 1,100,000		
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-	\$826,910	11.25%	\$93,027	0	0.00%
005		General	244.005	4.000/	A4 700		0.000/
335	393.000	Stores Equipment- General Tools- General	\$44,085	4.00%	\$1,763 \$4.43.748	0 0	0.00%
336 337	394.000 395.000	Laboratory Equipment- General	\$3,593,694 \$2,872,113	4.00% 3.30%	\$143,748 \$94,780	0	0.00% 0.00%
338	396.000	Power Operated Equipment- General	\$6,074,388	4.45%	\$94,780 \$270,310	o l	0.00%
339	397.000	Communication Equipment- General	\$29,916,275	3.70%	\$1,106,902	o o	0.00%
340	398.000	Miscellaneous Equipment- General	\$135,893	4.00%	\$5,436	ő	0.00%
341	000.000	TOTAL GENERAL PLANT	\$92,666,050	110070	\$4,981,061		0.0070
•			<b>**</b> -,***,***		<b>+</b> 1,000 1,001		
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		2 222/
240	202 020	Transportation Equip Heavy Trucks Conoral	\$0	11.25%	\$0	0	0.00%
348	392.020	Transportation Equip - Heavy Trucks - General	<b>Ф</b> О	11.25%	<b>\$0</b>	o	0.00%
349	392.030	Transportation Equip - Tractors - General	\$0	11.25%	\$0	ő	0.00%
350	392.040	Transportation Equip - Trailers - General	\$0	11.25%	\$0	Ö	0.00%
351	392.050	Transportation Equip - Medium Trucks -	\$0	11.25%	\$0		
		General				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%
357 358	398.000	Miscellanous Equipment - General TOTAL GENERAL PLANT - LAKE ROAD	\$0 \$0	4.00%	\$0 \$0	0	0.00%
330		TOTAL GENERAL PLANT - LAKE ROAD	ΦU		ΦU		
359		GENERAL RETIREMENTS WORK IN					
000		PROGRESS					
360		General- Salvage and Removal Retirements	\$0	0.00%	\$0		
		not yet classified				0	0.00%
361		TOTAL GENERAL RETIREMENTS WORK IN	\$0		\$0		
		PROGRESS					
362		INDUSTRIAL STEAM PRODUCTION PLANT-					
202	240.000	LAKE ROAD SJLP	ė^ l	0.000/	¢^	_	0.000/
363 364	310.090	Industrial Steam- Land SJLP	\$0 \$0	0.00% 0.00%	\$0 \$0	0	0.00%
364	311.090	Industrial Steam- Structures & Improvements SJLP	<b>Φ</b> 0	0.00%	\$0	o	0.00%
365	312.090	Industrial Steam- Boiler SJLP	\$0	0.00%	\$0	0	0.00%
555		January Bollot Goth	Ψ3	3.00 /0	ΨΟ	٠,	3.00 /0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation	Depreciation Expense	Average Life	Net Salvage
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Lite	Saivage
366	315.090	Industrial Steam- Accessory SJLP	\$0	0.00%	\$0	0	0.00%
367	375.090	Industrial Steam- Distribution Structure &	\$0	0.00%	\$0		
		Improvements SJLP				0	0.00%
368	376.090	Industrial Steam- Mains SJLP	<b>\$0</b>	0.00%	\$0	0	0.00%
369	379.090	Industrial Steam- City Gate Measuring/	\$0	0.00%	\$0	0	0.00%
370	380.090	Regulator SJLP Industrial Steam- Services SJLP	\$0	0.00%	\$0	0	0.00%
371	381.090	Industrial Steam- Services SJLP	\$0 \$0	0.00%	\$0 \$0	ŏ	0.00%
372		TOTAL INDUSTRIAL STEAM PRODUCTION	\$0		\$0		
		PLANT- LAKE ROAD SJLP					
373		INDUSTRIAL STEAM- RETIREMENTS WORK					
374		IN PROGRESS Industrial Steam- Salvage and Removal	\$0	0.00%	\$0		
3/4		Retirements not yet classified	Ψ	0.00 /6	Ψυ	0	0.00%
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS	\$0		\$0	-	
		WORK IN PROGRESS	• -		**		
376		ECORP INTANGIBLE PLANT	*				
377	303.020	ECORP- Intangible Plant Corporate Capitalized	\$1,040,064	0.00%	\$0	0	0.000/
378	303.020	Software- 5 year ECORP- Intangible Plant- latan- Misc	\$52,839	0.00%	\$0	0	0.00%
370	303.020	Intangible- Capitalized Software- 5 year	<b>\$32,039</b>	0.00 /6	Ψυ	0	0.00%
379	303.100	ECORP- Intangible Plant- latan- Highway &	\$330,274	0.00%	\$0	, i	0.0070
		Bridge	, ,			0	0.00%
380		TOTAL ECORP INTANGIBLE PLANT	\$1,423,177		\$0		
381	252.000	ECORP TRANSMISSION PLANT	¢25 c02	4 020/	¢c=2		
382	352.000	ECORP- latan Transmission- Structures & Improvements	\$35,692	1.83%	\$653	0	0.00%
383	353.000	ECORP- latan Transmission- Station	\$865,974	1.70%	\$14,722	•	0.0070
		Equipment	4000,011		¥ · ·,· ==	0	0.00%
384		TOTAL ECORP TRANSMISSION PLANT	\$901,666		\$15,375		
385		ECORP GENERAL PLANT- CORPORATE	**	0.000/	**	•	0.000/
386 387	389.000 390.000	ECORP General Plant Corporate Land	\$0 \$0	0.00% 2.22%	\$0 \$0	0	0.00%
301	390.000	ECORP General Plant- Corporate Structures & Improvements	ΦU	2.22%	ΦU	0	0.00%
388	391.000	ECORP General Plant- Corporate Office	\$1,545,122	5.00%	\$77,256	Ĭ	0.0070
		Furniture & Equipment	, ,,		, ,	0	0.00%
389	391.020	ECORP General Plant- Corporate Office	\$1,516,647	12.50%	\$189,581		
		Furniture- Computer				0	0.00%
390	391.040	ECORP General Plant- Corporate Office	\$1,339,064	11.11%	\$148,770	•	0.000/
391	393.000	Furniture- Software	\$7,565	4.00%	\$303	0	0.00%
391	393.000	ECORP General Plant- Corporate Stores Equipment	\$7,505	4.00%	<b>\$303</b>	0	0.00%
392	394.000	ECORP General Plant- Corporate Tools	\$9,357	4.00%	\$374	ő	0.00%
393	396.000	ECORP General Plant- Corporate Power	\$0	4.45%	\$0		
		Operated Equipment				0	0.00%
394	397.000	ECORP General Plant- Corporate	\$314,497	3.70%	\$11,636	_	
005		Communication Equipment	<b>A47.070</b>	4 000/	<b>2740</b>	0	0.00%
395	398.000	ECORP General Plant- Corporate Misc	\$17,976	4.00%	\$719	0	0.00%
396		Equipment TOTAL ECORP GENERAL PLANT-	\$4,750,228		\$428,639	١	0.00%
530		CORPORATE	ψ,1 30,220		Ψ-20,039		
397		ECORP GENERAL PLANT- IATAN					
398	391.020	ECORP General Plant- latan Office Furniture-	\$3,802	12.50%	\$475		
	l	Computer				0	0.00%

Depreciation Expense

Number   Number   Plant Account Description   Jurisdictional   Rate   Expense   Life	<u>G</u> Net	<u>F</u> Average	<u>E</u> Depreciation	<u>D</u> Depreciation	<u>C</u> MO Adjusted	<u>B</u>	<u>A</u> Account	Line
Equip Medium Trucks   ECORP General Plant- latan Communication   \$6,496     3.70%   \$240	Salvage		•			Plant Account Description	Number	Number
397.000   ECORP General Plant- latan Communication Equipment   TOTAL ECORP GENERAL PLANT- IATAN   \$10,298   \$715   \$715   \$	0 0.00%	0	\$0	12.50%	\$0	<u> </u>	392.050	399
## TOTAL ECORP GENERAL PLANT- IATAN ## \$10,298 ## \$715 ## \$10,298 ## \$715 ## \$10,298 ## \$10,298 ## \$10,298 ## \$10,298 ## \$10,298 ## \$10,298 ## \$10,298 ## \$21,109 ## \$10,200 ## \$28,813 ## \$28,813 ## \$22,22% ## \$231,109 ## \$231,109 ## \$231,109 ## \$231,109 ## \$231,109 ## \$231,109 ## \$231,109 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$231,109 ## \$231,109 ## \$22,127,219 ## \$231,109 ## \$231,109 ## \$22,127,219 ## \$231,10	0 0.00%		\$240	3.70%	\$6,496	ECORP General Plant- latan Communication	397.000	400
389.000   ECORP General Plant- Raytown Land   \$28,813   \$10,00%   \$0	5.55%		\$715		\$10,298			401
389.000   ECORP General Plant- Raytown Land   \$28,813   \$0.00%   \$0						ECORP GENERAL PLANT- RAYTOWN		402
Improvements   ECORP General Plant- Raytown Office   \$2,127,219   5.00%   \$106,361	0.00%	0	\$0	0.00%	\$28,813		389.000	403
391.000   ECORP General Plant- Raytown Office   \$2,127,219   5.00%   \$106,361			\$231,109	2.22%	\$10,410,302	ECORP General Plant- Raytown Structures &	390.000	404
Furniture & Equipment ECORP General Plant- Raytown Office Furniture- Computer  407 391.040 ECORP General Plant- Raytown Office Furniture- Software ECORP General Plant- Raytown Stores EQUIPMENT EQUIPMENT ECORP General Plant- Raytown Tools EQUIPMENT ECORP General Plant- Raytown Tools ECORP General Plant- Raytown Power Operated Equipment ECORP General Plant- Raytown Power Operated Equipment ECORP General Plant- Raytown Software ECORP General Plant- Raytown Power Operated Equipment ECORP General Plant- Raytown Communication Equipment ECORP General Plant- Misc Equipment TOTAL ECORP GENERAL PLANT- RAYTOWN  ECORP RETIREMENTS WORK IN PROGRESS  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$114,804  12.50% \$10,00% \$0  4.00% \$0  4.00% \$740  Operated Equipment ECORP General Plant- Raytown Sp28,955 Software Automatical Plant- Raytown S	0.00%	0				Improvements		
Second   S			\$106,361	5.00%	\$2,127,219	ECORP General Plant- Raytown Office	391.000	405
Furniture- Computer   ECORP General Plant- Raytown Office   \$357,181   11.11%   \$39,683	0.00%	0				Furniture & Equipment		
407       391.040       ECORP General Plant- Raytown Office Furniture- Software       \$357,181       11.11%       \$39,683         408       393.000       ECORP General Plant- Raytown Stores       \$0       4.00%       \$0         409       394.000       ECORP General Plant- Raytown Tools       \$0       4.00%       \$0         410       396.000       ECORP General Plant- Raytown Power       \$16,624       4.45%       \$740         Operated Equipment       ECORP General Plant- Raytown       \$928,955       3.70%       \$34,371         Communication Equipment       ECORP General Plant- Misc Equipment       \$41,287       4.00%       \$1,651         413       TOTAL ECORP GENERAL PLANT- RAYTOWN       \$14,828,813       \$528,719			\$114,804	12.50%	\$918,432	ECORP General Plant- Raytown Office	391.020	406
Furniture- Software	0.00%	0				Furniture- Computer		
408       393.000       ECORP General Plant- Raytown Stores Equipment       \$0       4.00%       \$0         409       394.000 ECORP General Plant- Raytown Tools       \$0       4.00%       \$0         410       396.000 ECORP General Plant- Raytown Power Operated Equipment       \$16,624       4.45%       \$740         411       397.000 Communication Equipment ECORP General Plant- Raytown Communication Equipment ECORP General Plant- Misc Equipment TOTAL ECORP GENERAL PLANT- RAYTOWN       \$928,955       3.70%       \$34,371         412       398.000 TOTAL ECORP GENERAL PLANT- RAYTOWN       \$14,287       4.00%       \$528,719         414       ECORP RETIREMENTS WORK IN PROGRESS       \$14,828,813       \$528,719			\$39,683	11.11%	\$357,181	ECORP General Plant- Raytown Office	391.040	407
Equipment   ECORP General Plant- Raytown Tools   \$0   4.00%   \$0   4	0.00%	0				Furniture- Software		
409       394.000       \$394.000       \$0 <td></td> <td></td> <td>\$0</td> <td>4.00%</td> <td>\$0</td> <td>ECORP General Plant- Raytown Stores</td> <td>393.000</td> <td>408</td>			\$0	4.00%	\$0	ECORP General Plant- Raytown Stores	393.000	408
410       396.000       ECORP General Plant- Raytown Power Operated Equipment       \$16,624       4.45%       \$740         411       397.000       ECORP General Plant- Raytown Communication Equipment       \$928,955       3.70%       \$34,371         412       398.000       ECORP General Plant- Misc Equipment       \$41,287       4.00%       \$1,651         413       TOTAL ECORP GENERAL PLANT- RAYTOWN       \$14,828,813       \$528,719	0.00%	0						
397.000   Operated Equipment   ECORP General Plant- Raytown   \$928,955   3.70%   \$34,371	0.00%	0	\$0	4.00%	\$0	ECORP General Plant- Raytown Tools	394.000	409
411         397.000         ECORP General Plant- Raytown Communication Equipment         \$928,955         3.70%         \$34,371           412         398.000         ECORP General Plant- Misc Equipment TOTAL ECORP GENERAL PLANT- RAYTOWN         \$41,287         4.00%         \$1,651           414         ECORP RETIREMENTS WORK IN PROGRESS         \$14,828,813         \$528,719			\$740	4.45%	\$16,624	ECORP General Plant- Raytown Power	396.000	410
Communication Equipment   \$41,287   4.00%   \$1,651   4.00%	0.00%	0						
412       398.000       ECORP General Plant- Misc Equipment TOTAL ECORP GENERAL PLANT- RAYTOWN       \$41,287       \$1,651         413       \$528,719			\$34,371	3.70%	\$928,955	ECORP General Plant- Raytown	397.000	411
413 TOTAL ECORP GENERAL PLANT- RAYTOWN \$14,828,813 \$528,719  414 ECORP RETIREMENTS WORK IN PROGRESS	0.00%	_						
414 ECORP RETIREMENTS WORK IN PROGRESS	0.00%	0		4.00%	\$41,287		398.000	
			\$528,719		\$14,828,813	TOTAL ECORP GENERAL PLANT- RAYTOWN		413
415 FCOPP- Salvage and Pemoval Petirements \$0 0.00% \$0						ECORP RETIREMENTS WORK IN PROGRESS		414
not yet classified	0 0.00%	0	\$0	0.00%	\$0	ECORP- Salvage and Removal Retirements not yet classified		415
416 TOTAL ECORP RETIREMENTS WORK IN \$0 PROGRESS \$0			\$0		\$0			416
417 CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS								417
418 Capitalized Long-Term Incentive Stock Awards -\$1,192,267 0.00% \$0 through December 31, 2015	0 0.00%	0	\$0	0.00%	-\$1,192,267			418
419 TOTAL CAPITALIZED LONG-TERM INCENTIVE -\$1,192,267 \$0 STOCK AWARDS			\$0		-\$1,192,267	TOTAL CAPITALIZED LONG-TERM INCENTIVE		419
420 Total Depreciation \$2,547,312,628 \$69,849,232		·	\$69,849,232		\$2,547,312,628	Total Depreciation		420

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

Number Number Number 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Account Number 301.000 303.010 303.010 303.020 303.020 303.100 311.000 311.000 312.000 315.000 316.000	Depreciation Reserve Description  INTANGIBLE PLANT Intang Plant - Organization- Electric Misc Intangible- Substation (like 353) Misc Intangible- Substation (like 353)- Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- Iatan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	© Total Reserve  \$13,804 \$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482  \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349 \$18,038	D Adjust. Number R-2 R-3 R-4 R-5 R-6 R-7 R-8	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	F As Adjusted Reserve  \$13,804 \$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482	99.5910% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	H Jurisdictional Adjustments  \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	I MO Adjusted Jurisdictional \$13,748 \$73,165 \$0 \$6,770,370 \$0 \$0 \$0 \$6,857,283
Number Number Number 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	301.000 303.010 303.020 303.020 303.020 303.020 303.090 303.100 311.000 311.000 312.000 314.000 315.000	INTANGIBLE PLANT Intang Plant - Organization- Electric Misc Intangible- Substation (like 353) Misc Intangible- Substation (like 353)- Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric Sibley 1 Misc Power Plant Equipment- Electric Sibley 1	\$13,804 \$73,503 \$0 \$6,798,175 \$0 \$0 \$1,44,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-2 R-3 R-4 R-5 R-6 R-7 R-8	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,804 \$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482	99.5910% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$13,748 \$73,165 \$0 \$6,770,370 \$0 \$0 \$6,857,283
1 2 30 3 3 34 30 5 30 6 30 7 30 8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	301.000 303.010 303.010 303.020 303.020 303.020 303.090 303.100 311.000 311.000 312.000 314.000 315.000	INTANGIBLE PLANT Intang Plant - Organization- Electric Misc Intangible- Substation (like 353) Misc Intangible- Substation (like 353)- Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric Sibley 1 Misc Power Plant Equipment- Electric Sibley 1	\$13,804 \$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-2 R-3 R-4 R-5 R-6 R-7 R-8	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,804 \$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5910% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,748 \$73,165 \$0 \$6,770,370 \$0 \$0 \$0 \$6,857,283
2 30 3 30 4 30 5 30 7 30 8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	303.010 303.010 303.020 303.020 303.020 303.090 303.100 311.000 311.000 312.000 314.000 315.000	Intang Plant - Organization- Electric Misc Intangible- Substation (like 353) Misc Intangible- Substation (like 353) Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$73,503 \$0 \$6,798,175 \$0 \$0 \$5,885,482 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-3 R-4 R-5 R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$73,165 \$0 \$6,770,370 \$0 \$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
2 30 3 30 4 30 5 30 7 30 8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	303.010 303.010 303.020 303.020 303.020 303.090 303.100 311.000 311.000 312.000 314.000 315.000	Intang Plant - Organization- Electric Misc Intangible- Substation (like 353) Misc Intangible- Substation (like 353) Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$73,503 \$0 \$6,798,175 \$0 \$0 \$5,885,482 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-3 R-4 R-5 R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$73,165 \$0 \$6,770,370 \$0 \$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
3 30 4 30 5 30 6 30 7 33 8 30 9 10 11 12 13 31 14 33 15 31 16 31 17 31 18 31 19 31	303.010 303.010 303.020 303.020 303.020 303.090 303.100 311.000 311.000 312.000 314.000 315.000	Misc Intangible- Substation (like 353) Misc Intangible- Substation (like 353)- Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc- Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1 Misc Power Plant Equipment- Electric Sibley 1	\$73,503 \$0 \$6,798,175 \$0 \$0 \$5,885,482 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-3 R-4 R-5 R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$73,503 \$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$73,165 \$0 \$6,770,370 \$0 \$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
4 30 5 30 6 30 7 30 8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	303.010 303.020 303.020 303.090 303.100 311.000 311.000 312.020 314.000 315.000	Misc Intangible- Substation (like 353)- Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1 Misc Power Plant Equipment- Sibley 1	\$6,798,175 \$0 \$0 \$0 \$5,885,482 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-4 R-5 R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$6,798,175 \$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5910% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$6,770,370 \$0 \$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
5 30 6 30 7 30 8 9 10 11 12 13 31 14 31 15 31 17 31 18 31 19 31	303.020 303.020 303.090 303.100 310.000 311.000 312.000 314.000 315.000	Crossroads Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc-Transmission Ln MINT Line Misc Intangible- Iatan Highway & Bridge TOTAL INTANGIBLE PLANT PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment-Electric Sibley 1	\$6,798,175 \$0 \$0 \$50 \$6,885,482 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-5 R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$6,798,175 \$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5910% 99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$6,770,370 \$0 \$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
6 30 7 30 8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	303.020 303.090 303.100 310.000 311.000 312.000 314.000 315.000	Misc Intangible- Capitalized Software- 5 year Misc Intangible- Capitalized Software- 5 year Lake Road Misc- Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1 Misc Power Plant Equipment- Electric Sibley 1	\$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
6 30 7 30 8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	303.020 303.090 303.100 310.000 311.000 312.000 314.000 315.000	Misc Intangible- Capitalized Software- 5 year Lake Road Misc- Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1	\$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-6 R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
7 33 30 9 10 11 12 13 31 14 33 15 31 16 31 17 31 18 31 19 31 20 21	310.000 311.000 312.000 312.000 315.000	Lake Road Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1	\$0 \$6,885,482 \$6,885,482 \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-7 R-8 R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$6,857,283 \$6,857,283 \$0 \$3,130,266 \$18,122,861
8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	310.000 311.000 312.000 312.000 312.000 315.000	Misc-Transmission Ln MINT Line Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1	\$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
8 30 9 10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	310.000 311.000 312.000 312.000 312.000 315.000	Misc Intangible- latan Highway & Bridge TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Sibley 1	\$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$6,857,283 \$0 \$3,130,266 \$18,122,861
9 10 11 12 13 31 14 31 15 31 16 33 17 31 18 31 19 31	310.000 311.000 312.000 312.020 314.000 315.000	TOTAL INTANGIBLE PLANT  PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM  Land-Electric Sibley 1 MPS  Structures-Electric Sibley 1  Boiler Plant Equipment-Electric Sibley 1  Turbogenerator-Electric Sibley 1  Accessory Equipment-Electric Sibley 1  Misc Power Plant Equipment- Electric S	\$6,885,482 \$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-13 R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0 \$0 \$0	\$6,885,482 \$0 \$3,144,732 \$18,206,611	99.5400% 99.5400% 99.5400%	\$0 \$0 \$0 \$0	\$6,857,283 \$0 \$3,130,266 \$18,122,861
10 11 12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	311.000 312.000 312.020 314.000 315.000	PRODUCTION PLANT  STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$0 \$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0 \$0	\$0 \$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0 \$0	\$0 \$3,130,266 \$18,122,861
11 12 13 31 14 33 15 31 16 31 17 31 18 31 19 31 20 21	311.000 312.000 312.020 314.000 315.000	STEAM PRODUCTION  SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0	\$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0	\$3,130,266 \$18,122,861
12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	311.000 312.000 312.020 314.000 315.000	SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0	\$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0	\$3,130,266 \$18,122,861
12 13 31 14 31 15 31 16 31 17 31 18 31 19 31	311.000 312.000 312.020 314.000 315.000	SIBLEY UNIT 1- STEAM Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0	\$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0	\$3,130,266 \$18,122,861
13 31 14 31 15 31 16 31 17 31 18 31 19 31 20	311.000 312.000 312.020 314.000 315.000	Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0	\$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0	\$3,130,266 \$18,122,861
13 31 14 31 15 31 16 31 17 31 18 31 19 31 20	311.000 312.000 312.020 314.000 315.000	Land-Electric Sibley 1 MPS Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0	\$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0	\$3,130,266 \$18,122,861
14 31 15 31 16 31 17 31 18 31 19 31 20 21	311.000 312.000 312.020 314.000 315.000	Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$3,144,732 \$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-14 R-15 R-16 R-17	\$0 \$0 \$0	\$3,144,732 \$18,206,611	99.5400% 99.5400%	\$0 \$0	\$3,130,266 \$18,122,861
15 31 16 31 17 31 18 31 19 31 20 21	312.000 312.020 314.000 315.000	Boiler Plant Equipment-Electric Sibley 1 Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$18,206,611 \$256,344 \$10,333,808 \$1,644,349	R-15 R-16 R-17	\$0 \$0	\$18,206,611	99.5400%	\$0	\$18,122,861
16 31 17 31 18 31 19 31 20 21	312.020 314.000 315.000	Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$256,344 \$10,333,808 \$1,644,349	R-16 R-17	\$0				, ,
17 31 18 31 19 31 20 21	314.000 315.000	Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$10,333,808 \$1,644,349	R-17	-	\$256 344			
18 31 19 31 20 21	315.000	Accessory Equipment-Electric Sibley 1 Misc Power Plant Equipment- Electric S	\$1,644,349					\$0	\$255,165
19 31 20 21		Misc Power Plant Equipment- Electric S			\$0	\$10,333,808	99.5400%	\$0	\$10,286,272
20 21	316.000	• •	\$18,038	R-18	\$0	\$1,644,349	99.5400%	\$0 \$0	\$1,636,785
21		1		R-19	\$0	\$18,038	99.5400%	\$0	\$17,955
21		TOTAL SIBLEY UNIT 1- STEAM	\$33,603,882		\$0	\$33,603,882	•	\$0	\$33,449,304
		TOTAL GIBLET GITT I- GTLAM	ψ33,003,002		ΨΟ	ψ55,005,002		ΨΟ	ψου,ττο,συτ
		SIBLEY UNIT 2- STEAM							
22 31	310.000	Land- Electric Sibley 2 MPS	\$0	R-22	\$0	\$0	99.5400%	\$0	\$0
	311.000	Structures- Electric Sibley 2	\$1,015,788	R-23	\$0	\$1,015,788	99.5400%	\$0	\$1,011,115
	312.000	Boiler Plant Equipment-Electric Sibley 2	\$12,180,441	R-24	\$0	\$12,180,441	99.5400%	\$0	\$12,124,411
	312.020	Boiler AQC Equipment- Electric Sibley 2	\$252,350		\$0	\$252,350	99.5400%	\$0	\$251,189
	314.000	Turbogenerator- Electric Sibley 2	\$7,593,475	R-26	\$0	\$7,593,475	99.5400%	\$0	\$7,558,545
27 31	315.000	Accessory Equipment- Electric Sibley 2	\$1,468,623	R-27	\$0	\$1,468,623	99.5400%	\$0	\$1,461,867
28 31	316.000	Misc Power Plant Equipment- Electric S	\$36,900	R-28	\$0	\$36,900	99.5400%	\$0	\$36,730
		2			_				
29		TOTAL SIBLEY UNIT 2- STEAM	\$22,547,577		\$0	\$22,547,577		\$0	\$22,443,857
00		OIDLEV LINIT O OTEAM							
30	240.000	SIBLEY UNIT 3- STEAM	¢o.	D 24	¢0	¢o.	00 54000/	¢o.	¢o.
	310.000 311.000	Land - Electric Sibley 3 MPS Structures- Electric Sibley 3	\$0 \$10,364,615	R-31 R-32	\$0 \$0	\$0 \$10,364,615	99.5400% 99.5400%	\$0 \$0	\$0 \$10.316.938
	312.000	Boiler Plant Equipment- Eletric Sibley 3	\$58,561,896	R-32	\$0 \$0	\$58,561,896	99.5400%	\$0 \$0	\$58,292,511
	312.020	Boiler AQC Equipment- Electric Sibley 3	\$7,297,723		\$0	\$7,297,723	99.5400%	\$0	\$7,264,153
	314.000	Turbogenerator- Electric Sibley 3	\$22,731,688	R-35	\$0	\$22,731,688	99.5400%	\$0	\$22,627,122
	315.000	Accessory Equipment- Electric Sibley 3	\$6,911,484	R-36	\$0	\$6,911,484	99.5400%	\$0	\$6,879,691
	316.000	Misc Power Plant Equipment- Electric	\$239,409	R-37	\$0	\$239,409	99.5400%	\$0	\$238,308
		Sibley 3			•	. ,		•	. ,
38		TOTAL SIBLEY UNIT 3- STEAM	\$106,106,815		\$0	\$106,106,815		\$0	\$105,618,723
39		SIBLEY FACILITY COMMON- STEAM							
-	310.000	Land- Electric- Sibley Common MPS	\$0	R-40	\$0	\$0	99.5400%	\$0	\$0
-	311.000	Structures- Electric- Sibley Common	\$12,693,794	R-41	\$0	\$12,693,794	99.5400%	\$0	\$12,635,403
42 31	312.000	Boiler Plant Equipment-Electric- Sibley	\$16,765,763	R-42	\$0	\$16,765,763	99.5400%	\$0	\$16,688,640
40	040 000	Common	\$000 00F	D 40	60	\$000.00E	00 5 4000/	**	<b>****</b>
43 31	312.020	Boiler AQC Equipment- Electric- Sibley	\$226,235	R-43	\$0	\$226,235	99.5400%	\$0	\$225,194
44 31	314.000	Common Turbogenerator- Electric- Sibley	\$242.2E0	D 44	*0	\$242.250	99.5400%	40	¢242 440
44 31	314.000	Common	\$243,259	R-44	\$0	\$243,259	99.5400%	\$0	\$242,140
45 31	315.000	Accessory Equipment- Electric- Sibley	\$3,095,274	R-45	\$0	\$3,095,274	99.5400%	\$0	\$3,081,036
75   5	313.000	Common	ψ5,033,214	11.43	ΨΟ	ψ5,055,27 4	33.340070	ΨΟ	ψ5,001,000
46 31	316.000	Misc Power Plant Equipment- Electric-	\$228,022	R-46	\$0	\$228,022	99.5400%	\$0	\$226,973
.5   5		Sibley Common	Ψ220,022	40	Ψυ	Ψ <b></b> 0,022	33.043070	ΨΟ	Ψ==0,0:0
47		TOTAL SIBLEY FACILITY COMMON-	\$33,252,347		\$0	\$33,252,347		\$0	\$33,099,386
		STEAM	+, <del></del> ,-+		,	+, <b></b> ,• +:		,	+,,
		<del> </del>							
48		JEFFREY UNIT 1- STEAM							
	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-49	\$0	\$0	99.5400%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	<u>I</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
50	311.000	Stuctures - 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	\$9,883,074	R-51	\$0	\$9,883,074	99.5400%	\$0	\$9,837,612
52	312.020	1 Boiler ACC Equipment Floatric Jeffrey	£1 462 049	R-52	\$0	£4 462 049	99.5400%	\$0	¢4 455 222
52	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$1,462,048	K-32	\$U	\$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	\$1,748,014	R-54	\$0	\$1,748,014	99.5400%	\$0	\$1,739,973
55	316.000	1 Misc Power Plant- Electric- Jeffrey 1	\$143,774	R-55	\$0	\$143,774	99.5400%	\$0	\$143,113
56	310.000	TOTAL JEFFREY UNIT 1- STEAM	\$20,601,795	1. 33	\$0	\$20,601,795	33.340076	\$0 \$0	\$20,507,027
57 58	310.000	JEFFREY UNIT 2- STEAM 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 \$0	\$4,143,093
60	312.000	Boiler Plant Equipment- Electric- Jeffrey	\$14,121,189	R-60	\$0	\$14,121,189	99.5400%	\$0	\$14,056,232
		2							
61	312.020	Boiler AQC Equipment- Electric- Jeffrey	\$1,268,381	R-61	\$0	\$1,268,381	99.5400%	\$0	\$1,262,546
62	314.000	2 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	\$1,416,697	R-63	\$0	\$1,416,697	99.5400%	\$0	\$1,410,180
		2							
64	316.000	Misc Power Plant Equipment - Electric-	\$239,331	R-64	\$0	\$239,331	99.5400%	\$0	\$238,230
65		Jeffrey 2 TOTAL JEFFREY UNIT 2- STEAM	\$23,862,872		\$0	\$23,862,872	-	\$0	\$23,753,103
•			<b>4</b> 20,002,012		**	<b>4</b> 20,002,012		40	<b>4</b> 20,100,100
66		JEFFREY UNIT 3- STEAM							
67	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-67	\$0	\$0	99.5400%	\$0	\$0
68 69	311.000 312.000	Structures - Electric - Jeffrey 3 Boiler Plant Equipment- Electric- Jeffrey	\$4,429,621 \$16,659,536	R-68 R-69	\$0 \$0	\$4,429,621 \$16,659,536	99.5400% 99.5400%	\$0 \$0	\$4,409,245 \$16,582,902
09	312.000	3	\$10,039,330	K-03	φυ	\$10,039,330	99.5400 /6	φU	\$10,362,902
70	312.020	Boiler AQC Equipment- Electric- Jeffrey	\$1,586,248	R-70	\$0	\$1,586,248	99.5400%	\$0	\$1,578,951
		3	40 700 000	5 -4		40 700 000	00 5 4000/	**	40 700 000
71 72	314.000 315.000	Turbogenerator - Electric - Jeffrey 3 Accessory Equipment- Electric - Jeffrey	\$3,780,690 \$2,211,537	R-71 R-72	\$0 \$0	\$3,780,690 \$2,211,537	99.5400% 99.5400%	\$0 \$0	\$3,763,299 \$2,201,364
'-	313.000	3	Ψ2,211,001	11.72	Ψ	Ψ2,211,007	33.340076	ΨΟ	Ψ2,201,304
73	316.000	Misc Power Plant Equipment- Electric-	\$59,676	R-73	\$0	\$59,676	99.5400%	\$0	\$59,401
74		Jeffrey 3 TOTAL JEFFREY UNIT 3- STEAM	\$28,727,308		\$0	\$28,727,308	-	\$0	\$28,595,162
74		TOTAL JEFFRET UNIT 3- STEAM	\$20,727,306		ΦU	\$20,727,300		20	\$20,595,162
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	\$1,736,804	R-79	\$0	\$1,736,804	99.5400%	\$0	\$1,728,815
		Common	. , ,					·	
80	314.000	Turbogenerator- Electric- Jeffrey	\$242,669	R-80	\$0	\$242,669	99.5400%	\$0	\$241,553
81	315.000	Common Accessory Equipment- Electric- Jeffrey	\$246,030	R-81	\$889,255	\$1,135,285	99.5400%	\$0	\$1,130,063
٠.	0.0.00	Common	<b>V</b> 2.0,000		<b>4000,200</b>	<b>V</b> .,.00,200	00.0.10070	40	<b>V</b> 1,100,000
82	316.000	Misc Power Plant Equipment- Electric-	\$452,630	R-82	\$34,859	\$487,489	99.5400%	\$0	\$485,247
02		Jeffrey Common TOTAL JEFFREY FACILITY COMMON-	£4 902 042		\$2 920 7E6	\$7 724 CCO	-	*0	\$7.690.426
83		STEAM	\$4,893,912		\$2,830,756	\$7,724,668		\$0	\$7,689,136
		51 E7 till							
84		IATAN UNIT 1- STEAM	_						
85	310.000	Land- Electric- latan 1 SJLP	\$0	R-85	\$0	\$0	99.5400%	\$0	\$0
86 97	311.000	Structures- Electric- latan 1 Structures- Electric Disallowance- latan	\$0 \$0	R-86	\$0 \$0	\$0 \$0	99.5400%	\$0 \$0	\$0 \$0
87	311.000	1	\$0	R-87	\$0	\$0	100.0000%	\$0	\$0
88	312.000	Boiler Plant Equipment- Electric- latan 1	\$0	R-88	\$0	\$0	99.5400%	\$0	\$0
89	312.000	Boiler Plant Equipment- Electric	\$0	R-89	\$0	\$0	100.0000%	\$0	\$0
90	312.020	Dissallowance- latan 1 Boiler AQC Equipment- Electric- latan 1	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
90 91	314.000	Turbogenerator- Electric- latan 1	\$0 \$0	R-90 R-91	\$0 \$0	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
92	315.000	Accessory Equipment- Electric- latan 1	\$0	R-92	\$0	\$0	99.5400%	\$0	\$0
93	315.000	Accessory Equipment- Electric	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
0.4	346 000	Disallowance- latan 1	**	B 04	<u> </u>	**	00 54000/	60	ė.
94	316.000	Misc Power Plant Equip- Electric- latan 1	\$0	R-94	\$0	\$0	99.5400%	\$0	\$0

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
95	316.000	Misc Power Plant Equipment- Electric	\$0	R-95	\$0	\$0	100.0000%	\$0	\$0
96		Disallowance TOTAL IATAN UNIT 1- STEAM	\$0		\$0	\$0	-	\$0	\$0
•			***		4.	***		**	***
97		IATAN UNIT 2- STEAM	•						
98	311.000 311.000	Structures- Electric- latan 2 Structures- Electric Disallowance- latan	\$2,032,103	R-98 R-99	\$0 \$0	\$2,032,103	99.5400% 100.0000%	\$0 \$0	\$2,022,755
99	311.000	2	-\$23,802	K-99	20	-\$23,802	100.0000%	ąυ	-\$23,802
100	312.000	Boiler Plant Equipment- Electric latan 2	\$15,674,814	R-100	\$0	\$15,674,814	99.5400%	\$0	\$15,602,710
101	312.000	Boiler Plant Equipment- Electric	-\$196,829	R-101	\$0	-\$196,829	100.0000%	\$0	-\$196,829
102	312.020	Disallowance- latan 2 Boiler AQC Equipment- Electric- latan 2	\$0	R-102	\$0	\$0	99.5400%	\$0	\$0
103	314.000	Turbogenerator- Electric- latan 2	\$4,310,105	R-103	\$0	\$4,310,105	99.5400%	\$0	\$4,290,279
104	314.000	Turbogenerator- Electric Disallowance-	-\$29,498	R-104	\$0	-\$29,498	100.0000%	\$0	-\$29,498
405	245 000	latan 2	£4 000 cac	D 405	**	£4 000 cac	00 54000/	¢o.	£4 002 E02
105 106	315.000 315.000	Accessory Equipment- Electric- latan 2 Accessory Equipment- Electric	\$1,098,636 -\$10,113	R-105 R-106	\$0 \$0	\$1,098,636 -\$10,113	99.5400% 100.0000%	\$0 \$0	\$1,093,582 -\$10,113
.00	010.000	Disallowance- latan 2	ψ.ο,ο	1. 100	•	<b>\$10,110</b>	100.00076	40	<b>\$10,110</b>
107	316.000	Misc Power Plant- Electric- latan 2	\$84,286	R-107	\$0	\$84,286	99.5400%	\$0	\$83,898
108	316.000	Misc Power Plant Equipment- Electric	-\$1,188	R-108	\$0	-\$1,188	100.0000%	\$0	-\$1,188
109		Disallowance- latan 2 TOTAL IATAN UNIT 2- STEAM	\$22,938,514		\$0	\$22,938,514	-	\$0	\$22,831,794
103		TOTAL IATAN ONT 2- OTLAN	Ψ22,330,514		40	Ψ22,330,314		ΨŪ	Ψ22,001,134
110		IATAN FACILITY COMMON- STEAM							
111	310.000	Land- Electric- latan Common SJLP	\$0	R-111	\$0	\$0	99.5400%	\$0 \$0	\$0
112 113	311.000 312.000	Structures- Electric- latan Common Boiler Plant Equip- latan Common	\$809,230 \$2,708,218		\$0 \$0	\$809,230 \$2,708,218	99.5400% 99.5400%	\$0 \$0	\$805,508 \$2,695,760
114	312.020	Boiler AQC Equipment- latan Common	\$68,173		\$0 \$0	\$68,173	99.5400%	\$0 \$0	\$67,859
115	314.000	Turbogenerator- Electric- latan Common	\$0	R-115	\$0	\$0	99.5400%	\$0	\$0
116	315.000	Accessory Equipment- latan Common	\$303,402		\$0	\$303,402	99.5400%	\$0	\$302,006
117	316.000	Misc Power Plant Equipment- Electric-	\$27,223	R-117	\$0	\$27,223	99.5400%	\$0	\$27,098
118		latan Common TOTAL IATAN FACILITY COMMON-	\$3,916,246		\$0	\$3,916,246	-	\$0	\$3,898,231
		STEAM	**,***,=**		**	**,***,=**		**	**,****,***
440		LATAN FACILITY COMMON, ECODD							
119		IATAN FACILITY COMMON- ECORP- STEAM							
120	310.000	Land- Electric- latan Common- ECORP	\$0	R-120	\$0	\$0	99.5400%	\$0	\$0
121	311.000	Structures- Electric- latan Common-	\$0	R-121	\$0	\$0	99.5400%	\$0	\$0
122	312.000	ECORP Boiler Plant Equipment- Electric- latan	\$0	R-122	\$0	\$0	99.5400%	\$0	\$0
122	312.000	Common- ECORP	φU	K-122	φU	φU	99.5400 /6	φU	φU
123	312.020	Boiler AQC Equipment- Electric- latan	\$0	R-123	\$0	\$0	99.5400%	\$0	\$0
404		Common- ECORP	••	D 404	•	••	00 5 4000/	•	**
124	314.000	Turbogenerator- Electric- latan Common- ECORP	\$0	R-124	\$0	\$0	99.5400%	\$0	\$0
125	315.000	Accessory Equipment- Electric- latan	\$0	R-125	\$0	\$0	99.5400%	\$0	\$0
		Common- ECORP						·	
126	316.000	Misc Power Plant Equipment- Electric	\$0	R-126	\$0	\$0	99.5400%	\$0	\$0
127		latan Common- ECORP TOTAL IATAN FACILITY COMMON-	\$0		\$0	\$0		\$0	\$0
		ECORP- STEAM	•			•		• •	•
400		LAKE BOAD UNIT 4 CTEAM							
128 129	310.000	LAKE ROAD UNIT 1- STEAM Land- Electric- Lake Road 1 SJLP	\$0	R-129	\$0	\$0	99.5400%	\$0	\$0
130	311.000	Structures- Electric- Lake Road 1	\$0		\$0	\$0	99.5400%	\$0	\$0
131	312.000	Boiler Plant Equipment- Electric- Lake	\$0		\$0	\$0	99.5400%	\$0	\$0
422	242.020	Road 1	¢o.	D 422	**	**	00 54000/	¢o.	**
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	\$0	R-134	\$0	\$0	99.5400%	\$0	\$0
135	316.000	Road 1 Misc Power Plant Equipment- Electric-	\$0	R-135	\$0	\$0	99.5400%	\$0	\$0
133	310.000	Lake Road 1	20	K-133	ΦU	\$0	33.3400%	<b>Φ</b> U	\$0
136		TOTAL LAKE ROAD UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
407		LAVE BOAD UNIT O CTEAM							
137 138	310.000	LAKE ROAD UNIT 2- STEAM Land- Electric- Lake Road 2 SJLP	<u>\$0</u>	R-138	\$0	\$0	99.5400%	\$0	\$0
130	3.0.000	Land- Licetine- Land Nead 2 Coli	φU	11130	Ψυ	\$0	33.340070	ψ <b>0</b>	φυ

311-000   Structures-Electric-Lake Road 2   50   R-139   50   50   50-5000%   50   141   312.020   Stolery-Enter Electric-Lake Road 2   50   R-141   50   50   99-5400%   50   814   141   312.020   Road 2   714   71	Line	Account		Total	Adjust.	<u>E</u>	As Adjusted	Jurisdictional	Jurisdictional	<u>I</u> MO Adjusted
140   312,000   Bolier Plant Equipment-Electric-Lake   So   R-140   So   So   99,5400%   So   Bolier Plant Equipment-Electric-Lake   So   R-141   So   So   99,5400%   So   So   So   So   So   So   So   S									•	Jurisdictional
Road 2   Solier AGC Equipment-Electric-Lake Road 2   Sol R-141   Sol Sol 99.5400%   Sol R-142   Sol Sol 99.5400%   Sol R-143   Sol Sol 99.5400%   Sol Sol Sol 99.5400%   Sol R-143   Sol Sol Sol 99.5400%   Sol R-143   Sol Sol Sol 99.5400%   Sol				•		•	·			\$0
1312.020   Bolier AGC Equipment-Electric-Lake   So   R-141   So   So   99.5400%   So   Road   2   So   R-142   So   So   99.5400%   So   So   R-143   So   So   So   So   So   So   So   S	140	312.000	• •	\$0	R-140	\$0	\$0	99.5400%	\$0	\$0
Name										
142   314.000	141	312.020		\$0	R-141	\$0	\$0	99.5400%	\$0	\$0
143   315.000   Accessory Equipment-Electric-Lake   So   R-144   So   So   99.5400%   So									4	
Road 2   Misc Power Plant Equipment- Electric-Lake Road 3   So   So   So   So   So   So   So				•		•	·			\$0
144   316.000   Misc Power Plant Equipment- Electric- Lake Road 2   TOTAL LAKE ROAD UNIT 2- STEAM   S0   S0   99.5400%   S0	143	315.000		\$0	R-143	\$0	\$0	99.5400%	\$0	\$0
Lake Road 2	444	346 000		¢0	B 444	*0	¢o.	00 54000/	¢o.	\$0
146	144	310.000		\$0	K-144	ΨU	φυ	99.5400 /6	φu	φυ
LAKE ROAD UNIT 3- STEAM	145			\$0		\$0	\$0		02	\$0
147   310.000   Solution   Solu	1-10		TOTAL PARE NOAD ONLY 2 OF PARE	Ψ		<b>Q</b> U	Ψ		Ψ	Ψ0
148   311.000   Boller Plant Equipment-Electric-Lake   \$0   R-149   \$12.000   Boller Plant Equipment-Electric-Lake   \$0   R-150   \$0   \$0   \$9.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0	146		LAKE ROAD UNIT 3- STEAM							
149   312.000   Bolier Plant Equipment- Electric- Lake   So   R-149   So   So   99.5400%   So   Road 3   So   R-150   So   So   So   So   So   So   So   S	147	310.000	Land- Electric- Lake Road 3 SJLP	\$0	R-147	\$0	\$0	99.5400%	\$0	\$0
Road 3   Boiler AQC Equipment- Electric- Lake   So   R-150   So   So   So   So   So   So   So   S	148	311.000	Structures- Electric- Lake Road 3	\$0	R-148	\$0	\$0	99.5400%	\$0	\$0
150   312.020   Bolier AQC Equipment-Electric-Lake Road 3   R-151   S0   S0   99.5400%   S0   R-152   315.000   Accessory Equipment-Electric-Lake Road 3   R-151   S0   S0   99.5400%   S0   R-152   S0   S0   S0.5400%   S0   R-153   S0   S0   S0.5400%   S0   S0   S0   S0.5400%   S0   S0   S0   S0.5400%   S0   S0   S0   S0   S0   S0   S0	149	312.000	Boiler Plant Equipment- Electric- Lake	\$0	R-149	\$0	\$0	99.5400%	\$0	\$0
Sample										
151   314,000   Accessory Equipment-Electric-Lake Road   So R-152   So So 99,5400%   So R-152   So So 99,5400%   So So So So Post-200%   So	150	312.020	Boiler AQC Equipment- Electric- Lake	\$0	R-150	\$0	\$0	99.5400%	\$0	\$0
152   315.000   Accessory Equipment- Electric- Lake Road 3   So									_	
Road 3				•		•			•	\$0
153   316,000   Misc Power Plant Equipment-Lake Road   \$0   R-153   \$0   \$0   99.5400%   \$0   \$0   \$150   \$150   \$10.000   \$15	152	315.000		\$0	R-152	\$0	\$0	99.5400%	\$0	\$0
154	450	246 000		¢0	D 450	¢o.	¢0	00 54000/	¢o.	¢o.
TOTAL LAKE ROAD UNIT 4: STEAM	153	316.000	• •	\$0	K-153	\$0	\$0	99.5400%	\$0	\$0
155   10,000   LAKE ROAD UNIT 4- STEAM   Land- Electric- Lake Road 4 SJLP   S0   R-156   S0   S0   99,5400%   S0   S0   S0   S0   S0   S0   S0	154			¢n		*0	en.			\$0
156   310,000   Land-Electric- Lake Road 4   SUP   S	134		TOTAL LAKE KOAD UNIT 3- STEAM	\$0		ΨU	φυ		φu	φυ
156   310,000   Land-Electric- Lake Road 4   SUP   S	155		LAKE ROAD LINIT 4- STEAM							
157   311.000   Structures- Electric- Lake Road 4   \$0   R-158   \$0   \$0   \$99.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0		310.000		\$0	R-156	\$0	\$0	99.5400%	\$0	\$0
158   312.000   Boiler Plant Equipment- Electric- Lake Road 4   Boiler AQC Equipment- Electric- Lake Road 4   Sure Road 4   Turbogenerator- Electric- Lake Road 4   Sure Road 4   Turbogenerator- Electric- Lake Road 4   Road 8		311.000				•				\$0
Road 4   Road 5   Road 6   Road 8   R				·				99.5400%		\$0
Road 4				• •		• -	*-		, -	•
160	159	312.020	Boiler AQC Equipment- Electric- Lake	\$0	R-159	\$0	\$0	99.5400%	\$0	\$0
161   315.000   Accessory Equipment- Electric- Lake Road 4   So   R-161   So   So   99.5400%   So   R-162   So   So   So   So   So   R-163   So   R-162   So   So   So   So   So   So   So   S			Road 4							
Road 4   Misc Power Plant Equipment- Electric-Lake Road 4   TOTAL LAKE ROAD DUINT 4- STEAM   S0   S0   S0   S0   S0   S0   S0   S	160			•			·			\$0
162   316.000   Misc Power Plant Equipment- Electric-Lake Road A   TOTAL LAKE ROAD UNIT 4 - STEAM   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	161	315.000	* * * •	\$0	R-161	\$0	\$0	99.5400%	\$0	\$0
Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM  164 165 310.000 166 311.000 167 312.000 168 312.000 169 312.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 169 314.000 170 315.000 170 315.000 170 315.000 170 315.000 170 315.000 170 315.000 170 315.000 170 316.000 310 310 310 310 310 310 310 310 310										
TOTAL LAKE ROAD UNIT 4- STEAM	162	316.000		\$0	R-162	\$0	\$0	99.5400%	\$0	\$0
LAKE ROAD BOILERS- STEAM	462			40		*0	*0		***	\$0
165   310.000   Land- Electric- Lake Road Boilers SJLP   \$0   R-165   \$0   \$0   99,5400%   \$0   80   811.000   Structures Electric- Lake Road Boilers   \$0   R-166   \$0   \$0   99,5400%   \$0   80   80   80   80   80   80   80	103		TOTAL LAKE ROAD UNIT 4- STEAM	φU		φU	ΦU		φu	φu
165   310.000   Land- Electric- Lake Road Boilers SJLP   \$0   R-165   \$0   \$0   99,5400%   \$0   80   811.000   Structures Electric- Lake Road Boilers   \$0   R-166   \$0   \$0   99,5400%   \$0   80   80   80   80   80   80   80	164		LAKE ROAD BOILERS- STEAM							
166		310 000		\$0	R-165	\$0	\$0	99 5400%	\$0	\$0
167   312.000   Boiler Plant Equipment- Electric- Lake Road Boilers   Solid						•				\$0
Road Boilers   Boiler AQC Equipment- Electric- Lake   Road Boilers   Road Boilers   Turbogenerators- Electric- Lake Road Boilers   Turbogenerators- Electric- Lake Road Boilers   R-169   \$0   \$0   99.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0				•		•	·		•	\$0
Road Boilers   Turbogenerators- Electric- Lake Road   So   R-169   So   So   99.5400%   So   So   So   So   So   So   So   S			• •	• •		• -	*-		, -	•
169	168	312.020	Boiler AQC Equipment- Electric- Lake	\$0	R-168	\$0	\$0	99.5400%	\$0	\$0
Boilers			Road Boilers							
170   315.000   Accessory Equipment- Electric- Lake Road Boilers   Misc Power Plant- Electric- Lake Road Boilers   TOTAL LAKE ROAD BOILERS- STEAM   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	169	314.000	Turbogenerators- Electric- Lake Road	\$0	R-169	\$0	\$0	99.5400%	\$0	\$0
171   316.000   Road Boilers   Misc Power Plant- Electric- Lake Road   \$0   R-171   \$0   \$0   \$0   \$0   \$0   \$0   \$172   \$172   \$173   \$174   \$174   \$175   \$175   \$175   \$176   \$176   \$176   \$177   \$176   \$177   \$176   \$177   \$178									_	
171   316.000   Misc Power Plant- Electric- Lake Road Boilers   TOTAL LAKE ROAD BOILERS- STEAM   \$0   \$0   \$0   \$0   \$0   \$0   \$1   \$1	170	315.000		\$0	R-170	\$0	\$0	99.5400%	\$0	\$0
Boilers   TOTAL LAKE ROAD BOILERS- STEAM   \$0   \$0   \$0   \$0   \$0   \$0   \$1   \$1	4=4			•		•	•	00 5 4000/	•	••
TOTAL LAKE ROAD BOILERS- STEAM   \$0	171	316.000		\$0	R-171	\$0	\$0	99.5400%	\$0	\$0
173         TOTAL STEAM PRODUCTION         \$300,451,268         \$2,830,756         \$303,282,024         \$0         \$30           174         NUCLEAR PRODUCTION         \$0         <	470			***						***
174         NUCLEAR PRODUCTION         \$0 <td>1/2</td> <td></td> <td>TOTAL LAKE ROAD BOILERS- STEAM</td> <td><b>\$</b>U</td> <td></td> <td><b>\$</b>U</td> <td><b>\$</b>0</td> <td></td> <td>φu</td> <td>\$0</td>	1/2		TOTAL LAKE ROAD BOILERS- STEAM	<b>\$</b> U		<b>\$</b> U	<b>\$</b> 0		φu	\$0
174         NUCLEAR PRODUCTION         \$0 <td>173</td> <td></td> <td>TOTAL STEAM PRODUCTION</td> <td>\$300 451 268</td> <td></td> <td>\$2 830 756</td> <td>\$303 282 024</td> <td></td> <td>02</td> <td>\$301,885,723</td>	173		TOTAL STEAM PRODUCTION	\$300 451 268		\$2 830 756	\$303 282 024		02	\$301,885,723
175         TOTAL NUCLEAR PRODUCTION         \$0         \$0         \$0           176         HYDRAULIC PRODUCTION         \$0         \$0         \$0           177         TOTAL HYDRAULIC PRODUCTION         \$0         \$0         \$0           178         OTHER PRODUCTION         \$0         \$0         \$0	173		TOTAL STEAM I RODUCTION	ψ300,431,200		φ2,030,730	<b>\$303,202,024</b>		Ψ0	φ301,003,723
175         TOTAL NUCLEAR PRODUCTION         \$0         \$0         \$0           176         HYDRAULIC PRODUCTION         \$0         \$0         \$0           177         TOTAL HYDRAULIC PRODUCTION         \$0         \$0         \$0           178         OTHER PRODUCTION         \$0         \$0         \$0	174		NUCLEAR PRODUCTION							
176										
177 TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0	175		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
177 TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0										
178 OTHER PRODUCTION	176		HYDRAULIC PRODUCTION							
178 OTHER PRODUCTION									_	
	177		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
	_									
170 CROSSROADS UNITS 4 A NATURAL CAS	178		OTHER PRODUCTION							
	470		CDOCCDOADC UNITO 4 4 NATURAL CAS					[		
1/9 CKOSSKOADS UNITS 1-4 NATUKAL GAS	179		CROSSROADS UNITS 1-4 NATURAL GAS							

Limbo   Color   Depreciation Reserve   Department   Depreciation Reserve   Department										
		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>
190   30.010   Miscellaneous Intarquibles - Transmission (Illes 333) - Conservands   1-4   1485   159   150   15	-									
18										
181   340,000	180	303.010		\$4,375,716	R-180	-\$2,598,057	\$1,777,659	100.0000%	\$0	\$1,777,659
341,000   Structures-Electric-Crossroads 1-4   \$466,073   R-122   \$-355,206   \$101,767   \$0.5   \$101,767   \$1.5   \$1.000   \$1.0	181	340.000		\$0	R-181	\$0	\$0	99.5400%	\$0	\$0
1843   343,000   Prime Movers-Crossroads 1-4   \$41,540,265   \$74,6433   R-184   \$23,877.00   \$11,712,555   \$93,5400*, \$50   \$51,585,887   \$34,000   \$40,00			Structures- Electric- Crossroads 1-4	• •	-	* -	* -			· ·
\$44,000   Generators- Crossroads 1-4   \$77,549,931   R-185   \$-35,499,647   \$2,045,288   90,5400%   \$0   \$233,878   \$-314,076   \$346,000   \$46,0			Fuel Holders- Crossroads 1-4				. ,	99.5400%		
345,000   Accessory-Crossroads 1-4   \$3,611,312   R-186   \$43,926,288   \$-531,478   \$9,5400%   \$50   \$431,327   \$34,840   \$10   \$34,840   \$9,5400%   \$50   \$431,527   \$34,840   \$10   \$34,840   \$9,5400%   \$50   \$431,527   \$34,840   \$10   \$34,840   \$9,5400%   \$50   \$34,740   \$35,951   \$34,950   \$	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
187	185	344.000	Generators- Crossroads 1-4	\$7,544,933	R-185	-\$5,499,647	\$2,045,286	99.5400%	\$0	\$2,035,878
Crossroads 1-4   TOTAL CROSSROADS UNITS 1-4   ANTURAL GAS   ANTURAL GA	186	345.000	Accessory- Crossroads 1-4	\$3,611,312	R-186	-\$3,926,288	-\$314,976	99.5400%	\$0	-\$313,527
TOTAL CROSSROADS UNITS 1-4   S59,151,433   S59,151,433   S15,721,894   S0   S15,67,750   S10,67,750   S10,6	187	346.000		\$5,387	R-187	-\$40,271	-\$34,884	99.5400%	\$0	-\$34,724
NATURAL GAS   GREENWOOD UNTS 1-4 NATURAL GAS   S. O.   GREENWOOD UNTS 1-4 S1,325,329   R-129   S. O.   S. S1,325,329   S										
Solidary	188			\$59,151,433		-\$43,429,539	\$15,721,894		\$0	\$15,657,750
1912   341,000   Fuel Holders- Greenwood 1-4   \$392,605   R-191   \$0   \$382,605   \$95.500%   \$0   \$388,499   \$192   \$343,000   Fuel Holders- Greenwood 1-4   \$1,225,239   R-192   \$0   \$1,738,498   \$95.500%   \$0   \$1,738,498   \$0   \$1,738,498   \$95.500%   \$0   \$1,738,498   \$0   \$1,738,498   \$0   \$1,738,498   \$0   \$1,738,498   \$0   \$1,738,498   \$0   \$1,738,498   \$0   \$1,738,498   \$0   \$0   \$340,000   \$0   \$4,981,611   \$0   \$0   \$0   \$0   \$0   \$0   \$0	189									
192   342,000   Frium Movers- Greenwood 1-4   \$1,325,229   \$0   \$1,325,229   \$9,5400%   \$0   \$1,316,472   \$1,338,408   \$9,5400%   \$0   \$17,308,541   \$1,348,408   \$9,5400%   \$0   \$17,308,541   \$1,348,408   \$9,5400%   \$0   \$4,981,611   \$1,348,000   \$1,360,632   \$1,368,655   \$0,5400%   \$0   \$3,173,08,611   \$1,348,000   \$1,368,615   \$1,368,605   \$0,5400%   \$0   \$3,173,08,611   \$1,348,000   \$1,368,615   \$1,368,615   \$1,368,605   \$0,5400%   \$0   \$3,173,08,611   \$1,348,000   \$1,378,300	190			• •		•				· ·
1913   343-000   Prime Movers- Greenwood 1-4   \$17,388,498   R-193   \$0   \$17,388,498   99,5400%   \$0   \$4,391,611   195   345.000   Generators- Greenwood 1-4   \$3,188,055   R-195   \$0   \$3,188,055   99,5400%   \$0   \$3,173,390   \$34,000   \$34,0						• -	. ,		* -	
194   344.000   Generators- Greenwood 1-4   \$5,004,632   R-194   \$0   \$5,004,632   91,5400%   \$0   \$4,788   \$1,985,004,632   \$0   \$4,768   \$0   \$3,178,305   \$0   \$3,178,305   \$0   \$3,178,305   \$0   \$3,4768   \$0   \$0   \$3,4768   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$					_	•			* -	
195   345,000   Misc Power Plant Equipment - Sai,188,055 R-195   So Sai,188,055 R-195   So Sai,188,055 R-196   So Sai,188,055 R-196										
196						* -	* - 1 - 1		* -	
197			Misc Power Plant Equipment-			•				
199   340,000   Land-Electric Nevada MPS   S0   R-199   S0   S0   99.5400%   S0   S7.39   S20   342,000   Fuel Holders- Nevada   \$370,223   R-201   S0   \$377,223   99.5400%   S0   \$388,520   \$340,000   Prime Movers- Nevada   \$355,731   R-202   S0   \$50,223   99.5400%   S0   \$388,520   \$340,000   Prime Movers- Nevada   \$355,731   R-202   S0   \$50,249,48   \$99.5400%   S0   \$533,460   \$340,000   Accessory Equipment- Nevada   \$333,766   R-203   S0   \$540,948   99.5400%   S0   \$3382,061   \$200   \$340,000   Accessory Equipment- Nevada   \$31,276   R-205   \$50   \$11,276   \$99.5400%   \$50   \$31,270   \$320,001   \$200   \$340,000   Accessory Equipment- Nevada   \$1,276   R-205   \$50   \$11,276   \$99.5400%   \$50   \$31,270   \$320,001   \$200   \$340,000   Accessory Equipment- Nevada   \$1,276   R-205   \$50   \$1,276   \$99.5400%   \$50   \$31,270   \$340,000   Accessory Equipment- Nevada   \$1,276   R-205   \$50   \$1,276   \$99.5400%   \$50   \$1,973,366   \$100   \$10	197		TOTAL GREENWOOD UNITS 1-4	\$28,403,907		\$0	\$28,403,907		\$0	\$28,273,249
199   340,000   Land-Electric Nevada MPS   S0   R-199   S0   S0   99,5400%   S0   S7,39   S20   342,000   Fuel Holders- Nevada   \$370,223   87,200   S0   \$377,239   S2,000   S0   \$377,239   S2,000   S0   \$377,239   S2,000   S0   \$377,239   S3,000   Prime Movers- Nevada   \$555,701   R-202   S0   \$535,701   S9,5400%   S0   \$538,760   S2,000   Accessory Equipment- Nevada   \$336,766   R-203   S0   \$540,948   S9,5400%   S0   \$338,460   S0,000   Accessory Equipment- Nevada   \$333,766   R-203   S0   \$340,948   S9,5400%   S0   \$3382,766   S0   \$3382,766   S0   \$312,76   S0   \$312,76   S0   \$312,76   S0   \$312,76   S0   \$312,76   S0   \$320,001   S0   \$332,000   S0   \$340,000   S0   S1,001,000   S0   S1,001,000   S0   S0   S0   S0   S0   S0   S0	198		NEVADA- OIL							
201   342,000   Fuel Holders-Nevada   \$370,223   R.201   \$0 \$370,223   99,5400%   \$0 \$388,520   \$0 \$330,000   Fuel Movers- Nevada   \$655,701   R.202   \$0 \$635,701   \$9,5400%   \$0 \$635,701   \$0 \$63		340.000	Land- Electric Nevada MPS	\$0	R-199	\$0	\$0	99.5400%	\$0	\$0
202   343.000   Prime Movers- Nevada   \$635,701   R-202   \$0   \$635,701   \$9,5400%   \$0   \$532,777   \$03   340.000   Generators- Nevada   \$540,948   R-203   \$0   \$5383,766   \$9,5400%   \$0   \$5382,001   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.00000   \$0.00000   \$0.00000   \$0.00000   \$0.00000   \$0.00000   \$0.00000   \$0.000000   \$0.0000000   \$0.0000000000	200	341.000	Structures- Electric Nevada	\$87,739	R-200	\$0	\$87,739	99.5400%	\$0	\$87,335
203   344.000   Generators- Nevada   \$540,948   R-203   \$0   \$5540,948   \$9.5400%   \$0   \$538,460   \$0.000   \$383,766   \$5.000%   \$0   \$538,260   \$0.0000   \$0.0000   \$0.000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000   \$0.0000	201	342.000	Fuel Holders- Nevada	\$370,223	R-201	\$0	\$370,223	99.5400%	\$0	\$368,520
204   345,000   Accessory Equipment-Nevada   \$383,766   R-205   \$0   \$1,276   \$0.50   \$0.532,001	202	343.000	Prime Movers- Nevada	\$635,701	R-202	\$0	\$635,701	99.5400%	\$0	\$632,777
205   346.000   Misc Power Plant Equipment- Nevada   \$1,276   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$2,019,653   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	203	344.000	Generators- Nevada	\$540,948	R-203	\$0	\$540,948	99.5400%	\$0	\$538,460
TOTAL NEVADA- OIL   \$2,019,653   \$0 \$2,019,653   \$0 \$2,010,363			Accessory Equipment- Nevada	\$383,766		* * *	\$383,766	99.5400%		\$382,001
SOUTH HARPER UNITS 1-3 NATURAL GAS		346.000			R-205			99.5400%		
GAS	206		TOTAL NEVADA- OIL	\$2,019,653		\$0	\$2,019,653		\$0	\$2,010,363
209   341,000   342,000   344,000	207									
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   \$3,31,98,972   \$0   \$33,198,972   \$99.5400%   \$0   \$1,309,485     212   344,000   Generators- South Harper 1-3   \$4,777,077   R-213   \$0   \$3,119,394   \$99.5400%   \$0   \$7,077,686     213   345,000   Misc Power Plant Equipment- South Harper 1-3   \$4,777,077   R-213   \$0   \$4,777,077   \$99.5400%   \$0   \$4,775,102     215   R-216   R-217   \$0   \$48,373,708   \$0   \$48,373,708     216   LAKE ROAD TURBINE 5- NATURAL GAS   \$48,373,708   \$0   \$48,373,708     217   340,000   Land- Electric Lake Road 5   \$0   R-218   \$0   \$0   \$99.5400%   \$0   \$0     218   341,000   Structures- Lake Road 5   \$0   R-218   \$0   \$0   \$99.5400%   \$0   \$0     220   343,000   Fuel Holders- Lake Road 5   \$0   R-219   \$0   \$0   \$99.5400%   \$0   \$0     221   344,000   Generators- Lake Road 5   \$0   R-219   \$0   \$0   \$99.5400%   \$0   \$0     222   345,000   Accessory Equipment- Lake Road 5   \$0   R-221   \$0   \$0   \$99.5400%   \$0   \$0     223   346,000   Lake Road 5   \$0   R-221   \$0   \$0   \$99.5400%   \$0   \$0     224   LAKE ROAD TURBINE 5- NATURAL GAS   \$0   R-222   \$0   \$0   \$99.5400%   \$0   \$0     223   346,000   Misc Power Plant Equipment- Lake Road 5   \$0   R-221   \$0   \$0   \$99.5400%   \$0   \$0     224   Substitution of the structures letter Lake Road 5   \$0   R-222   \$0   \$0   \$99.5400%   \$0   \$0     225   LAKE ROAD TURBINE 5- NATURAL GAS & OIL   \$0   R-222   \$0   \$0   \$0   \$0     226   340,000   Land- Electric Lake Road 6   \$0   R-227   \$0   \$0   \$0   \$99.5400%   \$0   \$0     226   340,000   Land- Electric Lake Road 6   \$0   R-227   \$0   \$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   Fuel Holders- Lake Road 6   \$0   R-228   \$0   \$0   \$99.5400%   \$0   \$0     229   343,000   Fuel Holders- Lake Road 6   \$0   R-228   \$0   \$0   \$99.5400%   \$0   \$0     230   344,000   Generators- Lake Road			•	•		•	* -			· ·
211   343,000   Prime Movers- South Harper 1-3   \$33,198,972   R-211   \$0   \$33,198,972   \$9.5400%   \$0   \$33,046,257   \$212   \$344,000   \$34,777,077   \$4			•			•				
212   344.000   Generators-South Harper 1-3   \$7,110,394   8-212   \$0   \$7,111,394   99.5400%   \$0   \$7,077,686   \$213   345.000   Accessory Equipment- South Harper 1-3   \$65,575   \$6			-			· ·			· ·	
213   345.000   Accessory Equipment- South Harper 1-3   S4,777.077   S55,575   R-214   S0   S4,777.077   S65,575   S65,575   S65,273   S65,575						•				
214						* -			· ·	
Harper 1-3						•				
NATURAL GAS   LAKE ROAD TURBINE 5- NATURAL GAS & OIL		340.000	Harper 1-3		R-214			99.5400%		
## Accessory Equipment- Lake Road 5 SJLP  218	215			\$40,3 <i>1</i> 3, <i>1</i> 00		φU	\$40,3 <i>1</i> 3, <i>1</i> 00		φυ	<b>\$40,131,109</b>
218			& OIL							
219   342.000   Fuel Holders- Lake Road 5   \$0   R-219   \$0   \$0   99.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0				·						
220   343.000   Prime Movers- Lake Road 5   \$0   R-220   \$0   \$0   99.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0				·						
221   344.000   Generators- Lake Road 5   \$0   R-221   \$0   \$0   99.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0				·		•				
222   345.000   Accessory Equipment- Lake Road 5   \$0   R-222   \$0   \$0   99.5400%   \$0   \$0   \$0   \$0   \$0   \$0   \$0				·						
223   346.000   Misc Power Plant Equipment- Lake Road   5				·		•				
TOTAL LAKE ROAD TURBINE 5-   SO   NATURAL GAS & OIL   SO   SO   SO   SO   SO   SO   SO   S										
225         LAKE ROAD TURBINE 6- OIL         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         Genrators- Lake Road 6         \$0         R-230         \$0         \$0         99.5400%         \$0         \$0	224		TOTAL LAKE ROAD TURBINE 5-	\$0		\$0	\$0		\$0	\$0
226     340.000     Land- Electric Lake Road 6 SJLP     \$0     R-226     \$0     99.5400%     \$0       227     341.000     Structures- Electric Lake Road 6     \$0     R-227     \$0     \$0     99.5400%     \$0       228     342.000     Fuel Holders- Lake Road 6     \$0     R-228     \$0     \$0     99.5400%     \$0       229     343.000     Prime Movers- Lake Road 6     \$0     R-229     \$0     \$0     99.5400%     \$0       230     344.000     Genrators- Lake Road 6     \$0     R-230     \$0     \$0     99.5400%     \$0										
227     341.000     Structures- Electric Lake Road 6     \$0     R-227     \$0     \$0     99.5400%     \$0       228     342.000     Fuel Holders- Lake Road 6     \$0     R-228     \$0     99.5400%     \$0       229     343.000     Prime Movers- Lake Road 6     \$0     R-229     \$0     \$0     99.5400%     \$0       230     344.000     Genrators- Lake Road 6     \$0     R-230     \$0     99.5400%     \$0						ا ـ بد			<u>.</u>	<b>A</b> =
228     342.000     Fuel Holders- Lake Road 6     \$0     R-228     \$0     99.5400%     \$0       229     343.000     Prime Movers- Lake Road 6     \$0     R-229     \$0     \$0     99.5400%     \$0       230     344.000     Genrators- Lake Road 6     \$0     R-230     \$0     \$0     99.5400%     \$0       \$0     \$0     \$0     \$0     \$0     \$0     \$0				·		· ·			· ·	
229     343.000     Prime Movers- Lake Road 6     \$0     R-229     \$0     \$0     99.5400%     \$0       230     344.000     Genrators- Lake Road 6     \$0     R-230     \$0     \$0     99.5400%     \$0										
230   344.000   Genrators- Lake Road 6   \$0   R-230   \$0   \$0   99.5400%   \$0   \$0						•				
				·		•				

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>			<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
232	346.000	Misc Power Plant Equipment- Lake Road	\$0	R-232	\$0	\$0	99.5400%	\$0	\$0
233		6 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	\$0
239 240	344.000 345.000	Generators- Lake Road 7 Accessory Equipment- Lake Road 7	\$0 \$0	R-239 R-240	\$0 \$0	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
240 241	346.000	Misc Power Plant Equipment- Lake Road	\$0 \$0	R-240 R-241	\$0 \$0	\$0 \$0	99.5400%	\$0 \$0	\$0 \$0
242		7 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	344.000 345.000	Generators- Landfill Turbine	\$0 \$0	R-257	\$0	\$0 \$0	99.5400%	\$0 \$0	\$0 \$0
258 259	345.000	Accessory Equipment- Landfill Turbine Misc Power Plant Equipment- Landfill	\$0 \$0	R-258 R-259	\$0 \$0	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
260		Turbine 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
267 268	345.000 346.000	Accessory Equipment- Ralph Green 3 Misc Power Plant Equipment- Ralph	\$0 \$0	R-267 R-268	\$0 \$0	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
269		Green 3 TOTAL RALPH GREEN UNIT 3-	\$0	-	\$0	\$0		\$0	\$0
		NATURAL GAS							
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 vet 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		R-279	\$0	\$0	99.5400%	\$0	\$0
280	350.001	Land Rights - Transmission	\$0	R-280	\$0	\$0	99.5400%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		•	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
281	350.040	Land Rights- Depreciable- Transmission	\$3,763,694		\$0	\$3,763,694	99.5400%	\$0 \$0	\$3,746,381
282 283	352.000 353.000	Structures & Improvements - Transmission Station Equipment - Transmission	\$2,411,091 \$35,736,583	R-282 R-283	\$0 -\$889,255	\$2,411,091 \$34,847,328	99.5400% 99.5400%	\$0 \$0	\$2,400,000 \$34,687,030
284	353.000	Station Equipment Communication-	\$33,730,383 \$4,482		-\$669,255 \$0	\$4,482	99.5400%	\$0 \$0	\$34,087,030 \$4,461
204	333.030	Transmission	ψ4,402	1. 204	**	ψτ,τ02	33.340070	Ψ	Ψ-,01
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 &	\$0	R-287	-\$53,572	-\$53,572	100.0000%	\$0	-\$53,572
		Agreement ER-2012-0175							
288	356.000	Overhead Conductors & Devices -	\$28,080,808	R-288	\$0	\$28,080,808	99.5400%	\$0	\$27,951,636
		Transmission				_			
289	356.000	Conductors & Devices- Disallowance	\$0	R-289	-\$80,977	-\$80,977	100.0000%	\$0	-\$80,977
		Stipulation & Agreement ER-2012-0175	••		•	•	00 5 4000/	•	•
290	357.000	Underground Conduit - Transmission	\$0	R-290	\$0	\$0	99.5400%	\$0 \$0	\$0
291	358.000	Underground Conductors & Devices-	\$55,171	R-291	\$0	\$55,171	99.5400%	\$0	\$54,917
292		Transmission TOTAL TRANSMISSION PLANT	\$105,437,917		-\$1,023,804	\$104,414,113	•	\$0	\$103,933,188
232		TOTAL TRANSMISSION FLANT	\$105,457,917		-\$1,023,004	\$104,414,113		φυ	φ103, <del>3</del> 33,100
293		TRANSMISSION RETIREMENTS WORK IN							
		PROGRESS							
294		Transmission- Salvage and Removal	-\$307,385	R-294	\$0	-\$307,385	99.5400%	\$0	-\$305,971
		Retirements not yet classified	*****		**	4,		4-	*****
295		TOTAL TRANSMISSION RETIREMENTS	-\$307,385		\$0	-\$307,385		\$0	-\$305,971
		WORK IN PROGRESS							
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		\$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 \$0	\$42,032,767
302	364.000	Poles, Towers & Fixtures - Distribution	\$96,225,359	R-302	\$0 *0	\$96,225,359	99.6670%	\$0 \$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-	\$0	R-304	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
•••		Disallowance Stipulation & Agreement ER-	***		¥101,202	¥ . o . , _ o _	100.000070	40	¥,
		2012-0175							
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	\$0	R-306	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
		Stipulation & Agreement ER-2012-0175							
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		\$0	\$14,842,529	99.6670%	\$0	\$14,793,103
310	369.020	Services- Underground - Distribution	\$33,982,362		\$0	\$33,982,362	99.6670%	\$0	\$33,869,201
311	370.000	Meters - Distribution	\$14,266,203		\$0	\$14,266,203	99.6670%	\$0	\$14,218,697
312	370.010	Meters- PURPA Distribution Meters- AMI Distribution	\$3,289,291	R-312	\$0 \$0	\$3,289,291	99.6670%	\$0 \$0	\$3,278,338
313 314	370.020 371.000	Customer Premise Meter Installations - Distri	\$10,338 \$12,094,323	R-313 R-314	• •	\$10,338 \$12,059,977	99.6670% 99.6670%	\$0 \$0	\$10,304 \$12,019,817
315	373.000	Street Lighting and Traffic Signal- Distributio	\$12,094,323 \$11,244,946		-\$34,346 \$0		99.6670%	\$0 \$0	A
316	373.000	TOTAL DISTRIBUTION PLANT	\$404,141,729	11-515	-\$244,531	\$11,244,946 \$403,897,198	99.007076	\$0	\$11,207,500 \$402,551,520
310		TOTAL DIGITALDOTTON LANT	ψτοτ,1τ1,723		Ψ244,331	ψ+00,031,130		Ψ	Ψ402,331,320
317		DISTRIBUTION RETIREMENTS WORK IN							
		PROGRESS							
318		Distribution- Salvage and Removal	-\$1,655,880	R-318	\$0	-\$1,655,880	99.6670%	\$0	-\$1,650,366
		Retirements not yet classified							
319		TOTAL DISTRIBUTION RETIREMENTS WORK	-\$1,655,880		\$0	-\$1,655,880		\$0	-\$1,650,366
		IN PROGRESS							
320		INCENTIVE COMPENSATION							
		CAPITALIZATION	<b>*</b> =		**	<b>4</b> -		<u> </u>	<b>A</b> -
321		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
322		GENERAL PLANT							
322 323	389.000	Land Rights - General	¢n.	R-323	\$0	\$0	99.5910%	\$0	\$0
323 324	389.010	Land RT/ROW- Depreciation- Electric	\$103		\$0 \$0	\$103	99.5910%	\$0 \$0	\$103
325	390.000	Structures & Improvements - General	\$5,083,515		\$0	\$5,083,515	99.5910%	\$0 \$0	\$5,062,723
326	391.000	Office Furniture & Equipment - General	\$1,425,664		\$0	\$1,425,664		\$0	\$1,419,833
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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	<u>I</u>
Line	Account		Total	Adjust.		•		Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
327	391.020	Office Furniture- Computers - General	\$717,162 \$222,270		\$0 \$0	\$717,162	99.5910%	\$0 *0	\$714,229
328 329	391.040 392.000	Office Furniture- Software - General Transportation Equipment- Autos- General	\$322,270 \$217,936		\$0 \$0	\$322,270 \$217,936	99.5910% 99.5910%	\$0 \$0	\$320,952 \$217,045
330	392.000	Transportation Equipment- Autos- General	\$217,936 \$1,094,321	R-329	\$0 \$0	\$1,094,321	99.5910%	\$0 \$0	\$217,045 \$1,089,845
331	392.020	Transportation Equip- Heavy Trucks- General	\$6,550,272		\$0 \$0	\$6,550,272	99.5910%	\$0 \$0	\$6,523,481
001	002.020	Transportation Equip Treaty Tracks Constan	ψ0,000,212		<b>V</b> O	ψ0,000, <b>2</b> 12	00.001070	Ψ	ψ0,020,401
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		\$0	\$953,047	99.5910%	\$0	\$949,149
334	392.050	Transportation Equip- Medium Trucks-	\$63,885	R-334	\$0	\$63,885	99.5910%	\$0	\$63,624
		General							
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		\$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							
342 343	391.000	Office Furniture and Equipment- General	\$0	R-343	\$0	\$0	0.0000%	\$0	\$0
343 344	391.000	Office Furniture and Equipment- General	\$0 \$0	R-343	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$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 -	\$0	R-348	\$0	\$0	0.0000%	\$0	\$0
		General							
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 -	\$0	R-351	\$0	\$0	0.0000%	\$0	\$0
		General						4-	
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	\$0
354	395.000	Laboratory Equipment - General	\$0	R-354	\$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
355 356	396.000 397.000	Power Operated Equipment - General Communication Equipment - General	\$0 \$0	R-355 R-356	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
350 357	398.000	Miscellanous Equipment - General	\$0 \$0	R-357	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
358	330.000	TOTAL GENERAL PLANT - LAKE ROAD	\$0	11-337	\$0	\$0 \$0	0.000078	\$0	\$0
000		TO THE GENERAL TENTO ENTRE ROAD	Ų0		<b>V</b> O	Ψ		Ψ	Ψ
359		GENERAL RETIREMENTS WORK IN							
		PROGRESS							
360		General- Salvage and Removal Retirements	\$188,154	R-360	\$0	\$188,154	99.5910%	\$0	\$187,384
		not yet classified							
361		TOTAL GENERAL RETIREMENTS WORK IN	\$188,154		\$0	\$188,154		\$0	\$187,384
		PROGRESS							
362		INDUSTRIAL STEAM PRODUCTION PLANT-							
363	310.090	LAKE ROAD SJLP Industrial Steam- Land SJLP	\$0	D 262	*0	*0	0.0000%	40	*0
364		Industrial Steam- Structures & Improvements	\$0 \$0	R-363 R-364	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
304	311.090	SJLP	φU	K-304	φυ	40	0.000076	40	Φ0
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 &	\$0	R-367	\$0	\$0	0.0000%	\$0	\$0
		Improvements SJLP	• -		•	•		• •	•
368	376.090	Industrial Steam- Mains SJLP	\$0	R-368	\$0	\$0	0.0000%	\$0	\$0
369	379.090	Industrial Steam- City Gate Measuring/	\$0	R-369	\$0	\$0	0.0000%	\$0	\$0
		Regulator SJLP							
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	\$0		\$0	\$0		\$0	\$0
		PLANT- LAKE ROAD SJLP							
272		INDUCTRIAL CTEAM DETIDEMENTS WORK							
373		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							
374		Industrial Steam- Salvage and Removal	¢o.	R-374	\$0	\$0	0.0000%	\$0	\$0
3/4		Retirements not yet classified	φu	N-3/4	φU	\$0	0.0000%	φυ	φU
375		TOTAL INDUSTRIAL STEAM- RETIREMENTS	\$0		\$0	\$0		\$0	\$0
		WORK IN PROGRESS	40		**	40		70	70
	•			. ,	ı				

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	Н	<u>l</u>
Line	Account		Total	Adjust.	_	As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
376		ECORP INTANGIBLE PLANT							
377	303.020	ECORP- Intangible Plant Corporate	\$786,096	R-377	\$0	\$786,096	99.5910%	\$0	\$782.881
511	303.020	Capitalized Software- 5 year	ψ100,030	1. 377	Ψ0	Ψ100,030	33.331070	Ψ	Ψ102,001
378	303.020	ECORP- Intangible Plant- latan- Misc	\$44,892	R-378	\$0	\$44,892	99.5400%	\$0	\$44,685
		Intangible- Capitalized Software- 5 year			·				, ,
379	303.100	ECORP- Intangible Plant- latan- Highway &	\$34,470	R-379	\$0	\$34,470	99.5400%	\$0	\$34,311
		Bridge							
380		TOTAL ECORP INTANGIBLE PLANT	\$865,458		\$0	\$865,458		\$0	\$861,877
004		ECORD TRANSMISSION DI ANT							
381 382	352.000	ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures &	\$1,796	R-382	\$0	\$1,796	99.5400%	\$0	\$1,788
302	332.000	Improvements	\$1,790	K-302	<b>Ψ</b> 0	\$1,790	99.5400 /6	φU	φ1,700
383	353.000	ECORP- latan Transmission- Station	\$106,209	R-383	\$0	\$106,209	99.5400%	\$0	\$105,720
		Equipment	*****,=**		*	<b>*</b> · · · · , _ · · ·	00101070	**	4100,120
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 &	\$0	R-387	\$0	\$0	99.5910%	\$0	\$0
		Improvements				*			
388	391.000	ECORP General Plant- Corporate Office	\$1,125,163	R-388	\$0	\$1,125,163	99.5910%	\$0	\$1,120,561
389	391.020	Furniture & Equipment ECORP General Plant- Corporate Office	\$1,024,429	R-389	\$0	\$1,024,429	99.5910%	\$0	\$1,020,239
303	391.020	Furniture- Computer	\$1,024,429	K-309	Φ0	\$1,024,425	99.591070	<b>4</b> 0	\$1,020,239
390	391.040	ECORP General Plant- Corporate Office	\$1,295,455	R-390	\$0	\$1,295,455	99.5910%	\$0	\$1,290,157
-		Furniture- Software	V.,_00,.00		**	¥ :,=00, :00	00.001070	***	<b>V</b> 1,200,101
391	393.000	ECORP General Plant- Corporate Stores	\$4,852	R-391	\$0	\$4,852	99.5910%	\$0	\$4,832
		Equipment			•	. ,			, ,
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	\$22,217	R-393	\$0	\$22,217	99.5910%	\$0	\$22,126
		Operated Equipment							
394	397.000	ECORP General Plant- Corporate	\$124,302	R-394	\$0	\$124,302	99.5910%	\$0	\$123,794
		Communication Equipment							
395	398.000	ECORP General Plant- Corporate Misc	\$9,410	R-395	\$0	\$9,410	99.5910%	\$0	\$9,372
396		Equipment	\$3,614,497	-	\$0	\$3,614,497		\$0	\$3,599,715
330		CORPORATE	\$3,014,4 <i>91</i>		<b>Ψ</b> 0	φ3,014,4 <i>91</i>		φU	φ3,333,7 T3
		CONTONATE							
397		ECORP GENERAL PLANT- IATAN							
398	391.020	ECORP General Plant- latan Office Furniture-	-\$2,981	R-398	\$0	-\$2,981	99.5400%	\$0	-\$2,967
		Computer	. ,			, ,		•	, ,
399	392.050	ECORP General Plant- latan Transportation	\$0	R-399	\$0	\$0	99.5400%	\$0	\$0
		Equip Medium Trucks							
400	397.000	ECORP General Plant- latan Communication	\$281	R-400	\$0	\$281	99.5400%	\$0	\$280
		Equipment							
401		TOTAL ECORP GENERAL PLANT- IATAN	-\$2,700		\$0	-\$2,700		\$0	-\$2,687
400		ECORP GENERAL PLANT- RAYTOWN							
402	200 000		¢0	D 402	60	60	00 50109/	60	60
403 404	389.000 390.000	ECORP General Plant- Raytown Land ECORP General Plant- Raytown Structures &	\$0 \$262,422	R-403	\$0 \$0	\$0 \$262,422	99.5910% 99.5910%	\$0 \$0	\$0 \$261,349
404	390.000	Improvements	\$202,42 <b>2</b>	K-404	<b>Ψ</b> 0	\$202,42 <b>2</b>	33.3310/0	φU	\$201,349
405	391.000	ECORP General Plant- Raytown Office	\$1,479,945	R-405	\$0	\$1,479,945	99.5910%	\$0	\$1,473,892
403	331.000	Furniture & Equipment	Ψ1,473,343	11-403	Ψ0	ψ1,419,943	33.331076	Ψ	\$1,473,032
406	391.020	ECORP General Plant- Raytown Office	\$619,474	R-406	\$0	\$619,474	99.5910%	\$0	\$616,940
		Furniture- Computer	<b>40.0,</b>		**	40.0,	00.001070	***	40.0,0.0
407	391.040	ECORP General Plant- Raytown Office	\$358,648	R-407	\$0	\$358,648	99.5910%	\$0	\$357,181
		Furniture- Software			•				, ,
408	393.000	ECORP General Plant- Raytown Stores	\$0	R-408	\$0	\$0	99.5910%	\$0	\$0
		Equipment							
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	\$0	R-410	\$0	\$0	99.5910%	\$0	\$0
		Operated Equipment	<b>****</b> - :=		<b>.</b> .	<b>****</b> * :=		<b>*</b> =	<b>^</b>
411	397.000	ECORP General Plant- Raytown	\$229,647	R-411	\$0	\$229,647	99.5910%	\$0	\$228,708
	l	Communication Equipment ECORP General Plant- Misc Equipment	\$20,289	R-412	**	<b>#00.000</b>	00 504004	60	<b>\$00.000</b>
440				R-417	\$0	\$20,289	99.5910%	\$0	\$20,206
412 413	398.000	TOTAL ECORP GENERAL PLANT- RAYTOWN	\$2,970,425	11412	\$0	\$2,970,425	00.001070	\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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	1	\$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

Λ.	P		D		F	c
A Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-77	Structures - Electric - Jeffrey Common	311.000		\$414,143		\$0
	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)		\$414,143		\$0	
R-78	Boiler Plant Equipment- Electric- Jeffrey Comr	312.000		\$1,492,499		\$0
	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)		\$1,492,499		\$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. (Maiors)		\$34,859	, , , , , ,	\$0	
R-180	Miscellaneous Intangible- Transmission (like 3	303.010		-\$2,598,057		\$0
	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
	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
		ll l	l		l	

Accounting Schedule: 07 Sponsor: Featherstone Page: 1 of 3 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>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Reserve	_	_	_	Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	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)	Number	-\$1,182,370	Amount	\$0	Aujustinents
R-184	Prime Movers- Crossroads 1-4	343.000		-\$29,827,700		\$0
	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
	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	

Accounting Schedule: 07 Sponsor: Featherstone Page: 2 of 3 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	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
					,	,
R-289	Conductors & Devices- Disallowance Stipulati	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 Stipulatior	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

Line	<u>A</u>	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	Net Lag	(Col E / 365)	B x F
Nullibel	Description	Auj. Expenses	Lay	Lay	C-D	(COLE / 303)	DXF
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
	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	latan Coal & Freight	\$17,806,660	24.18	43.68	-19.50	-0.053425	-\$951,321
	Lake Road Coal & Freight	\$6,424	24.18	20.37	3.81	0.010438	\$67
	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
	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
	OPEBs	\$1,189,845	24.18	178.44	-154.26	-0.422630	-\$502,864
	Incentive Compensation	\$1,118,162	24.18	256.50	-232.32	-0.636493	-\$711,702
	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
-	TAXES	*********	04.40	40.50	7.00	0.004044	000 544
	FICA - Employer Portion	\$3,256,204	24.18	16.50	7.68	0.021041	\$68,514
_	FUTA & SUTA	\$18,722	24.18	75.88	-51.70	-0.141644	-\$2,652
	City Franchise Tax - L&P only	\$0	8.98	38.63	-29.65	-0.081233	\$0
	Property Tax	\$3,365,702	24.18 8.98	188.36	-164.18	-0.449808	-\$1,513,920
	Missouri Gross Receipts Taxes - 6% Missouri Gross Receipts Taxes - 4%	\$4,564,116 \$4,640,354	8.98	68.29 36.60	-59.31 -27.62	-0.162493 -0.075671	-\$741,637
	Missouri Gross Receipts Taxes - 4%  Missouri Gross Receipts Taxes - other cities	\$1,619,251	8.98	36.60 45.92	-27.62 -36.94	-0.075671	-\$122,530
_	TOTAL TAXES	\$27,335,745 \$40,159,740	0.90	45.92	-30.94	-0.101205	-\$2,766,514 -\$5,078,739
24	TOTAL TAXES	\$40,133,740					-\$5,076,759
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	040 ==== ===					Acc=
	Federal Tax Offset	\$16,772,705	24.18	45.63	-21.45	-0.058767	-\$985,682
-	State Tax Offset	\$2,647,970	24.18	45.63	-21.45	-0.058767	-\$155,613
	City Tax Offset	\$0	24.18	45.63	-21.45	-0.058767	\$0
	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	1	<u>J</u>
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
•										·
1	TOTAL OPERATING REVENUES	\$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

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

	<u>A</u> .	<u>B</u>	_ <u>C</u>	<u>D</u>		<u> </u>	<u>G</u>	Н	<u></u>	<u></u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	Income Decembring	Test Year	Test Year	Test Year Non Labor	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
			(DTL)		I	l	(From Auj. 3cm.)	(0+0)	Ι	(From Auj. 3cm.)	(II X I) + 3	LTIV	1 = 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/IntrasST MO (bk11) Sales for Resale Intu Un Intst	\$615,700			Rev-10		\$615,700	100.0000%	-\$615,700	\$0 \$0		
Rev-11 Rev-12	447.031 447.032	Sales for Resale Intu On Intst Sales for Resale Interstate	\$0 \$804,672			Rev-11 Rev-12		\$0 \$804.672	100.0000% 100.0000%	\$0	\$0		
Rev-12	447.032	SFR Off System Sales - WAPA	\$958,173			Rev-12 Rev-13		\$958,173	100.0000%	-\$804,672 -\$81,061	\$877,112		
Rev-13	447.101	Sales for Resales - Private Utilities	\$12,184			Rev-13		\$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 13	501.500 501.700	Fuel Handling - Coal Fuel Expense Inducstrial Steam	\$3,554,029	\$2,102,501 \$0	\$1,451,528	E-12 E-13	\$62,567 \$0	\$3,616,596	99.5000%	\$0 \$0	\$3,598,513 \$0	\$2,123,033 \$0	\$1,475,480 \$0
13	501.700	ruei Expense muucsmai steam	\$0	\$0	\$0	E-13	<b>\$</b> 0	\$0	0.0000%	1 \$0	1 \$0	1 \$0	\$0

			•	<b>D</b>			•				1/		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Hamber	· · · · · · · · · · · · · · · · · · ·	moonie bescription	(D+E)	Luboi	Hon Eubor	Humber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
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 - latan 2	\$25,613	\$0	\$25,613	E-18	\$0	\$25,613	100.0000%	\$0	\$25,613	\$0	\$25,613
19	507.000	Tracker- 100% Missouri 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	\$3,302 \$244.451	\$0	\$244,451	E-20	\$0	\$3,302 \$244,451	99.5400%	\$0 \$0	\$243,327	\$0 \$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		<b>TOTAL OPERATION &amp; MAINTENANCE</b>	\$78,456,530	\$9,281,687	\$69,174,843		\$799,585	\$79,256,115		\$0	\$78,864,323	\$9,375,243	\$69,489,080
		EXPENSE											
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
0.4		EL FOTDIO MAINTENANOE EVENOE											
24 25	510.000	ELECTRIC MAINTENANCE EXPENSE 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 26	510.000	Maintenance of Structures- Steam Power	\$2,247,574	\$686,397	\$1,561,177	E-25 E-26	\$140,473	\$2,388,047	99.5400%	\$0 \$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	\$405,193	\$89,604	\$315,589	E-29	\$8,040	\$413,233	99.5400%	\$0	\$411,332	\$90,516	\$320,816
30		Power 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
30			ψ13,330,34Z	<b>\$3,330,110</b>	<b>\$3,332,420</b>		\$034,141	\$10,104,003		<b>40</b>	ψ10,110,233	ψ5,055,001	\$10,433,174
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											
٥.													
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											
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 49	547.020	Other Fuel Expense - Fuel On System	-\$1,216,489	\$0 \$0	-\$1,216,489	E-48	\$1,216,489	\$0	99.5000%	\$0 \$0	\$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
		Demand	ı	ı	ļ	1	1	I	I	ı		!	

	A	В	<u>C</u>	<u>D</u>	E	E	<u>G</u>	<u>H</u>	ı	J	<u>K</u>	<u>L</u>	M
Line	Account	<del>-</del>	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
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	\$1,209,753	\$0	\$1,209,753	E-52	-\$1,209,753	\$0	99.5000%	\$0	\$0	\$0	\$0
		ST (bk 11)											
53	547.010	Other Genereation- 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											
57 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	\$215,605 \$18.635	\$39.743	E-59	\$17,228	\$235,794 \$75,606	99.5400%	\$0 \$0	\$75,258	\$217,797 \$18.825	\$14,922 \$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 \$0	\$1,830,421	\$10,625 \$473,491	\$1,356,930
61	554.000	Maint. Of Generating & Electric Flant - OF  Maint. Of Misc. Other Power Generation Plant -	\$4,145,324 \$32,452	\$466,723 \$2,815	\$3,676,601	E-61	-\$2,306,444	\$1,030,000	99.5400%	\$0 \$0	\$1,630,421	\$2,844	\$1,356,930 \$18,122
01	334.000	OP	φ32,432	φ2,013	\$25,037	L-01	-\$11,309	\$21,003	99.3400 /6	φυ	\$20,900	\$2,044	\$10,122
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
02		TOTAL MAINTANENGE OF	ψ-1,-100,00 <b>2</b>	ψ100,110	ψο,,, ο τ,,200		Ψ <b>2</b> , <b>2</b> 51,000	ψ2,100,040		Ψ.	Ψ <u>2</u> ,100,004	ψ1 12,001	ψ1,440,401
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
			*,,	<b>*</b> 1,=0 1,11 0	*,,		***,***	40,000,000		4-	<b>**</b>	<b>*</b> 1,=01,=10	* 1,000,000
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	-\$41,271	\$0	-\$41,271	E-68	\$41,271	\$0	99.5000%	\$0	\$0	\$0	\$0
		Sales											
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	\$599,878	\$456,813	\$143,065	E-70	\$6,490	\$606,368	99.5000%	\$0	\$603,336	\$461,274	\$142,062
		ECORP											
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 \$0	\$1,249,076 \$67.533.917	\$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
			<b>\$210,010,020</b>	ψ11,244,440	ψ100,011,000		<b>\$44,040,141</b>	ψ100,010,010		Ψ.	ψ100,100,000	<b>\$11,410,000</b>	ψ100,121,140
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
		MAINTENANCE TRANSMISSION EVE											
86	F00 000	MAINTENANCE - TRANSMISSION EXP.	644.655	644.040	<b>^-</b>	F 07		640 100	00.540537		640.054	644.6=6	***
87	568.000 569.000	Maint. Supervision & Engineering - TE Maintenance of Structures - TE	\$11,903 \$0	\$11,849 \$0	\$54 \$0	E-87 E-88	\$203 \$0	\$12,106 \$0	99.5400% 99.5400%	\$0 \$0	\$12,051 \$0	\$11,970 \$0	\$81 \$0
88 89	569.000 570.000	Maintenance of Structures - 1E  Maintenance of Station Equipment - TE	\$1.697.200	\$0 \$136.773	\$1.560.427	E-88 E-89	-\$1.446.134	\$0 \$251.066	99.5400%	\$0 \$0	\$0 \$249.912	\$138.165	\$0 \$111.747
89 90	570.000 571.000	Maintenance of Overhead Lines - TE	\$1,697,200 \$1,038,713	\$136,773 \$16,907	\$1,560,427 \$1,021,806	E-89 E-90	-\$1,446,134 \$649,107	\$251,066 \$1,687,820		\$0 \$0	\$249,912 \$1,680,056	\$138,165 \$17,079	\$111,747 \$1,662,977
90	37 1.000	manitonalice of Overhead Lines - 12	φ1,030,713	φ10,907	φ1,021,000	I L-30	φυ+3,107	φ1,007,020	33.3400%	, <b>4</b> 0	φ1,000,000	φ17,079	φ1,002,377

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	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	300.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,517,147	\$5,951,576	\$3,565,571		\$2,614,268	\$12,131,415	. 55.55576	\$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		-\$3,675,889	\$491,346	\$275,178	\$216,168

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<u>G</u>	<u>H</u>		<u>J</u>	<u> K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor L + N	Non Labor
136		TOTAL CUSTOMER SERVICE & INFO. EXP.	(D+E) \$21.080.952	\$684,973	\$20,395,979		(From Adj. Sch.) -\$23.628	(C+G) \$21,057,324		(From Adj. Sch.) -\$16,495,984	(H x I) + J \$4.561,340	\$695.138	\$3.866,202
130		TOTAL COSTOWER SERVICE & INFO. EXF.	\$21,080,952	\$664,973	\$20,395,979		-\$23,028	\$21,057,324		-\$16,495,964	\$4,561,340	\$090,130	\$3,000,202
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	\$2	\$0	\$2
159	930.200	Miscellaneous Expense	\$1,561,809	\$2,463	\$1,559,346	E-159	-\$233,366	\$1,328,443	99.5910%	\$0	\$1,323,010	\$2,490	\$1,320,520
160	931.000	Rents - AGE	\$1,092,800	\$0	\$1,092,800	E-160	\$406,990	\$1,499,790	99.5910%	\$0	\$1,493,656	\$0	\$1,493,656
161	931.000	Rents - A & G Electric	\$202,501	\$0 \$0	\$202,501	E-161	\$0	\$202,501	0.0000%	\$0 \$0	\$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	000.000	TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,015,307	\$36,005	\$1,979,302		-\$109.745	\$1,905,562	00.001070	\$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
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168	100 00-	DEPRECIATION EXPENSE	400 045 :::	0 (4)	0 (4)			400.045	400 00055	A4 000 5:-	*** ***		0 ( ()
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 - latan 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

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> 1</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	<b>Total Company</b>	<b>Total Company</b>	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
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			l	1	\$150,253,539	. I	-\$27,333,127	\$123,052,685		

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н.	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$19,343,563	-\$19,343,563
	Adjustment to remove unbilled revenue and Fuel     Adjustment Clause from test year (Sarver)		\$0	\$0	•	\$0	\$6,710,478	¥10,010,000
	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
	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
	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
	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
	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
	Adjustment to annualize off-system sales related to		\$0	\$0		\$0	-\$81,061	, , , , ,
	WAPA (Lyons)		Ų0	ΨŪ		<b>Q</b>	ψ01,001	
Rev-16	Other Oper Rev-Forteited Discounts	450.001	\$0	\$0	\$0	\$0	-\$8,461	-\$8,461
	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
	Include an annualized level of transmission revenues (Lyons)		\$0	\$0		\$0	-\$728,939	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
D. 25							A	•
Rev-25	Miscellaneous Electric Oper Electric Revenues	456.101	\$0	\$0	\$0	\$0	\$97,849	\$97,849
	Adjustment to restore Allconnect Expenses and Revenues above-the-line (Majors)		\$0	\$0		\$0	\$97,849	

۸	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	
<u>A</u> Income	<u> </u>		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	Steam Operations Supervision- 100%	500.000	\$5,264	-\$61,767	-\$56,503	\$0	\$0	\$0
	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
	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 incude an annualized level of topper, freeze proofing and dust supression (Lyons)		\$0	\$444,630		\$0	\$0	
	5. To incude 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
	To include an annualized level for fuel additives (Lyons)		\$0	\$17,643		\$0	\$0	
F 40	E da Ulio de Barillado	504 400	**	<b>****</b>	<b>****</b>	**	••	***
E-10	Fuel Additives - Residuals	501.400	\$0	\$968,480	\$968,480	\$0	\$0	\$0
	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
	To remove resideuals 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
	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
	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
	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
	Adjustment to Annualize Payroll (Young)		\$15,233	\$0		\$0	\$0	
	2. To include annualized level for IT Software Maintenane		\$0	\$28,160		\$0	\$0	

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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
	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
	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
	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
	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
	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
	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
	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
	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
	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
	Adjustment to annualize natural gas expense (Lyons)		\$0	\$1,216,489		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	<u>H</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-49	Other Fuel Expense - On System Other Prod- Demand	547.027	\$0	-\$1,504,550	-\$1,504,550	\$0	\$0	\$0
	Adjustment to include an annualized level of firm		\$0	-\$1,504,550		\$0	\$0	
	reservation natural gas (Lyons)							
E-51	Fuel Off System Other Production (bk20)	547.030	\$0	-\$6,735	-\$6,735	\$0	\$0	\$0
	Adjustment to annualize natural gas expense (Lyons)		\$0	-\$6,735		\$0	\$0	
E-52	Other Fire! France InterCompany IIII/Jetre CT /klr 44)	£47.000	***	¢4 000 750	£4 200 752	¢0	<b>*</b> 0	ro.
E-32	Other Fuel Expense InterCompany UN/Intra ST (bk 11)	547.033	\$0	-\$1,209,753	-\$1,209,753	\$0	\$0	\$0
	Adjustment to eliminate interCompany off-system sales costs (Lyons)		\$0	-\$1,209,753		\$0	\$0	
E-53	Other Genereation- Fuel Handling	547.010	\$831	\$3,675	\$4,506	\$0	\$0	\$0
2 00	Ajustment to Annualize Payroll (Young)	347.010	\$831	\$0	<b>\$4,500</b>	\$0	\$0	Ψ
	2. Adjustment to annualize non-labor fuel handling (Lyons)		\$0	\$3,675		\$0	\$0	
	2. Adjustition to dimedize from table fact hairding (2) only		40	ψ3,013		Ψ0	Ψ	
E-54	Other Power Generation Expense	548.000	\$3,354	\$0	\$3,354	\$0	\$0	\$0
	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
	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		\$0	-\$618		\$0	\$0	
	(Maiors)							
E-58	Maintenance. Superv. & Engineering	551.000	\$3,200	-\$234	\$2,966	\$0	\$0	\$0
	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
	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 miantenance expense for reduction of starts and generation (Young)		\$0	-\$2,196,000		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
			ψU	φυ		<b>\$</b> 0	φU	
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	

Number   Income Adjustment Description   Number   Sabor   Non Labor   Total   Libbor   Non Labor   Total	A di	<u>B</u>	<u>C</u>	D Company	E Company	E Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
1. Adjustment to include an annualized level of purchased power expense (Lyons)   50   50   50   50   50   50   50   5	Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Dower expense (Lyons)   S0   S0   S0   S0   S0   S0   S0   S	E-65	Purchased Power for Baseload	555.000	\$0	-\$35,286,973	-\$35,286,973	\$0	\$0	\$0
E-66   Purchased Power - Capacity Purch-Gardn   S55.005   S0 -8830,201 -8830,201   S0   S0   S0   S0   S0   S0   S0				\$0	-\$35,286,973		\$0	\$0	
1. Adjustment to include an annualized level of purchased power expense (Lyons)   50   50   50   50   50   50   50   5		No Adjustment		\$0	\$0		\$0	\$0	
E-67   Capacity Purchased for Baseload   555.200   \$0   4606,247   4506,247   \$0   \$0   \$0   \$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)   S0   \$0   \$0   \$0   \$0   \$0   \$0   \$0				\$0	-\$830,201		\$0	\$0	
Dower expense (Lyons)   No Adjustment   \$0	E-67	Capacity Purchased for Baseload	555.200	\$0	-\$606,247	-\$606,247	\$0	\$0	\$0
E-68   Purchased Power for Interchange- Off-system Sales   S55,300   \$0   \$41,271   \$41,271   \$0   \$0   \$0				\$0	-\$606,247		\$0	\$0	
1. Adjustment to include an annualized level of purchased power expense (Lyons)  E-70 System Control & Load Dispatch including ECORP 556.000 \$6,779 \$289 \$6,490 \$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)  E-71 Other Expenses - OPE - Labor 557.000 \$9,255 \$115,998 \$125,253 \$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 \$55 \$0  4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor \$57,000 \$0 \$3,596 \$3,596 \$0  5. Other Expenses - OPE - Non-Labor \$57,000 \$0 \$3,596 \$3,596 \$0  9. Other Expenses - OPE - Non-Labor \$57,000 \$0 \$3,596 \$0  9. Other Expenses - OPE - Non-Labor \$57,000 \$0 \$3,596 \$0  1. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor \$57,000 \$0 \$3,596 \$0  9. Other Expenses - OPE - Non-Labor \$0 \$0  1. Adjustment to Annualize level for IT Software Maintenane (Lyona)  No Adjustment \$0 \$0 \$0 \$0  9. \$4,588 \$26,635 \$31,223 \$0 \$0  1. Adjustment to Annualize Payroll (Young) \$4,588 \$0 \$0 \$0  2. Adjustment to normalize incentive compensation (Young)  3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		No Adjustment		\$0	\$0		\$0	\$0	
E-70   System Control & Load Dispatch including ECORP   556,000   \$6,779   \$2289   \$6,490   \$0   \$0   \$0   \$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 Annualize Payroll (Young) 2. Adjustment to remove sporting events reimbursements (Majors)  E-71 Other Expenses - OPE - Labor 557.000 59.255 5115.998 5125.253 50 50 50 1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) 3. To remove portion of officer expense reports (Young) 4. Adjustment to remove sporting events reimbursements (Majors)  E-72 Other Expenses - OPE - Non-Labor 557.000 50 50 50 50 50 50 50 50 50 50 50 50		•		\$0	\$41,271		\$0	\$0	
2. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-71 Other Expenses - OPE - Labor 557.000 \$9,255 \$115,998 \$125,253 \$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 \$117,912 \$0 \$0  4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor \$57,000 \$0 \$3,596 \$3,596 \$0 \$0  1. To include annualized level for IT Software Maintenane (Lyons)  No Adjustment \$0 \$0 \$0 \$0  50 \$0 \$0  E-77 Operation Supervision & Engineering - TE \$60,000 \$4,588 \$26,635 \$31,223 \$0 \$0  1. Adjustment to Annualize Payroll (Young) \$0 \$4,588 \$0 \$0 \$0  3. Adjustment to normalize incentive compensation (Young) \$0 \$2,55 \$0 \$0  3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)	E-70	System Control & Load Dispatch including ECORP	556.000	\$6,779	-\$289	\$6,490	\$0	\$0	\$0
From employee expense reports during the test year (Majors)   S7,000   S9,255   S115,998   S125,253   S0   S0		Adjustment to Annualize Payroll (Young)		\$6,779	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) 3. To remove portion of officer expense reports (Young) 4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor 557.000 50 53,596 50 50 50 50 50 50 50 50 50 50 50 50 50		from employee expense reports during the test year		\$0	-\$289		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) 3. To remove portion of officer expense reports (Young) 4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor 557.000 50 53,596 53,596 50 50 50 50 50 50 50 50 50 50 50 50 50	E-71	Other Expenses - OPE - Labor	557.000	\$9,255	\$115,998	\$125,253	\$0	\$0	\$0
2. Adjustment to normalize incentive compensation (Young) 3. To remove portion of officer expense reports (Young) 4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year  E-72 Other Expenses - OPE - Non-Labor 557.000 50 53,596 50 50 50 50 60 60 60 60 60 60 60 60 60 60 60 60 60		Adjustment to Annualize Payroll (Young)		\$9,255	\$0		\$0	\$0	
4. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor  1. To include annualized level for IT Software Maintenane (Lyons)  No Adjustment  \$0 \$3,596 \$0 \$0  1. To include annualized level for IT Software Maintenane (Lyons)  No Adjustment  \$0 \$0 \$0 \$0  \$0 \$0  \$0 \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$					\$117,912		\$0	\$0	
from employee expense reports during the test year (Majors)  E-72 Other Expenses - OPE - Non-Labor 557.000 \$0 \$3,596 \$3,596 \$0 \$0  1. To include annualized level for IT Software Maintenane (Lyons) No Adjustment \$0 \$3,596 \$0 \$0  No Adjustment \$0 \$0 \$0 \$0 \$0  E-77 Operation Supervision & Engineering - TE 560.000 \$4,588 \$26,635 \$31,223 \$0 \$0  1. Adjustment to Annualize Payroll (Young) \$4,588 \$0 \$0 \$0  2. Adjustment to normalize incentive compensation (Young) \$3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		3. To remove portion of officer expense reports (Young)		\$0	-\$5		\$0	\$0	
1. To include annualized level for IT Software Maintenane (Lyons)  No Adjustment  \$0 \$3,596  \$0 \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0		from employee expense reports during the test year		\$0	-\$1,909		\$0	\$0	
(Lyons) No Adjustment \$0 \$0 \$0 \$0  E-77 Operation Supervision & Engineering - TE 560.000 \$4,588 \$26,635 \$31,223 \$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 (Maiors)	E-72	Other Expenses - OPE - Non-Labor	557.000	\$0	\$3,596	\$3,596	\$0	\$0	\$0
E-77 Operation Supervision & Engineering - TE 560.000 \$4,588 \$26,635 \$31,223 \$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 (Maiors)				\$0	\$3,596		\$0	\$0	
1. Adjustment to Annualize Payroll (Young)  2. Adjustment to normalize incentive compensation (Young)  3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)  \$4,588 \$0 \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0  \$0 \$0		No Adjustment		\$0	\$0		\$0	\$0	
2. Adjustment to normalize incentive compensation (Young)  3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)  \$0 \$26,660 \$0 \$0  \$0 \$0  \$0 \$0	E-77	Operation Supervision & Engineering - TE	560.000	\$4,588	\$26,635	\$31,223	\$0	\$0	\$0
(Young)  3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)  \$0 -\$25 \$0 \$0 \$0 (Maiors)		Adjustment to Annualize Payroll (Young)		\$4,588	\$0		\$0	\$0	
from employee expense reports during the test year (Maiors)				\$0	\$26,660		\$0	\$0	
E-78 Load Dispatching - TE 561.000 \$5,881 -\$335,069 -\$329,188 \$0 \$0		from employee expense reports during the test year		\$0	-\$25		\$0	\$0	
	E-78	Load Dispatching - TE	561.000	\$5,881	-\$335,069	-\$329,188	\$0	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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
	Adjustment to Annualize Payroll (Young)		\$2,405	\$0		\$0	\$0	
E-80	Overhead Line Expenses - TE	563.000	\$66	\$0	\$66	\$0	\$0	\$0
	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
	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 (Maiors)		\$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	
	To include annualized level for IT Software Maintenane (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
	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
	Adjustment to Annualize Payroll (Young)		\$2,030	\$0		\$0	\$0	
	To include normalized maintenance expense (Young)		\$0	-\$1,448,164		\$0	\$0	
F 00	Maintenance of Overhead Lines - TE	571.000	\$251	\$648,856	\$649,107	\$0	\$0	\$0
E-90								
E-90	1. Adjustment to Annualize Payroll (Young)		\$251	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	ı
Income Adj.	<del>-</del>	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-91	Underground Lines	572.000	\$2	-\$146	-\$144	\$0	\$0	\$0
	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
	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
	Adjustment to Annualize Payroll (Young)		\$12,830	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$213		\$0	\$0	
	3. Adjustment to normalize incentive compensation (Young)		\$0	\$73,004		\$0	\$0	
E-99	Load Dispatching - DE	581.000	\$3,970	\$0	\$3,970	\$0	\$0	\$0
	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
	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
	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
	Adjustment to Annualize Payroll (Young)		\$4,172	\$0		\$0	\$0	
E-104	Meters - DE	586.000	\$20,232	\$0	\$20,232	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$20,232	\$0		\$0	\$0	
E-105	Customer Install - DE	587.000	\$905	\$0	\$905	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$905	\$0		\$0	\$0	
E-106	Miscellaneous - DE	588.000	\$42,527	-\$15,851	\$26,676	\$0	\$0	\$0
	4 Adjustment to Annualize Deurall (V)		£40 F07	**		**	**	
	Adjustment to Annualize Payroll (Young)		\$42,527	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. Adjustment to remove operation & maintenance for Electric Vehicle Clean Charge Network (Majors)		\$0	-\$22,224		\$0	\$0	
	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	
	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
	Adjustment to Annualize Payroll (Young)		\$1,169	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$562		\$0	\$0	
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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
	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		\$0	-\$66,802		\$0	\$0	
	ending June 30, 2015 (Taylor)							
	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
	Adjustment to Annualize Payroll (Young)		\$412	\$0	Ţ, <b></b>	\$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
				720,001	<b>4-0,011</b>	70		

<u>A</u>	В	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	ı
Income Adj.	<del>-</del>	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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
	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
	Adjustment to Annualize Payroll (Young)		\$28,560	\$0		\$0	\$0	
	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	
	Adjustment to normalize incentive compensation (Young)		\$0	\$52,291		\$0	\$0	
	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
	Adjustment to reclassify annualization of Bad Debt Expense from GMO Receivables Company to GMO consistent with revenue annualization (Maiors)		\$0	\$2,787,495		\$0	\$0	
E-128	Misc. Customer Accounts Expense	905.000	\$758	-\$278,681	-\$277,923	\$0	\$0	\$0
	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	
	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	

Number		Account	<u>D</u> Company Adjustment	E Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	Jurisdictional Adjustments
	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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	
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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	
	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
	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	
1	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$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	
1	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$83		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-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	
	To remove amortized transition costs related to the SJLP acquisition in Case No. EM-2000-292. (Maiors)		\$0	\$0		\$0	-\$228,422	
	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 inlcuded 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 (Maiors)		\$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 (Lvons)		\$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
	Adjustment to Annualize Payroll (Young)		-\$1	\$0		\$0	\$0	
	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 (Maiors)		\$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 (Maiors)		\$0	-\$3,453		\$0	\$0	
E-147	Administrative Expenses Transferred - Credit	922.000	-\$3,521	\$2,536,834	\$2,533,313	\$0	\$0	\$0
	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 (Maiors)		\$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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A Income Adj. Number	B	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A in Case No. ER-2012-0175 (Majors)	rumbu	\$0	\$0	rotar	\$0	-\$2,437,513	Total
	2. To include annual amortization related to Transource for expenses inlcuded in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$9,707		\$0	\$0	
	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	
	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	
	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
	Adjustment to Annualize Missouri Commission PSC     Assessment (Taylor)		\$0	\$0		\$0	\$30,768	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H.	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. 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	\$
	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	
	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	\$
	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	
	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	\$
	Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	\$354,922		\$0	\$0	
	2. To include annual amortization related to Transource for expenses inlcuded 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	\$
	To eliminate depreciation expense on transportation		\$0	-\$2,301,305		\$0	\$0	
	equipment charged to O&M (Lyons)							
E-165	equipment charged to O&M (Lyons)  Maintenance of General Plant	935.000	\$534	-\$110,279	-\$109,745	\$0	\$0	\$

A Income	В	<u>C</u>	<u>D</u> Company	E Company	E Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	2. Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$2,928		\$0	\$0	
	3. To include annualized level for IT Software Maintenane (Lyons)		\$0	-\$75,804		\$0	\$0	
	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 (Maiors)		\$0	\$7,599		\$0	\$0	
E-169	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,233,813	\$1,233,813
	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
	Adjustment to reflect intangible plant amortization for LTD Term Electric Plant (Taylor)		\$0	\$1,877		\$0	\$0	
E-174	Amortization - latan Reg Asset & Other Non-Plant	405.001	\$0	-\$1,070,501	-\$1,070,501	\$0	\$0	\$0
	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
	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 (Maiors)		\$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
	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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>l</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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
	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
	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
	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

Huc	OΡ	uni	Jugii	oury	0
Incon	ne T	ax	Calc	ulation	on

Line	<u>A</u>	<u>B</u>	<u>C</u> Test	<u>D</u> 6.99%	<u>E</u> 7.16%	<u>F</u> 7.34%
Number	Description	Percentage Rate	Year	6.99% Return	7.16% Return	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 6	50% Meals and Entertainment Intangible Amortization		\$133,780 \$0	\$133,780 \$0	\$133,780 \$0	\$133,780 \$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
47	PROVISION FOR FED. INCOME TAX					
17 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	See Toy Toble	\$85,682,906	\$44,483,580	\$48,105,897	\$51,749,397
22 23	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	See Tax Table	\$29,989,018	\$15,569,253	\$16,837,064	\$18,112,290
24	Research Credit		\$64,359	\$64,359	\$64,359	\$64,359
25	Empowerment Zone Credit		\$0	\$0	\$0	\$0
26 27	Solar Credit		\$0	\$0 \$0	\$0 \$0	\$0 *0
27 28	Production Tax Credit Net Federal Income Tax		\$0 \$29,924,659	\$0 \$15,504,894	\$0 \$16,772,705	\$0 \$18,047,931
	- Control of the cont		<b>4</b> 20,02 1,000	<b>\$10,00</b> 1,00 1	ψ. ο,: · <u>_</u> ,· οο	<b>\$10,011,001</b>
29	PROVISION FOR MO. INCOME TAX			•		
30 31	Net Taxable Income - MO. Inc. Tax Deduct Federal Income Tax at the Rate of	50.000%	\$90,397,611 \$14,962,330	\$46,932,322 \$7,752,447	\$50,753,867 \$8,386,353	\$54,597,759 \$9,023,966
32	Deduct City Income Tax - MO. Inc. Tax	30.000 /8	\$14,902,330	\$7,732,447	\$0,360,333	\$9,023,900 \$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 36	MO State Credit Missouri Income Tax at the Rate of	6.250%	\$0 \$4,714,705	\$0 \$2,448,742	\$0 \$2,647,970	\$0 \$2,848,362
30	missouri moonie Tax at the Nate of	0.230 /6	ψ4,7 14,705	Ψ2,440,742	\$2,047,370	Ψ2,040,302
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 40	Deduct Federal Income Tax - City Inc. Tax Deduct Missouri Income Tax - City Inc. Tax		\$29,924,659 \$4,714,705	\$15,504,894 \$2,448,742	\$16,772,705 \$2,647,970	\$18,047,931 \$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	0.000/	\$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 48	State Income Tax		\$4,714,705	\$2,448,742	\$2,647,970	\$2,848,362 \$0
48 49	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	<u> </u>	\$0 \$34,639,364	\$0 \$17,953,636	\$0 \$19,420,675	\$0 \$20,896,293
			Ţ- ·,•••,••	Ţ.:,500,000	Ţ:-,· <b>-</b> -,·-	<del>+,,</del>
50	DEFERRED INCOME TAXES		A.A	A40 12- 2-		A40
51 52	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC		\$19,107,057 -\$547,204	\$19,107,057 -\$547,204	\$19,107,057 -\$547,204	\$19,107,057 \$547,204
52 53	TOTAL DEFERRED INCOME TAXES	<u> </u>	\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.99%	7.16%	7.34%
Number	Description	Rate	Year	Return	Return	Return

	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

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line	B d. d	Dollar	of Total Capital	Embedded Cost of	Cost of Capital	Cost of Capital	Cost of Capital
Number	Description	Amount	Structure	Capital	8.65%	9.00%	9.35%
1	Common Stock	\$3,656,500	49.01%		4.240%	4.411%	4.583%
	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%
	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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>		<u>G</u>
				Adjust	ments		
				Weather			
				Normalization &	Growth	Meter	
Line		TY As Billed kWh		365 Day	Adjustment at	Adjustment for	
Number	Jurisdiction Description	Sales	Large Customer	Adjustment	December 2015	<b>Net System Input</b>	Total kWh Sales
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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Adjust	<u>F</u>	<u>G</u>	Н
						Weather	Growth
			Remove		Large	Normalization	Adjustment at
Line			Mpower Bill	Billing	Customer	& 365 Day	December
Number	Description	As Billed	Credit	Adjustments	Annualization	Adjustment	2015
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	. , ,	
5	Medium General Service	\$0	\$0	\$0	\$0	, , , , , , , , , , , , , , , , , , , ,	
6	Large General Service	\$78,610,891	\$13,500	\$1	\$0	· ·	**
7	Large Power	\$98,715,660	\$189,784	\$0	-\$61,622		\$0
8	Time of Day (TOD)	\$51,581	\$0	\$0	\$0	l	sol
9	Thermal Service	\$524,010	\$0	\$0	\$0	I	\$0
10	Lighting	\$9,865,300	\$0	\$0	\$0		\$0
11	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0	* -	-
12	TOTAL RATE REVENUE BY RATE SCHEDULE	\$579,099,863	\$205,534	-\$3	-\$61,622	7 -	T -
13	OTHER RATE REVENUE						
		CC 740 470	¢o.	¢0	¢o.	60	<b>60</b>
14	Unbilled Revenue and Fuel Adjustment Clause Accrual	-\$6,710,478	\$0 \$0	\$0 \$0	\$0 \$0		
15	Adjust to General Ledger - tie to FERC Form 1	\$226,868	\$0	\$0	\$0	T -	
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

Schedule: Rate Revenue Summary Sponsor: Majors

<u>A</u>	<u>B</u>	Ī	ī	<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	
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	
8	Time of Day (TOD)	-\$3,276	\$0	-\$3,276	
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

	<u>A</u>	<u>B</u>
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.99%	7.16%	7.34%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	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

	L 36HEBOLL		•
1 :	<u>A</u>	<u>B</u>	<u>C</u>
Line	Data Pasa Pasanintian	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$831,896,468
	Fiant in Service		φου 1,090,400
2	Less Accumulated Depreciation Reserve		\$278,493,223
	·		
3	Net Plant In Service		\$553,403,245
4	ADD TO NET DI ANT IN CEDVICE		
4 5	ADD TO NET PLANT IN SERVICE  Cash Working Capital		-\$3,896,940
6	Contributions in Aid of Construction Amortization		-\$3,690,940 \$0
7	Materials and Supplies		\$13,271,581
8	I		
9	Prepayments Fuel Inventory-Oil		\$1,261,980 \$1,758,014
10	Fuel Inventory-Coal		\$1,756,014 \$5,249,610
10	Fuel Inventory - Other		\$5,249,610 \$122,840
12	Fuel Inventory-Gas		
13	Fuel Inventory-Nuclear		\$0 \$0
14	Energy Efficiency Regulatory Asset		\$0 \$0
15	Res Regulatory Asset		\$0 \$0
16	Prepaid Pension Asset - MPS		\$0 \$0
17	ERISA Minimum Tracker - MPS		\$0 \$0
17 18	FAS 87 Pension Tracker - MPS		\$0 \$0
16 19	OPEB Tracker - MPS		\$0 \$0
20			\$0 \$0
20	latan Unit 1 and Common Regulatory Asset Vintage 1 - MPS		<b>\$</b> 0
21	latan Unit 1 and Common Regulatory Asset Vintage 2 - MPS		\$0
22	latan Unit 2 Regulatory Asset Vintage 1 - MPS		\$0
23	latan Unit 2 Regulatory Asset Vintage 2 - MPS		<b>\$0</b>
24	Prepaid Pension Asset - SJLP		<b>\$0</b>
25	ERISA Minimum Tracker - SJLP		\$142,1 <b>5</b> 7
26	FAS 87 Pension Tracker - SJLP		-\$2,672,973
27	OPEB Tracker - SJLP		-\$1,134,547
28	latan Unit 1 and Common Regulatory Asset Vintage 1 - SJLP		\$1,676,635
29	latan Unit 1 and Common Regulatory Asset Vintage 2 - SJLP		\$838,336
30	latan Unit 2 Regulatory Asset Vintage 1 - SJLP		\$2,011,203
31	latan 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		

Accounting Schedule: 02 Sponsor: Featherstone Page: 1 of 2

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

Plant	ln	Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
	Account #		Total	Adjust.	A .15		Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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)-	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
_		Crossroads	40 500 000	5.5	**	40 500 000	400 00000/	**	40 500 000
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	\$221,549	P-6	\$0	\$221,549	100.0000%	\$0	\$221,549
-		latan	<b>4</b> == 1,0 10		••	<b>4</b> ==1,616		**	<b>V</b> ==1,010
7	303.020	Misc Intangible- Capitalized Software- 5 year	\$350,000	P-7	\$0	\$350,000	74.9610%	\$0	\$262,364
		Lake Road							
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							
• • •		T NODOGNON EXEC							
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	0.0000%	\$0 \$0	\$0
17 18	312.020 314.000	Boiler AQC Equipment-Electric Sibley 1	\$0 \$0	P-17 P-18	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
19	315.000	Turbogenerator-Electric Sibley 1 Accessory Equipment-Electric Sibley 1	\$0 \$0	P-18 P-19	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
20	316.000	Misc Power Plant Equipment- Electric S	\$0 \$0	P-20	\$0 \$0	\$0	0.0000%	\$0 \$0	\$0 \$0
	0.0.000	1	Ψ		Ψ0	Ψ	0.000076	ΨÜ	Ψ0
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	0.0000%	\$0 \$0	\$0
25 26	312.000 312.020	Boiler Plant Equipment-Electric Sibley 2 Boiler AQC Equipment- Electric Sibley 2	\$0 \$0	P-25 P-26	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
27	314.000	Turbogenerator- Electric Sibley 2	\$0 \$0	P-27	\$0 \$0	\$0	0.0000%	\$0 \$0	\$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	\$0	P-29	\$0	\$0	0.0000%	\$0	\$0
		2							
30		TOTAL SIBLEY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
31	240 000	SIBLEY UNIT 3- STEAM	**	D 00	**	**	0.00000/	**	**
32 33	310.000 311.000	Land - Electric Sibley 3 MPS	\$0 \$0	P-32 P-33	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
33 34	312.000	Structures- Electric Sibley 3 Boiler Plant Equipment- Eletric Sibley 3	\$0 \$0	P-34	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$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	\$0	P-38	\$0	\$0	0.0000%	\$0	\$0
		Sibley 3							
39		TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
40		SIBLEY FACILITY COMMON- STEAM							
40 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 \$0	P-42	\$0 \$0	\$0	0.0000%	\$0 \$0	\$0 \$0
43	312.000	Boiler Plant Equipment-Electric- Sibley	\$0	P-43	\$0	\$0	0.0000%	\$0	\$0
-		Common	,		,-	**		**	
44	312.020	Boiler AQC Equipment- Electric- Sibley	\$0	P-44	\$0	\$0	0.0000%	\$0	\$0
		Common	_				_		
45	314.000	Turbogenerator- Electric- Sibley	\$0	P-45	\$0	\$0	0.0000%	\$0	\$0
40	245 000	Common	*^	D 40	ė^.	*^	0.00000/	<b>*</b> ^	<b>*</b> ^
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-	\$0	P-47	\$0	\$0	0.0000%	\$0	\$0
		Sibley Common		"					
		•					•		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
48	(Optional)	TOTAL SIBLEY FACILITY COMMON-	\$0	Nullibei	\$0	\$0	Allocations	\$0	\$0
40		STEAM	φυ		<b>\$</b> 0	φυ		φυ	<b>\$</b> 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	Stuctures - 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	\$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	\$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	310.000	TOTAL JEFFREY UNIT 1- STEAM	\$0	1 30	\$0	\$0	0.000078	\$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	\$0	P-70	\$0	\$0	0.0000%	\$0	\$0
71	312.020	Boiler AQC Equipment- Electric- Jeffrey	\$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	\$0	P-73	\$0	\$0	0.0000%	\$0	\$0
74	316.000	3 Misc Power Plant Equipment- Electric-	\$0	P-74	\$0	\$0	0.0000%	\$0	\$0
75		Jeffrey 3 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	\$0	P-79	\$0	\$0	0.0000%	\$0	\$0
80	312.020	Common Boiler AQC Equipment- Electric- Jeffrey	\$0	P-80	\$0	\$0	0.0000%	\$0	\$0
81	314.000	Common Turbogenerator- Electric- Jeffrey	\$0	P-81	\$0	\$0	0.0000%	\$0	\$0
82	315.000	Common Accessory Equipment- Electric- Jeffrey	\$0	P-82	\$0	\$0	0.0000%	\$0	\$0
83	316.000	Common Misc Power Plant Equipment- Electric-	\$0	P-83	\$0	\$0	0.0000%	\$0	\$0
84		Jeffrey Common TOTAL JEFFREY FACILITY COMMON-	\$0		\$0	\$0		\$0	\$0
		STEAM							
85		IATAN UNIT 1- STEAM							
86	310.000	Land- Electric- latan 1 SJLP	\$249,279	P-86	\$0	\$249,279	100.0000%	\$0	\$249,279
87	311.000	Structures- Electric- latan 1	\$4,728,165	P-87	\$0	\$4,728,165	100.0000%	\$0	\$4,728,165
88	311.000	Structures- Electric Disallowance- latan	-\$15,150	P-88	\$0	-\$15,150	100.0000%	\$0	-\$15,150
89	312.000	Boiler Plant Equipment- Electric- latan 1	\$100,041,376	P-89	\$0	\$100,041,376	100.0000%	\$0	\$100,041,376
90	312.000	Boiler Plant Equipment- Electric	-\$262,720	P-90	\$0	-\$262,720	100.0000%	\$0	-\$262,720
	1 1	Dissallowance- latan 1							ļ

			<u>B</u>			<u>E</u>				<u>I</u>
91   12,020   12,00	-						•			MO Adjusted
93   314.000   Accessory Equipment-Electric-Islant   S15,462,810   P-92   S0   S15,462,810   100,0000%   S0   S1   S1,346,825   S1   S1   S1   S1   S1   S1   S1   S			•							Jurisdictional
315.000   Accessory Equipment-Electric latan 1   \$21,211,091   P-34   \$0   \$12,111,091   100,0000%   \$0   \$1   \$1,000000%   \$0   \$1   \$1,000000%   \$0   \$1   \$1,000000%   \$0   \$1   \$1,000000%   \$0   \$1   \$1,000000%   \$0   \$1,000000%   \$0   \$1   \$1,000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,0000000%   \$0   \$1,000000000000000000000000000000000000		1			_		. ,		-	\$455,225
94 315.000 Accessory Equipment-Electric Disallowance-Istan 1				, . ,	_		. , ,		-	\$15,462,610 \$12,611,091
95   316,000   Misc Power Plant Equipment-Electric Jatan 1   S1,846,425   P-95   S0   S1,846,425   100,0000%   S0   S1   S1   S1   S1   S1   S1   S1					1				-	-\$21,473
95   316.000   Misc Power Plant Equipment- Electric Interval   51,846,425   P-95   S0   \$1,846,425   100.0000%   S0   S1   S0   S0	34	313.000	, , ,	-φ21,473	1 -34	<b>40</b>	-φ21,473	100.0000 /6	ΨΟ	-φ21,473
Disallowance	95	316.000		\$1,846,425	P-95	\$0	\$1,846,425	100.0000%	\$0	\$1,846,425
STANDAY   STAN	96	316.000	• •	-\$2,383	P-96	\$0	-\$2,383	100.0000%	\$0	-\$2,383
99   311.000   Structures-Electric- latan 2   \$10,15,900   P-99   \$0   \$10,115,900   00000%   \$0   \$0   \$10   312.000   Structures- Electric latan 2   \$68,124,743   P-101   \$0   \$58,124,743   100,0000%   \$0   \$0   \$10   \$102   \$120	97			\$135,092,445		\$0	\$135,092,445		\$0	\$135,092,445
99   311.000   Structures-Electric- latan 2   \$10,15,900   P-99   \$0   \$10,115,900   00000%   \$0   \$0   \$10   312.000   Structures- Electric latan 2   \$68,124,743   P-101   \$0   \$58,124,743   100,0000%   \$0   \$0   \$10   \$102   \$120	00		LATAN LINUT O CTCAM							
311.000   Structures- Electric Disallowance- latan   2   2   2   2   2   2   2   3   3   3		311 000	-	\$10 115 900	P-99	\$0	\$10 115 900	100 0000%	\$0	\$10,115,900
101   312.000   Boiler Plant Equipment- Electric   151,000   S6,124,743   P-102   S0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   100,0000%   \$0   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000,000%   \$1,083,248   \$1,000   \$1,083,248   \$1,000   \$1,083,248   \$1,000,000%   \$1,083,248   \$1,000   \$1,083,248   \$1,000,000%   \$							. , ,		-	-\$150,716
101   312,000   Boller Plant Equipment-Electric   1stan 2   S88,124,743   P-101   S0   S88,124,743   100,0000%   \$0   S1   S1,000   S1   S1,	100	311.000		-φ130,710	1 -100	<b>40</b>	-φ130,710	100.0000 /6	Ψ	-φ130,710
103   312.000   Boiler Plant Equipment- Electric   Disallowance- Islan 2   Disallowance- Islan Common 2   Disallowance- Islan Common 2   Disallowance- Islan 2   Disallowanc	101	312.000		\$68,124,743	P-101	\$0	\$68,124,743	100.0000%	\$0	\$68,124,743
103   312,020   Bolier AQC Equipment-Electric-latan 2   \$24,623,814   P-104   \$10,00000%   \$0   \$100,0000%   \$0   \$100		1			P-102				-	-\$1,083,248
104   314,000   Turbogenerator-Electric Disallowance- latan 2   324,623,814   P-104   50   \$24,623,814   100,0000%, \$0   \$2,00000%, \$0   \$2,00000%, \$0   \$2,00000%, \$0   \$2,00000%, \$0   \$2,00000%, \$0   \$2,00000%, \$0			Disallowance- latan 2							
105	103	312.020	Boiler AQC Equipment- Electric- latan 2	\$0	P-103	\$0	\$0	100.0000%	\$0	\$0
Second   S	104	1		. , ,	-					\$24,623,814
106	105	314.000		-\$149,746	P-105	\$0	-\$149,746	100.0000%	\$0	-\$149,746
107		<b>_</b>					•			
Disallowance- latan 2   338,848   P-108   \$0   \$398,848   100,0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0		1	_ · · · · · · · · · · · · · · · · · · ·						-	\$6,146,836
108	107	315.000		-\$50,043	P-107	\$0	-\$50,043	100.0000%	\$0	-\$50,043
100   316.000   Misc Power Plant Equipment- Electric   55,596   P-109   S0   S-5,596   100.0000%   S0   S107,970,792   S107,970,972	100	216 000		\$200 040	D_100	¢n	\$200.040	100 0000%	¢n.	\$398,848
Disallowance-latan 2		1								-\$5,596
TOTAL IATAN UNIT 2- STEAM	103	310.000	• •	-ψ3,330	1 -103	<b>40</b>	-ψυ,υσυ	100.0000 /6	ΨΟ	-ψυ,υσυ
112	110		•	\$107,970,792		\$0	\$107,970,792		\$0	\$107,970,792
112	111		IATAN FACILITY COMMON, STEAM							
113   311,000   Structures-Electric- latan Common   \$8,210,480   P-113   \$0   \$8,210,480   No.0000%   \$0   \$1   \$1   \$0   \$12,000   No.0000%   \$0   \$1   \$1   \$0   \$23,027,147   \$0   \$23,027,147   \$0   \$23,027,147   \$0   \$23,027,147   \$0   \$100,0000%   \$0   \$0   \$1   \$0   \$1   \$0   \$14,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0		310 000		\$4 851	P-112	\$0	\$4.851	100 0000%	\$0	\$4,851
114				. ,	1		. ,			\$8,210,480
115   312,020   Boiler AQC Equipment- Iatan Common   \$0   P-115   \$0   \$5   \$0   \$100,0000%   \$0   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$101,0000%   \$0   \$100,0000%   \$0   \$101,00000%   \$0   \$101,00000%   \$0   \$101,00000%   \$0   \$101,00000%   \$0   \$101,00000%   \$0   \$101,0000		1			_				-	\$23,027,147
116					1				-	\$0
118   316.000   Misc Power Plant Equipment- Electric-				•	_	·	•		-	\$763,544
118   316.000   Misc Power Plant Equipment- Electric-	117	315 000	Accessory Equipment- latan Common	\$3 328 608	P-117	\$0	\$3 328 608	100 0000%	\$0	\$3,328,608
Islan Common			_ · · · · · · · · · · · · · · · · · · ·		1					\$254,019
TOTAL IATAN FACILITY COMMON-  \$35,588,649   \$0 \$35,588,	110	310.000	• •	Ψ254,015	1 -110	<b>40</b>	Ψ254,019	100.0000 /6	Ψ	Ψ254,019
120	119		TOTAL IATAN FACILITY COMMON-	\$35,588,649		\$0	\$35,588,649		\$0	\$35,588,649
STEAM	400									
121   310.000   Land- Electric- Iatan Common- ECORP   \$2,262   P-121   \$0   \$2,262   100.0000%   \$0   \$1   \$1   \$1   \$1   \$1   \$1   \$1	120									
122   311.000   Structures- Electric- latan Common- ECORP   Structures- Electric- Lake Road 1 Structure- Electric- Lake Road 1 Structures- Electric- Lake Road	121	310 000	-	\$2 262	P-121	\$0	\$2 262	100 0000%	\$0	\$2,262
ECORP   Boiler Plant Equipment- Electric- latan   \$10,153,236   P-123   \$0   \$10,153,236   100.0000%   \$0   \$10										\$3,623,892
124   312.020   Common- ECORP   Boiler AQC Equipment- Electric- latan   S0   P-124   S0   S0   100.0000%   S0   S0   S0   S0   S0   S0   S0			ECORP							\$10,153,236
125   314.000   Common- ECORP   Turbogenerator- Electric- latan Common- ECORP   Turbogenerator- Electric- latan Common- ECORP   Accessory Equipment- Electric- latan   \$1,464,542   P-126   \$0 \$1,464,542   100.0000%   \$0 \$10.00000%   \$0 \$10.00000%   \$0 \$10.0000%   \$0 \$10.00000%   \$0 \$10.00000%   \$0 \$10.00000%   \$0 \$10.0			Common- ECORP							
ECORP			Common- ECORP							\$0
127   316.000   Common- ECORP   Misc Power Plant Equipment- Electric latan Common- ECORP   TOTAL IATAN FACILITY COMMON- ECORP- STEAM   S15,696,437   S0   \$116,799   S15,696,437   S0   \$15,696,437   S0	125	314.000				\$0	\$335,706	100.0000%	\$0	\$335,706
128         Iatan Common- ECORP TOTAL IATAN FACILITY COMMON- ECORP- STEAM         \$15,696,437         \$0         \$15,696,437         \$0         \$15           129         LAKE ROAD UNIT 1- STEAM 130         310.000         Land- Electric- Lake Road 1 SJLP 131         \$0         \$0         \$0         74.9610% 74.9610% 50         \$0           131         311.000 132         Structures- Electric- Lake Road 1 80 Electric- Lake         \$856,149 8222,661         P-131 90         \$0         \$0         74.9610% 74.9610% 80         \$0           132         312.000         Boiler Plant Equipment- Electric- Lake         \$222,661 90         P-132 90         \$0         \$222,661 90         63.1700%         \$0	126	315.000		\$1,464,542	P-126	\$0	\$1,464,542	100.0000%	\$0	\$1,464,542
128	127	316.000	• •	\$116,799	P-127	\$0	\$116,799	100.0000%	\$0	\$116,799
130     310.000     Land- Electric- Lake Road 1 SJLP     \$0     P-130     \$0     74.9610%     \$0       131     311.000     Structures- Electric- Lake Road 1     \$856,149     P-131     \$0     \$856,149     74.9610%     \$0       132     312.000     Boiler Plant Equipment- Electric- Lake     \$222,661     P-132     \$0     \$222,661     63.1700%     \$0	128		TOTAL IATAN FACILITY COMMON-	\$15,696,437		\$0	\$15,696,437		\$0	\$15,696,437
130     310.000     Land- Electric- Lake Road 1 SJLP     \$0     P-130     \$0     74.9610%     \$0       131     311.000     Structures- Electric- Lake Road 1     \$856,149     P-131     \$0     \$856,149     74.9610%     \$0       132     312.000     Boiler Plant Equipment- Electric- Lake     \$222,661     P-132     \$0     \$222,661     63.1700%     \$0	120		I AKE ROAD JINIT 1- STEAM							
131     311.000     Structures- Electric- Lake Road 1     \$856,149     P-131     \$0     \$856,149     74.9610%     \$0       132     312.000     Boiler Plant Equipment- Electric- Lake     \$222,661     P-132     \$0     \$222,661     63.1700%     \$0		310 000		¢n	P-130	¢n	¢n	74 9610%	¢n	\$0
132   312.000   Boiler Plant Equipment- Electric- Lake   \$222,661   P-132   \$0   \$222,661   63.1700%   \$0		1								\$641,778
				. ,	1					\$140,655
			Road 1			,,,	, , , , , , , , , , , , , , , , , , , ,		, ,	,
133   312.020   Boiler AQC Equipment- Electric- Lake   \$0   P-133   \$0   \$0   63.1700%   \$0	133	312.020		\$0	P-133	\$0	\$0	63.1700%	\$0	\$0

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	I
Line	Account #	<del>-</del>	Total	Adjust.	_		Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	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	046.55	LAKE ROAD UNIT 3- STEAM							
148	310.000	Land- Electric- Lake Road 3 SJLP	. \$0		\$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	\$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		\$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 \$0	\$17,201,984	74.9610%	\$0 \$0	\$29,174 \$12,894,779
168	312.000	Boiler Plant Equipment- Electric- Lake	\$60,662,449		\$0 \$0	\$60,662,449	63.1700%	\$0 \$0	\$38,320,469
		Road Boilers			•				
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$4,113,357		\$0	\$4,113,357	63.1700%	\$0	\$2,598,408
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$1,178,620		\$0	\$1,178,620	99.6400%	\$0	\$1,174,377
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$5,339,288		\$0	\$5,339,288	74.9610%	\$0	\$4,002,384
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$1,282,525	P-172	\$0	\$1,282,525	47.6000%	\$0	\$610,482
173		TOTAL LAKE ROAD BOILERS- STEAM	\$89,817,142		\$0	\$89,817,142		\$0	\$59,630,073
174		TOTAL STEAM PRODUCTION	\$445,018,501		\$0	\$445,018,501		\$0	\$401,034,499
175		NUCLEAR PRODUCTION							

Line   Account #   Plant Account Description   Total Adjustment   Ad										
			<u>B</u>			E				l l
177	_		Plant Account Description			Adjustments	•			•
HYDRAULIC PRODUCTION		(Optional)			Number			Allocations		
TOTAL HYDRAULIC PRODUCTION OTHER PRODUCT	170		TOTAL NOCLEAR TRODUCTION	Ψ		Ψ	ΨΟ		Ψ	Ψ
179	177		HYDRAULIC PRODUCTION							
180   CROSSROADS UNITS 1-4 NATURAL GAS	178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
191   303.010   Miscellaneous intangible- Substation   50   P-181   50   50   100.0000%   50   50   50   330   Crossroads 1-4   50   P-181   50   50   0.0000%   50   50   50   50   50   50   50	179		OTHER PRODUCTION							
182   340.000   Land-Electric-Crossroads 1-4 MPS   30 P-182   30   30   0.0000%   50   30   30   31   340.000   Frueth Michael-Crossroads 1-4   30 P-183   30   30   0.0000%   30   30   30   30   30   30   30	180		CROSSROADS UNITS 1-4 NATURAL GAS							
182   340.000   Land-Electric-Crossroads 1-4 MPS   30 P-182   30   30   0.0000%   50   30   30   31   340.000   Frueth Michael-Crossroads 1-4   30 P-183   30   30   0.0000%   30   30   30   30   30   30   30	181	303.010	Miscellaneous Intangible- Substation	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
181			<u> </u>	·					·	•
184   342,000   Fule Molders-Crossroads 1-4   50   P-185   50   50   0,0000%   50   50   50   50   50   50   50							·	1	•	
185   343,000   Prime Movers-Crossroads 1-4   50   P-185   50   50   0.0000%   50   50   50   187   345,000   Accessory-Crossroads 1-4   50   P-186   50   50   0.0000%   50   50   50   188   346,000   Accessory-Crossroads 1-4   50   P-187   50   50   0.0000%   50   50   50   189									•	\$0
186   344,000   Generators-Crossroads 1-4   50   P-186   50   50   0.0000%   50   50   50   188   346,000   Accessory-Crossroads 1-4   50   P-187   50   50   0.0000%   50   50   50   50   50   50   50					-				•	
187   345,000   Accessory-Crossroads 1-4   50   P-187   50   50   0.0000%   50   50   50   189   189   189   180								1		
188   346.000   Misc Power Plant Equipment-									•	\$0
190							·	1		
190	188	346.000		\$0	P-188	\$0	\$0	0.0000%	\$0	\$0
190										
191   340,000   Land-Electric Greenwood 1-4   SD   P-191   SD   SD   0.0000%   SD   SD   SD   192   341,000   Full holders - Greenwood 1-4   SD   P-193   SD   SD   0.0000%   SD   SD   SD   SD   SD   SD   SD   S	189			\$0		\$0	\$0		\$0	\$0
191   340,000   Land-Electric Greenwood 1-4   S0   P-191   S0   S0   0.0000%   S0   S0   S0   S0   S0   S0   S0	190		GREENWOOD UNITS 1-4 NATURAL GAS							
192   341.000   Structuras-Electric Greenwood 1-4   50   P-192   50   50   0.0000%   50   50     194   343.000   Prime Movers- Greenwood 1-4   50   P-193   50   50   0.0000%   50   50     195   344.000   Accessory Equipment- Greenwood 1-4   50   P-195   50   50   0.0000%   50   50     196   345.000   Accessory Equipment- Greenwood 1-4   50   P-195   50   50   0.0000%   50   50     197   346.000   Misc Power Plant Equipment- Greenwood 1-4   50   P-197   50   50   0.0000%   50   50     198   Accessory Equipment- Greenwood 1-4   50   P-197   50   50   0.0000%   50   50     199   346.000   Misc Power Plant Equipment- Greenwood 1-4   50   P-197   50   50   0.0000%   50   50     199   340.000   Land-Electric Nevada MPS   50   P-201   50   50   0.0000%   50   50     202   342.000   Full Holders - Nevada   50   P-201   50   50   0.0000%   50   50     203   343.000   Prime Movers- Nevada   50   P-202   50   50   0.0000%   50   50     204   344.000   Generators- Nevada   50   P-204   50   50   0.0000%   50   50     205   345.000   Accessory Equipment- Nevada   50   P-204   50   50   0.0000%   50   50     206   346.000   Misc Power Plant Equipment- Nevada   50   P-206   50   50   0.0000%   50   50     207   341.000   Structuras- Electric South Harper 1-3   50   P-211   50   50   0.0000%   50   50     208   SOUTH HARPER UNITS 1-3 NATURAL GAS   50   P-210   50   50   0.0000%   50   50     212   343.000   Fuel Holders- South Harper 1-3   50   P-210   50   50   0.0000%   50   50     213   344.000   Generators- South Harper 1-3   50   P-210   50   50   0.0000%   50   50     214   345.000   Accessory Equipment- South Harper 1-3   50   P-210   50   50   0.0000%   50   50     215   346.000   Accessory Equipment- South Harper 1-3   50   P-210   50   50   0.0000%   50   50     216   346.000   Accessory Equipment- South Harper 1-3   50   P-215   50   50   0.0000%   50   50     217   Accessory Equipment- South Harper 1-3   50   P-210   50   50   0.0000%   50   50     218   340.000   Accessory Equipment- South   50   P-210   50   50			& OIL							
193   342.000   Fuel Holders- 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   195   344.000   Generators- Greenwood 1-4   \$0   P-196   \$0   \$0   0.0000%   \$0   \$0   \$0   195   346.000   Generators- Greenwood 1-4   \$0   P-196   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0	191	340.000	Land- Electric Greenwood 1-4 MPS	\$0	P-191	\$0	\$0	0.0000%	\$0	\$0
194	192	341.000	Structures- Electric Greenwood 1-4	\$0	P-192	\$0	\$0	0.0000%	\$0	\$0
195   344,000   Generators- Greenwood 1-4   S0   P-195   S0   S0   0.0000%   S0   S0	193	342.000	Fuel Holders- Greenwood 1-4	\$0	P-193	\$0	\$0	0.0000%	\$0	\$0
195   344,000   Generators- Greenwood 1-4   S0   P-195   S0   S0   0.0000%   S0   S0	194	343.000	Prime Movers- Greenwood 1-4	\$0	P-194	\$0	\$0	0.0000%	\$0	\$0
197   346,000   Misc Power Plant Equipment-Greenwood 1-4   TOTAL GREENWOOD UNITS 1-4   S0   S0   S0   S0   S0   S0   S0   S	195	344.000	Generators- Greenwood 1-4	\$0	P-195	\$0	\$0	0.0000%	\$0	\$0
198	196	345.000	Accessory Equipment- Greenwood 1-4	\$0	P-196	\$0	\$0	0.0000%	\$0	\$0
TOTAL GREENWOOD UNITS 1-4   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	197	346.000	Misc Power Plant Equipment-	\$0	P-197	\$0	\$0	0.0000%	\$0	\$0
NATURAL GAS & OIL   NEVADA- OIL   Land- Electric Nevada MPS   \$0   P-200   \$0   \$0   \$0   \$0   \$0   \$0   \$0			Greenwood 1-4							
199	198		TOTAL GREENWOOD UNITS 1-4	\$0		\$0	\$0		\$0	\$0
200   340,000   Structures-Electric Nevada   S0   P-200   S0   S0   0,0000%   S0   S0   S0   S0   S0   S0   S0			NATURAL GAS & OIL							
200   340,000   Structures-Electric Nevada   S0   P-200   S0   S0   0,0000%   S0   S0   S0   S0   S0   S0   S0	400		NEVADA OII							
201   341.000   Structures-Electric Nevada   \$0   P-201   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0		340,000	-	¢n.	D 200	¢0	¢o.	0.00000/	¢o.	¢n.
202   342.000   Fuel Holders- Nevada   \$0   P-203   \$0   \$0   0.0000%   \$0   \$0   \$0								1		
203   343,000   Prime Movers- Nevada   \$0   P-203   \$0   \$0   \$0,0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0									•	\$0 \$0
204   344,000   Generators- Nevada   \$0   P-205   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0					_	•	·	1	•	
205   345.000   Accessory Equipment- Nevada   \$0   P-205   \$0   \$0   0.0000%   \$0   \$0   \$0										
206									•	\$0 \$0
SOUTH HARPER UNITS 1-3 NATURAL GAS   SOUTH HARPER UNITS 1-3 MPS   SOUTH HARPER UNITS 1-3   SOUTH			- · · · · · · · · · · · · · · · · · · ·					1		φ0 φ0
SOUTH HARPER UNITS 1-3 NATURAL GAS   GAS   SULT   South Harper 1-3 MPS   SOUTH   SOU		346.000			F-200			0.0000%		
CAS	207		TOTAL NEVADA- OIL	\$0		ψU	φu		φU	<b>\$</b> 0
209   340.000   Cand- Electric South Harper 1-3 MPS   S0   P-209   S0   S0   0.0000%   S0   S0   S0   S0   S0   S0   S0	208									
210   341.000   Structures- Electric South Harper 1-3   \$0   P-210   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0	209	340,000		\$0	P-209	\$0	\$0	0.0000%	\$0	\$n
211   342.000   Fuel Holders- South Harper 1-3   \$0   P-211   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$1   \$0   \$0   \$0										
212   343.000   Prime Movers- South Harper 1-3   \$0   P-212   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0										
213   344.000   Generators- South Harper 1-3   \$0   P-213   \$0   \$0   0.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0										\$0
214										\$0
215   346.000   Misc Power Plant Equipment- South Harper 1-3   TOTAL SOUTH HARPER UNITS 1-3   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$			•		1					\$0
TOTAL SOUTH HARPER UNITS 1-3   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$			Misc Power Plant Equipment- South							
LAKE ROAD TURBINE 5- NATURAL GAS	216			¢n		*0	¢n		¢n.	¢n.
218         340.000         & OIL 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	210			φ0		φυ	φυ		Φ0	<b>40</b>
218         340.000         & OIL 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	217		LAKE ROAD TURBINE 5- NATURAL GAS							
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										
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										
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					1					. , ,
222 344.000 Generators- Lake Road 5 \$3,671,721 P-222 \$0 \$3,671,721 100.0000% \$0 \$3,671,721					1					
	221	343.000	Prime Movers- Lake Road 5	\$6,937,166	P-221	\$0	\$6,937,166	100.0000%	\$0	\$6,937,166
223   345.000   Accessory Equipment- Lake Road 5   \$1,940,394   P-223   \$0   \$1,940,394   100.0000%   \$0   \$1,940,394										
	223	345.000	Accessory Equipment- Lake Road 5	\$1,940,394	P-223	\$0	\$1,940,394	100.0000%	\$0	\$1,940,394

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Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adiusted	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> MO Adjusted
_	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
224	346.000	Misc Power Plant Equipment- Lake Road	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
:		5	**		•	***	100.00070	40	44
225		TOTAL LAKE ROAD TURBINE 5-	\$14,407,121		\$0	\$14,407,121		\$0	\$14,407,121
		NATURAL GAS & OIL							
226		LAKE ROAD TURBINE 6- OIL			•				
227	340.000 341.000	Land- Electric Lake Road 6 SJLP Structures- Electric Lake Road 6	\$0 \$218.663	P-227 P-228	\$0 \$0	\$0	100.0000% 100.0000%	\$0 \$0	\$0
228 229	342.000	Fuel Holders- Lake Road 6	\$218,063 \$0	P-228 P-229	\$0 \$0	\$218,663 \$0	100.0000%	\$0 \$0	\$218,663 \$0
230	343.000	Prime Movers- Lake Road 6	\$3,973,247	P-230	\$0 \$0	\$3,973,247	100.0000%	\$0 \$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	\$0	P-233	\$0	\$0	100.0000%	\$0	\$0
		6							
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,034,240		\$0	\$5,034,240		\$0	\$5,034,240
		LAKE BOAR TURRING TOU							
235 236	340.000	LAKE ROAD TURBINE 7- OIL Land- Electric Lake Road 7 SJLP	\$0	P-236	\$0	\$0	100.0000%	\$0	¢n.
237	341.000	Structures- Electric Lake Road 7	\$28,418	P-237	\$0 \$0	\$28,418	100.0000%	\$0 \$0	\$0 \$28,418
238	342.000	Fuel Holders- Lake Road 7	\$9,587	P-238	\$0 \$0	\$9,587	100.0000%	\$0 \$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	\$0	P-242	\$0	\$0	100.0000%	\$0	\$0
		7							
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$2,810,742		\$0	\$2,810,742		\$0	\$2,810,742
244		LAKE BOAD BOILEDS							
244 245	340.000	LAKE ROAD BOILERS Land- Electric Boilers SJLP	\$0	P-245	¢0	¢0	100.0000%	¢o.	¢n.
245 246	341.000	Structures- Electric Lake Road Boilers	\$24,205	P-246	\$0 \$0	\$0 \$24,205	100.0000%	\$0 \$0	\$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	\$2,378	P-250	\$0	\$2,378	100.0000%	\$0	\$2,378
		Boilers							
251	346.000	Misc Power Plant Equipment- Lake Road	\$7,829	P-251	\$0	\$7,829	100.0000%	\$0	\$7,829
252		Boiler TOTAL LAKE ROAD BOILERS	\$34,412		\$0	\$34,412		\$0	\$34,412
232		TOTAL LAKE ROAD BOILERS	φ34,41Z		ΨU	φ34,41Z		40	\$34,41Z
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		\$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
259 260	345.000 346.000	Accessory Equipment- Landfill Turbine	\$41,622 \$0	P-259 P-260	\$0 \$0	\$41,622 \$0	100.0000% 100.0000%	\$0 \$0	\$41,622 \$0
200	346.000	Misc Power Plant Equipment- Landfill Turbine	ΦU	F-200	ψU	φU	100.0000%	φu	φU
261		TOTAL LANDFILL TURBINE METHANE	\$5,063,837	•	\$0	\$5,063,837		\$0	\$5,063,837
		GAS	**,****,***		**	**,***,***		4.5	*-,,
262		RALPH GREEN UNIT 3- NATURAL GAS							
263	340.000	Land- Electric Ralph Green 3 SJLP	\$11,376		\$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		\$0 *0	\$453,765	100.0000%	\$0 \$0	\$453,765
266 267	343.000 344.000	Prime Movers- Ralph Green 3 Generators- Ralph Green 3	\$5,468,910 \$6,396,677	P-266 P-267	\$0 \$0	\$5,468,910 \$6,396,677	100.0000% 100.0000%	\$0 \$0	\$5,468,910 \$6,396,677
268	345.000	Accessory Equipment- Ralph Green 3	\$1,574,781	P-268	\$0 \$0	\$1,574,781	100.0000%	\$0 \$0	\$1,574,781
269	346.000	Misc Power Plant Equipment- Ralph	\$31,050		\$0	\$31,050	100.0000%	\$0	\$31,050
		Green 3	***,***		**	***,****		4.5	***,***
270		TOTAL RALPH GREEN UNIT 3-	\$15,778,894		\$0	\$15,778,894		\$0	\$15,778,894
		NATURAL GAS	-						•
271		OTHER PRODUCTION - SOLAR		B 6===	<b>.</b> .	*-	400 00000	<u>.</u> _	<b>*</b> -
272	344.010	Other Production Generators- Solar	<u>\$0</u>	P-272	\$0 \$0	<u>\$0</u>	100.0000%	\$0 \$0	\$0
273		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
274		TOTAL OTHER PRODUCTION	\$43,129,246	1	\$0	\$43,129,246		\$0	\$43,129,246
214	1 1	TOTAL OTHER PRODUCTION	<b>⊅43,129,24</b> 6	1 1	<b>50</b>	<b>Ф43,129,24</b> 6	1	J \$0	p43,1∠9,∠4

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	Ī
	Account #	Plant Assessmt Description	Total	Adjust. Number	Adinatoranta	•	Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
275		OTHER PRODUCTION RETIREMENTS							
		WORK IN PROGRESS							
276		Other Production- Salvage and Removal	\$0	P-276	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified							
277		TOTAL OTHER PRODUCTION	\$0		\$0	\$0		\$0	\$0
		RETIREMENTS WORK IN PROGRESS							
278		TOTAL PRODUCTION PLANT	\$488,147,747		\$0	\$488,147,747		\$0	\$444,163,745
•			<b>V</b> ,		40	<b>4</b> 100,1 11,1 11		44	<b>V</b> ,
279		TRANSMISSION PLANT							
280	350.000	Land- Transmission	\$59,332		\$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 \$0	\$3,901	100.0000%	\$0	\$3,901
283 284	352.000 353.000	Structures & Improvements - Transmission	\$521,267 \$39,859,997	P-283 P-284	\$0 -\$1,750,630	\$521,267 \$39,400,367	100.0000% 100.0000%	\$0 \$0	\$521,267
285	353.000	Station Equipment - Transmission Station Equipment Communication-	\$39,659,997 \$0	P-285	-\$1,750,630 \$0	\$38,109,367 \$0	100.0000%	\$0 \$0	\$38,109,367 \$0
203	333.030	Transmission	40	F-203	φυ	φυ	100.0000 /8	ΨU	<b>40</b>
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 &	\$0	P-288	-\$775,306	-\$775,306	100.0000%	\$0	-\$775,306
		Agreement ER-2012-0175				•			
289	356.000	Overhead Conductors & Devices -	\$11,790,490	P-289	\$0	\$11,790,490	100.0000%	\$0	\$11,790,490
290	356.000	Transmission Conductors & Devices- Disallowance	\$0	P-290	-\$2,024,694	-\$2,024,694	100.0000%	\$0	-\$2,024,694
230	330.000	Stipulation & Agreement ER-2012-0175	φυ	F-230	-\$2,024,094	-\$2,024,094	100.0000 /6	ΨU	-\$2,024,094
291	357.000	Underground Conduit - Transmission	\$16,148	P-291	\$0	\$16,148	100.0000%	\$0	\$16,148
292	358.000	Underground Conductors & Devices-	\$28,136	P-292	\$0	\$28,136	100.0000%	\$0	\$28,136
		Transmission	. ,						. ,
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	\$0	P-295	\$0	\$0	100.0000%	\$0	\$0
233		Retirements not yet classified	Ψ	1 233	ΨΟ	ΨΟ	100.0000 /0	ΨŪ	Ψ
296		TOTAL TRANSMISSION RETIREMENTS	\$0		\$0	\$0		\$0	\$0
		WORK IN PROGRESS							
		DIGTRIBUTION BLANT							
297 298	200 000	DISTRIBUTION PLANT	¢c04.240	P-298	¢o.	\$c04.040	400 00000/	¢0	¢c04.240
298 299	360.000 360.010	Land- Electric Distribution Land Rights- Electric Distribution	\$694,219 \$99,640		\$0 \$0	\$694,219 \$99,640	100.0000% 100.0000%	\$0 \$0	\$694,219 \$99,640
300	360.010	Land Leased- Distribution	\$99,640 \$0	P-300	\$0 \$0	\$99,640 \$0	100.0000%	\$0 \$0	\$99,640 \$0
301	361.000	Structures & Improvements - Distribution	\$2,497,292		\$0 \$0	\$2,497,292	100.0000%	\$0 \$0	\$2,497,292
302	362.000	Station Equipment - Distribution	\$62,184,854	P-302	\$0 \$0	\$62,184,854	100.0000%	\$0 \$0	\$62,184,854
303	364.000	Poles, Towers & Fixtures - Distribution	\$48,919,985	P-302	\$0 \$0	\$48,919,985	100.0000%	\$0 \$0	\$48,919,985
304	365.000	Overhead Conductors & Devices- Distribution	\$33,609,578	P-304	\$0 \$0	\$33,609,578	100.0000%	\$0 \$0	\$33,609,578
004	000.000	Overnous consustors a povices piembanen	400,000,010	. 004	ΨÜ	φοσ,σσσ,στο	100.000070	Ų.	400,000,010
305	365.000	Overhead Conductors & Devices-	\$0	P-305	\$0	\$0	100.0000%	\$0	\$0
		Disallowance Stipulation & Agreement ER-							
		2012-0175							
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	\$0	P-307	\$0	\$0	100.0000%	\$0	\$0
308	367.000	Stipulation & Agreement ER-2012-0175 Underground Conductors & Devices- Distribu	\$29,220,565	P-308	\$0	\$29,220,565	100.0000%	\$0	\$29,220,565
300	307.000	onderground conductors & Devices- Distribu	Ψ23,220,303	1 -300	ΨΟ	Ψ23,220,303	100.0000 /8	Ψ0	Ψ23,220,303
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		\$0	\$5,140,468	100.0000%	\$0	\$5,140,468
311	369.020	Services- Underground - Distribution	\$13,284,498		\$0	\$13,284,498	100.0000%	\$0	\$13,284,498
312	370.000	Meters - Distribution	\$10,085,899		\$0	\$10,085,899	100.0000%	\$0	\$10,085,899
313	370.010	Meters- PURPA Distribution	\$0		\$0	\$0	100.0000%	\$0	\$0
314	370.020	Meters- AMI Distribution	\$0		\$0	\$0	100.0000%	\$0	\$0
315	371.000	Customer Premise Meter Installations - Distri	\$5,867,272		-\$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
A		TOTAL DIOTRIBUTION SI ANT	#0=0 445 545		400= 5=5	¢070 051 111		<u>*-</u>	#070 000 TO
317		TOTAL DISTRIBUTION PLANT	\$278,418,916		-\$325,652	\$278,093,264		\$0	\$278,093,264
	I	ı		I		ı	1 1	ı	I

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
	Account #		Total	Adjust.		•	Jurisdictional		MO Adjusted
	(Optional)	Plant Account Description DISTRIBUTION RETIREMENTS WORK IN	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
318		PROGRESS							
319		Distribution- Salvage and Removal	\$0	P-319	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified	, ,		**	••		**	***
320		TOTAL DISTRIBUTION RETIREMENTS WORK	\$0		\$0	\$0		\$0	\$0
		IN PROGRESS							
201		INDENTINE COMPENSATION							
321		INCENTIVE COMPENSATION CAPITALIZATION							
322		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION	, ,		**	••		**	***
323		GENERAL PLANT				_			
324	389.000	Land Rights - General	\$727,931		\$0 \$0	\$727,931	100.0000%	\$0	\$727,931
325 326	389.010 390.000	Land RT/ROW- Depreciation- Electric Structures & Improvements - General	\$0 \$8,901,559		\$0 \$0	\$0 \$8,901,559	100.0000% 100.0000%	\$0 \$0	\$0 \$8,901,559
327	391.000	Office Furniture & Equipment - General	\$208,122		\$0 \$0	\$208,122	100.0000%	\$0	\$208,122
328	391.020	Office Furniture- Computers - General	\$762,375		\$0	\$762,375	100.0000%	\$0	\$762,375
329	391.040	Office Furniture- Software - General	\$0		\$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
222	200 000	Towns and the Ferrier Harry Town to Consent	<b>#F 000 044</b>	D 000	**	<b>*</b> F 000 044	400 00000/	**	<b>*F 000 044</b>
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-	\$119,727	P-335	\$0	\$119,727	100.0000%	\$0	\$119,727
		General				_			
336	393.000	Stores Equipment- General	\$2,676	P-336	\$0	\$2,676	100.0000%	\$0	\$2,676
337 338	394.000 395.000	Tools- General	\$1,481,780 \$694,936		\$0 \$0	\$1,481,780	100.0000% 100.0000%	\$0 \$0	\$1,481,780
339	396.000	Laboratory Equipment- General Power Operated Equipment- General	\$332,293		\$0 \$0	\$694,936 \$332,293	100.0000%	\$0 \$0	\$694,936 \$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		\$0	\$39,505	100.0000%	\$0	\$39,505
342		TOTAL GENERAL PLANT	\$28,844,687		\$0	\$28,844,687		\$0	\$28,844,687
343 344	391.000	GENERAL PLANT - LAKE ROAD	\$202.00E	P-344	\$0	\$393,895	74.9610%	**	\$295,268
344 345	391.000	Office Furniture and Equipment- General Office Furniture- Computer- General	\$393,895 \$175,123	P-345	\$0 \$0	\$175,123	74.9610%	\$0 \$0	\$295,266 \$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 -	\$0	P-349	\$0	\$0	74.9610%	\$0	\$0
350	392.030	General	\$0	P-350	\$0	\$0	74.9610%	*0	*0
350 351	392.030	Transportation Equip - Tractors - General Transportation Equip - Trailers - General	\$95,073	P-351	\$0 \$0	\$95,073	74.9610%	\$0 \$0	\$0 \$71,268
352	392.050	Transportation Equip - Medium Trucks -	\$0	P-352	\$0 \$0	\$0	74.9610%	\$0	\$0
		General							·
353	393.000	Stores Equipment - General	\$13,425		\$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 \$0	\$444,368	74.9610%	\$0	\$333,103
356 357	396.000 397.000	Power Operated Equipment - General Communication Equipment - General	\$918,419 \$620,809	P-356 P-357	\$0 \$0	\$918,419 \$620,809	74.9610% 74.9610%	\$0 \$0	\$688,456 \$465,365
358	398.000	Miscellanous Equipment - General	\$8,447		\$0 \$0	\$8,447	74.9610%	\$0 \$0	\$6,332
359	000.000	TOTAL GENERAL PLANT - LAKE ROAD	\$3,347,677		\$0	\$3,347,677	14.001070	\$0	\$2,509,454
360		GENERAL PLANT - IATAN							
361	390.000	General Structures - latan	\$0		\$0 \$0	\$0	100.0000%	\$0	\$0
362	391.000	General Office Furniture - latan	\$2,437		\$0 \$0	\$2,437	100.0000%	\$0 \$0	\$2,437
363 364	391.020 391.040	General Office - Furniture Comp - latan General Office Furn Software - latan	\$2,592 \$0	P-363 P-364	\$0 \$0	\$2,592 \$0	100.0000% 100.0000%	\$0 \$0	\$2,592 \$0
365	397.000	General Communications - latan	\$835,123		\$0 \$0	\$835,123	100.0000%	\$0 \$0	\$835,123
366		TOTAL GENERAL PLANT - IATAN	\$840,152		\$0	\$840,152		\$0	\$840,152
						•		,	
367		GENERAL PLANT - RALPH GREEN				<b>.</b>			
368	391.020	General Office Furniture - Ralph Green	\$17,357 \$1,633		\$0 \$0	\$17,357 \$1,633	100.0000%	\$0	\$17,357 \$1,633
369	393.000	General Stores - Ralph Green	\$1,633	P-369	\$0	\$1,633	100.0000%	\$0	\$1,633

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Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description		Number		Plant	Allocations	Adjustments	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		\$0	\$8,132	100.0000%	\$0	\$8,132
373 374	391.020	General Office Furniture Comp - Landfill TOTAL GENERAL PLANT - LANDFILL	\$4,044 \$12,176	P-373	\$0 \$0	\$4,044 \$12,176	100.0000%	\$0 \$0	\$4,044 \$12,176
374		TOTAL GENERALT LANT - LANDITEL	Ψ12,170		Ψ0	Ψ12,170		ΨΟ	φ12,170
375		GENERAL RETIREMENTS WORK IN PROGRESS							
376		General- Salvage and Removal Retirements not vet 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
381 382	312.090 315.090	Industrial Steam- Boiler SJLP Industrial Steam- Accessory SJLP	\$1,324,448 \$48,849	P-381 P-382	\$0 \$0	\$1,324,448 \$48,849	0.0000% 0.0000%	\$0 \$0	\$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
387 388	381.090	Industrial Steam- Services- SJLP	\$403,679	P-387	\$0 \$0	\$403,679	0.0000%	\$0 \$0	\$0 \$0
300		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$4,109,919		<b>\$</b> 0	\$4,109,919		φu	φu
389		INDUSTRIAL STEAM- RETIREMENTS WORK							
390		IN PROGRESS 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
392 393	303.020	ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate	\$371,712	P-393	\$0	\$371,712	100.0000%	\$0	\$371,712
394	303.020	Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Misc	\$28,133	P-394	\$0	\$28,133	100.0000%	\$0	\$28,133
395	303.100	Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway &	\$175,850	P-395	\$0	\$175,850	100.0000%	\$0	\$175,850
396		Bridge TOTAL ECORP INTANGIBLE PLANT	\$575,695		\$0	\$575,695		\$0	\$575,695
397 398	352.000	ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements	\$19,004	P-398	\$0	\$19,004	100.0000%	\$0	\$19,004
399	353.000	ECORP- latan 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

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	<u>H</u>	l l
Line	Account #		Total	Adjust.	_	As Adjusted	Jurisdictional		MO Adjusted
Number	(Optional)			Number		Plant	Allocations	Adjustments	Jurisdictional
409	396.000	ECORP General Plant- Corporate Power	\$0	P-409	\$0	\$0	100.0000%	\$0	\$0
410	397.000	Operated Equipment ECORP General Plant- Corporate	\$112.399	P-410	\$0	\$112.399	100.0000%	¢0	\$112.399
410	397.000	Communication Equipment	\$112,399	P-410	\$0	\$112,399	100.0000%	\$0	\$112,399
411	398,000	ECORP General Plant- Corporate Misc	\$6,425	P-411	\$0	\$6,425	100.0000%	\$0	\$6,425
		Equipment	, , ,						, ,
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- latan Office Furniture-	\$2,024	P-414	\$0	\$2,024	100.0000%	\$0	\$2,024
		Computer							
415	392.050	ECORP General Plant- latan Transportation	\$0	P-415	\$0	\$0	100.0000%	\$0	\$0
416	397.000	Equip Medium Trucks ECORP General Plant- latan 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
418 419	389.000	ECORP GENERAL PLANT- RAYTOWN ECORP General Plant- Raytown Land	\$7 EG1	P-419	\$0	\$7,561	100.0000%	\$0	\$7,561
419	390.000	ECORP General Plant- Raytown Land ECORP General Plant- Raytown Structures &	\$7,561 \$2,731,929	P-419 P-420	\$0 \$0	\$2,731,929	74.9610%	\$0 \$0	\$7,561 \$2,047,881
420	330.000	Improvements	Ψ2,751,323	1 420	ΨΟ	ΨΣ,101,323	74.501070	Ψ	Ψ2,047,001
421	391.000	ECORP General Plant- Raytown Office	\$558,236	P-421	\$0	\$558,236	74.9610%	\$0	\$418,459
		Furniture & Equipment							
422	391.020	ECORP General Plant- Raytown Office	\$241,020	P-422	\$0	\$241,020	74.9610%	\$0	\$180,671
423	391.040	Furniture- Computer ECORP General Plant- Raytown Office	\$93,734	P-423	\$0	\$93,734	74.9610%	\$0	\$70,264
423	391.040	Furniture- Software	\$93,734	F-423	Φ0	φ <del>9</del> 3,734	74.901076	φU	\$70,204
424	393.000	ECORP General Plant- Raytown Stores	\$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	\$4,363	P-426	\$0	\$4,363	100.0000%	\$0	\$4,363
		Operated Equipment							
427	397.000	ECORP General Plant- Raytown	\$243,781	P-427	\$0	\$243,781	74.9610%	\$0	\$182,741
428	398.000	Communication Equipment ECORP General Plant- Misc Equipment	\$10,835	P-428	\$0	\$10,835	74.9610%	\$0	\$8,122
429	330.000	TOTAL ECORP GENERAL PLANT- RAYTOWN	\$3,893,915	1 420	\$0	\$3,893,915	74.301070	\$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							
434		STOCK AWARDS Capitalized Long-Term Incentive Stock	\$0	P-434	-\$490,657	-\$490,657	100.0000%	\$0	-\$490,657
434		Awards through December 31, 2015	\$0	1434	-\$450,00 <i>1</i>	-9430,037	100.0000%	ΦU	-9450,037
435		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$490,657	-\$490,657		\$0	-\$490,657
436	1	TOTAL PLANT IN SERVICE	\$887,510,135	1	-\$5,366,939	\$882,143,196	1 1	\$0	\$831,896,468
730		TOTAL LANT IN OLIVIOL	φυστ,στυ,133		-40,000,333	₩002,1 <del>4</del> 3,130		Ψυ	\$00 i,000,400

<u>A</u> Plant	В	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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
	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	II		-\$5.366.939		\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Nullibel	Nullibei	Fiant Account Description	Jurisuictional	Rate	Expense	Lile	Salvaye
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)-	\$0	0.00%	\$0	•	0.000/
-	202.020	Crossroads Misc Intangible- Capitalized Software- 5 year	£2 520 000	0.000/	¢o.	0	0.00%
5	303.020	wisc intangible- Capitalized Software- 5 year	\$3,529,090	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible- Capitalized Software- 5 year	\$221,549	0.00%	\$0	•	0.00 /6
·	000.020	latan	Ψ221,010	0.0070	Ψ*	0	0.00%
7	303.020	Misc Intangible- Capitalized Software- 5 year	\$262,364	0.00%	\$0		
		Lake Road				0	0.00%
8	303.090	Misc- Transmission Ln MINT Line	\$72,118	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible- latan Highway & Bridge	\$423,389	0.00%	\$0	0	0.00%
10		TOTAL INTANGIBLE PLANT	\$4,583,510		\$0		
44		PRODUCTION BLANT					
11		PRODUCTION PLANT					
12		STEAM PRODUCTION					
		OTEANT RODOUTION					
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		
21		TOTAL SIBLET SHITT TOTAL	ΨΟ		ΨΟ		
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%
20		TOTAL CIPLEVIINIT 2 CTEAM	***		<u> </u>		
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- Eletric 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	\$0	2.50%	\$0	13	9.00%
		Sibley 3	_				
39		TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0		
40		CIDLEY FACILITY COMMON OTEAS					
40 41	310.000	SIBLEY FACILITY COMMON- STEAM	60	0.00%	¢^	_	0.00%
41 42	311.000	Land- Electric- Sibley Common MPS Structures- Electric- Sibley Common	\$0 \$0	0.00% 1.87%	\$0 \$0	0 25	9.00%
42	312.000	Boiler Plant Equipment-Electric- Sibley	\$0 \$0	2.19%	\$0 \$0	23	14.00%
70	3.2.000	Common	<b>30</b>	2.13/0	Ψ0	23	17.00 /0
44	312.020	Boiler AQC Equipment- Electric- Sibley	\$0	2.19%	\$0	24	10.00%
		Common			, , , , , , , , , , , , , , , , , , ,		,
	•	•				I	

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	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 52	311.000	Stuctures - Electric Jeffrey 1	\$0 \$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%

	Δ	B	C	D		F	c .
Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·			•		
82	315.000	Accessory Equipment- Electric- Jeffrey	\$0	2.37%	\$0	24	5.00%
83	316.000	Common Misc Power Plant Equipment- Electric-	\$0	2.59%	\$0	19	4.00%
03	310.000	Jeffrey Common	40	2.33 /0	ΨΟ		4.00 /0
84		TOTAL JEFFREY FACILITY COMMON-	\$0		\$0		
		STEAM					
85		IATAN UNIT 1- STEAM					
86	310.000	Land- Electric- latan 1 SJLP	\$249,279	0.00%	\$0	0	0.00%
87	311.000	Structures- Electric- latan 1	\$4,728,165	1.84%	\$86,998	25	11.00%
88	311.000	Structures- Electric Disallowance- latan 1	-\$15,150	1.84%	-\$279	25	11.00%
89	312.000	Boiler Plant Equipment- Electric- latan 1	\$100,041,376	2.04%	\$2,040,844	23	15.00%
90	312.000	Boiler Plant Equipment- Electric Idan 1	-\$262,720	2.04%	-\$5,359	23	15.00%
		Dissallowance- latan 1	<b>,</b> , , , , , , , , , , , , , , , , , ,		**,***		
91	312.020	Boiler AQC Equipment- Electric- latan 1	\$455,225	2.04%	\$9,287	24	11.00%
92	314.000	Turbogenerator- Electric- latan 1	\$15,462,610	2.30%	\$355,640	23	11.00%
93	315.000	Accessory Equipment- Electric- latan 1	\$12,611,091	2.34%	\$295,100	23	13.00%
94	315.000	Accessory Equipment- Electric	-\$21,473	2.34%	-\$502	23	13.00%
95	316.000	Disallowance- latan 1 Misc Power Plant Equip- Electric- latan 1	\$1,846,425	2.49%	\$45,976	20	10.00%
			<b>V</b> 1,0 10,120		* 12,513		
96	316.000	Misc Power Plant Equipment- Electric	-\$2,383	2.49%	-\$59	20	10.00%
97		Disallowance TOTAL IATAN UNIT 1- STEAM	\$135,092,445		\$2,827,646		
91		TOTAL IATAN UNIT I- STEAM	\$135,092,445		\$2,027,040		
98		IATAN UNIT 2- STEAM					
99	311.000	Structures- Electric- latan 2	\$10,115,900	1.84%	\$186,133	53	4.00%
100	311.000	Structures- Electric Disallowance- latan 2	-\$150,716	1.84%	-\$2,773	53	4.00%
101	312.000	Boiler Plant Equipment- Electric latan 2	\$68,124,743	2.04%	\$1,389,745	45	16.00%
102	312.000	Boiler Plant Equipment- Electric	-\$1,083,248	2.04%	-\$22,098	45	16.00%
		Disallowance- latan 2			·		
103	312.020	Boiler AQC Equipment- Electric- latan 2	\$0	2.04%	\$0	0	0.00%
104	314.000	Turbogenerator- Electric- latan 2	\$24,623,814	2.30%	\$566,348	46	7.00%
105	314.000	Turbogenerator- Electric Disallowance- latan 2	-\$149,746	2.30%	-\$3,444	46	7.00%
106	315.000	Accessory Equipment- Electric- latan 2	\$6,146,836	2.34%	\$143,836	45	11.00%
107	315.000	Accessory Equipment- Electric	-\$50,043	2.34%	-\$1,171	45	11.00%
		Disallowance- latan 2	, , , , ,		• ,		
108	316.000	Misc Power Plant- Electric- latan 2	\$398,848	2.49%	\$9,931	31	6.00%
109	316.000	Misc Power Plant Equipment- Electric	-\$5,596	2.49%	-\$139	31	6.00%
440		Disallowance- latan 2 TOTAL IATAN UNIT 2- STEAM	£407.070.700		£2.200.200		
110		TOTAL IATAN UNIT 2- STEAM	\$107,970,792		\$2,266,368		
111		IATAN FACILITY COMMON- STEAM					
112	310.000	Land- Electric- latan Common SJLP	\$4,851	0.00%	\$0	0	0.00%
113	311.000	Structures- Electric- latan Common	\$8,210,480	1.84%	\$151,073	25	11.00%
114	312.000	Boiler Plant Equip- latan Common	\$23,027,147	2.04%	\$469,754	24	13.00%
115	312.020	Boiler AQC Equipment- latan Common	\$0	2.04%	\$0	0	0.00%
116	314.000	Turbogenerator- Electric- latan Common	\$763,544	2.30%	\$17,562	24	11.00%
117	315.000	Accessory Equipment- latan Common	\$3,328,608	2.34%	\$77,889	24	11.00%
118	316.000	Misc Power Plant Equipment- Electric-	\$254,019	2.49%	\$6,325	22	10.00%
		latan Common	ACT TO 111				
119		TOTAL IATAN FACILITY COMMON- STEAM	\$35,588,649		\$722,603		
120		IATAN FACILITY COMMON- ECORP-					
120		STEAM					
	. !			'	'	'	

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Line	Account	₽	MO Adjusted	Depreciation	<u>⊢</u> Depreciation	L Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Humber	Italliboi	Tiunt Account Description	- Carisaiotionai	Nute	Expense	LIIC	Ourrage
121	310.000	Land- Electric- latan Common- ECORP	\$2,262	0.00%	\$0	0	0.00%
122	311.000	Structures- Electric- latan Common-	\$3,623,892	1.84%	\$66,680	53	20.00%
		ECORP	40,020,002		<b>400,000</b>		_0.0070
123	312.000	Boiler Plant Equipment- Electric- latan	\$10,153,236	2.04%	\$207,126	45	25.00%
		Common- ECORP	, ,, ,, ,,		, , ,		
124	312.020	Boiler AQC Equipment- Electric- latan	\$0	2.04%	\$0	0	0.00%
		Common- ECORP					
125	314.000	Turbogenerator- Electric- latan Common-	\$335,706	2.30%	\$7,721	46	18.00%
		ECORP					
126	315.000	Accessory Equipment- Electric- latan	\$1,464,542	2.34%	\$34,270	45	20.00%
		Common- ECORP					
127	316.000	Misc Power Plant Equipment- Electric	\$116,799	2.49%	\$2,908	30	14.00%
		latan Common- ECORP					
128		TOTAL IATAN FACILITY COMMON-	\$15,696,437		\$318,705		
		ECORP- STEAM					
129		LAKE ROAD UNIT 1- STEAM		0.000/	**		0.000/
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	\$140,655	2.16%	\$3,038	20	8.00%
133	312.020	Road 1  Boiler AQC Equipment- Electric- Lake	\$0	2.16%	\$0	0	0.00%
133	312.020	Road 1	<b>\$0</b>	2.10%	<b>\$</b> 0	١	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	\$258,660	2.37%	\$6,130	18	9.00%
133	313.000	Road 1	Ψ230,000	2.37 /6	φυ, 130	10	3.00 /6
136	316.000	Misc Power Plant Equipment- Electric-	\$0	2.90%	\$0	0	0.00%
	0.0.000	Lake Road 1	40	2.0070	Ψ0	Ĭ	0.0070
137		TOTAL LAKE ROAD UNIT 1- STEAM	\$4,610,216		\$104,523		
			<b>V</b> 1,0 10,2 10		<b>*</b> ** **,*==*		
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	\$35,231	2.16%	\$761	20	7.00%
		Road 2					
142	312.020	Boiler AQC Equipment- Electric- Lake	\$0	2.16%	\$0	0	0.00%
		Road 2					
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	\$307,823	2.37%	\$7,295	17	10.00%
		Road 2				_	
145	316.000	Misc Power Plant Equipment- Electric-	\$0	2.90%	\$0	0	0.00%
4.40		Lake Road 2	AF 000 F00		<b>**</b>		
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$5,099,522		\$115,268		
4.47		LAKE ROAD UNIT 3- STEAM					
147 148	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	311.000	Boiler Plant Equipment- Electric- Lake	\$270,861	2.16%	\$5,146	0	0.00%
130	312.000	Road 3	φυ	2.10/6	φυ	١	0.00 /6
151	312.020	Boiler AQC Equipment- Electric- Lake	\$0	2.16%	\$0	0	0.00%
	012.020	Road 3	ΨΟ	2.1070	ΨΟ	•	0.0070
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	\$62,509	2.37%	\$1,481	17	10.00%
		Road 3	, , , , , , , , , , , , , , , , , , , ,		, ,		
154	316.000	Misc Power Plant Equipment- Lake Road	\$0	2.90%	\$0	0	0.00%
-		3			, ,		
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%
			•	'	'	•	

	Α	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>
Line	Account	₽	MO Adjusted	Depreciation	⊑ Depreciation	<u>r</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
			•			_	
158 159	311.000	Structures- Electric- Lake Road 4	\$2,208,099	1.90% 2.16%	\$41,954 \$345,433	6 6	4.00%
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$14,603,388	2.10%	\$315,433	0	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	\$2,955,427	2.37%	\$70,044	6	4.00%
163	316.000	Road 4 Misc Power Plant Equipment- Electric-	\$10,207	2.90%	\$296	18	7.00%
164		Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM	\$35,642,796	-	\$789,710		
104		TOTAL LAKE ROAD UNIT 4- STEAM	\$35,642,796		\$709,710		
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	\$4,002,384	2.37%	\$94,857	19	8.00%
172	316.000	Road Boilers Misc Power Plant- Electric- Lake Road	\$610,482	2.90%	\$17,704	18	7.00%
173		Boilers 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 \$0	2.85%	\$0	30	5.00%
188	346.000	Misc Power Plant Equipment- Crossroads	\$0	3.57%	\$0	21	1.00%
189		1-4 TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$0		\$0		
190		GREENWOOD UNITS 1-4 NATURAL GAS					
191	340.000	& OIL Land- Electric Greenwood 1-4 MPS	\$0	0.00%	\$0	o	0.00%
192	341.000	Structures- Electric Greenwood 1-4	\$0 \$0	1.75%	\$0 \$0	20	5.00%
193	342.000	Fuel Holders- Greenwood 1-4	\$0 \$0	3.09%	\$0 \$0	20	5.00%
194	343.000	Prime Movers- Greenwood 1-4	\$0	4.81%	\$0	19	7.00%
	,		, <del>, , , , , , , , , , , , , , , , , , </del>		+*		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<u>G</u>
_	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation	Average Life	Net Salvage
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Lite	Salvage
195	344.000	Generators- Greenwood 1-4	\$0	3.80%	\$0	19	6.00%
	345.000	Accessory Equipment- Greenwood 1-4	\$0	2.85%	\$0	20	4.00%
	346.000	Misc Power Plant Equipment- Greenwood	\$0	3.57%	\$0	20	3.00%
		1-4	4.5		**		
198		TOTAL GREENWOOD UNITS 1-4	\$0		\$0		
		NATURAL GAS & OIL					
199		NEVADA- OIL					
	340.000	Land- Electric Nevada MPS	\$0	0.00%	\$0	0	0.00%
_	341.000	Structures- Electric Nevada	\$0	1.75%	\$0	20	28.00%
_	342.000	Fuel Holders- Nevada	\$0	3.09%	\$0	20	29.00%
	343.000	Prime Movers- Nevada	\$0 \$0	4.81%	\$0	18	16.00%
_	344.000 345.000	Generators- Nevada	\$0 \$0	3.80% 2.85%	\$0 \$0	19 18	22.00% 19.00%
	346.000	Accessory Equipment- Nevada Misc Power Plant Equipment- Nevada	\$0 \$0	2.65% 3.57%	\$0 \$0	20	24.00%
207	340.000	TOTAL NEVADA- OIL	\$0	3.37 /6	\$0	20	24.00 /6
201		TOTAL NEVADA- OIL	ΨΟ		<b>40</b>		
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%
	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	\$0	3.57%	\$0	0	0.00%
		Harper 1-3					
216		TOTAL SOUTH HARPER UNITS 1-3	\$0		\$0		
		NATURAL GAS					
217		LAKE ROAD TURBINE 5- NATURAL GAS					
217		& OIL					
218	340.000	Land- Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
_	341.000	Structures- Electric Lake Road 5	\$1,246,868	1.75%	\$21,820	ő	15.00%
_	342.000	Fuel Holders- Lake Road 5	\$610,972	3.09%	\$18,879	Ö	12.00%
	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	\$0	3.57%	\$0	0	0.00%
		5					
225		TOTAL LAKE ROAD TURBINE 5-	\$14,407,121		\$578,311		
		NATURAL GAS & OIL					
226		LAKE ROAD TURBINE 6- OIL			•		
227	340.000	Land- Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
	341.000	Structures- Electric Lake Road 6	\$218,663	1.75%	\$3,827	19	19.00%
	342.000 343.000	Fuel Holders- Lake Road 6 Prime Movers- Lake Road 6	\$0 \$2,073,247	3.09% 4.78%	\$0 \$189,921	0 18	0.00% 19.00%
	344.000	Genrators- Lake Road 6	\$3,973,247 \$423,707	4.11%	\$109,921 \$17,414	19	18.00%
232	345.000	Accessory Equipment- Lake Road 6	\$418,623	2.84%	\$17,414 \$11,889	18	17.00%
	346.000	Misc Power Plant Equipment- Lake Road	\$0	3.57%	\$0	0	0.00%
200	0.10.000	6	40	0.01 70	Ų0		0.0076
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,034,240		\$223,051		
			\$5,55-1, <b>2</b> -10		<del>+</del> 0,001		
235		LAKE ROAD TURBINE 7- OIL					
	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%
	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 Account MO Adjusted Depreciation Depreciation Average No.								
Number   Number   Plant Account Description   Jurisdictional   Rate   Expense   Life   Salv	Line	Account	<u>B</u>	C MO Adjusted	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u> Net
241   345.000	_		Plant Account Description	•		•		Salvage
Misc Power Plant Equipment- Lake Road   So   3.57%   \$0   0			·			•		
TOTAL LAKE ROAD TURBINE 7- OIL   \$2,810,742   \$127,685   \$127,68				*, -				17.00%
TOTAL LAKE ROAD TURBINE 7- OIL   \$2,810,742   \$127,685   \$127,685   \$140,000   \$140,00	242	346.000		\$0	3.57%	\$0	0	0.00%
LAKE ROAD BOILERS   Land-Electric Boilers SLIP   \$0   0.00%   \$0   0	2/13			\$2,810,742		¢127 685		
245   340,000   Candi Electric Lake Road Boilers   \$24,205   1,75%   \$424   0   0   0   0   0   0   0   0   0	243		TOTAL LAKE KOAD TOKBINE 7- OIL	\$2,010,742		\$127,003		
246   341.000	244		LAKE ROAD BOILERS					
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   0   0   0   0   0   0						·	_	0.00%
249   344,000   Generators- Lake Road Boilers   \$0   4.11%   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$				·		·	_	0.00% 0.00%
250   345.000   Accessory Equipment- Lake Road Boilers   \$2,378   2.84%   \$68   0				·		·	_	0.00%
Boiler   TOTAL LAKE ROAD BOILERS   \$34,412   \$771   \$771   \$771   \$771   \$772   \$772   \$772   \$773   \$773   \$774   \$775	_			·		·	-	0.00%
Boiler   TOTAL LAKE ROAD BOILERS   \$34,412   \$771								
TOTAL LAKE ROAD BOILERS   \$34,412   \$771	251	346.000		\$7,829	3.57%	\$279	20	15.00%
Care	252			\$24.442		¢774		
254   340.000   Land- Electric Landfill Turbine SJLP   \$0   0.00%   \$0   0   0   0   0   0   0   0   0	232		TOTAL LAKE ROAD BOILERS	\$34,412		\$771		
255   341.000   Structures- Electric Landfill Turbine   \$129,632   1.75%   \$2,269   27   256   342.000   Prime Movers- Landfill Turbine   \$2,306,790   3.09%   \$71,280   27   27   257   343.000   Prime Movers- Landfill Turbine   \$11,018   4.78%   \$527   26   258   344.000   Generators- Landfill Turbine   \$2,574,775   4.11%   \$105,823   26   26   26   345.000   Accessory Equipment- Landfill   \$0   3.57%   \$0   0   0   0   0   0   0   0   0	253		LANDFILL TURBINE METHANE GAS					
256   342.000   Fuel Holders- Landfill Turbine   \$2,306,790   \$3.09%   \$71,280   27   257   343.000   Prime Movers- Landfill Turbine   \$11,018   4.78%   \$527   26   258   344.000   Generators- Landfill Turbine   \$2,574,775   4.11%   \$105,823   26   26   284%   \$105,823   28   284%   28	254	340.000	Land- Electric Landfill Turbine SJLP	\$0	0.00%	\$0	0	0.00%
257				. ,				0.00%
258								1.00%
259   345.000   Accessory Equipment- Landfill Turbine   Misc Power Plant Equipment- Landfill Turbine   Turbine   ToTAL LANDFILL TURBINE METHANE   S5,063,837   S181,081   S1				. ,		·		1.00% 1.00%
260   346.000   Misc Power Plant Equipment- Landfill Turbine								0.00%
TOTAL LANDFILL TURBINE METHANE GAS   S,063,837   GAS   S								1.00%
262       RALPH GREEN UNIT 3- NATURAL GAS         263       340.000       Land- Electric Ralph Green 3 SJLP       \$11,376       0.00%       \$0       0         264       341.000       Structures- Electric Ralph Green 3       \$1,842,335       1.75%       \$32,241       20         265       342.000       Fuel Holders- Ralph Green 3       \$453,765       3.09%       \$14,021       20         266       343.000       Prime Movers- Ralph Green 3       \$5,468,910       4.78%       \$261,414       19         267       344.000       Generators- Ralph Green 3       \$6,396,677       4.11%       \$262,903       19         268       345.000       Accessory Equipment- Ralph Green 3       \$1,574,781       2.84%       \$44,724       18         269       346.000       Misc Power Plant Equipment- Ralph Green 3       \$31,050       \$1,108       15         270       TOTAL RALPH GREEN UNIT 3- NATURAL GAS       \$15,778,894       \$616,411       \$616,411         271       Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR       \$0       \$0       \$0         273       TOTAL OTHER PRODUCTION - SOLAR       \$0       \$0       \$0			Turbine			_		
262 263	261			\$5,063,837		\$181,081		
263     340.000     Land- Electric Ralph Green 3 SJLP     \$11,376     0.00%     \$0       264     341.000     Structures- Electric Ralph Green 3     \$1,842,335     1.75%     \$32,241     20       265     342.000     Fuel Holders- Ralph Green 3     \$453,765     3.09%     \$14,021     20       266     343.000     Prime Movers- Ralph Green 3     \$5,468,910     4.78%     \$261,414     19       267     344.000     Generators- Ralph Green 3     \$6,396,677     4.11%     \$262,903     19       268     345.000     Accessory Equipment- Ralph Green 3     \$1,574,781     2.84%     \$44,724     18       269     346.000     Misc Power Plant Equipment- Ralph Green 3     \$31,050     3.57%     \$1,108     15       270     Green 3     TOTAL RALPH GREEN UNIT 3- NATURAL GAS     \$15,778,894     \$616,411     \$616,411       271     OTHER PRODUCTION - SOLAR Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0       273     344.010     Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0			GAS					
263     340.000     Land- Electric Ralph Green 3 SJLP     \$11,376     0.00%     \$0       264     341.000     Structures- Electric Ralph Green 3     \$1,842,335     1.75%     \$32,241     20       265     342.000     Fuel Holders- Ralph Green 3     \$453,765     3.09%     \$14,021     20       266     343.000     Prime Movers- Ralph Green 3     \$5,468,910     4.78%     \$261,414     19       267     344.000     Generators- Ralph Green 3     \$6,396,677     4.11%     \$262,903     19       268     345.000     Accessory Equipment- Ralph Green 3     \$1,574,781     2.84%     \$44,724     18       269     346.000     Misc Power Plant Equipment- Ralph Green 3     \$31,050     3.57%     \$1,108     15       270     Green 3     TOTAL RALPH GREEN UNIT 3- NATURAL GAS     \$15,778,894     \$616,411     \$616,411       271     OTHER PRODUCTION - SOLAR Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0       273     344.010     Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0	262		RALPH GREEN UNIT 3- NATURAL GAS					
265     342.000     Fuel Holders- Ralph Green 3     \$453,765     3.09%     \$14,021     20       266     343.000     Prime Movers- Ralph Green 3     \$5,468,910     4.78%     \$261,414     19       267     344.000     Generators- Ralph Green 3     \$6,396,677     4.11%     \$262,903     19       268     345.000     Accessory Equipment- Ralph Green 3     \$1,574,781     2.84%     \$44,724     18       269     346.000     Misc Power Plant Equipment- Ralph Green 3     \$31,050     3.57%     \$1,108     15       270     Green 3     TOTAL RALPH GREEN UNIT 3- NATURAL GAS     \$15,778,894     \$616,411     \$616,411       271     OTHER PRODUCTION - SOLAR     \$0     \$0     \$0     \$0       273     344.010     Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0		340.000		\$11,376	0.00%	\$0	0	0.00%
266     343.000     Prime Movers- Ralph Green 3     \$5,468,910     4.78%     \$261,414     19       267     344.000     Generators- Ralph Green 3     \$6,396,677     4.11%     \$262,903     19       268     345.000     Accessory Equipment- Ralph Green 3     \$1,574,781     2.84%     \$44,724     18       269     346.000     Misc Power Plant Equipment- Ralph Green 3     \$31,050     3.57%     \$1,108     15       270     Green 3     TOTAL RALPH GREEN UNIT 3- NATURAL GAS     \$15,778,894     \$616,411     \$616,411       271     OTHER PRODUCTION - SOLAR Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0       273     TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0	264	341.000		\$1,842,335	1.75%		20	5.00%
267     344.000     Generators- Ralph Green 3     \$6,396,677     4.11%     \$262,903     19       268     345.000     Accessory Equipment- Ralph Green 3     \$1,574,781     2.84%     \$44,724     18       269     346.000     Misc Power Plant Equipment- Ralph Green 3     \$31,050     3.57%     \$1,108     15       270     TOTAL RALPH GREEN UNIT 3- NATURAL GAS     \$15,778,894     \$616,411     \$616,411       271     OTHER PRODUCTION - SOLAR Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0       273     TOTAL OTHER PRODUCTION - SOLAR     \$0     \$0     \$0							_	5.00%
268       345.000       Accessory Equipment- Ralph Green 3       \$1,574,781       2.84%       \$44,724       18         269       346.000       Misc Power Plant Equipment- Ralph Green 3       \$31,050       3.57%       \$1,108       15         270       TOTAL RALPH GREEN UNIT 3- NATURAL GAS       \$15,778,894       \$616,411       \$616,411         271       OTHER PRODUCTION - SOLAR Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR       \$0       \$0       \$0         273       TOTAL OTHER PRODUCTION - SOLAR       \$0       \$0       \$0			<u>-</u>				_	6.00%
269   346.000   Misc Power Plant Equipment- Ralph   \$31,050     3.57%   \$1,108     15			<u> </u>				_	6.00% 5.00%
270   Green 3   TOTAL RALPH GREEN UNIT 3- NATURAL GAS   \$15,778,894   \$616,411   \$15,778,894   \$616,411   \$15,778,894   \$616,411   \$15,778,894   \$616,411   \$15,778,894   \$616,411   \$15,778,894   \$								2.00%
GAS  OTHER PRODUCTION - SOLAR  Other Production Generators- Solar  TOTAL OTHER PRODUCTION - SOLAR  \$0  0.00%  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0  \$0				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,		
271 272 273  OTHER PRODUCTION - SOLAR Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR  0 0.00% \$0 \$0 \$0	270			\$15,778,894		\$616,411		
272     344.010     Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     0.00%     \$0			GAS					
272     344.010     Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR     \$0     0.00%     \$0	271		OTHER PRODUCTION - SOLAR					
273 TOTAL OTHER PRODUCTION - SOLAR \$0 \$0		344.010		\$0	0.00%	\$0	0	0.00%
274 TOTAL OTHER PRODUCTION \$43,129,246 \$1,727,310	273							
274 TOTAL OTHER PRODUCTION \$43,129,246 \$1,727,310						_		
	274		TOTAL OTHER PRODUCTION	\$43,129,246		\$1,727,310		
275 OTHER PRODUCTION RETIREMENTS	275		OTHER PRODUCTION RETIDEMENTS					
WORK IN PROGRESS	213							
276 Other Production- Salvage and Removal \$0 0.00% \$0 0	276			\$0	0.00%	\$0	0	0.00%
Retirements not yet classified			=			_		
277 TOTAL OTHER PRODUCTION \$0 \$0	277			\$0		\$0		
RETIREMENTS WORK IN PROGRESS			RETIREMENTS WORK IN PROGRESS					
278 TOTAL PRODUCTION PLANT \$444,163,745 \$10,179,459	278		TOTAL PRODUCTION PLANT	\$444 163 745		\$10 179 <i>4</i> 59		
2.5	0		TO THE POST OF LAND	ψ111,100,140		ψ.0,110, <del>1</del> 00		
279 TRANSMISSION PLANT	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	282	350.040	Land Rights- Depreciable- Transmission	\$3,901	0.00%	\$0	0	0.00%

Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Hamboi	- Trainiboi	riant /toodant 2000nption	our rourotroriur	Hato	ZAPONOO	2.110	Carrago
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-	\$0	1.70%	\$0	23	0.00%
		Transmission					
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 &	-\$775,306	2.93%	-\$22,716	46	70.00%
		Agreement ER-2012-0175					
289	356.000	Overhead Conductors & Devices -	\$11,790,490	2.32%	\$273,539	45	60.00%
	050.000	Transmission	40.004.004	0.000/	<b>A</b> 40 0 <b>7</b> 0	4.5	22 222/
290	356.000	Conductors & Devices- Disallowance	-\$2,024,694	2.32%	-\$46,973	45	60.00%
204	257.000	Stipulation & Agreement ER-2012-0175	¢4C 440	4 700/	¢075	24	0.000/
291 292	357.000 358.000	Underground Conduit - Transmission	\$16,148 \$28,436	1.70% 2.49%	\$275 \$701	24   18	0.00% 0.00%
292	336.000	Underground Conductors & Devices- Transmission	\$28,136	2.49%	\$701	10	0.00%
293		TOTAL TRANSMISSION PLANT	\$67,898,562		\$1,395,404		
293		TOTAL TRANSMISSION PLANT	\$67,090,302		\$1,395,404		
294		TRANSMISSION RETIREMENTS WORK IN					
234		PROGRESS					
295		Transmission- Salvage and Removal	\$0	0.00%	\$0	0	0.00%
230		Retirements not yet classified	ΨΟ	0.0070	Ψ0	· I	0.0070
296		TOTAL TRANSMISSION RETIREMENTS WORK	\$0		\$0		
		IN PROGRESS	40		**		
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-	\$0	2.18%	\$0	43	70.00%
		Disallowance Stipulation & Agreement ER-					
		2012-0175	044 447 000	4 700/	0400 540		50 00°/
306	366.000	Underground Circuit - Distribution	\$11,147,829	1.70%	\$189,513	36	50.00%
307	366.000	Underground Circuit- Disallowance Stipulation	\$0	1.70%	\$0	36	50.00%
200	267 000	& Agreement ER-2012-0175	\$29,220,565	2.400/	¢727 502	24	45 000/
308	367.000	Underground Conductors & Devices- Distribu	\$29,220,303	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		Services - Overhead - Distribution	\$5,140,468	3.64%	\$1,001,391	35	100.00%
311		Services - Overhead - 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		Meters- PURPA Distribution	\$0	7.14%	\$0	0	0.00%
314	370.020	Meters- AMI Distribution	\$0	4.91%	\$0	ŏ	0.00%
315	371.000	Customer Premise Meter Installations - Distri	\$5,541,620	5.12%	\$283,731	26	15.00%
0.0			<b>40,011,020</b>	0270	<b>V</b> 200,. 0 .		10.0070
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	\$0	0.00%	\$0	0	0.00%
		Retirements not yet classified					
320		TOTAL DISTRIBUTION RETIREMENTS WORK	\$0		\$0		
		IN PROGRESS					

Comparison   Com				_		_	_	
Number   Number   Plant Account Description   Jurisdictional   Rate   Expense   Life   Salvage	Line		<u>B</u>					
221			Plant Account Description		•	•		
CAPITALIZATION   TOTAL INCENTIVE COMPENSATION   S0			l land / to control		110.00			ou. rugo
TOTAL INCENTIVE COMPENSATION   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	321		INCENTIVE COMPENSATION					
CAPITALIZATION								
Section	322			\$0		\$0		
234   389.000   Land Rights - General   577.931   0.00%   50   0   0.00%     236   339.000   Structures & Improvements - General   5,901,559   2,73%   5243,013   27   15,00%     237   319.000   Office Furniture & Equipment - General   5,001,559   12,50%   510,406   7   0.00%     238   391,020   Office Furniture & Equipment - General   5762,375   12,50%   510,406   7   0.00%     239   391,020   Office Furniture - General   5,001,170   1,25%   50,001   1,25%			CAPITALIZATION					
234   389.000   Land Rights - General   577.931   0.00%   50   0   0.00%     236   339.000   Structures & Improvements - General   5,901,559   2,73%   5243,013   27   15,00%     237   319.000   Office Furniture & Equipment - General   5,001,559   12,50%   510,406   7   0.00%     238   391,020   Office Furniture & Equipment - General   5762,375   12,50%   510,406   7   0.00%     239   391,020   Office Furniture - General   5,001,170   1,25%   50,001   1,25%	323		GENERAL PLANT					
325   389.010   Land RT/RGW- Depreciation- Electric   \$0   0.00%   \$10   0.00%   \$10		389.000		\$727,931	0.00%	\$0	0	0.00%
391.000   Office Furniture & Equipment - General   \$208,122   \$5.00%   \$10,406   7   \$0.00%	325	389.010			0.00%		0	0.00%
391,020   Office Furniture- Computers - General   \$762,375   12,50%   \$95,297   4   0.00%   309,000   Transportation Equipment- Autos- General   \$26,850   11,25%   \$3,021   0   -15,00%   330,2010   Transportation Equipment- Autos- General   \$2,6850   11,25%   \$3,021   0   -15,00%   332,2010   Transportation Equip- Heavy Trucks- General   \$2,6850   11,25%   \$662,618   11   -15,00%   332,000   Transportation Equip- Tractors- General   \$5,889,941   11,25%   \$662,618   11   -15,00%   334   392,004   Transportation Equip- Tractors- General   \$3,342,228   11,25%   \$39,851   0   -15,00%   334   392,004   Transportation Equip- Medium Trucks-   \$119,727   11,25%   \$39,851   0   -15,00%   335   392,005   393,000   Stores Equipment- General   \$2,676   4,00%   \$59,271   12   0.00%   337   394,000   Tools- General   \$1,481,780   4,00%   \$59,271   12   0.00%   339   396,000   Power Operated Equipment- General   \$1,481,780   4,00%   \$59,271   12   0.00%   339   396,000   Communication Equipment- General   \$333,2293   4,45%   \$14,787   15   -15,00%   31,300   0.00%	326	390.000	Structures & Improvements - General	\$8,901,559	2.73%	\$243,013	27	15.00%
391.040   Office Furniture - Sortware - General   \$80   11.11%   \$50   1   0.00%   \$31   392.000   Transportation Equipment- Autors- General   \$1,477,395   11.25%   \$3,021   0   -15.00%   \$320.000   Transportation Equip- Heavy Trucks- General   \$5,889,941   11.25%   \$662,618   11   -15.00%   \$33   392.000   Transportation Equip- Tractors- General   \$5,889,941   11.25%   \$662,618   11   -15.00%   \$33   392.000   Transportation Equip- Tractors- General   \$354,228   11.25%   \$39,851   0   -15.00%   \$335   392.000   Transportation Equip- Medium Trucks-   \$119,727   11.25%   \$13,469   3   -15.00%   \$33   392.000   \$335   392.000   \$10			· ·					
330   302,000   Transportation Equip- Light Trucks- General   \$1,472,395   11,25%   \$165,644   9   -15,00%   15,00%   392,020   Transportation Equip- Light Trucks- General   \$1,472,395   11,25%   \$165,644   9   -15,00%   392,020   Transportation Equip- Tractors- General   \$5,889,941   11,25%   \$662,618   11   -15,00%   334   392,040   Transportation Equip- Tractors- General   \$334,228   11,25%   \$30,851   0   -15,00%   334   392,040   Transportation Equip- Tractors- General   \$334,228   11,25%   \$33,851   0   -15,00%   335   392,050   Transportation Equip- Tractors- General   \$344,228   11,25%   \$33,851   0   -15,00%   337   394,000   393   396,000   Stores Equipment- General   \$41,481,780   4.00%   \$59,271   12   0.00%   339   396,000   General   \$604,936   3.30%   \$52,293   317   0.00%   339   396,000   General   \$604,936   3.30%   \$52,293   317   0.00%   339   396,000   General   \$333,2293   4.45%   \$14,787   15   -15,00%   341   398,000   General   \$7,803,039   3.70%   \$539,050   4.00%   \$1,787   15   -15,00%   314   398,000   General   \$334,488   \$14,787   15   -15,00%   314   398,000   General   \$1,481,780   \$1,00%   \$1,			<u>-</u>					
331   392.010   Transportation Equip- Light Trucks- General   \$1,472,395   11.25%   \$165,644   9   -15.00%				·		·		
332   392				· ·		. ,		
333   392.030   Transportation Equip- Tractors- General   \$30   \$11.25%   \$39.851   0   -15.00%   335   320.00   Transportation Equip- Medium Trucks   \$119,727   11.25%   \$39.851   0   -15.00%   339.300   339.000   Stores Equipment- General   \$1.481,780   4.00%   \$5107   16   0.00%   337   339.000   Stores Equipment- General   \$54.481,780   4.00%   \$52.271   12   0.00%   339   339.000   Laboratory Equipment- General   \$54.481,780   4.00%   \$52.29.33   17   0.00%   339   339.000   Laboratory Equipment- General   \$532,233   4.45%   \$54.4877   15   -15.00%   339.000   Communication Equipment- General   \$332,233   4.45%   \$54.4877   15   -15.00%   341   339.000   Communication Equipment- General   \$39.505   4.00%   \$51.880   12   0.00%   342   339.000   342   339.000   342   339.000   342   339.000   342   339.000   343   34	331	392.010	Transportation Equip- Light Trucks- General	\$1,472,395	11.25%	\$165,644	9	-15.00%
320.40   320.40   Transportation Equip- Trailers - General   \$334.228   \$11.25%   \$33,851   0   1-15.00%   320.005   \$13.9707   11.25%   \$13,469   3   1-5.00%   333.300   320.005   320	332	392.020	Transportation Equip- Heavy Trucks- General	\$5,889,941	11.25%	\$662,618	11	-15.00%
320.40   320.40   Transportation Equip- Trailers - General   \$334.228   \$11.25%   \$33,851   0   1-15.00%   320.005   \$13.9707   11.25%   \$13,469   3   1-5.00%   333.300   320.005   320	333	392 030	Transportation Equip-Tractors- General	\$0	11 25%	\$0	7	-15 00%
33   392.050   Transportation Equip-Medium Trucks- General   S2.676   4.00%   \$10.7   16   0.00%   \$3.37   394.000   Tools- General   \$1.481.780   4.00%   \$5.92.71   12   0.00%   \$3.37   394.000   Tools- General   \$1.481.780   4.00%   \$5.92.71   12   0.00%   \$3.37   394.000   Tools- General   \$3.481.780   4.00%   \$5.92.71   12   0.00%   \$3.37   394.000   Tools- General   \$3.32.293   4.45%   \$2.933   17   0.00%   \$3.37   397.000   \$3.37   397.000   Communication Equipment- General   \$7.830.389   3.70%   \$2.89.724   20   0.00%   \$3.32.293   \$3.70%   \$2.89.724   20   0.00%   \$3.32.293   \$3.70%   \$2.89.724   20   0.00%   \$3.32.293   \$3.70%   \$3.70%				· ·		·		
Stores Equipment- General   St. 2676   4.00%   S59,271   12   0.00%   337   390,000   Communication Equipment- General   S14,81760   4.00%   S59,271   12   0.00%   338   395,000   Laboratory Equipment- General   S32,2293   4.45%   \$14,767   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   \$332,293   4.45%   \$14,767   15   -15.00%   \$289,724   20   0.00%   342   391,000   Communication Equipment- General   \$295,688   5.00%   \$1,820   7   0.00%   343   391,000   Office Furniture and Equipment- General   \$295,688   5.00%   \$14,763   7   0.00%   346   391,000   Office Furniture- Software- General   \$131,274   12.50%   \$16,409   4   0.00%   348   392,010   Transportation Equip- Light Trucks - General   \$108,703   11.25%   \$12,229			1					
336   394,000   Tools- General   \$1,481,780   \$395,000   \$59,271   12   0.00%   \$395,000   \$395,000   \$395,000   \$395,000   \$209,730   \$395,000   \$395,000   \$390,0			General					
338   335.000   Laboratory Equipment- General   \$684.936   3.30%   \$22,933   17   0.00%   339   396.000   Power Operated Equipment- General   \$332,233   4.45%   \$14,787   15   -15.00%   398.000   Miscellaneous Equipment- General   \$332,505   \$398.000   Miscellaneous Equipment- General   \$39.505   \$1,550   12   0.00%   31,550   398.000   Miscellaneous Equipment- General   \$295,268   \$1,550   31,621,721   343   391.000   Office Furniture and Equipment- General   \$295,268   5.00%   \$14,763   7   0.00%   344   391.000   Office Furniture- Computer- General   \$131,274   12,50%   \$16,409   4   0.00%   346   391.040   Office Furniture- Computer- General   \$155,807   11,11%   \$17,310   1   0.00%   348   392.001   Transportation Equip - Autos- General   \$108,703   11,25%   \$0   0   -15.00%   348   392.001   Transportation Equip - Heavy Trucks - General   \$108,703   11,25%   \$0   0   -15.00%   351   392.040   Transportation Equip - Frailers - General   \$0   11,25%   \$0   1   -15.00%   351   392.040   Transportation Equip - Trailers - General   \$10,004   \$11,25%   \$0   0   -15.00%   351   392.040   Transportation Equip - Trailers - General   \$1,125%   \$0   1   -15.00%   353   393.000   Stores Equipment - General   \$10,064   \$11,25%   \$0   1   -15.00%   353   395.000   Stores Equipment - General   \$243,814   \$4,00%   \$9,753   12   0.00%   355   395.000   Power Operated Equipment - General   \$333,103   3.30%   \$10,992   17   0.00%   355   395.000   Communication Equipment - General   \$468,456   4.45%   \$30,656   15   -15.00%   355   395.000   General Guipment - General   \$455,365   3.70%   \$17,219   20   0.00%   365   395.000   General Structures - Iatan   \$2,43814   4.00%   \$3,753   12   0.00%   365   395.000   General Structures - Iatan   \$2,592   150,00%   \$122   7   0.00%   366   391.000   General Office Furniture - Compulation   \$2,599,454   \$31,796   \$31,796   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746   \$31,746						· ·		
398,000   200,								
397.000   397.000   398.000   Miscellaneous Equipment-General   \$7,830,369   \$39,505   \$4.00%   \$1,580   12   0.00%								
341   398.000   Miscellaneous Equipment- General   \$39.505   \$28,844,687   \$1,580   \$1,2721   \$1,00%   \$1,580   \$1,621,721   \$1,00%   \$1,340   \$1,00%   \$1								
TOTAL GENERAL PLANT   \$28,844,687   \$1,621,721			· ·					
344   391.000   Office Furniture and Equipment- General   \$295,268   \$5.09%   \$14,763   7   0.00%   346   391.040   391.040   392.000   Office Furniture- Computer- General   \$155,807   11.11%   \$17,310   1   0.00%   347   392.000   392.010   Transportation Equip- Light Trucks - General   \$0   11.25%   \$0   0   -15.00%   392.010   Transportation Equip - Heavy Trucks - General   \$0   11.25%   \$0   7   -15.00%   392.020   Transportation Equip - Tractors - General   \$0   11.25%   \$0   7   -15.00%   392.030   Transportation Equip - Tractors - General   \$0   11.25%   \$0   7   -15.00%   351   392.040   392.030   Transportation Equip - Medium Trucks - General   \$71,268   11.25%   \$8,018   0   -15.00%   353   393.000   393.		330.000			4.00 /0		12	0.0070
344   391.000   Office Furniture and Equipment- General   \$295,268   \$5.09%   \$14,763   7   0.00%   346   391.040   391.040   392.000   Office Furniture- Computer- General   \$155,807   11.11%   \$17,310   1   0.00%   347   392.000   392.010   Transportation Equip- Light Trucks - General   \$0   11.25%   \$0   0   -15.00%   392.010   Transportation Equip - Heavy Trucks - General   \$0   11.25%   \$0   7   -15.00%   392.020   Transportation Equip - Tractors - General   \$0   11.25%   \$0   7   -15.00%   392.030   Transportation Equip - Tractors - General   \$0   11.25%   \$0   7   -15.00%   351   392.040   392.030   Transportation Equip - Medium Trucks - General   \$71,268   11.25%   \$8,018   0   -15.00%   353   393.000   393.	242		CENEDAL DIANT, LAKE DOAD					
345   391.020   Office Furniture- Computer- General   \$131,274   12.50%   \$16,409   4   0.00%   347   392.000   Transportation Equip - Lioph Trucks - General   \$108,703   11.25%   \$10,00%   348   392.010   Transportation Equip - Lioph Trucks - General   \$108,703   11.25%   \$12,229   9   -15.00%   349   392.020   Transportation Equip - Heavy Trucks - General   \$0   11.25%   \$12,229   9   -15.00%   350   392.030   Transportation Equip - Tractors - General   \$0   11.25%   \$0   7   -15.00%   351   392.040   Transportation Equip - Tractors - General   \$71,268   11.25%   \$8,018   0   -15.00%   352   392.050   Transportation Equip - Medium Trucks -   \$0   11.25%   \$8,018   0   -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%   356   396.000   Power Operated Equipment - General   \$688,456   4.45%   \$30,636   15   -15.00%   358   396.000   Aboratory Equipment - General   \$688,456   4.45%   \$30,636   15   -15.00%   359   TOTAL GENERAL PLANT - LAKE ROAD   \$2,509,454   391.000   General Office - Furniture Comp - latan   \$2,437   5.00%   \$122   7   0.00%   366   391.000   General Office - Furniture Comp - latan   \$2,437   5.00%   \$32,40   4   0.00%   366   397.000   General Office - Furniture Comp - latan   \$2,592   12.50%   \$31,346   391.040   General Office Furniture - latan   \$2,437   5.00%   \$32,40   4   0.00%   366   397.000   General Office Furniture - latan   \$2,437   5.00%   \$32,40   4   0.00%   366   397.000   General Office Furniture - latan   \$2,437   5.00%   \$32,40   4   0.00%   366   397.000   General Office Furniture - latan   \$2,437   5.00%   \$32,40   4   0.00%   366   397.000   General Office Furniture - latan   \$2,437   5.00%   \$31,346   391.040   General Office Furniture - latan   \$33,5134   391.040   General Office Furniture - latan   \$3,835,123   390.000   391.000   General Office Furniture - latan   \$3,835,123   390.000   391.000   General Office Furniture - latan   \$30,000   391.000		301 000		\$205.268	5.00%	\$14.763	7	0.00%
346   391.040   392.040   Office Furniture- Software- General   \$155,807   11.11%   \$17,310   1   0.00%   392.010   Transportation Equip - Light Trucks - General   \$108,703   11.25%   \$12,229								
347   392.000   Transportation Equip - Autos- General   \$10,00%   \$11,25%   \$12,229   \$9   \$-15,00%   \$392.020   Transportation Equip - Heavy Trucks - General   \$0   \$11,25%   \$0   \$11   \$-15,00%   \$392.030   Transportation Equip - Tractors - General   \$0   \$11,25%   \$0   \$7   \$-15,00%   \$351   \$392.040   Transportation Equip - Tractors - General   \$71,268   \$11,25%   \$8,018   \$0   \$-15,00%   \$352   \$392.050   Transportation Equip - Medium Trucks - General   \$10,064   \$10,00%   \$403   \$16   \$0.00%   \$343   \$16   \$0.00%   \$343   \$393.000   \$395.000   \$205.0000   \$205.000   \$205.000   \$205.000   \$205.000   \$205.000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$205.0000   \$2			•			. ,		
348   392.010   Transportation Equip - Light Trucks - General   \$108,703   11.25%   \$12,229   9   -15.00%								
392.020   Transportation Equip - Heavy Trucks - General   \$0   11.25%   \$0   11   -15.00%			_ · · · · · · · · · · · · · · · · · · ·	· ·		·		
11							9	-15.00%
350   392.030   Transportation Equip - Tractors - General   \$0   11.25%   \$8,018   \$0   -15.00%   \$351   392.040   Transportation Equip - Trailers - General   \$71,268   11.25%   \$8,018   \$0   -15.00%   \$352   393.000   \$393.000   \$353   393.000   \$354   394.000   \$355   395.000   \$356   396.000   \$90.00	349	392.020	Transportation Equip - Heavy Trucks - General	\$0	11.25%	\$0		
351   392.040   392.050   Transportation Equip - Trailers - General   \$71,268   11.25%   \$8,018   0   -15.00%   392.050   392.050   392.050   392.050   392.050   392.050   392.050   392.050   393.000   353   393.000   354   394.000   355   395.000   355   395.000   356   396.000   397.000   356   396.000   357   397.000   358   398.000   359								
352   392.050   Transportation Equip - Medium Trucks - General   \$10,064   \$4.00%   \$403   \$16   \$0.00%   \$354   394.000   \$354   395.000   \$15.00%   \$243,814   \$4.00%   \$9,753   \$12   \$0.00%   \$355   395.000   \$15.00%   \$243,814   \$4.00%   \$9,753   \$12   \$0.00%   \$356   396.000   \$90.000   \$10,992   \$17   \$0.00%   \$357   397.000   \$358   398.000   \$359   \$0.000   \$0.00%   \$10,992   \$17   \$0.00%   \$358   \$398.000   \$15.00%   \$17,219   \$20   \$0.00%   \$253   \$17,985   \$253   \$12   \$0.00%   \$17,219   \$20   \$20   \$20,00%   \$20   \$20   \$20,00%   \$20   \$20   \$20,00%   \$20   \$20   \$20,00%   \$20   \$20,00%   \$20   \$20,00%   \$20			_ · · · · · · · · · · · · · · · · · · ·			·		
General   Stores Equipment - General   \$10,064   4.00%   \$403   16   0.00%			_ · · · · · · · · · · · · · · · · · · ·				0	-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   Some 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   Miscellanous Equipment - General   \$66,332   4.00%   \$253   12   0.00%   359   359   TOTAL GENERAL PLANT - LAKE ROAD   \$2,509,454   \$137,985   \$137,985   \$120   0.00%   \$0   0   -15.00%   362   391.000   General Office Funiture - latan   \$2,437   5.00%   \$122   7   0.00%   363   391.020   General Office - Furniture Comp - latan   \$2,592   12.50%   \$324   4   0.00%   365   397.000   General Communications - latan   \$835,123   3.70%   \$30,900   20   0.00%   367   Communications - latan   \$840,152   \$31,346	352	392.050	1	\$0	11.25%	\$0	,	15 00%
354   394.000   394.000   395.000   355   395.000   356   396.000   357   397.000   358   398.000   358   398.000   359   35	353	303 000		\$10.064	4 00%	\$403		
355   395.000   395.000   396.000   396.000   396.000   397.000   397.000   398.000								
396.000								
397.000   398.000   398.000   Miscellanous Equipment - General   \$465,365   \$3.70%   \$17,219   \$20   0.00%   \$38   \$398.000   Miscellanous Equipment - General   \$6,332   \$4.00%   \$253   \$12   0.00%   \$360   \$390.000   \$6								
358   398.000   Miscellanous Equipment - General   \$6,332   \$2,509,454   \$137,985   \$12   0.00%   \$359   \$137,985   \$12   0.00%   \$360   \$390.000   \$390.000   \$391								
360							12	0.00%
361     390.000     General Structures - latan     \$0     0.00%     \$0     -15.00%       362     391.000     General Office Funiture - latan     \$2,437     5.00%     \$122     7     0.00%       363     391.020     General Office - Furniture Comp - latan     \$2,592     12.50%     \$324     4     0.00%       364     391.040     General Office Furn Software - latan     \$0     11.11%     \$0     1     0.00%       365     397.000     General Communications - latan     \$835,123     3.70%     \$30,900     20     0.00%       367     GENERAL PLANT - RALPH GREEN     \$840,152     \$31,346     \$31,346	359		TOTAL GENERAL PLANT - LAKE ROAD	\$2,509,454		\$137,985		
361     390.000     General Structures - latan     \$0     0.00%     \$0     -15.00%       362     391.000     General Office Funiture - latan     \$2,437     5.00%     \$122     7     0.00%       363     391.020     General Office - Furniture Comp - latan     \$2,592     12.50%     \$324     4     0.00%       364     391.040     General Office Furn Software - latan     \$0     11.11%     \$0     1     0.00%       365     397.000     General Communications - latan     \$835,123     3.70%     \$30,900     20     0.00%       367     GENERAL PLANT - RALPH GREEN     \$840,152     \$31,346     \$31,346	360		GENERAL PLANT - IATAN					
363 391.020 General Office - Furniture Comp - latan \$2,592 12.50% \$324 4 0.00% 391.040 General Office Furn Software - latan \$0 11.11% \$0 1 0.00% 397.000 General Communications - latan TOTAL GENERAL PLANT - IATAN \$840,152 \$31,346 \$31,346 \$31,346	361	390.000	General Structures - latan	\$0	0.00%	\$0	0	-15.00%
364     391.040     General Office Furn Software - latan     \$0     11.11%     \$0       365     397.000     General Communications - latan     \$835,123     3.70%     \$30,900       367     GENERAL PLANT - RALPH GREEN     \$840,152     \$31,346	362	391.000	General Office Funiture - latan	\$2,437	5.00%		7	0.00%
365 397.000 General Communications - latan	363	391.020	•	\$2,592	12.50%			
366 TOTAL GENERAL PLANT - IATAN \$840,152 \$31,346  367 GENERAL PLANT - RALPH GREEN						· ·		
367 GENERAL PLANT - RALPH GREEN		397.000			3.70%		20	0.00%
	366		TOTAL GENERAL PLANT - IATAN	\$840,152		\$31,346		
	367		GENERAL PLANT - RALPH GREEN					
		391.020		\$17,357	12.50%	\$2,170	4	0.00%

		D	C	P	E	F	C
Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
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	\$0	0.00%	\$0	0	0.00%
377		not yet classified TOTAL GENERAL RETIREMENTS WORK IN	\$0		\$0	0	0.00%
3//		PROGRESS	Ψ0		Ψ		
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	\$0	0.00%	\$0	0	0.00%
381	312.090	SJLP Industrial Steam- Boiler SJLP	\$0	0.00%	\$0	0	0.00%
382	315.090	Industrial Steam- Accessory SJLP	\$0 \$0	0.00%	\$0 \$0	0	0.00%
383	375.090	Industrial Steam- Distribution Structure &	\$0	0.00%	\$0	_	
		Improvements SJLP				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/	\$0	0.00%	\$0		0.000/
386	380.090	Regulator SJLP Industrial Steam- Services SJLP	\$0	0.00%	\$0	0	0.00% 0.00%
387	381.090	Industrial Steam- Services SJLP	\$0 \$0	0.00%	\$0	0	0.00%
388		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$0	0.0076	\$0		2.22.12
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		0.00 %
392		ECORP INTANGIBLE PLANT					
393	303.020	ECORP- Intangible Plant Corporate Capitalized	\$371,712	0.00%	\$0		
000	000.020	Software- 5 year	<b>40.</b> 1,1 12	0.0070	Ψ	0	0.00%
394	303.020	ECORP- Intangible Plant- latan- Misc	\$28,133	0.00%	\$0		
395	303.100	Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway &	\$175,850	0.00%	\$0	0	0.00%
333	303.100	Bridge	ψ173,030	0.00 /0		0	0.00%
396		TOTAL ECORP INTANGIBLE PLANT	\$575,695		\$0		
397		ECORP TRANSMISSION PLANT					
398	352.000	ECORP- latan Transmission- Structures &	\$19,004	1.83%	\$348		
399	353.000	Improvements ECORP- latan Transmission- Station	\$461,077	1.70%	\$7,838	56 46	5.00% 5.00%
400		Equipment TOTAL ECORP TRANSMISSION PLANT	\$480,081		\$8,186	40	3.00 /6
404	1	COORD CENEDAL DI ANT. CORROSATE					
401 402	389.000	ECORP GENERAL PLANT- CORPORATE ECORP General Plant- Corporate Land	\$0	0.00%	\$0	0	0.00%
402		ECORP General Plant- Corporate Structures &	\$0 \$0	2.22%	\$0 \$0		0.00 /6
		Improvements		/0	<b>40</b>	27	15.00%
			•	'		•	

Line Account MO Adjusted Depreciation Depreciation Average		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Second	Line			MO Adjusted	Depreciation	Depreciation		Net
10   391.020   20   20   20   20   20   20   20	Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
391.020   Solution								
405   301.020   ECORP General Plant- Corporate Office Furniture- Computer   Sabeta	404	391.000		\$552,218	5.00%	\$27,611	-	0.000/
10	405	201 020		\$406.240	12 50%	¢50.700	1	0.00%
CORP General Plant- Corporate Office   S358,743   11.11%   S39,856   Furniture- Software   Furniture- Software   Furniture- Software   16   EQURP General Plant- Corporate Stores   S2,704   4.00%   S108   16   EQURP General Plant- Corporate Power   50   4.00%   S0   12   15   15   15   15   15   15   15	405	391.020	•	\$400,319	12.50%	\$50,790	4	0.00%
Furniture Software	406	391 040		\$358 743	11 11%	\$39.856	7	0.0070
407   393,000   ECORP General Plant- Corporate Stores   Equipment   16   16   17   17   17   17   17   17	-100	0011010	<u> </u>	φοσο,: 40	1111170	\$55,555	1	0.00%
408   394,000   ECORP General Plant- Corporate Tools   \$0   4.09%   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	407	393.000		\$2,704	4.00%	\$108		
395,000   ECORP General Plant- Corporate Power   \$0			Equipment			·	16	0.00%
397.000   ECORP General Plant- Corporate   \$112,399   3.70%   \$4,159   20	408	394.000	ECORP General Plant- Corporate Tools	\$0	4.00%	\$0	12	0.00%
CORP   Second Plant- Corporate   Second Plant- Corporate Misc   Second Plant- Corporate   Second Plan	409	396.000	<u> </u>	\$0	4.45%	\$0		.=
Communication Equipment				****		A	15	-15.00%
Second Second Plant- Corporate Misc Equipment TOTAL ECORP GENERAL PLANT- CORPORATE	410	397.000		\$112,399	3.70%	\$4,159	20	0.000/
Equipment   S1,438,808   S122,781   12	411	200 000		¢6.425	4 000/	¢257	20	0.00%
TOTAL ECORP GENERAL PLANT-   \$1,438,808	411	390.000	-	\$0,425	4.00 /6	\$237	12	0.00%
CORPORATE   ECORP GENERAL PLANT-IATAN	412			\$1.438.808		\$122.781		0.0070
391.020   ECORP General Plant- latan Office Furniture- Computer   \$2,024   12.50%   \$253   4				<b>4</b> 1, 100,000		<b>V</b> ,. <b>V</b> .		
391.020   ECORP General Plant- latan Office Furniture- Computer   \$2,024   12.50%   \$253   4								
Computer   ECORP General Plant- latan Transportation   \$0   12.50%   \$0   3   3   3   3   3   3   3   3   3	413		ECORP GENERAL PLANT- IATAN					
A15   392.050   ECORP General Plant- Iatan Transportation   Equip Medium Trucks   Say.	414	391.020		\$2,024	12.50%	\$253		
Equip Medium Trucks   ECORP General Plant- Iatan Communication   Equipment   TOTAL ECORP GENERAL PLANT- IATAN   \$5,483   \$381   20							4	0.00%
CORP General Plant- Iatan Communication   \$3,459   3.70%   \$128   20	415	392.050		\$0	12.50%	\$0		45.000/
Equipment   TOTAL ECORP GENERAL PLANT- IATAN   \$5,483   \$381   20	446	207.000		f2.450	2.700/	¢420	3	-15.00%
A17	416	397.000		<b>\$3,459</b>	3.70%	\$128	20	0.00%
ECORP GENERAL PLANT- RAYTOWN   419   389.000   ECORP General Plant- Raytown Land   \$7,561   0.00%   \$0   0   0   0   0   0   0   0   0	417			\$5.483		\$381	20	0.00 /6
1			TO THE EGONT GENERAL TEXAST IN THE	ψο, 100		<b>\$55</b> 1		
Second	418		ECORP GENERAL PLANT- RAYTOWN					
Improvements	419	389.000	ECORP General Plant- Raytown Land	\$7,561	0.00%	\$0	0	0.00%
391.000   ECORP General Plant- Raytown Office   \$418,459   5.00%   \$20,923   7	420	390.000	ECORP General Plant- Raytown Structures &	\$2,047,881	2.22%	\$45,463		
Furniture & Equipment   Furniture & Equipment   ECORP General Plant-Raytown Office   \$180,671   12.50%   \$22,584   Furniture-Computer   ECORP General Plant-Raytown Office   \$70,264   11.11%   \$7,806   Furniture-Software   1   ECORP General Plant-Raytown Stores   \$0   4.00%   \$0   Equipment   ECORP General Plant-Raytown Tools   \$2,456   4.00%   \$98   12   ECORP General Plant-Raytown Power   \$4,363   4.45%   \$194   Operated Equipment   ECORP General Plant-Raytown   \$182,741   3.70%   \$6,761   Communication Equipment   ECORP General Plant-Misc Equipment   \$8,122   TOTAL ECORP GENERAL PLANT-RAYTOWN   \$2,922,518   \$104,154   \$104,154   \$100			1 •				27	-15.00%
Second	421	391.000	_	\$418,459	5.00%	\$20,923	_	0.000/
Furniture- Computer   ECORP General Plant- Raytown Office   \$70,264   11.11%   \$7,806	400	204 020		£400.674	40 500/	\$22 EQ4	′	0.00%
Second	422	391.020		\$180,671	12.50%	\$22,384	4	0.00%
Furniture- Software	423	391 040		\$70.264	11 11%	\$7.806	7	0.00 /6
424   393.000   ECORP General Plant- Raytown Stores   \$0   4.00%   \$0   16   425   394.000   ECORP General Plant- Raytown Tools   \$2,456   4.00%   \$98   12   426   396.000   ECORP General Plant- Raytown Power   \$4,363   4.45%   \$194   427   397.000   ECORP General Plant- Raytown   \$182,741   3.70%   \$6,761   428   398.000   ECORP General Plant- Misc Equipment   \$8,122   4.00%   \$325   12   429   430   ECORP GENERAL PLANT- RAYTOWN   \$2,922,518   431   ECORP Salvage and Removal Retirements   \$0   0.00%   \$0   432   TOTAL ECORP RETIREMENTS WORK IN PROGRESS   \$0   \$0   \$0   \$0   \$0   \$0   \$0	723	331.040	· ·	Ψ10,204	11.1170	Ψ1,000	1	0.00%
Equipment   EQUIPMENT   ECORP General Plant- Raytown Tools   \$2,456   4.00%   \$98   12	424	393.000		\$0	4.00%	\$0	-	
Second   S				·		·	16	0.00%
15   15   15   15   15   15   15   15	425	394.000	ECORP General Plant- Raytown Tools	\$2,456	4.00%	\$98	12	0.00%
397.000   ECORP General Plant- Raytown   \$182,741   3.70%   \$6,761   20	426	396.000	_	\$4,363	4.45%	\$194		
20   20   20   20   20   20   20   20			1 .				15	-15.00%
428       398.000       ECORP General Plant- Misc Equipment TOTAL ECORP GENERAL PLANT- RAYTOWN       \$8,122       4.00%       \$325       \$104,154         430       ECORP RETIREMENTS WORK IN PROGRESS	427	397.000	· ·	\$182,741	3.70%	\$6,761	20	0.000/
TOTAL ECORP GENERAL PLANT- RAYTOWN \$2,922,518  430 ECORP RETIREMENTS WORK IN PROGRESS  431 ECORP- Salvage and Removal Retirements not yet classified TOTAL ECORP RETIREMENTS WORK IN PROGRESS  432 TOTAL ECORP RETIREMENTS WORK IN PROGRESS	120	200 000		¢0 122	4 000/	\$225		0.00% 0.00%
430 ECORP RETIREMENTS WORK IN PROGRESS  431 ECORP- Salvage and Removal Retirements not yet classified TOTAL ECORP RETIREMENTS WORK IN PROGRESS  50 0.00% \$0		390.000			4.00 /6		12	0.00 /6
431 ECORP- Salvage and Removal Retirements so 0.00% \$0 not yet classified TOTAL ECORP RETIREMENTS WORK IN PROGRESS \$0 \$0	723		TOTAL LOOK GENERALT LANT KATTOWN	Ψ2,322,310		Ψ104,104		
431 ECORP- Salvage and Removal Retirements so 0.00% \$0 not yet classified TOTAL ECORP RETIREMENTS WORK IN PROGRESS \$0 \$0								
not yet classified TOTAL ECORP RETIREMENTS WORK IN PROGRESS  not yet classified TOTAL ECORP RETIREMENTS WORK IN \$0 \$0	430		ECORP RETIREMENTS WORK IN PROGRESS					
not yet classified TOTAL ECORP RETIREMENTS WORK IN PROGRESS  not yet classified TOTAL ECORP RETIREMENTS WORK IN \$0 \$0								
TOTAL ECORP RETIREMENTS WORK IN \$0 \$0 \$0 \$0	431		ECORP- Salvage and Removal Retirements	\$0	0.00%	\$0		
PROGRESS							0	0.00%
	432			\$0		\$0		
433 CAPITALIZED LONG-TERM INCENTIVE STOCK			PROGRESS					
MANA MARTIALIZED LANGUETER WINGEN LIVE ATTACK	133		CARITALIZED LONG-TERM INCENTIVE STOCK					
AWARDS	433							
434 Capitalized Long-Term Incentive Stock Awards -\$490,657 0.00% \$0	434			-\$490.657	0.00%	\$0		
through December 31, 2015				Ţ.00,001	3.33 /6		0	0.00%

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Nullibel	Number	Depreciation Reserve Description	Reserve	Number	Aujustinents	Reserve	Allocations	Aujustinents	Jurisuictional
1	204 200	INTANGIBLE PLANT	**		**	**	0.00000/	**	**
2 3	301.000 303.010	Intang Plant - Organization- Electric Misc Intangible- Substation (like 353)	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
4	303.010	Misc Intangible- Substation (like 353)	\$0 \$0	R-4	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
•	000.010	Crossroads	***		40	40	0.000070	40	40
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- latan 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 18	312.020 314.000	Boiler AQC Equipment-Electric Sibley 1 Turbogenerator-Electric Sibley 1	\$0 \$0	R-17 R-18	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
19	315.000	Accessory Equipment-Electric Sibley 1	\$0 \$0	R-18 R-19	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
20	316.000	Misc Power Plant Equipment- Electric S	\$0	R-20	\$0 \$0	\$0	0.0000%	\$0	\$0 \$0
21		1 TOTAL SIBLEY UNIT 1- STEAM	\$0		\$0	\$0		\$0	\$0
22		CIDLEV LINIT O CTEAM							
22 23	310.000	SIBLEY UNIT 2- STEAM Land- Electric Sibley 2 MPS	\$0	R-23	\$0	\$0	0.0000%	\$0	\$0
24	311.000	Structures- Electric Sibley 2	\$0 \$0	R-24	\$0	\$0 \$0	0.0000%	\$0 \$0	\$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- Eletric 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 \$0	0.0000%	\$0 \$0	\$0 \$0
36 37	314.000 315.000	Turbogenerator- Electric Sibley 3 Accessory Equipment- Electric Sibley 3	\$0 \$0	R-36 R-37	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
38	316.000	Misc Power Plant Equipment- Electric	\$0 \$0	R-38	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
39		Sibley 3 TOTAL SIBLEY UNIT 3- STEAM	\$0		\$0	\$0		\$0	\$0
00			40		Ų.	40		40	Ų.
40		SIBLEY FACILITY COMMON- STEAM							
41	310.000	Land- Electric- Sibley Common MPS	\$0	R-41	\$0	\$0	0.0000%	\$0	\$0
42 43	311.000 312.000	Structures- Electric- Sibley Common Boiler Plant Equipment-Electric- Sibley	\$0 \$0	R-42 R-43	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
43	312.000	Common	ΨΟ	11-45	40	<b>\$</b> 0	0.000076	Ψ0	Ψ0
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

	<u>A</u>	<u>B</u>	_ <u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	Щ	<u>I</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Rumber	Number	Depresiation Reserve Description	NCSCI VC	Trainiber	Adjustinents	Reserve	Allocations	Aujustinents	ourisaletional
49		JEFFREY UNIT 1- STEAM							
50	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-50	\$0 \$0	\$0	0.0000%	\$0 \$0	\$0
51 52	311.000 312.000	Stuctures - Electric Jeffrey 1	\$0 \$0	R-51 R-52	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
32	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	φU	K-32	ΦU	\$0	0.0000%	ΦU	ΦU
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	\$0	R-55	\$0	\$0	0.0000%	\$0	\$0
56	316.000	1 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	0.0000%	\$0 \$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	\$0	R-64	\$0	\$0	0.0000%	\$0	\$0
65	316.000	2 Misc Power Plant Equipment - Electric-	\$0	R-65	\$0	\$0	0.0000%	\$0	\$0
66		Jeffrey 2 TOTAL JEFFREY UNIT 2- STEAM	\$0		\$0	\$0		\$0	\$0
•			***		40	40		40	44
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	\$0	R-73	\$0	\$0	0.0000%	\$0	\$0
74	316.000	3 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	\$0	R-79	\$0	\$0	0.0000%	\$0	\$0
		Common							
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- latan 1 SJLP	\$0	R-86	\$0	\$0	100.0000%	\$0	\$0
87	311.000	Structures- Electric- latan 1	\$2,615,029	R-87	\$0	\$2,615,029	100.0000%	\$0	\$2,615,029
88	311.000	Structures- Electric Disallowance- latan	-\$1,254	R-88	\$0	-\$1,254	100.0000%	\$0	-\$1,254
89	312.000	1 Boiler Plant Equipment- Electric- latan 1	\$34,144,631	R-89	\$0	\$34,144,631	100.0000%	\$0	\$34,144,631
90	312.000	Boiler Plant Equipment- Electric	-\$24,118	R-90	\$0 \$0	-\$24,118	100.0000%	\$0 \$0	-\$24,118
		Dissallowance- latan 1	<del></del>		, ,	ţ= -,· · ·		70	<del></del>
91	312.020	Boiler AQC Equipment- Electric- latan 1	\$83,579	R-91	\$0	\$83,579	100.0000%	\$0	\$83,579
92	314.000	Turbogenerator- Electric- latan 1	\$7,497,579	R-92	\$0 *0	\$7,497,579	100.0000%	\$0 \$0	\$7,497,579
93	315.000	Accessory Equipment- Electric- latan 1	\$4,880,258	R-93	\$0	\$4,880,258	100.0000%	\$0	\$4,880,258

	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
94	315.000	Accessory Equipment- Electric	-\$2,319	R-94	\$0	-\$2,319	100.0000%	\$0	-\$2,319
95	316.000	Disallowance- latan 1 Misc Power Plant Equip- Electric- latan 1	\$649,967	R-95	\$0	\$649,967	100.0000%	\$0	\$649,967
96	316.000	Misc Power Plant Equipment- Electric	-\$267	R-96	\$0	-\$267	100.0000%	\$0	-\$267
97		Disallowance 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- latan 2	\$1,076,990	R-99	\$0	\$1,076,990	100.0000%	\$0	\$1,076,990
100	311.000	Structures- Electric Disallowance- latan 2	-\$12,615	R-100	\$0	-\$12,615	100.0000%	\$0	-\$12,615
101	312.000	Boiler Plant Equipment- Electric latan 2	\$8,307,460	R-101	\$0	\$8,307,460	100.0000%	\$0	\$8,307,460
102	312.000	Boiler Plant Equipment- Electric Disallowance- latan 2	-\$104,317	R-102	\$0	-\$104,317	100.0000%	\$0	-\$104,317
103	312.020	Boiler AQC Equipment- Electric- latan 2	\$0	R-103	\$0	\$0	100.0000%	\$0	\$0
104	314.000	Turbogenerator- Electric- latan 2	\$2,284,303	R-104	\$0	\$2,284,303	100.0000%	\$0	\$2,284,303
105	314.000	Turbogenerator- Electric Disallowance- latan 2	-\$15,633	R-105	\$0	-\$15,633	100.0000%	\$0	-\$15,633
106	315.000	Accessory Equipment- Electric- latan 2	\$582,264	R-106	\$0	\$582,264	100.0000%	\$0	\$582,264
107	315.000	Accessory Equipment- Electric Disallowance- latan 2	-\$5,360	R-107	\$0	-\$5,360	100.0000%	\$0	-\$5,360
108	316.000	Misc Power Plant- Electric- latan 2	\$44,670	R-108	\$0	\$44,670	100.0000%	\$0	\$44,670
109	316.000	Misc Power Plant Equipment- Electric Disallowance- latan 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- latan Common SJLP	\$0	R-112	\$0	\$0	100.0000%	\$0	\$0
113	311.000	Structures- Electric- latan Common	\$1,034,260	R-113	\$0	\$1,034,260	100.0000%	\$0	\$1,034,260
114	312.000	Boiler Plant Equip- latan Common	\$3,386,234	R-114	\$0	\$3,386,234	100.0000%	\$0	\$3,386,234
115	312.020	Boiler AQC Equipment- latan Common	\$0	R-115	\$0	\$0	100.0000%	\$0	\$0
116	314.000	Turbogenerator- Electric- latan Common	\$104,717	R-116	\$0	\$104,717	100.0000%	\$0	\$104,717
117	315.000	Accessory Equipment- latan Common	\$483,344	R-117	\$0	\$483,344	100.0000%	\$0	\$483,344
118	316.000	Misc Power Plant Equipment- Electric- latan 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- latan Common- ECORP	¢n.	R-121	\$0	\$0	100.0000%	\$0	\$0
122	311.000	Structures- Electric- latan Common- ECORP	\$428,882		\$0	\$428,882	100.0000%	\$0	\$428,882
123	312.000	Boiler Plant Equipment- Electric- latan Common- ECORP	\$1,435,322	R-123	\$0	\$1,435,322	100.0000%	\$0	\$1,435,322
124	312.020	Boiler AQC Equipment- Electric- latan Common- ECORP	\$0	R-124	\$0	\$0	100.0000%	\$0	\$0
125	314.000	Turbogenerator- Electric- latan Common- ECORP	\$36,131	R-125	\$0	\$36,131	100.0000%	\$0	\$36,131
126	315.000	Accessory Equipment- Electric- latan	\$160,799	R-126	\$0	\$160,799	100.0000%	\$0	\$160,799
127	316.000	Common- ECORP Misc Power Plant Equipment- Electric	\$14,428	R-127	\$0	\$14,428	100.0000%	\$0	\$14,428
128		latan Common- ECORP TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$2,075,562		\$0	\$2,075,562		\$0	\$2,075,562
129	240.000	LAKE ROAD UNIT 1- STEAM	*-	D 400		*-	74 004004		*-
130	310.000	Land- Electric- Lake Road 1 SJLP	•	R-130	\$0 *0	\$0 \$020.775	74.9610%	\$0 \$0	\$0 \$470.033
131 132	311.000 312.000	Structures- Electric- Lake Road 1 Boiler Plant Equipment- Electric- Lake	\$638,775 \$38,855		\$0 \$0	\$638,775 \$38,855	74.9610% 63.1700%	\$0 \$0	\$478,832 \$24,545
133	312.020	Road 1 Boiler AQC Equipment- Electric- Lake	\$0	R-133	\$0	\$0	63.1700%	\$0	\$0
134	314.000	Road 1 Turbogenerator- Electric- Lake Road 1	\$2,064,327	R-134	\$0	\$2,064,327	99.9400%	\$0	\$2,063,088
	315.000	Accessory Equipment- Electric- Lake	\$345,060		\$0	\$345,060	74.9610%	\$0	\$258,660

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
136	316.000	Misc Power Plant Equipment- Electric-	\$0	R-136	\$0	\$0	47.6000%	\$0	\$0
137		Lake Road 1 TOTAL LAKE ROAD UNIT 1- STEAM	\$3,087,017		\$0	\$3,087,017		\$0	\$2,825,125
138		LAKE ROAD UNIT 2- STEAM							
138	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-139	\$0 \$0	\$768,035	74.9610%	\$0 \$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		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
167 168	311.000 312.000	Structures- Electric- Lake Road Boilers Boiler Plant Equipment- Electric- Lake	\$4,056,295 \$20,441,059		\$0 \$0	\$4,056,295 \$20,441,059	74.9610% 63.1700%	\$0 \$0	\$3,040,639 \$12,912,617
169	312.020	Road Boilers Boiler AQC Equipment- Electric- Lake	\$2,864,401	R-169	\$0	\$2,864,401	63.1700%	\$0	\$1,809,442
170	314.000	Road Boilers Turbogenerators- Electric- Lake Road	\$71,008	R-170	\$0	\$71,008	99.9400%	\$0	\$70,965
171	315.000	Boilers Accessory Equipment- Electric- Lake	\$1,322,651	R-171	\$0	\$1,322,651	74.9610%	\$0	\$991,472
172	316.000	Road Boilers Misc Power Plant- Electric- Lake Road	\$271,206	R-172	\$0	\$271,206	47.6000%	\$0	\$129,094
173		Boilers TOTAL LAKE ROAD BOILERS- STEAM	\$29,026,620		\$0	\$29,026,620		\$0	\$18,954,229
174		TOTAL STEAM PRODUCTION	\$127,107,452		\$0	\$127,107,452		\$0	\$111,024,351
175		NUCLEAR PRODUCTION							
176		TOTAL NUCLEAR PRODUCTION	\$0	-	\$0	\$0		\$0	\$0
177		HYDRAULIC PRODUCTION							

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
179		OTHER PRODUCTION							
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
187 188	345.000 346.000	Accessory- Crossroads 1-4 Misc Power Plant Equipment-	\$0 \$0	R-187 R-188	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
100	340.000	Crossroads 1-4	φU	K-100	ΨU	40	0.0000 /8	Φ0	φ0
189		TOTAL CROSSROADS UNITS 1-4	\$0		\$0	\$0	l	\$0	\$0
		NATURAL GAS	•		·	·		·	
190		GREENWOOD UNITS 1-4 NATURAL GAS							
191	340.000	& OIL Land- Electric Greenwood 1-4 MPS	\$0	R-191	\$0	\$0	0.0000%	\$0	\$0
192	341.000	Structures- Electric Greenwood 1-4	\$0 \$0	R-191	\$0 \$0	\$0	0.0000%	\$0 \$0	\$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-	\$0	R-197	\$0	\$0	0.0000%	\$0	\$0
198		Greenwood 1-4 TOTAL GREENWOOD UNITS 1-4	\$0		\$0	\$0		\$0	\$0
130		NATURAL GAS & OIL	Ψ		<b>40</b>	φυ		φυ	φυ
		10/10/0/12 0/10 d 0/12							
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 \$0	R-201	\$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
202 203	342.000 343.000	Fuel Holders- Nevada Prime Movers- Nevada	\$0 \$0	R-202 R-203	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
204	344.000	Generators- Nevada	\$0 \$0	R-204	\$0 \$0	\$0	0.0000%	\$0	\$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
200		SOUTH HARPER UNITS 1-3 NATURAL							
208		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
214 215	345.000 346.000	Accessory Equipment- South Harper 1-3	\$0 \$0	R-214 R-215	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0 \$0
213	346.000	Misc Power Plant Equipment- South Harper 1-3	φU	K-215	φU	φu	0.0000%	20	20
216		TOTAL SOUTH HARPER UNITS 1-3	\$0		\$0	\$0		\$0	\$0
		NATURAL GAS			·			·	
217		LAKE ROAD TURBINE 5- NATURAL GAS							
218	340.000	& OIL Land- Electric Lake Road 5 SJLP	¢n.	R-218	\$0	\$0	100.0000%	\$0	\$0
219	341.000	Structures- Electric Lake Road 5	\$1,216,062		\$0 \$0	\$1,216,062	100.0000%	\$0 \$0	\$1,216,062
220	342.000	Fuel Holders- Lake Road 5	\$586,266		\$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		\$0	\$2,668,591	100.0000%	\$0	\$2,668,591
223	345.000	Accessory Equipment- Lake Road 5	\$451,395		\$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-	\$12,768,046		\$0	\$12,768,046		\$0	\$12,768,046
		NATURAL GAS & OIL	Ţ. <b>2</b> ,1 30,040		Ψ0	Ţ. <u>=</u> ,. 30,040		ΨŪ	Ţ. <u>=</u> ,, 00,040
226	]	LAKE ROAD TURBINE 6- OIL		] .					

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	E	<u> </u>	<u>G</u>	н	<u>I</u>
Line	Account		Total	Adjust.	A 11	•	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
227	340.000	Land- Electric Lake Road 6 SJLP	\$0	R-227	\$0 \$0	\$0 \$248.662	100.0000%	\$0 \$0	\$0
228 229	341.000 342.000	Structures- Electric Lake Road 6 Fuel Holders- Lake Road 6	\$218,663 \$0	R-228 R-229	\$0 \$0	\$218,663 \$0	100.0000% 100.0000%	\$0 \$0	\$218,663
230	343.000	Prime Movers- Lake Road 6	\$4,500,219	R-229	\$0 \$0	\$4,500,219	100.0000%	\$0 \$0	\$0 \$4,500,219
230	344.000	Genrators- Lake Road 6	\$4,500,219 \$423,707	R-231	\$0 \$0	\$4,500,219 \$423,707	100.0000%	\$0 \$0	\$4,500,219 \$423,707
232	345.000	Accessory Equipment- Lake Road 6	\$354,350	R-231	\$0	\$354,350	100.0000%	\$0 \$0	\$354,350
232	346.000	Misc Power Plant Equipment- Lake Road	\$354,350 \$0	R-232	\$0 \$0	\$354,350 \$0	100.0000%	\$0 \$0	\$354,350 \$0
233	340.000	6	φU	K-233	φU	<b>40</b>	100.0000 /8	φυ	φυ
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		\$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		\$0	\$81,449	100.0000%	\$0	\$81,449
266	343.000	Prime Movers- Ralph Green 3	\$3,471,244		\$0	\$3,471,244	100.0000%	\$0	\$3,471,244
267	344.000	Generators- Ralph Green 3	\$5,825,425		\$0	\$5,825,425	100.0000%	\$0	\$5,825,425
268 269	345.000 346.000	Accessory Equipment- Ralph Green 3 Misc Power Plant Equipment- Ralph	\$1,004,207 \$8,046	R-268 R-269	\$0 \$0	\$1,004,207 \$8,046	100.0000% 100.0000%	\$0 \$0	\$1,004,207 \$8,046
270		Green 3 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							
276		WORK IN PROGRESS Other Production- Salvage and Removal	-\$9,889,747	R-276	\$0	-\$9,889,747	100.0000%	\$0	-\$9,889,747
		Retirements not yet classified					. 55.0000 /6		
277		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$9,889,747		\$0	-\$9,889,747		\$0	-\$9,889,747

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Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
.=-		TOTAL PROPUSTION PLANT	A151 000 700	-		A151 000 700			
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 \$0	\$3,901 \$224,724
283 284	352.000 353.000	Structures & Improvements - Transmission Station Equipment - Transmission	\$224,734 \$8,516,886	R-283 R-284	\$0 \$0	\$224,734 \$8,516,886	100.0000% 100.0000%	\$0 \$0	\$224,734 \$8,516,886
285	353.030	Station Equipment Communication-	\$0,510,000	R-285	\$0 \$0	\$0,510,000	100.0000%	\$0 \$0	\$0,510,000
		Transmission	**		**	•••		**	**
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 &	\$0	R-288	-\$119,828	-\$119,828	100.0000%	\$0	-\$119,828
289	356.000	Agreement ER-2012-0175 Overhead Conductors & Devices -	\$4,721,920	R-289	\$0	\$4,721,920	100.0000%	\$0	\$4,721,920
203	330.000	Transmission	Ψ4,721,320	1. 203	Ψ0	Ψ4,721,320	100.000070	Ψ	Ψ4,721,320
290	356.000	Conductors & Devices- Disallowance	\$0	R-290	-\$217,981	-\$217,981	100.0000%	\$0	-\$217,981
		Stipulation & Agreement ER-2012-0175							
291	357.000	Underground Conduit - Transmission	\$6,679	R-291	\$0	\$6,679	100.0000%	\$0	\$6,679
292	358.000	Underground Conductors & Devices-	\$26,395	R-292	\$0	\$26,395	100.0000%	\$0	\$26,395
293		Transmission TOTAL TRANSMISSION PLANT	\$20,266,022	H	-\$337,809	\$19,928,213		\$0	\$19,928,213
233		TOTAL TRANSMISSION LANT	<b>\$20,200,022</b>		-φ337,009	\$13,320,213		ΨΟ	ψ19,920,213
294		TRANSMISSION RETIREMENTS WORK IN							
		PROGRESS							
295		Transmission- Salvage and Removal	-\$145,089	R-295	\$0	-\$145,089	100.0000%	\$0	-\$145,089
000		Retirements not yet classified	\$4.4F.000		\$0	\$4.4F.000		**	\$4.4F.000
296		TOTAL TRANSMISSION RETIREMENTS WORK IN PROGRESS	-\$145,089		\$0	-\$145,089		\$0	-\$145,089
		WORK IN PROGRESS							
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	360.020 361.000	Land Leased- Distribution	\$0	R-300 R-301	\$0	\$0	100.0000%	\$0 \$0	\$0 \$000.044
301 302	362.000	Structures & Improvements - Distribution Station Equipment - Distribution	\$668,611 \$20,540,222	R-301	\$0 \$0	\$668,611 \$20,540,222	100.0000% 100.0000%	\$0 \$0	\$668,611 \$20,540,222
303	364.000	Poles, Towers & Fixtures - Distribution	\$21,789,275		\$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-	\$0	R-305	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
		Disallowance Stipulation & Agreement ER-							
306	366.000	2012-0175 Underground Circuit - Distribution	\$2,720,765	R-306	\$0	\$2,720,765	100.0000%	\$0	\$2,720,765
307	366.000	Underground Circuit- Disallowance	\$0	R-307	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
		Stipulation & Agreement ER-2012-0175	**		***,***	***,***		**	****
308	367.000	Underground Conductors & Devices- Distribu	\$6,850,334	R-308	\$0	\$6,850,334	100.0000%	\$0	\$6,850,334
		[ ,	***		<b>A</b>	***	400 00000	ء م	<b>A</b> 00 100 000
309	368.000	Line Transformers - Distribution	\$26,138,022		\$0 \$0	\$26,138,022	100.0000%	\$0 \$0	\$26,138,022
310 311	369.010 369.020	Services - Overhead - Distribution Services- Underground - Distribution	\$4,141,447 \$6,890,475		\$0 \$0	\$4,141,447 \$6,890,475	100.0000% 100.0000%	\$0 \$0	\$4,141,447 \$6,890,475
312	370.000	Meters - Distribution	\$5,711,958		\$0 \$0	\$5,711,958	100.0000%	\$0 \$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
517		TO THE DIOTRIBOTION LAND	ψ111,043,400		-ψ210,301	ψ110,023,107		<b>40</b>	ψ110,023,107
318		DISTRIBUTION RETIREMENTS WORK IN							
		PROGRESS							
319		Distribution- Salvage and Removal	-\$831,247	R-319	\$0	-\$831,247	100.0000%	\$0	-\$831,247
200		Retirements not yet classified	\$004.04 <b>=</b>			\$004.04 <b>=</b>		***	#004 04 <del>=</del>
320		TOTAL DISTRIBUTION RETIREMENTS WORK	-\$831,247		\$0	-\$831,247		\$0	-\$831,247
		IN PROGRESS							
321		INCENTIVE COMPENSATION							
		CAPITALIZATION							

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	Ī
Line	Account		Total	Adjust.		•	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
322		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
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		\$0	\$2,643,553	74.9610%	\$0	\$1,981,634
327	391.000	Office Furniture & Equipment - General	\$115,994		\$0	\$115,994	74.9610%	\$0 \$0	\$86,950
328 329	391.020 391.040	Office Furniture- Computers - General Office Furniture- Software - General	\$454,120	R-328 R-329	\$0 \$0	\$454,120 \$0	74.9610% 74.9610%	\$0 \$0	\$340,413
329	391.040	Transportation Equipment- Autos- General	\$0 \$26,033	R-329	\$0 \$0	\$26,033	74.9610%	\$0 \$0	\$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		\$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-	\$130,490	R-335	\$0	\$130,490	74.9610%	\$0	\$97,817
336	393.000	General Stores Equipment- General	\$2,212	R-336	\$0	\$2,212	74.9610%	\$0	\$1,658
337	394.000	Tools- General	\$750.581		\$0	\$750,581	74.9610%	\$0 \$0	\$562,643
338	395.000	Laboratory Equipment- General	\$214,470		\$0	\$214,470	74.9610%	\$0	\$160,769
339	396.000	Power Operated Equipment- General	\$133,433		\$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							
343 344	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 \$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 -	\$0	R-349	\$0	\$0	74.9610%	\$0	\$0
250	202.020	General	¢o.	D 250	**	¢o.	74.004.00/	¢o.	¢o.
350 351	392.030 392.040	Transportation Equip - Tractors - General Transportation Equip - Trailers - General	\$0 \$94,557		\$0 \$0	\$0 \$94,557	74.9610% 74.9610%	\$0 \$0	\$0 \$70,881
352	392.050	Transportation Equip - Medium Trucks -	\$0	R-352	\$0 \$0	\$0	74.9610%	\$0 \$0	\$70,001
002	002.000	General	Ψū	1. 002	40	Ψ	14.001070	ΨÜ	Ψ0
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		\$0	\$211,152	74.9610%	\$0	\$158,282
356	396.000	Power Operated Equipment - General	\$232,968		\$0	\$232,968	74.9610%	\$0	\$174,635
357	397.000	Communication Equipment - General	\$73,800	R-357	\$0	\$73,800	74.9610%	\$0 \$0	\$55,321
358 359	398.000	Miscellanous Equipment - General TOTAL GENERAL PLANT - LAKE ROAD	\$1,557 \$1,373,421	R-358	\$0 \$0	\$1,557 \$1,373,421	74.9610%	\$0 \$0	\$1,167 \$1,029,531
339		TOTAL GENERAL PLANT - LAKE ROAD	\$1,373,421		φU	\$1,373,421		ΦU	\$1,029,551
360		GENERAL PLANT - IATAN							
361	390.000	General Structures - latan	\$0	R-361	\$0	\$0	100.0000%	\$0	\$0
362	391.000	General Office Funiture - latan	\$1,539		\$0	\$1,539	100.0000%	\$0	\$1,539
363	391.020	General Office - Furniture Comp - latan	\$472	R-363	\$0	\$472	100.0000%	\$0	\$472
364	391.040	General Office Furn Software - latan	\$0	R-364	\$0	\$0	100.0000%	\$0	\$0
365	397.000	General Communications - latan	\$277,188	R-365	\$0	\$277,188	100.0000%	<u>\$0</u>	\$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		\$0	\$784	100.0000%	\$0	\$784
370		TOTAL GENERAL PLANT - RALPH GREEN	\$23,461		\$0	\$23,461		\$0	\$23,461
371	l	GENERAL PLANT - LANDFILL	_	<u>                                     </u>	_	_	[	_	_
372	391.000	General Office Furniture - Landfill		R-372	\$0	\$8,132	100.0000%	\$0 \$0	\$8,132
373 374	391.020	General Office Furniture Comp - Landfill	\$2,364 \$10,406	R-373	\$0 \$0	\$2,364 \$10,406	100.0000%	\$0 \$0	\$2,364 \$10,496
3/4		TOTAL GENERAL PLANT - LANDFILL	\$10,496		<b>\$</b> 0	\$10,496		<b>\$</b> 0	\$10,496
375		GENERAL RETIREMENTS WORK IN							
0		PROGRESS							
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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

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	-
Line	Account	모	Total	Adjust.	<u> </u>		Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
376		General- Salvage and Removal Retirements	-\$3,445	R-376	\$0	-\$3,445	100.0000%	\$0	-\$3,445
277		not yet classified	£2.44E	-	\$0	f2 44E	-	\$0	62.445
377		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	-\$3,445		\$0	-\$3,445		\$0	-\$3,445
378		INDUSTRIAL STEAM PRODUCTION PLANT-							
0.0		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	-\$52,428	R-380	\$0	-\$52,428	0.0000%	\$0	\$0
204		SJLP	<b>****</b>	D 004	•	A400 40T		**	•
381 382	312.090 315.090	Industrial Steam- Boiler SJLP Industrial Steam- Accessory SJLP	-\$100,467 -\$27,407	R-381 R-382	\$0 \$0	-\$100,467 -\$27,407	0.0000% 0.0000%	\$0 \$0	\$0 \$0
383	375.090	Industrial Steam- Distribution Structure &	\$11,841	1 1	\$0 \$0	\$11,841	0.0000%	\$0 \$0	\$0 \$0
	0.000	Improvements SJLP	<b>4.1,011</b>		**	<b>4.1,011</b>	0.000070	40	Ų.
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/	\$335,067	R-385	\$0	\$335,067	0.0000%	\$0	\$0
		Regulator SJLP	2442.252	<b>D</b> 000	•	2442.050		**	•
386 387	380.090 381.090	Industrial Steam- Services SJLP Industrial Steam- Services- SJLP	\$112,253 \$321,089	R-386 R-387	\$0 \$0	\$112,253 \$321,089	0.0000% 0.0000%	\$0 \$0	\$0 \$0
388	301.030	TOTAL INDUSTRIAL STEAM PRODUCTION	\$1,667,148	11307	\$0	\$1,667,148	0.000078	\$0 \$0	\$0 \$0
		PLANT- LAKE ROAD SJLP	<b>V</b> 1,001,110		**	<b>V</b> 1,001,110		4.0	•
389		INDUSTRIAL STEAM- RETIREMENTS WORK							
000		IN PROGRESS							
390		Industrial Steam- Salvage and Removal	-\$70,044	R-390	\$0	-\$70,044	0.0000%	\$0	\$0
		Retirements not yet classified							
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	\$279,758	R-393	\$0	\$279,758	100.0000%	\$0	\$279,758
394	303.020	Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc	\$23,792	D-304	\$0	\$23,792	100.0000%	\$0	\$23,792
334	303.020	Intangible- Capitalized Software- 5 year	ΨZ3,19Z	N-394	φU	ΨZ3,19Z	100.0000 /6	φ0	\$23,1 <i>9</i> 2
395	303.100	ECORP- Intangible Plant- latan- Highway &	\$18,269	R-395	\$0	\$18,269	100.0000%	\$0	\$18,269
		Bridge							
396		TOTAL ECORP INTANGIBLE PLANT	\$321,819		\$0	\$321,819		\$0	\$321,819
397		ECORP TRANSMISSION PLANT							
398	352.000	ECORP- latan Transmission- Structures &	\$952	R-398	\$0	\$952	100.0000%	\$0	\$952
000	002.000	Improvements	4002	000	•	Ψ002	100.00076	Ψ0	<b>4002</b>
399	353.000	ECORP- latan Transmission- Station	\$56,290	R-399	\$0	\$56,290	100.0000%	\$0	\$56,290
		Equipment							
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 &	\$0	R-403	\$0	\$0	74.9610%	\$0	\$0
40.4	204 200	Improvements	£400 400	D 404	**	£400 400	400 00000/	**	*400.400
404	391.000	ECORP General Plant- Corporate Office	\$400,426	R-404	\$0	\$400,426	100.0000%	\$0	\$400,426
405	391.020	Furniture & Equipment ECORP General Plant- Corporate Office	\$364,576	R-405	\$0	\$364,576	74.9610%	\$0	\$273,290
400	001.020	Furniture- Computer	400-1,01-0	14 400	•	ψοσ-1,στ σ	14.001070	Ψ0	<b>\$2.70,200</b>
406	391.040	ECORP General Plant- Corporate Office	\$461,030	R-406	\$0	\$461,030	74.9610%	\$0	\$345,593
		Furniture- Software							
407	393.000	ECORP General Plant- Corporate Stores	\$1,727	R-407	\$0	\$1,727	100.0000%	\$0	\$1,727
408	394.000	Equipment ECORP General Plant- Corporate Tools	¢0	D 400	¢o.	\$0	74.064.00/	<b>*</b> 0	*0
409	396.000	ECORP General Plant- Corporate Power	\$0 \$0	R-408 R-409	\$0 \$0	\$0 \$0	74.9610% 100.0000%	\$0 \$0	\$0 \$0
400	000.000	Operated Equipment	Ψ	14 400	•	Ψ	100.000070	Ψ0	ΨÜ
410	397.000	ECORP General Plant- Corporate	\$44,237	R-410	\$0	\$44,237	100.0000%	\$0	\$44,237
		Communication Equipment							
411	398.000	ECORP General Plant- Corporate Misc	\$3,349	R-411	\$0	\$3,349	100.0000%	\$0	\$3,349
443		Equipment	\$1,275,345		\$0	\$1,275,345		\$0	\$1,068,622
412		TOTAL ECORP GENERAL PLANT- CORPORATE	φι,2/3,345		\$0	φ1,∠13,345		\$0	φ1,008,022
413		ECORP GENERAL PLANT- IATAN		1 1	ļ				

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

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	1
Line	Account	므	<u>C</u> Total	Adjust.	드	L As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
414	391.020	ECORP General Plant- latan Office Furniture-		R-414	\$0	\$0		\$0	\$0
	0011020	Computer	***		40	40	100100070	**	***
415	392.050	ECORP General Plant- latan Transportation	-\$1,580	R-415	\$0	-\$1,580	100.0000%	\$0	-\$1,580
		Equip Medium Trucks	, , ,		•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	, ,
416	397.000	ECORP General Plant- latan Communication	\$149	R-416	\$0	\$149	100.0000%	\$0	\$149
		Equipment							
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		R-419	\$0	\$0	100.0000%	\$0	\$0
420	390.000	ECORP General Plant- Raytown Structures &	\$68,585	R-420	\$0	\$68,585	74.9610%	\$0	\$51,412
		Improvements							
421	391.000	ECORP General Plant- Raytown Office	\$386,787	R-421	\$0	\$386,787	74.9610%	\$0	\$289,939
		Furniture & Equipment			4			4.5	
422	391.020	ECORP General Plant- Raytown Office	\$161,901	R-422	\$0	\$161,901	74.9610%	\$0	\$121,363
400	201 212	Furniture- Computer	***		•	***	<b>74 00400</b> /	•	****
423	391.040	ECORP General Plant- Raytown Office	\$93,734	R-423	\$0	\$93,734	74.9610%	\$0	\$70,264
40.4	202 202	Furniture- Software	**	D 404	**	**	400 00000/	**	**
424	393.000	ECORP General Plant- Raytown Stores	\$0	R-424	\$0	\$0	100.0000%	\$0	\$0
425	394.000	Equipment ECORP General Plant- Raytown Tools	\$2,266	D 425	\$0	\$2,266	100.0000%	\$0	\$2,266
425 426	396.000	ECORP General Plant- Raytown Power	\$2,266 \$5,806	R-425	\$0 \$0	\$2,266 \$5,806		\$0 \$0	\$2,266 \$5,806
420	390.000	Operated Equipment	\$3,000	K-420	φu	\$3,000	100.0000 /6	40	\$3,600
427	397.000	ECORP General Plant- Raytown	\$60,019	R-427	\$0	\$60,019	74.9610%	\$0	\$44,991
721	337.000	Communication Equipment	ψ00,013	11.421	ΨΟ	ψου,υ13	74.301070	ΨΟ	Ψ44,551
428	398.000	ECORP General Plant- Misc Equipment	\$5,303	R-428	\$0	\$5,303	74.9610%	\$0	\$3,975
429	000.000	TOTAL ECORP GENERAL PLANT- RAYTOWN	\$784,401		\$0	\$784,401	1	\$0	\$590,016
			, , ,		• •	, , ,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
430		ECORP RETIREMENTS WORK IN PROGRESS							
431		ECORP- Salvage and Removal Retirements	-\$253,474	R-431	\$0	-\$253,474	100.0000%	\$0	-\$253,474
		not yet classified					_		
432		TOTAL ECORP RETIREMENTS WORK IN	-\$253,474		\$0	-\$253,474		\$0	-\$253,474
		PROGRESS							
400		CARITAL IZED I ONO TERM INOCHTIVE							
433		CAPITALIZED LONG-TERM INCENTIVE							
434		STOCK AWARDS	¢o.	R-434	\$0	\$0	100.0000%	\$0	\$0
434		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$0	rt-434	\$0	\$0	100.0000%	\$0	\$0
435		TOTAL CAPITALIZED LONG-TERM	\$0	1	\$0	\$0	-	\$0	\$0
400		INCENTIVE STOCK AWARDS	<b>\$</b> 0		Φ0	φ0		40	40
		INCENTIVE STOCK AWARDS							
436		TOTAL DEPRECIATION RESERVE	\$299,869,506	1	-\$556,110	\$299,313,396	-	\$0	\$278,493,223
			\$=00,000,000		0000,110	7-00,0.0,000	: 1		J U, .UU,ILLU

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

A Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Ámount	Adjustments	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 Stipulati	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- Disallowand	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	<u>A</u>	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	Net Lag C - D	(Col E / 365)	B x F
Nullibel	Description	Auj. Expenses	Lay	Lay	C-D	(COI L / 303)	DXF
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	latan Coal & Freight	\$6,148,117	24.18	43.69	-19.51	-0.053452	-\$328,629
	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						
	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
	City Franchise Tax - L&P only	\$5,120,148	8.98	38.63	-29.65	-0.081233	-\$415,925
	Property Taxes	\$1,306,234	24.18	182.07	-157.89	-0.432575	-\$565,044
	Missouri Gross Receipts Taxes - 6%	\$0	0.00	0.00	0.00	0.000000	\$0
	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
0.5	OTHER EXPENSES						
25 26	OTHER EXPENSES	¢E 040 404	0.00	22.00	42.00	0.025074	£470.000
26 27	Sales Taxes	\$5,013,104	8.98	22.00	-13.02	-0.035671	-\$178,822
21	TOTAL OTHER EXPENSES	\$5,013,104					-\$178,822
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,896,940
20	CWC REQ D BEFORE RATE BASE OFFSETS						-\$3,090,940
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
	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
•										•
1	TOTAL OPERATING REVENUES	\$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

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

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 Detail

	<u>A</u>	В	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>		- 1	<u>K</u>	- 1	<u>M</u>
Line	Account	¥	Test Year	Test Year	= Test Year	Adjust.	Total Company	Total Company	Jurisdictiona	Jurisdictional	MO Final Adj	<u>⊨</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = 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 TOTAL RETAIL RATE REVENUE	\$0 \$188,671,515			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/IntrasST MO (bk11)	\$0			Rev-11		\$0	100.0000%	-\$609,141	-\$609,141		
Rev-12	447.031	Sales for Resale Intu Un Intst	\$609,141			Rev-12		\$609,141	100.0000%	\$0	\$609,141		
Rev-13	447.032	Sales for Resale Interstate	\$442,513			Rev-13		\$442,513	100.0000%	-\$442,513	\$0		
Rev-14	447.035	SFR Off System Sales - WAPA	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	447.101	Sales for Resales - Private Utilities	\$5,170			Rev-15		\$5,170	100.0000%	\$0	\$5,170		
Rev-16	447.103	Resales - Municipalities	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	450.001	Other Oper Rev-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 \$0	\$70,190		
Rev-19 Rev-20	451.002 451.003	Misc Service Rev Replace Dmgd Mtr Misc Service Rev Coll Service	\$4,830 \$39,505			Rev-19 Rev-20		\$4,830 \$39,505	100.0000% 100.0000%	\$0	\$4,830 \$39,505		
Rev-20	451.003	Other Revenue - Disconnect Service Charge	\$39,505 \$74,802			Rev-20		\$74,802	100.0000%	\$0	\$74,802		
Rev-21	451.004	Misc Service Revenue Temp Inst	\$2,372			Rev-21		\$74,802 \$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		
Nev-55		TOTAL OF ENATING NEVEROLD	\$200,220,431					Ψ200,220,431		-\$0,003,034	ψ107,403,103		
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 Operation 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 Inducstrial Steam	\$8,967,134	\$0	\$8,967,134	E-13	\$0	\$8,967,134	0.0000%	\$0	\$0	\$0	\$0

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
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 - latan 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 \$0	\$44,442	\$0 \$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	\$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
		EXPENSE	. , ,	. , ,	. , ,		, , ,	, ,		•		. , ,	, ,
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
0.4		EL FOTDIO MAINTENANOE EVENOE											
24 25	510.000	ELECTRIC MAINTENANCE EXPENSE 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 26	511.000	Maintenance of Structures- Steam Power	\$1,286,771	\$270,794	\$1,015,977	E-25 E-26	\$39,439	\$1,000,379	82.870%	\$0 \$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	\$33,959	\$29,791	\$4,168	E-29	\$31,241	\$65,200	82.8700%	\$0	\$54,032	\$27,016	\$27,016
		Power						·				·	
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
00			••	Ψ	Ψ					Ψ*	Ψ0	••	Ψ
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											
31		HIDRAULIC FOWER 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
40		TOTAL LIVERALILIC ROWER CENTRATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		TOTAL HYDRAULIC POWER GENERATION	ŞU	\$0	φu		\$0	\$0		φu	\$0	\$0	φu
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 -	\$0	\$0	\$0	E-49	\$722,256	\$722,256	100.0000%	\$0	\$722,256	\$0	\$722,256
		Demand	I	I			1	I	I	ı l		ı	

Line	<u>A</u> Account	В	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = 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 Genereation- 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
0.4		OTHER POWER SUPPLY EXPENSES											
64	555.000	Purchased Power for Baseload	\$04.400.000	**	<b>*</b> 04.400.000	F 05	64 004 000	*00 000 000	100.0000%	**	<b>#</b> 00 000 000	**	****
65 66	555.005	Purchased Power - Capacity Purch-Gardn	\$24,128,228 \$640,390	\$0 \$0	\$24,128,228 \$640,390	E-65 E-66	-\$1,894,966 -\$354,799	\$22,233,262 \$285,591	100.0000%	\$0 \$0	\$22,233,262 \$285,591	\$0 \$0	\$22,233,262 \$285,591
67	555.200	Capacity Purchased for Baseload	\$640,390 \$615,700	\$0 \$0	\$615,700	E-67	-\$354,799	\$285,591	100.0000%	\$0 \$0	\$265,591 \$0	\$0 \$0	\$265,591 \$0
68	555.300	Purchased Power for Interchange- Off-system	-\$108,201	\$0 \$0	-\$108,201	E-68	\$108,201	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0	\$0 \$0
		Sales	. ,	•						·	, ,		, ,
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		MAINTENANCE - 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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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	luriedictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Nullibei	income Description	(D+E)	Laboi	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
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
		TOTAL TRANSMISSION EVERNOS	A40.000.705	4500.000	440.000.750		40.045.045	<b>^=</b> •••			<b>^=</b> ••• • • •	0011511	40.000.10=
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
120 121	598.730	Dist Maintenance Industrial Steam TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$147,187 \$3,660,009	\$0 \$749.793	\$147,187 \$2,910,216	E-120	-\$500.960	\$147,187 \$3,159,049	0.0000%	\$0 \$0	\$0 \$3.011.862	\$0 \$820.480	\$0 \$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
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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 Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	Н		J	<u>K</u>	L	M
Line	Account	<del>-</del>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	Л = K
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
141 142	916.000	Misc. Sales Expenses - SE TOTAL SALES EXPENSES	\$42 \$60,207	\$0 \$41.687	\$42 \$18,520	E-141	\$0 \$3,904	\$42 \$64,111	100.0000%	\$0 \$0	\$42 \$64.111	\$0 \$45,617	\$42 \$18,494
142		TOTAL SALES EXPENSES	\$60,207	\$41,007	\$18,520		\$3,904	\$64,111		\$0	\$04,111	\$45,617	\$10,494
143		ADMIN. & GENERAL EXPENSES											
140		ADMINI & OLIVERAL EXI LIVOLO											
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	\$7,348,579	\$0	\$7,348,579	E-152	\$871,647	\$8,220,226	91.7270%	\$0	\$7,540,166	\$463	\$7,539,703
		Steam											
153	926.000	Employee Pensions and Benefits - Industrial	-\$412,129	\$0	-\$412,129	E-153	\$0	-\$412,129	0.0000%	\$0	\$0	\$0	\$0
		Steam - 100%											
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	\$0	\$0	\$0	E-162	-\$839,388	-\$839,388	91.7270%	\$0	-\$769,945	\$0	-\$769,945
163		Expense 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
103		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$19,014,743	\$2,902,134	\$10,712,009		\$2,165,971	\$21,780,714		-\$961,077	\$19,499,690	\$2,924,907	\$10,374,763
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	000.000	TOTAL MAINT., ADMIN. & GENERAL EXP.	\$792,653	\$13,279	\$779,374		-\$43,521	\$749.132	0.11.2.070	\$0	\$687,156	\$13,329	\$673,827
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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	\$406,380			E-170		\$406,380	0.0000%	\$0	\$0		
		Obligation (ARO)											
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
4=0													
173	10100-	AMORTIZATION EXPENSE							400 00055				
174	404.000	Amortization LTD Term Electric Plant	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$0	\$0	\$0	\$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 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	ī	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		И = K
175	405.001	Amortization - latan 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		-\$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
400		TOTAL AMORTIZATION EXPENSE	40.007.475		40.007.175		40.47.470	A4 070 007		A1 105 051	4000 100		2000 100
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	Pavroll 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		\$0	\$10.486.953	\$0	\$10.486.953
184	408.110	Earnings Tax Electric	\$6,018	\$0 \$0	\$6,018	E-184	\$0	\$6,018		\$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
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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		-\$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		-\$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		

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	-\$5,957,314	-\$5,957,314
	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
	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 (Lvons)		\$0	\$0		\$0	\$77,927	
Rev-7	SFR Partial Requirements	447.020	\$0	\$0	\$0	\$0	-\$138,654	-\$138,654
11077		447.020		•	Ψ			-ψ130,03 <del>-</del>
	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
	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
	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
	Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$442,513	
Rev-17	Other Oper Rev-Forteited Discounts	450.001	\$0	\$0	\$0	\$0	-\$12,990	-\$12,990
	Adjustment to annualize Forfeited Discount (Late		\$0	\$0		\$0	-\$12,990	
	Payment Fee) Revenue		30	40		40	Ţ. <u>_</u> ,200	
Rev-22	Misc Service Revenue Temp Inst	451.101	\$0	\$0	\$0	\$0	\$44,075	\$44,075
	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
	Include an annualized level of transmission revenues (Lyons)		\$0	\$0	•	\$0	\$1,357,182	

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-5	Steam Operations Supervision- 100%	500.000	\$20,197	\$71,927	\$92,124	\$0	\$0	\$0
	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	
	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
	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 incude an annualized level of topper, freeze proofing and dust supression (Lyons)		\$0	\$152,750		\$0	\$0	
	5. To incude 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
	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
	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	
	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$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
	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	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	1
Income Adj.	<del>-</del>	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor \$0	Non Labor	Total	Labor	Non Labor \$0	Total
	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		20	-\$1,750		\$0	\$0	
E-21	Emission Allowances	509.000	\$0	\$111	\$111	\$0	\$0	\$0
	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
	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
	Adjustment to Annualize Payroll (Young)		\$25,530	\$0		\$0	\$0	
	2. To inlcude 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	
	To include normalized maintenance expense (Young)		\$0	\$469,514		\$0	\$0	
	3. Adjustment to include 4-year amortization of latan 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
	Adjustmentto Annualize Payroll (Young)		\$32,363	\$0		\$0	\$0	
	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
	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
	Adjustment to Annualize Payroll (Young)	0.000	\$0	\$323,124	<b>4020</b> , 124	\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0 \$0	\$323,124		\$0	\$0	
	2. Augustinent to reclassify out F Landin costs (Tourig)		φU	φ323,124		φυ	φυ	
E-46	Other Fuel Expense - Natural Gas	547.000	\$0	-\$470,037	-\$470,037	\$0	\$0	\$0
	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
	Adjustment to eliminate test year natural gas hedging expense (Eaves)		\$0	-\$476,929		\$0	\$0	

Income			•	ъ	-	-	•		
Number   Number   Nome Adjustment Description   Number   Labor   Total   Labor   Total   Labor   Total   Labor   Non Labor   Total   Labor   Non Lab		<u>B</u>	<u>C</u>						<u>I</u> Jurisdictional
E-48   Other Fuel Expense - Field in System   \$47,020   \$0   \$378,804   \$30   \$0   \$378,804   \$30   \$0   \$30   \$		Income Adjustment Description						•	•
E-49   Other Fuel Expense - On System Other Priod - Demand   1. Adjustment to include an annualized level of firm reservation natural gas (Lyons)   50   5772,256   50   50   50   50   50   50   50									
1. Adjustment to include an annualized level of firm reservation natural aak (Lyons)   547,033   50   5473,804   50   50   50   51		Adjustment to annualize natural gas expense (Lyons)		\$0	\$879,804		\$0	\$0	
E-52   Other Fuel Expense - InterCompany UM Intra ST (bk 11)   547,033   50	E-49	Other Fuel Expense - On System Other Prod - Demand	547.027	\$0	\$722,256	\$722,256	\$0	\$0	\$0
1. Adjustment to eliminate interCompany off-system sales costs (Lyons)   50   \$30				\$0	\$722,256		\$0	\$0	
E-53   Other Generation-Fuel Handling   547.010   \$1,466   \$17,598   \$19,064   \$0   \$0   \$1	E-52	Other Fuel Expense - InterCompany UN/ Intra ST (bk 11)	547.033	\$0	-\$879,804	-\$879,804	\$0	\$0	\$0
1. Adjustment to Annualize Payroll (Young) 2. Adjustment to annualize non-labor fuel handling (Lyons) 50 \$17,598 \$0 \$0 \$0 50 \$17,598 \$0 \$0 50 \$17,598 \$0 \$0 50 \$17,598 \$0 \$0 50 \$17,598 \$0 \$0 50 \$17,598 \$0 \$0 50 \$17,598 \$0 \$0 50 \$17,598 \$0 \$0 50 \$1,460 \$1,				\$0	-\$879,804		\$0	\$0	
2. Adjustment to annualize non-labor fuel handling (Lyons)  E-54 Other Power Generation Expense  1. Adjustment to Annualize Payroll (Young) 2. Adjustment to reclassify SJLP Landfill costs (Young)  8. 38,195 \$0 \$0 \$0 \$0 \$0  2. Adjustment to reclassify SJLP Landfill costs (Young)  8. 38,195 \$0 \$0 \$1,480 \$0 \$0  8. 38,95 \$0 \$0 \$0 \$0  8. 38,95 \$0 \$0  8. 38,95 \$0 \$0 \$0  8. 38,95 \$0 \$0 \$0  8. 38,95 \$0 \$0  8. 38,9	E-53	Other Genereation- Fuel Handling	547.010	\$1,466	\$17,598	\$19,064	\$0	\$0	\$0
E-54   Other Power Generation Expense		1. Adjustment to Annualize Payroll (Young)		\$1,466	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. Adjustment to reclassify SJLP Landfill costs (Young) 388,195 \$0 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$0 \$0  \$0 \$1,480 \$0 \$0  \$0 \$0 \$0  \$0 \$0 \$0  \$0 \$0  \$0 \$0 \$0  \$0 \$0 \$0  \$		2. Adjustment to annualize non-labor fuel handling (Lyons)		\$0	\$17,598		\$0	\$0	
2. Adjustment to reclassify \$JLP Landfill costs (Young)  E-55 Misc. Other Power Generation Expense 549,000 \$389 \$0 \$389 \$0 \$0 \$0 \$1  1. Adjustment to Annualize Payroll (Young) 551,000 \$271 \$126 \$397 \$0 \$0  1. Adjustment to Annualize Payroll (Young) 2. To include normalized maintenance expense (Young) 552,000 \$1251 \$28,009 \$226,758 \$0 \$0  E-59 Maintenance of Structures 552,000 \$1,251 \$28,009 \$226,758 \$0 \$0  E-59 Maintenance of Structures 552,000 \$1,251 \$28,009 \$226,758 \$0 \$0  E-60 Maint. Of Generating & Electric Plant - OP 553,000 \$12,184 \$484,663 \$496,847 \$0 \$0  2. To include normalized maintenance expense (Young) 80 \$12,184 \$0 \$0  2. To include normalized maintenance expense (Young) 80 \$484,663 \$0 \$0  E-60 Maint. Of Misc. Other Power Generation Plant - OP 554,000 \$988 \$5,073 \$6,061 \$0 \$0  E-61 Maint. Of Misc. Other Power Generation Plant - OP 554,000 \$988 \$5,073 \$6,061 \$0 \$0  E-65 Purchased Power for Baseload 555,000 \$0 \$1,894,966 \$1,894,966 \$0 \$0  \$1, Adjustment to include an annualized level of purchased 50 \$1,894,966 \$1,894,966 \$0  \$0 \$	E-54	Other Power Generation Expense	548.000	\$38,195	\$1,480	\$39,675	\$0	\$0	\$0
E-55 Misc. Other Power Generation Expense		1. Adjustment to Annualize Payroll (Young)		\$38,195	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young)   \$389		2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,480		\$0	\$0	
E-58 Maintenance. Superv. & Engineering 551.000 \$271 \$126 \$397 \$0 \$0 \$0 \$1  1. Adjustment to Annualize Payroll (Young) \$271 \$0 \$0 \$0 \$0  2. To include normalized maintenance expense (Young) \$0 \$126 \$0 \$0 \$0  E-59 Maintenance of Structures 552.000 \$1,251 \$0 \$0 \$0 \$0  1. Adjustment to Annualize Payroll \$1,251 \$0 \$0 \$0 \$0  2. To include normalized maintenance expense (Young) \$0 \$1,251 \$0 \$0 \$0  2. To include normalized maintenance expense (Young) \$0 \$1,251 \$0 \$0 \$0  50 \$0 \$0  E-60 Maint. Of Generating & Electric Plant - OP \$53,000 \$12,184 \$484,663 \$496,847 \$0 \$0  2. To include normalized maintenance expense (Young) \$0 \$484,663 \$0 \$0  No Adjustment to Annualize Payroll \$0 \$0 \$0 \$0  E-61 Maint. Of Misc. Other Power Generation Plant - OP \$54,000 \$988 \$5,073 \$6,061 \$0 \$0  E-65 Purchased Power for Baseload \$55,000 \$0 \$51,894,966 \$1,894,966 \$0 \$0  1. Adjustment to include an annualized level of purchased \$0 \$0 \$1,894,966 \$1,894,966 \$0 \$0  50 \$0 \$0 \$0  50 \$0 \$0  51,894,966 \$1,894,966 \$0 \$0  50 \$0	E-55	Misc. Other Power Generation Expense	549.000	\$389	\$0	\$389	\$0	\$0	\$0
1. Adjustment to Annualize Payroll (Young) 2. To include normalized maintenance expense (Young)  E-59 Maintenance of Structures 552.000 \$1,251 -\$28,009 -\$26,758 \$0 \$0 \$0  1. Adjustment to Annualize Payroll 2. To include normalized maintenance expense (Young)  E-60 Maint. Of Generating & Electric Plant - OP 553.000 \$12,184 \$484,663 \$496,847 \$0 \$0  1. Adjustment to Annualize Payroll 2. To include normalized maintenance expense (Young)  No Adjustment No Adjustment No Adjustment No Adjustment No Adjustment No Adjustment Adjustment to Annualize Payroll (Young) 2. To include normalized maintenance expense (Young)  S484,663 \$0 \$0  S0 \$0		Adjustment to Annualize Payroll (Young)		\$389	\$0		\$0	\$0	
2. To include normalized maintenance expense (Young)  E-59 Maintenance of Structures  1. Adjustment to Annualize Payroll  2. To include normalized maintenance expense (Young)  E-60 Maint. Of Generating & Electric Plant - OP  1. Adjustment to Annualize Payroll  2. To include normalized maintenance expense (Young)  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  \$0  \$0  \$0  \$0  \$0  \$0  \$	E-58	Maintenance. Superv. & Engineering	551.000	\$271	\$126	\$397	\$0	\$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 \$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 \$0  2. To include normalized maintenance expense (Young) \$0 \$484,663 \$0 \$0 \$0  No Adjustment \$0 \$0 \$0 \$0  F-61 Maint. Of Misc. Other Power Generation Plant - OP 554.000 \$988 \$5,073 \$6,061 \$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 \$0 \$0 \$0  1. Adjustment to include an annualized level of purchased \$0 -\$1,894,966 \$0 \$0 \$0		1. Adjustment to Annualize Payroll (Young)		\$271	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll 2. To include normalized maintenance expense (Young)  E-60 Maint. Of Generating & Electric Plant - OP 553.000 \$12,184 \$484,663 \$496,847 \$0 \$0 \$0  1. Adjustment to Annualize Payroll 2. To include normalized maintenance expense (Young) No Adjustment \$0 \$484,663 \$0 \$0  \$0 \$0  \$0 \$0  \$12,184 \$0 \$0 \$0  \$0		2. To include normalized maintenance expense (Young)		\$0	\$126		\$0	\$0	
2. To include normalized maintenance expense (Young)  E-60 Maint. Of Generating & Electric Plant - OP  1. Adjustment to Annualize Payroll  2. To include normalized maintenance expense (Young)  No Adjustment  No Adjustment  No Adjustment  So  So  So  So  So  So  So  So  So  S	E-59	Maintenance of Structures	552.000	\$1,251	-\$28,009	-\$26,758	\$0	\$0	\$0
E-60 Maint. Of Generating & Electric Plant - OP		1. Adjustment to Annualize Payroll		\$1,251	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll 2. To include normalized maintenance expense (Young) No Adjustment No Adjustment No Adjustment So		To include normalized maintenance expense (Young)		\$0	-\$28,009		\$0	\$0	
2. To include normalized maintenance expense (Young)  No Adjustment  No Adjustment  So \$0 \$0 \$0 \$0  No Adjustment  So \$0 \$0 \$0  No Adjustment  So \$0 \$0 \$0  \$0	E-60	Maint. Of Generating & Electric Plant - OP	553.000	\$12,184	\$484,663	\$496,847	\$0	\$0	\$0
No Adjustment   \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Adjustment to Annualize Payroll		\$12,184	\$0		\$0	\$0	
No Adjustment   \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		To include normalized maintenance expense (Young)		\$0	\$484,663		\$0	\$0	
E-61 Maint. Of Misc. Other Power Generation Plant - OP 554.000 \$988 \$5,073 \$6,061 \$0 \$0 \$1 \$1		No Adjustment		\$0	\$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 \$1  1. Adjustment to include an annualized level of purchased \$0 -\$1,894,966 \$0 \$0		No Adjustment		\$0	\$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 \$1  1. Adjustment to include an annualized level of purchased \$0 -\$1,894,966 \$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 \$0 -\$1,894,966 \$0 \$0	E-61	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$988	\$5,073	\$6,061	\$0	\$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 \$0 -\$1,894,966 \$0 \$0		1. Adjustment to Annualize Payroll (Young)		\$988	\$0		\$0	\$0	
1. Adjustment to include an annualized level of purchased \$0 -\$1,894,966 \$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
power expense (Lyons)				\$0	-\$1,894,966		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-66	Purchased Power - Capacity Purch-Gardn	555.005	\$0	-\$354,799	-\$354,799	\$0	\$0	\$0
	Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$354,799		\$0	\$0	
E-67	Capacity Purchased for Baseload	555.200	\$0	-\$615,700	-\$615,700	\$0	\$0	\$0
	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
	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
	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
	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
	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 (Maiors)		\$0	-\$9		\$0	\$0	
E-78	Load Dispatching - TE	561.000	\$17,769	-\$156,160	-\$138,391	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$17,769	\$0		\$0	\$0	
	To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$72,088		\$0	\$0	

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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
	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
	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 (Maiors)		\$0	-\$199,398		\$0	\$0	
E-83	Misc. Transmission Expenses - TE	566.000	\$7,948	-\$14,520	-\$6,572	\$0	\$0	\$0
	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
	Adjustment to Annualize Payroll (Young)		\$285	\$0		\$0	\$0	
	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
	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
	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
	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
	Adjustment to Annualize Payroll (Young)		\$0	\$0		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
Adj.	Lance All and Brook and	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To include normalized maintenance expense (Young)		\$0	\$17		\$0	\$0	
E-93	Trans Op-Mkt Mon&Comp Ser-RTO	575.700	\$0	-\$81,385	-\$81,385	\$0	\$0	\$0
	To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$78,695		\$0	\$0	
	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
	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
	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
	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
	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
	Adjustment to Annualize Payroll (Young)		\$5,017	\$0		\$0	\$0	
E-104	Meters - DE	586.000	\$60,095	\$0	\$60,095	\$0	\$0	\$0
	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
	Adjustment to Anualize Payroll (Young)		\$1,549	\$0		\$0	\$0	
E-106	Miscellaneous - DE	588.000	\$98,528	-\$12,253	\$86,275	\$0	\$0	\$0
	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 (Maiors)		\$0	\$31		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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
	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
	Adjustment to Annualize Payroll (Young)		\$4,799	\$0		\$0	\$0	
	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
	Adjustment to Annualize Payroll (Young)		\$1,181	\$0		\$0	\$0	
	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
	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	
	1. Adjustment to Annulize 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		\$0	\$1,501		\$0	\$0	

	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>		
;		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
	Income Adjustment Description 3. To adjust test year corporate allocations to account for	Number	Labor \$0	Non Labor \$31	Total	Labor \$0	Non Labor \$0	Total
	change from Corporate Mass Formula to General Allocator (Majors)		**	•		ţ.	**	
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
l	Adjustment to reclassify annualization of Bad Debt Expense from GMO Receivables Company to GMO consistent with revenue annualization (Maiors)		\$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	
	Adjustment to transfer bank fee costs from GMO     Receivable Company (GREC) to GMO (Young)		\$0	\$146,812		\$0	\$0	
ľ	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	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Income	_		Company	Company	Company	Jurisdictional Adjustment	Jurisdictional	Jurisdictional Adjustments
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Labor	Adjustment Non Labor	Total
	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	
	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
	Adjustment to Annulize 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 (Maiors)		\$0	-\$20		\$0	\$0	
E-139	Demonstrating & Selling Expenses - SE	912.000	\$3,930	-\$26	\$3,904	\$0	\$0	\$0
2 100	Adjustment to Annualize Payroll (Young)	312.000	\$3,930	\$0	\$3,304	\$0	\$0	Ψ
	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)	2.300	\$270,050	\$0		\$0	\$0	
	To remove amortized transition costs related to the SJLP acquisition, Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$72,133	
	To remove amortized transition costs related to Aquila acquisiton 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 inlcuded in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$8,461		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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 (Lyons)		\$0	\$0		\$0	-\$12,399	
	7. Adjustment to normalize incentive compensation (Young)		\$0	\$972,480		\$0	\$0	
	8. To remove long-term equity compensation (Young)		\$0	-\$388,780		\$0	\$0	
	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	;
	Adjustment to Annualize Payroll (Young)		-\$3	\$0		\$0	\$0	
	Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	-\$13,973		\$0	\$0	
	To include an annualize level of Critical Infrastructure     Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$7,916		\$0	\$0	
	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	
	Adjustment to Annualize Payroll (Young)		-\$8,971	\$0	·	\$0	\$0	
	Adjustment to Annualize Corporate Headquarters Lease		\$0	-\$449		\$0	\$0	
	expense (Taylor)		Ų.	<b>\$110</b>		Ψū	Ų.	
	3. Adjustment to annualize Common Use Plant billings from KCPL to MPS and L&P (Majors)		\$0	\$884,467		\$0	\$0	
	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	-\$612,2
	To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A, Case No. ER-2012-0175. (Maiors)		\$0	\$0		\$0	-\$612,215	
2	2. To include annual amortization related to Transource for		\$0	-\$3,380		\$0	\$0	
	expenses inlcuded in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)							

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	E Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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	•
	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	:
	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	-\$46,8
	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	:
	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	\$40,8
	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		\$0	-\$32,749		\$0	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1
Income	<u>-</u>		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional Adjustments
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Total
	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 (Majors)		\$0	\$63		\$0	\$0	
	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
	Adjustment to Annualize Corporate Headquarters Lease expense (Taylor)		\$0	\$114,915		\$0	\$0	
	2. To include annual amortization related to Transource for expenses inlcuded 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
	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
	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	

<u>A</u> ncome Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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	\$754,0
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$754,085	
E-175	Amortization - latan Reg Asset & Other Non-Plant	405.001	\$0	-\$824,048	-\$824,048	\$0	\$0	
	To include an annual amortization related to transfer of Transource Asset per Stipulation Case EA-2013-0098- page 4 (Lyons)		\$0	-\$824,048		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-176	Amortization Expense- Other Plant	405.010	\$0	-\$23,430	-\$23,430	\$0	\$0	
	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	-\$1,125,8
	Adjustment to include an annual amortization over 4 years of the 2007 L&P Ice Storm Over Recovery per Stipulation in Case No. ER-2012-0175 (Lyons)		\$0	\$0		\$0	-\$1,125,851	
E-182	Payroll Taxes	408.140	\$0	-\$2,513	-\$2,513	\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$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	
	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	
	Adjustment to correct customer billings and remove sales tax reserve (Young)		\$0	-\$223,125		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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
	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
	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
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$24,323	
	Total Operating Revenues	1	\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line	Book and and an	Percentage	Test	6.99%	7.16%	7.34%
Number	Description	Rate	Year	Return	Return	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		404 470 700	*** *** ***	*** *** ***	404 470 700
3 4	Book Depreciation Expense		\$21,470,528	\$21,470,528	\$21,470,528	\$21,470,528 \$776,661
4 5	Plant Amortization Expense 50% Meals and Entainment		\$776,661 \$53,610	\$776,661 \$53,610	\$776,661 \$53,610	\$776,661 \$53,610
6	Intangible Amortization		\$0	\$0	\$0	\$0,010
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	2.72000/	\$43.440.04E	\$42.440.04E	\$42.440.04E	\$42.440.04E
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 21	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$8,724,264	\$0 \$8.667.695	\$0 \$9,911,903	\$0 \$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	Occ Tax Table	Ψ2,300,230	Ψ2,547,010	ψ5,570,047	ψο,ο το, ττο
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 \$0,004,070
33 34	Missouri Taxable Income - MO. Inc. Tax Subtract Missouri Income Tax Credits		\$7,752,399	\$7,702,317	\$8,803,855	\$9,921,379
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 40	Deduct Federal Income Tax - City Inc. Tax Deduct Missouri Income Tax - City Inc. Tax		\$2,912,780 \$484,525	\$2,893,546 \$481,395	\$3,316,577 \$550,241	\$3,759,979 \$620,086
41	City Taxable Income		\$5,811,484	\$5,774,149	\$6,595,326	\$7,421,304
42	Subtract City Income Tax Credits		ψ5,511,404	ψο,,,,,,,,	ψ0,030,020	Ψ1,421,504
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	<u> </u>	\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.99%	7.16%	7.34%
Number	Description	Rate	Year	Return	Return	Return

	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

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Decerintian	Dollar	of Total Capital Structure	Embedded Cost of	Cost of Capital	Cost of Capital	Cost of Capital
Number	Description	Amount	Structure	Capital	8.65%	9.00%	9.35%
1	Common Stock	\$3,656,500	49.01%		4.240%	4.411%	4.583%
	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%
	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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>		<u>G</u>
				Adjust	ments		
				Weather			
				Normalization &	Growth	Meter	
Line		TY As Billed kWh	Large Customer	365 Day	Adjustment at	Adjustment for	
Number	Jurisdiction Description	Sales	Annualization	Adjustment	December 2015	Net System Input	Total kWh Sales
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	•				1	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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
				Adjustments			
		•				Weather	Growth
			Remove		Large	Normalization	Adjustment at
Line			Mpower Bill	Billing	Customer	& 365 Day	December
Number	Description	As Billed	Credit	Adjustments	Annualization	Adjustment	2015
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		·
5	Medium General Service	\$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			
14	TOTAL OTHER RATE REVENUE	-\$3,886,338	\$0	\$0	\$0		
15	TOTAL MISSOURI RATE REVENUES	\$188,671,515	\$6,19 <b>5</b>	-\$513	\$588,570	\$2,255,708	-\$488,169

Schedule: Rate Revenue Summary Sponsor: Majors

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>į</u>	ī	<u>K</u>	Ē
Line		Unbilled		Total	MO Adjusted
Number	Description	Revenue	Adjustment	Adjustments	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	
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	
8	Metered Lighting	-\$5,557	\$0	-\$5,557	
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	
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	
14	TOTAL OTHER RATE REVENUE	\$3,886,338	\$0	\$3,886,338	
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