Exhibit No.: Issue: Witness: Sponsoring Party: Type of Exhibit: File No.: Date Testimony Prepared:

Staff Accounting Schedules MoPSC Auditors MoPSC Staff Cost of Service Report ER-2010-0356 November 17, 2010

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

TEST YEAR ENDED DECEMBER 31, 2009 UPDATED JUNE 30, 2010 ESTIMATED TRUE-UP DECEMBER 31, 2010

Great Plains Energy, Inc. KCP&L GREATER MISSOURI OPERATIONS COMPANY LP AND MPS

FILE NO. ER-2010-0356

Jefferson City, Missouri November 17, 2010

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff File No: ER-2010-0356 Date Prepared: November 17, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

EMS - Estimated True-Up Case

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC Great Plains Energy Incorporated Greater Missouri Operations (GMO) Test Year Ending December 31, 2009 Updated Through June 30, 2010 True-UpThrough December 31, 2010

FILE NO. ER-2010-0356

Jefferson City, Missouri

November 17, 2010

Line	A	<u>B</u> 7.74%	<u>C</u> 7.98%	<u>D</u> 8.22%
Number	Description	Return	Return	Return
		¢4 404 400 007	¢4 404 400 007	¢4 494 400 007
1	Net Orig Cost Rate Base	\$1,181,190,967	\$1,181,190,967	\$1,181,190,967
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$91,388,745	\$94,223,603	\$97,058,462
4	Net Income Available	\$106,262,803	\$106,262,803	\$106,262,803
5	Additional Net Income Required	-\$14,874,058	-\$12,039,200	-\$9,204,341
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,873,850	\$7,640,185	\$9,406,520
8	Current Income Tax Available	\$15,141,531	\$15,141,531	\$15,141,531
9	Additional Current Tax Required	-\$9,267,681	-\$7,501,346	-\$5,735,011
10	Revenue Requirement	-\$24,141,739	-\$19,540,546	-\$14,939,352
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$25,000,000	\$25,000,000	\$25,000,000
12	Gross Revenue Requirement	\$858,261	\$5,459,454	\$10,060,648

Missouri Public Service - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 RATE BASE SCHEDULE

		_	•
Line	A	<u>B</u>	<u>C</u>
Line	Dete Dece Decemintion	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
	Blant In Comise		
1	Plant In Service		\$2,058,904,599
2	Lass Assumulated Depresistion Reserve		¢746 040 005
2	Less Accumulated Depreciation Reserve		\$716,019,905
3	Net Plant In Service		\$1,342,884,694
3			φ1, 34 2,004,094
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,592,008
6	Materials and Supplies		\$27,243,517
7	Emission Allowances		\$3,107,111
	Prepayments - MPS		\$1,574,793
9	Fuel Inventory-Oil & Other		\$12,210,594
10	Fuel Inventory-Coal		\$16,417,366
	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$696,938
13	Vintage 1 DSM Costs		\$809,045
14	Vintage 2 DSM Costs		\$8,263,965
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$27,082
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$366,340
17	Deferred Income Tax-Crossroads		\$6,012,968
18	TOTAL ADD TO NET PLANT IN SERVICE		\$71,137,711
			. , ,
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	4.2521%	\$280,750
21	State Tax Offset	4.2521%	\$44,118
22	City Tax Offset	4.2521%	\$0
23	Interest Expense Offset	15.4630%	\$6,518,691
24	Customer Advances		\$5,261,606
25	Customer Deposits		\$5,607,729
26	Deferred Income Taxes-Depreciation		\$198,342,295
27	Deferred Income Taxes on 1990 AAO		\$9,925
28	Deferred Income Taxes on 1992 AAO		\$139,901
29	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
30	TOTAL SUBTRACT FROM NET PLANT		\$232,831,438
			· ·
31	Total Rate Base		\$1,181,190,967

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	E	<u>G</u>	H	l
	Account #		Total	Adjust.			Jurisdictional		MO Adjusted
Number 1	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.020	Misc. Intangibles - Trans Crossroads	\$21,901,183	P-4	-\$21,901,183	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$135,315	P-5	\$0	\$135,315	99.5400%	\$0	\$134,693
6		TOTAL PLANT INTANGIBLE	\$22,664,499		-\$21,901,183	\$763,316		\$0	\$759,799
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,732,616	P-11	\$0	\$39,732,616	99.5400%	\$0	\$39,549,846
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$260,718,920	P-12	\$0	\$260,718,920	99.5400%	\$0	\$259,519,613
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,593,140	P-14	\$0	\$60,593,140	99.5400%	\$0	\$60,314,412
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,746,259	P-15	\$0	\$15,746,259	99.5400%	\$0	\$15,673,826
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$927,924	P-16	\$0	\$927,924	99.5400%	\$0	\$923,656
17		TOTAL STEAM PRODUCTION - SIBLEY	\$386,029,385		\$0	\$386,029,385		\$0	\$384,253,650
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$0	\$355,442
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,931,484	P-20	\$0	\$18,931,484	99.5400%	\$0	\$18,844,399
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$61,564,056	P-21	-\$4,831,649	\$56,732,407	99.5400%	\$0	\$56,471,438
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,504,853	P-22	\$0 ©	\$42,504,853	99.5400%	\$0	\$42,309,331
23 24	314.000 315.000	Steam Prod Turbogenerator - Jeffrey Steam Prod Access Equip - Jeffrey	\$19,169,342 \$6,779,764	P-23 P-24	\$0 \$0	\$19,169,342 \$6,779,764	99.5400% 99.5400%	\$0 \$0	\$19,081,163 \$6,748,577
24 25	315.000	Steam Prod Access Equip - Jenney Steam Prod - Jeffrey GSU's	\$0,779,784	P-24 P-25	\$0 \$1,705,540	\$1,705,540	99.5400% 99.5400%	\$0 \$0	\$1,697,695
25	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$0 \$1,889,407	P-25 P-26	\$1,705,540 \$0	\$1,889,407	99.5400 % 99.5400 %	\$0 \$0	\$1,880,716
27	010.000	TOTAL STEAM PROD. JEFFREY	\$151,195,991	. 20	-\$3,126,109	\$148,069,882	00.040070	\$0 \$0	\$147,388,761
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - latan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - latan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - latan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - latan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct latan Common	\$10,279,049	P-35	-\$6,684,641	\$3,594,408	99.5400%	\$0	\$3,577,874
36	312.000	Steam Prod. Boiler Equiplatan Comm	\$24,213,275	P-36	-\$13,856,776	\$10,356,499	99.5400%	\$0 \$0	\$10,308,859
37	314.000	Steam Prod. TurboGen - latan Comm	\$303,453	P-37	-\$140,088	\$163,365	99.5400%	\$0	\$162,614
38	315.000	Steam Prod Access Equip- latan Com	\$342,127	P-38	-\$80,117	\$262,010	99.5400%	\$0	\$260,805
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$35,137,904		-\$20,761,622	\$14,376,282		\$0	\$14,310,152
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc IntangCap. Software-5yr-latan 2	\$0	P-41	\$85,938	\$85,938	99.5400%	\$0	\$85,543
42	311.000	Steam Production-Structures-latan 2	\$0	P-42	\$10,551,400	\$10,551,400	99.5400%	\$0	\$10,502,864
43	312.000	Steam ProdBoiler Plant Equip-latan 2	\$0	P-43	\$74,805,282	\$74,805,282	99.5400%	\$0	\$74,461,178
44	314.000	Steam ProdTurbogenerator-latan 2	\$0	P-44	\$9,704,390	\$9,704,390	99.5400%	\$0	\$9,659,750
45	315.000	Steam ProdAccessory Equipment latan 2	\$0	P-45	\$3,306,899	\$3,306,899	99.5400%	\$0	\$3,291,687
46	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$0	P-46	\$364,610	\$364,610	99.5400%	\$0	\$362,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$98,818,519	\$98,818,519		\$0	\$98,363,955
48		TOTAL STEAM PRODUCTION	\$572,363,280		\$74,930,788	\$647,294,068		\$0	\$644,316,518
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
	1	HYDRAULIC PRODUCTION							

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	H	l
	Account #	Diaut Assaunt Description	Total	Adjust. Number	A diverse a sta	•	Jurisdictional Allocations	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0 \$0	\$935,801	99.5400%	\$0 \$0	\$931,496
59 60	344.000 345.000	Other Prod. Generators Elec - Nevada Other Prod. Access. Eq - Elec - Nevada	\$611,711 \$480,423	P-59 P-60	\$0 \$0	\$611,711 \$480,423	99.5400% 99.5400%	\$0 \$0	\$608,897 \$478,213
61	343.000	TOTAL OTHER PROD - NEVADA	\$3,129,334	F-00	\$0	\$3.129.334	33.3400 %	\$0	\$3,114,938
••		TOTAL OTHER TROD REVADA	\$0,120,004		ΨŪ	\$0,120,004		ψŪ	\$6,114,000
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,288,827	P-64	\$0	\$1,288,827	99.5400%	\$0	\$1,282,898
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66 67	343.000 344.000	Other Prod. Prime Movers - RG Other Prod. Generators Elec - RG	\$5,336,928	P-66 P-67	\$0 \$0	\$5,336,928 \$6,553,175	99.5400% 99.5400%	\$0 \$0	\$5,312,378 \$6,523,030
68	345.000	Other Prod. Access. Elec Eq - RG	\$6,553,175 \$1,339,138	P-67	\$0 \$0	\$1,339,138	99.5400% 99.5400%	\$0 \$0	\$1,332,978
69	346.000	Other Prod. Misc Plt Eq - RG	\$20,000	P-69	\$0 \$0	\$20,000	99.5400%	\$0 \$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,225		\$0	\$14,992,225		\$0	\$14,923,260
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73 74	341.000	Other Prod. Structures - GW	\$2,836,854	P-73 P-74	\$0 \$0	\$2,836,854	99.5400%	\$0 \$0	\$2,823,804
74 75	342.000 343.000	Other Prod. Fuel Holders - GW Other Prod. Prime Movers - GW	\$3,540,008 \$34,821,270	P-74 P-75	\$0 \$0	\$3,540,008 \$34,821,270	99.5400% 99.5400%	\$0 \$0	\$3,523,724 \$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,613,047	P-76	\$0 \$0	\$8,613,047	99.5400%	\$0 \$0	\$8,573,427
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,220	P-78	\$0	\$3,220	99.5400%	\$0	\$3,205
79		TOTAL OTHER PROD GREENWOOD	\$56,827,391		\$0	\$56,827,391		\$0	\$56,565,984
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,844,427	P-82	\$0	\$10,844,427	99.5400%	\$0 \$0	\$10,794,543
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,679,884	P-84	\$0	\$68,679,884	99.5400%	\$0	\$68,363,957
85	344.000	Other Prod. Generators - SH	\$17,303,656	P-85	\$0	\$17,303,656	99.5400%	\$0	\$17,224,059
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87 88	346.000	Other Prod. Misc Pwr Plt - SH TOTAL OTHER PROD SOUTH HARPER	\$156,879 \$119,173,267	P-87	\$0 \$0	\$156,879	99.5400%	\$0 \$0	\$156,157
00		TOTAL OTHER FROD SOUTH HARPER	\$119,173,207		φU	\$119,173,267		φU	\$118,625,071
89		OTHER PROD-PRUDENT TURBINES 4 AND							
		5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Strctures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	\$0	\$5,118,376
92 93	342.000 343.000	Other Prod. Fuel Holders Other Prod. Prime Movers	\$0 \$0	P-92 P-93	\$2,102,714 \$36,255,099	\$2,102,714 \$36,255,099	99.5400% 99.5400%	\$0 \$0	\$2,093,042 \$36,088,326
93 94	343.000	Other Prod. Generators	\$0 \$0	P-93 P-94	\$9,217,285	\$9,217,285	99.5400% 99.5400%	\$0 \$0	\$30,080,320 \$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0 \$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0 \$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Plt.	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
		TURBINES 4 AND 5							
98		OTHER PROD - CROSSROADS							
99 99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$8,337,618	P-100	-\$8,337,618	\$0	99.5400%	\$0 \$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$2,449,833	P-101	-\$2,449,833	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$73,500,109		-\$73,500,109	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$18,552,669		-\$18,552,669	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$11,555,555		-\$11,555,555	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$4,157,869	P-105	-\$4,157,869	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$118,981,043	1	-\$118,981,043	\$0		\$0	\$0

	A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	<u>H</u> Iunia diatiana d	
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
107	(Optional)	TOTAL OTHER PRODUCTION	\$313,103,260	Number	-\$56,749,592	\$256,353,668	Anocations	Aujustinents \$0	\$255,174,440
			. , ,		. , ,	. , ,			
108		RETIREMENTS WORK IN PROGRESS-							
400		PRODUCTION	**	D 400	**	**	400.00000/	**	**
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110		TOTAL RETIREMENTS WORK IN	\$0	-	\$0	\$0		\$0	\$0
		PROGRESS-PRODUCTION			֥			֥	
111		TOTAL PRODUCTION PLANT	\$885,466,540		\$18,181,196	\$903,647,736		\$0	\$899,490,958
440									
112 113	350.000	TRANSMISSION PLANT Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,615,551	P-115	\$0	\$7,615,551	99.5400%	\$0	\$7,580,519
116	353.000	Transmission Station Equip	\$98,314,639	P-116	\$505,813	\$98,820,452	99.5400%	\$0	\$98,365,878
117	353.000	Trans. Station Equip. latan Common	\$1,189,318	P-117	-\$659,210	\$530,108	99.5400%	\$0	\$527,670
118	353.003	Transmission Station Equipment Common	\$443,392	P-118	\$0	\$443,392	99.5400%	\$0	\$441,352
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0 \$0	\$322,150
120 121	355.000 355.000	Transmission Poles and Fixtures Trans. Poles & Fixtures - latan Common	\$77,160,782 \$942,516	P-120 P-121	\$0 \$609,818-	\$77,160,782 \$332,698	99.5400% 99.5400%	\$0 \$0	\$76,805,842 \$331,168
121	356.000	Transmission Overhead Cond & Devices	\$49,426,170	P-121	-\$009,818	\$49,426,170	99.5400 <i>%</i>	\$0 \$0	\$49,198,810
123	356.000	Trans. OH Cond. & Dev latan Common	\$771,150	P-123	-\$498,942	\$272,208	99.5400%	\$0 \$0	\$270,956
124	358.000	Transmission Underground Cond & Dev.	\$58,426	P-124	\$0	\$58,426	99.5400%	\$0	\$58,157
125		TOTAL TRANSMISSION PLANT	\$251,010,992	1	-\$1,262,157	\$249,748,835		\$0	\$248,599,990
126		DISTRIBUTION PLANT	*****	D 407	* *	*****	00.5500%	**	** ***
127 128	360.000 360.010	Distribution Land Electric Distribution Depreciable Land Rights	\$4,937,259 \$274,734	P-127 P-128	\$0 \$0	\$4,937,259 \$274,734	99.5520% 99.5520%	\$0 \$0	\$4,915,140 \$273,503
120	360.010	Distribution Land Leased	\$274,734	P-120 P-129	\$0 \$0	\$22,228	99.5520% 99.5520%	\$0 \$0	\$273,503
130	361.000	Distribution Structures & Improvements	\$8,473,076	P-130	\$0 \$0	\$8,473,076	99.5520%	\$0 \$0	\$8,435,117
131	362.000	Distribution Station Equipment	\$114,042,761	P-131	\$0	\$114,042,761	99.5520%	\$0	\$113,531,849
132	364.000	Distribution Poles, Tower, & Fixtures	\$142,777,525	P-132	\$0	\$142,777,525	99.5520%	\$0	\$142,137,882
133	365.000	Distribution Overhead Conductor	\$102,143,224	P-133	\$0	\$102,143,224	99.5520%	\$0	\$101,685,622
134	366.000	Distribution Underground Circuit	\$42,273,161	P-134	\$0	\$42,273,161	99.5520%	\$0	\$42,083,777
135	367.000	Distribution Underground Conductors Distribution Line Transformers	\$105,391,839	P-135	\$0 \$0	\$105,391,839	99.5520%	\$0 \$0	\$104,919,684
136 137	368.000 369.010	Distribution Line Transformers	\$155,599,371 \$15,596,229	P-136 P-137	\$0 \$0	\$155,599,371 \$15,596,229	99.5520% 99.5520%	\$0 \$0	\$154,902,286 \$15,526,358
138	369.020	Distribution Services Underground	\$49,549,927	P-138	\$0 \$0	\$49,549,927	99.5520%	\$0 \$0	\$49,327,943
139	370.000	Distribution Meters Electric	\$26,403,164	P-139	\$0	\$26,403,164	99.5520%	\$0	\$26,284,878
140	370.010	Distribution Meters PURPA	\$2,038,114	P-140	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
141	371.000	Distribution Cust Prem Install	\$15,034,486	P-141	\$0	\$15,034,486	99.5520%	\$0	\$14,967,132
142	373.000	Distribution Street Light and Traffic Signal	\$31,340,564	P-142	\$0	\$31,340,564	99.5520%	\$0	\$31,200,158
143		TOTAL DISTRIBUTION PLANT	\$815,897,662		\$0	\$815,897,662		\$0	\$812,242,440
144		GENERAL PLANT							
145	389.000	General Land Electric	\$977,543	P-145	\$0	\$977,543	99.5450%	\$0	\$973,095
146	390.000	General Structures & Improv. Electric	\$17,794,933	P-146	\$0	\$17,794,933	99.5450%	\$0	\$17,713,966
147	391.000	General Office Furniture & Equipment	\$2,018,792	P-147	-\$10,859	\$2,007,933	99.5450%	\$0	\$1,998,797
148	391.020	General Office Furniture - Computer	\$2,036,708	P-148	\$0	\$2,036,708	99.5450%	\$0	\$2,027,441
149	391.040	General Office Furniture - Software	\$549,734	P-149	\$0 \$0	\$549,734	99.5450%	\$0 \$0	\$547,233
150 151	392.000 392.010	General Transportation Equip Autos General Transportation Equip Light Trucks	\$91,091 \$890,461	P-150 P-151	\$0 \$0	\$91,091 \$890,461	99.5450% 99.5450%	\$0 \$0	\$90,677 \$886,409
152	392.020	General Trans Equip Heavy Trucks	\$6,452,458	P-152	\$0	\$6,452,458	99.5450%	\$0 \$0	\$6,423,099
153	392.040	General Trans Equip Trailers	\$713,552	P-153	\$0	\$713,552	99.5450%	\$0	\$710,305
154	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-154	\$0	\$5,043,943	99.5450%	\$0	\$5,020,993
155	393.000	General Stores Equipment	\$83,573	P-155	\$0	\$83,573	99.5450%	\$0	\$83,193
156	394.000	General Tools Electric	\$4,225,646	P-156	\$0	\$4,225,646	99.5450%	\$0	\$4,206,419
157	395.000	General Laboratory Equipment	\$2,251,565	P-157	\$0	\$2,251,565	99.5450%	\$0 \$0	\$2,241,320
158	396.000	General Power Operated Equipment	\$3,729,607	P-158	\$0 \$0	\$3,729,607	99.5450%	\$0 \$0	\$3,712,637
159 160	397.000 398.000	General Communication Equipment General Misc. Equipment	\$13,402,707 \$169,253	P-159 P-160	\$0 \$0	\$13,402,707 \$169,253	99.5450% 99.5450%	\$0 \$0	\$13,341,725 \$168,483
161	330.000	TOTAL GENERAL PLANT	\$60,431,566	1-100	-\$10,859	\$60,420,707	55.545070	\$0 \$0	\$60,145,792
			,		,,	, . 		ţu	,,. .
162		RETIREMENT WORK IN PROGRESS-TRANS,							
	1	DISTRIB, GENERAL, AND INTANG							

Accounting Schedule: 3 Sponsor: Karen Lyons Page: 3 of 4

	A	B	<u>C</u>	<u>D</u>	E	<u>F</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
163		Trans, Distrib, General, and Intangible	\$0	P-163	\$0	\$0	100.0000%	\$0	\$0
		Retirements not classified.							
164		TOTAL RETIREMENT WORK IN PROGRESS-	\$0		\$0	\$0		\$0	\$0
		TRANS, DISTRIB, GENERAL, AND INTANG							
165		ECORP PLANT							
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$223,516	P-166	\$0	\$223,516	99.5450%	\$0	\$222,499
167	389.000	General Land Electric - Raytown	\$28,924	P-167	\$0	\$28,924	99.5450%	\$0	\$28,792
168	390.000	General Structures & Impr- Raytown	\$8,564,463	P-168	\$0	\$8,564,463	99.5450%	\$0	\$8,525,495
169	390.050	General Struct. Leasehold Improvements	\$0	P-169	\$0	\$0	99.5450%	\$0	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$995,911	P-170	\$0	\$995,911	99.5450%	\$0	\$991,380
171	391.000	General Office Furn Raytown	\$2,160,833	P-171	\$0	\$2,160,833	99.5450%	\$0	\$2,151,001
172	391.020	General Office Furniture-Computer-ECORP	\$4,914,943	P-172	\$0	\$4,914,943	99.5450%	\$0	\$4,892,580
173	391.020	General Office Furn. Comp Raytown	\$2,498,532	P-173	\$0	\$2,498,532	99.5450%	\$0	\$2,487,164
174	391.040	General Office Furniture Software	\$16,090,724	P-174	\$0	\$16,090,724	99.5450%	\$0	\$16,017,511
175	391.040	General Office Furn Software - Raytown	\$1,419,222	P-175	\$0	\$1,419,222	99.5450%	\$0	\$1,412,765
176	392.020	General Trans. Heavy Trucks - Elec	\$0	P-176	\$0	\$0	99.5450%	\$0	\$0
177	392.040	General Trans. Trailers - Electric	\$0	P-177	\$0	\$0	99.5450%	\$0	\$0
178	393.000	General Stores Equipment- Electric	\$7,806	P-178	\$0	\$7,806	99.5450%	\$0	\$7,770
179	394.000	General Tools - Electric	\$17,783	P-179	\$0	\$17,783	99.5450%	\$0	\$17,702
180	395.000	General Laboratory Equipment - ECORP	\$0	P-180	\$0	\$0	99.5450%	\$0	\$0
181	396.000	General Power Operated Equip Electric	\$16,689	P-181	\$0	\$16,689	99.5450%	\$0	\$16,613
182	397.000	General Communication Equipment Elec	\$673,271	P-182	\$0	\$673,271	99.5450%	\$0	\$670,208
183	397.000	General Communication - Raytown	\$169,729	P-183	\$0	\$169,729	99.5450%	\$0	\$168,957
184	398.000	General Miscellaneous Equipment Elec	\$18,548	P-184	\$0	\$18,548	99.5450%	\$0	\$18,464
185	398.000	General Misc. Equip Raytown	\$36,887	P-185	\$0	\$36,887	99.5450%	\$0	\$36,719
186		TOTAL ECORP PLANT	\$37,837,781		\$0	\$37,837,781		\$0	\$37,665,620
187	1	TOTAL PLANT IN SERVICE	\$2,073,309,040		-\$4,993,003	\$2,068,316,037	.1	\$0	\$2,058,904,599

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-4	Misc. Intangibles - Trans Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$21,901,183		\$0	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,831,649		\$0
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,831,649		\$0	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,705,540		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production (Majors)		\$1,705,540			
P-35	Steam Prod. Struct Iatan Common	311.000		-\$6,684,641		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$10,279,049		\$0	
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$3,396,948		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$197,460		\$0	
P-36	Steam Prod. Boiler Equiplatan Comm	312.000		-\$13,856,776		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$24,213,275		\$0	
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$9,783,210		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$573,289		\$0	
P-37	Steam Prod. TurboGen - latan Comm	314.000		-\$140,088		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$303,453		\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u>	Ē	G
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$151,000		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$12,365		\$0	
P-38	Steam Prod Access Equip- latan Com	315.000		-\$80,117		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$342,127		\$0	
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$256,633		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$5,377		\$0	
P-41	Misc IntangCap. Software-5yr-latan 2	303.020		\$85,938		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$946		\$0	
	2. To include 53MW of latan 2 Plant (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-latan 2	311.000		\$10,551,400		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$896,781		\$0	
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$11,448,181		\$0	
P-43	Steam ProdBoiler Plant Equip-latan 2	312.000		\$74,805,282		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$6,490,753		\$0	
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$81,296,035		\$0	
P-44	Steam ProdTurbogenerator-latan 2	314.000		\$9,704,390		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$842,529		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$10,546,919		\$0	
P-45	Steam ProdAccessory Equipment latan 2	315.000		\$3,306,899		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$298,152		\$0	
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$3,605,051		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$364,610		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$32,375		\$0	
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$396,985		\$0	
P-91	Other Prod. Strctures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Other Prod. Misc Pwr Plt. 1. To include plant balances for MPS South Harper CT's 4 and 5	346.000	\$66,435	\$66,435	\$0	\$0
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$8,337,618		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$8,337,618		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$2,449,833		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,449,833		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$73,500,109		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$73,500,109		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$18,552,669		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$18,552,669		\$0	
P-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$11,555,555		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$11,555,555		\$0	
P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$4,157,869		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,157,869		\$0	
P-116	Transmission Station Equip	353.000		\$505,813		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production (Majors)		-\$1,705,540		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
P-117	Trans. Station Equip. latan Common	353.000		-\$659,210		\$0

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Ámount	Adjustments	Adjustments
	1. To remove latan Common plant booked to		-\$1,189,318		\$0	
	MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)					
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$529,297		\$0	
	3. To include latan Construction audit adjustments. (Hyneman)		\$811		\$0	
P-121	Trans. Poles & Fixtures - latan Common	355.000		-\$609,818		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$332,698		\$0	
P-123	Trans. OH Cond. & Dev latan Common	356.000		-\$498,942		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$272,208		\$0	
P-147	General Office Furniture & Equipment	391.000		-\$10,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	
	Total Plant Adjustments	n I		-\$4,993,003		\$0

	<u>A</u>	B	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,548	0.00%	\$0
4	303.020	Misc. Intangibles - Trans Crossroads	\$0	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$134,693	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$759,799		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,549,846	1.8500%	\$731,672
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$259,519,613	2.8900%	\$7,500,117
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.8900%	\$227,657
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,314,412	2.8700%	\$1,731,024
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,673,826	2.2000%	\$344,824
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$923,656	2.6900%	\$24,846
17		TOTAL STEAM PRODUCTION - SIBLEY	\$384,253,650		\$10,560,140
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$355,442	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,844,399	1.8500%	\$348,621
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$56,471,438	2.8900%	\$1,632,025
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,309,331	2.8900%	\$1,222,740
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,081,163	2.8700%	\$547,629
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,748,577	2.2000%	\$148,469
25	315.000	Steam Prod - Jeffrey GSU's	\$1,697,695	2.2000%	\$37,349
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,880,716	2.6900%	\$50,591
27		TOTAL STEAM PROD. JEFFREY	\$147,388,761		\$3,987,424
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - latan 1	\$0	1.8500%	\$0
30	312.000	Steam Prod. Boiler Equipment - latan 1	\$0 \$0	2.8900%	\$0 \$0
31	314.000	Steam Prod Turbogenerator - latan 1	\$0 \$0	2.8700%	\$0
32	315.000	Steam Prod Access Equip - latan 1	\$0 \$0	2.2000%	\$0
33	••••••	TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct Iatan Common	\$3,577,874	1.8500%	\$66,191
36	312.000	Steam Prod. Struct Jatan Common Steam Prod. Boiler Equiplatan Comm	\$3,577,874	2.8900%	\$297,926
30 37	312.000	Steam Prod. TurboGen - latan Comm	\$162,614	2.8500 %	\$297,928 \$4,667
38	315.000	Steam Prod. Turbogen - latan Comm	\$162,614	2.2000%	\$4,887 \$5,738
30	315.000	j Steam Frou Access Equip- Idian Com	φ ∠0 0,005	2.2000%	φ σ,730

Accounting Schedule: 5 Sponsor: Art Rice Page: 1 of 5

	A	B	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39		TOTAL STEAM PRODUCTION - IATAN	\$14,310,152		\$374,522
		COMMON			
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc IntangCap. Software-5yr-latan 2	\$85,543	0.0000%	\$0
42	311.000	Steam Production-Structures-latan 2	\$10,502,864	2.0800%	\$218,460
43	312.000	Steam ProdBoiler Plant Equip-latan 2	\$74,461,178	2.3300%	\$1,734,945
44	314.000	Steam ProdTurbogenerator-latan 2	\$9,659,750	2.1300%	\$205,753
45	315.000	Steam ProdAccessory Equipment latan 2	\$3,291,687	2.3300%	\$76,696
46	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$362,933	2.7000%	\$9,799
47		TOTAL STEAM PRODUCTION - IATAN 2	\$98,363,955		\$2,245,653
48		TOTAL STEAM PRODUCTION	\$644,316,518		\$17,167,739
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	2.4400%	\$18,061
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.4000%	\$40,986
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.0000%	\$18,267
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	3.1300%	\$14,968
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$97,471
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,282,898	1.7500%	\$22,451
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	2.4400%	\$10,754
66	343.000	Other Prod. Prime Movers - RG	\$5,312,378	4.4000%	\$233,745
67	344.000	Other Prod. Generators Elec - RG	\$6,523,030	3.0000%	\$195,691
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.4400%	\$32,525
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.1300%	\$623
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,260		\$495,789
71		OTHER PROD GREENWOOD			

Accounting Schedule: 5 Sponsor: Art Rice Page: 2 of 5

	A	<u>B</u>	C	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
72	340.000	Other Production Land - GW	\$232,587	0.000%	<u> </u>
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	2.4400%	\$85,979
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.4000%	\$1,525,088
76	344.000	Other Prod. Generators - GW	\$8,573,427	3.0000%	\$257,203
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.4400%	\$164,655
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,205	3.1300%	\$100
79		TOTAL OTHER PROD GREENWOOD	\$56,565,984		\$2,082,442
80		OTHER PROD SOUTH HARPER			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,794,543	1.7500%	\$188,905
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	2.4400%	\$97,263
84	343.000	Other Prod. Prime Movers - SH	\$68,363,957	4.4000%	\$3,008,014
85	344.000	Other Prod. Generators - SH	\$17,224,059	3.0000%	\$516,722
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.4400%	\$416,509
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,157	3.1300%	\$4,888
88		TOTAL OTHER PROD SOUTH HARPER	\$118,625,071		\$4,232,301
89		OTHER PROD-PRUDENT TURBINES 4 AND 5			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Strctures	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	2.4400%	\$51,070
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.4000%	\$1,587,886
94	344.000	Other Prod. Generators	\$9,174,885	3.0000%	\$275,247
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.4400%	\$229,468
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.1300%	\$2,070
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$61,945,187		\$2,235,313
98		OTHER PROD - CROSSROADS			
99	340.000	Other Production Land - Crossroads	\$0	0.000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	2.4400%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.4000%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.0000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.4400%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.1300%	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
107		TOTAL OTHER PRODUCTION	\$255,174,440		\$9,143,316
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION			
	I		l l		

	<u>A</u>	B	<u>C</u>	<u>D</u>	E
Line	Account	_	MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
109		Production- Salvage & Removal Retirements	\$0	0.0000%	<u> </u>
		not classified.			
110		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
		PRODUCTION			
111		TOTAL PRODUCTION PLANT	\$899,490,958		\$26,311,055
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,580,519	1.75%	\$132,659
116	353.000	Transmission Station Equip	\$98,365,878	1.89%	\$1,859,115
117	353.000	Trans. Station Equip. latan Common	\$527,670	1.8900%	\$9,973
118	353.003	Transmission Station Equipment Common	\$441,352	1.8900%	\$8,342
119	354.000	Transmission Towers and Fixtures	\$322,150	2.18%	\$7,023
120	355.000	Transmission Poles and Fixtures	\$76,805,842	3.02%	\$2,319,536
121	355.000	Trans. Poles & Fixtures - latan Common	\$331,168	3.0200%	\$10,001
122	356.000	Transmission Overhead Cond & Devices	\$49,198,810	2.42%	\$1,190,611
123	356.000	Trans. OH Cond. & Dev latan Common	\$270,956	2.4200%	\$6,557
124	358.000	Transmission Underground Cond & Dev.	\$58,157	2.00%	\$1,163
125		TOTAL TRANSMISSION PLANT	\$248,599,990		\$5,544,980
126		DISTRIBUTION PLANT			
127	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
128	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
129	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
130	361.000	Distribution Structures & Improvements	\$8,435,117	1.75%	\$147,615
131	362.000	Distribution Station Equipment	\$113,531,849	2.20%	\$2,497,701
132	364.000	Distribution Poles, Tower, & Fixtures	\$142,137,882	3.73%	\$5,301,743
133	365.000	Distribution Overhead Conductor	\$101,685,622	2.32%	\$2,359,106
134	366.000	Distribution Underground Circuit	\$42,083,777	2.00%	\$841,676
135	367.000	Distribution Underground Conductors	\$104,919,684	2.30%	\$2,413,153
136	368.000	Distribution Line Transformers	\$154,902,286	3.29%	\$5,096,285
137	369.010	Distribution Services Overhead	\$15,526,358	3.50%	\$543,423
138	369.020	Distribution Services Underground	\$49,327,943	3.29%	\$1,622,889
139	370.000	Distribution Meters Electric	\$26,284,878	2.33%	\$612,438
140	370.010	Distribution Meters PURPA	\$2,028,983	6.25%	\$126,811
141	371.000	Distribution Cust Prem Install	\$14,967,132	4.14%	\$619,639
142	373.000	Distribution Street Light and Traffic Signal	\$31,200,158	3.9800%	\$1,241,766
142	373.000	TOTAL DISTRIBUTION PLANT	\$812,242,440	5.9000 /0	\$23,424,245
145			ψ 012,242,44 0		Ψ Ζ Ͽ, 4 Ζ4,Ζ43
144		GENERAL PLANT			
145	389.000	General Land Electric	\$973,095	0.00%	\$0
146	390.000	General Structures & Improv. Electric	\$17,713,966	2.44%	\$432,221
147	391.000	General Office Furniture & Equipment	\$1,998,797	4.17%	\$83,350
148	391.020	General Office Furniture - Computer	\$2,027,441	12.50%	\$253,430
1-10	301.020		¥£,V£1,771	12.00 /0	Ψ200,400

Accounting Schedule: 5 Sponsor: Art Rice Page: 4 of 5

Line	<u>A</u> Account	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
	ACCOUNT		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
149	391.040	General Office Furniture - Software	\$547,233	11.11%	\$60,798
150	392.000	General Transportation Equip Autos	\$90,677	10.00%	\$9,068
151	392.010	General Transportation Equip Light Trucks	\$886,409	10.00%	\$88,641
152	392.020	General Trans Equip Heavy Trucks	\$6,423,099	7.50%	\$481,732
153	392.040	General Trans Equip Trailers	\$710,305	5.29%	\$37,575
154	392.050	General Trans Equip Medium Trucks	\$5,020,993	9.00%	\$451,889
155	393.000	General Stores Equipment	\$83,193	3.70%	\$3,078
156	394.000	General Tools Electric	\$4,206,419	3.68%	\$154,796
157	395.000	General Laboratory Equipment	\$2,241,320	3.43%	\$76,877
158	396.000	General Power Operated Equipment	\$3,712,637	4.07%	\$151,104
159	397.000	General Communication Equipment	\$13,341,725	3.70%	\$493,644
160	398.000	General Misc. Equipment	\$168,483	5.00%	\$8,424
161		TOTAL GENERAL PLANT	\$60,145,792		\$2,786,627
162		RETIREMENT WORK IN PROGRESS-TRANS,			
		DISTRIB, GENERAL, AND INTANG			
163		Trans, Distrib, General, and Intangible	\$0	0.0000%	\$0
		Retirements not classified.			
164		TOTAL RETIREMENT WORK IN PROGRESS-	\$0		\$0
		TRANS, DISTRIB, GENERAL, AND INTANG			
165		ECORP PLANT			
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$222,499	0.0000%	\$0
167	389.000	General Land Electric - Raytown	\$28,792	0.0000%	\$0 \$0
168	390.000	General Structures & Impr- Raytown	\$8,525,495	2.2200%	\$189,266
169	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$991,380	4.1700%	\$41,341
171	391.000	General Office Furn Raytown	\$2,151,001	4.1700%	\$89,697
172	391.020	General Office Furniture-Computer-ECORP	\$4,892,580	12.5000%	\$611,573
173	391.020	General Office Furn. Comp Raytown	\$2,487,164	12.5000%	\$310,896
174	391.040	General Office Furniture Software	\$16,017,511	11.1100%	\$1,779,545
175	391.040	General Office Furn Software - Raytown	\$1,412,765	11.1100%	\$156,958
176	392.020	General Trans. Heavy Trucks - Elec	\$0	0.0000%	\$0
177	392.040	General Trans. Trailers - Electric	\$0	0.0000%	\$0
178	393.000	General Stores Equipment- Electric	\$7,770	0.0000%	\$0
179	394.000	General Tools - Electric	\$17,702	3.5700%	\$632
180	395.000	General Laboratory Equipment - ECORP	\$0	0.0000%	\$0
181	396.000	General Power Operated Equip Electric	\$16,613	0.0000%	\$0
182	397.000	General Communication Equipment Elec	\$670,208	3.7000%	\$24,798
183	397.000	General Communication - Raytown	\$168,957	3.7000%	\$6,251
184	398.000	General Miscellaneous Equipment Elec	\$18,464	4.1700%	\$770
185	398.000	General Misc. Equip Raytown	\$36,719	4.1700%	\$1,531
186		TOTAL ECORP PLANT	\$37,665,620		\$3,213,258
187		Total Depreciation	\$2,058,904,599		\$61,280,165

	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description		<u>D</u> Adjust.	Ē		<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
	Number	Depreciation Reserve Description							
1			Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2	301.000	INTANGIBLE PLANT Intangible Plant Organization Electric	\$8,285	R-2	\$0	\$8,285	99.5130%	\$0	\$8,245
	303.010	Miscellaneous Intangibles (Like 353)	\$9,563	R-3	\$0	\$9,563	99.5400%	\$0 \$0	\$9,519
	303.020	Misc. Intangibles - Trans Crossroads	\$4,106,472	R-4	-\$4,106,472	\$0	99.5400%	\$0	\$0
	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$17,470	R-5	\$0	\$17,470	99.5400%	\$0	\$17,390
6		TOTAL PLANT INTANGIBLE	\$4,141,790		-\$4,106,472	\$35,318		\$0	\$35,154
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
-	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
	311.000	Steam Prod Structures - Elec - Sibley	\$27,819,323	R-11	\$0	\$27,819,323	99.5400%	\$0	\$27,691,354
	312.000 312.020	Steam Prod Boiler Plant Elec - Sibley	\$87,125,150	R-12 R-13	\$0 \$0	\$87,125,150 \$338,185	99.5400% 99.5400%	\$0 \$0	\$86,724,374 \$336,629
	312.020	Steam Prod Boiler AQC Equip - Sibley Steam Prod Turbogenerator - Sibley	\$338,185 \$33,283,980	R-13 R-14	\$0 \$0	\$33,283,980	99.5400% 99.5400%	\$0 \$0	\$33,130,874
	315.000	Steam Prod Access Equip Elec - Sibley	\$11,299,999	R-14	\$0 \$0	\$11,299,999	99.5400%	\$0 \$0	\$11,248,019
	316.000	Steam Prod Misc Plant Equip - Sibley	\$476,232	R-16	\$0	\$476,232	99.5400%	\$0 \$0	\$474,041
17		TOTAL STEAM PRODUCTION - SIBLEY	\$160,342,869		\$0	\$160,342,869		\$0	\$159,605,291
18		STEAM PROD. JEFFREY							
	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$0	\$0
	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,004,679	R-20	\$0	\$16,004,679	99.5400%	\$0 \$0	\$15,931,057
	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$43,713,701	R-21	\$0	\$43,713,701	99.5400%	\$0	\$43,512,618
	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$726,925	R-22	\$0	\$726,925	99.5400%	\$0	\$723,581
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,228,412	R-23	\$0	\$8,228,412	99.5400%	\$0	\$8,190,561
24	315.000	Steam Prod Access Equip - Jeffrey	\$5,005,941	R-24	\$0	\$5,005,941	99.5400%	\$0	\$4,982,914
	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$625,440	R-26	\$0	\$625,440	99.5400%	\$0	\$622,563
27		TOTAL STEAM PROD. JEFFREY	\$74,305,098		\$898,083	\$75,203,181		\$0	\$74,857,246
28		STEAM PRODUCTION - IATAN 1							
	311.000	Steam Production Structures - latan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
	312.000	Steam Prod. Boiler Equipment - latan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
	314.000 315.000	Steam Prod Turbogenerator - latan 1 Steam Prod Access Equip - latan 1	\$0 \$0	R-31 R-32	\$0 \$0	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
33	515.000	TOTAL STEAM PRODUCTION - IATAN 1	\$0	11-52	\$0	\$0	33.3400 %	\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct latan Common	\$197,448	R-35	-\$122,193	\$75,255	99.5400%	\$0	\$74,909
36	312.000	Steam Prod. Boiler Equiplatan Comm	\$548,445	R-36	-\$294,622	\$253,823	99.5400%	\$0	\$252,655
	314.000	Steam Prod. TurboGen - Iatan Comm	\$5,674	R-37	-\$2,159	\$3,515	99.5400%	\$0	\$3,499
	315.000	Steam Prod Access Equip- latan Com	\$9,364	R-38	-\$1,395	\$7,969	99.5400%	\$0	\$7,932
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$760,931		-\$420,369	\$340,562		\$0	\$338,995
40		STEAM PRODUCTION LATAN 2							
40	303.020	STEAM PRODUCTION - IATAN 2 Misc IntangCap. Software-5yr-latan 2	\$0	R-41	\$18,825	\$18,825	99.5400%	\$0	\$18,738
	311.000	Steam Production-Structures-latan 2	\$0 \$0	R-41 R-42	\$17,888	\$17,888	99.5400 <i>%</i>	\$0 \$0	\$17,806
	312.000	Steam ProdBoiler Plant Equip-latan 2	\$0 \$0	R-43	\$148,772	\$148,772	99.5400%	\$0	\$148,088
	314.000	Steam ProdTurbogenerator-latan 2	\$0	R-44	\$20,542	\$20,542	99.5400%	\$0	\$20,448
	315.000	Steam ProdAccessory Equipment latan	\$0	R-45	\$7,242	\$7,242	99.5400%	\$0	\$7,209
46	316.000	2 Steam Production-Misc Power Plant	\$0	R-46	\$829	\$829	99.5400%	\$0	\$825
47		Equipment-latan 2 TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$214,098	\$214,098		\$0	\$213,114
48		TOTAL STEAM PRODUCTION	\$235,408,898		\$691,812	\$236,100,710		\$0	\$235,014,646
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

	A	<u> </u>	<u>C</u>	<u>D</u>	E	E	G	Н	1
Line	Account	-	Total	Adjust.			Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA		D			00 5 4000/	**	
55 56	340.000 341.000	Other Production Land Elec - Nevada Other Prod. Structures Elec - Nevada	\$0 \$58,604	R-55 R-56	\$0 \$0	\$0 \$58,604	99.5400% 99.5400%	\$0 \$0	\$0 \$58,334
56 57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$242,583	R-50 R-57	\$0 \$0	\$56,604	99.5400% 99.5400%	\$0 \$0	\$56,334 \$241,467
58	343.000	Other Prod. Prime Movers - Nevada	\$373,384	R-58	\$0 \$0	\$373,384	99.5400%	\$0 \$0	\$371,666
59	344.000	Other Prod. Generators Elec - Nevada	\$423,112	R-59	\$0	\$423,112	99.5400%	\$0	\$421,166
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$337,000	R-60	\$0	\$337,000	99.5400%	\$0	\$335,450
61		TOTAL OTHER PROD - NEVADA	\$1,434,683		\$0	\$1,434,683		\$0	\$1,428,083
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$465,410	R-64	\$0	\$465,410	99.5400%	\$0	\$463,269
65	342.000	Other Prod. Fuel Holders Elec - RG	\$136,122	R-65	\$0	\$136,122	99.5400%	\$0	\$135,496
66	343.000	Other Prod. Prime Movers - RG	\$2,030,983	R-66	\$0	\$2,030,983	99.5400%	\$0	\$2,021,640
67	344.000	Other Prod. Generators Elec - RG	\$4,674,408	R-67	\$0	\$4,674,408	99.5400%	\$0	\$4,652,906
68	345.000	Other Prod. Access. Elec Eq - RG	\$879,775	R-68	\$0	\$879,775	99.5400%	\$0	\$875,728
69	346.000	Other Prod. Misc Plt Eq - RG	\$1,468	R-69	\$0	\$1,468	99.5400%	\$0	\$1,461
70		TOTAL OTHER PROD - RALPH GREEN	\$8,188,166		\$0	\$8,188,166		\$0	\$8,150,500
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$679,210	R-73	\$0	\$679,210	99.5400%	\$0	\$676,086
74	342.000	Other Prod. Fuel Holders - GW	\$1,382,240	R-74	\$0	\$1,382,240	99.5400%	\$0	\$1,375,882
75	343.000	Other Prod. Prime Movers - GW	\$8,520,211	R-75	\$0	\$8,520,211	99.5400%	\$0	\$8,481,018
76	344.000	Other Prod. Generators - GW	\$3,335,013	R-76	\$0 \$0	\$3,335,013	99.5400%	\$0	\$3,319,672
77 78	345.000 346.000	Other Prod. Access Eq - GW Other Prod. Misc Pwr Plt - GW	\$2,178,742	R-77 R-78	\$0 \$0	\$2,178,742 \$15	99.5400% 99.5400%	\$0 \$0	\$2,168,720
78 79	346.000	TOTAL OTHER PROD GREENWOOD	\$15 \$16,095,431	R-/0	\$0	\$16,095,431	99.5400%	\$0 \$0	\$15 \$16,021,393
15		TOTAL OTHER TROD ORLEINTOOD	\$10,000,401		ψŪ	¥10,000,401		ψŬ	\$10,021,000
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$810,498	R-82	\$0	\$810,498	99.5400%	\$0	\$806,770
83	342.000	Other Prod. Fuel Holders - SH	\$634,949	R-83	\$0	\$634,949	99.5400%	\$0	\$632,028
84	343.000	Other Prod. Prime Movers - SH	\$15,201,947	R-84	\$0	\$15,201,947	99.5400%	\$0	\$15,132,018
85 86	344.000 345.000	Other Prod. Generators - SH Other Prod. Access Elec Eq - SH	\$3,228,385 \$2,159,258	R-85 R-86	\$0 \$0	\$3,228,385 \$2,159,258	99.5400% 99.5400%	\$0 \$0	\$3,213,534 \$2,149,325
87	345.000	Other Prod. Misc Pwr Plt - SH	\$2,159,258	R-87	\$0 \$0	\$19,889	99.5400 <i>%</i> 99.5400%	\$0 \$0	\$2,149,325
88	540.000	TOTAL OTHER PROD SOUTH HARPER	\$22,054,926	12-07	\$0	\$22,054,926	33.3400 /8	\$0	\$21,953,473
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	100.0000%	\$0	\$0
91	341.000	Other Prod. Strctures	\$0	R-91	\$386,084	\$386,084	100.0000%	\$0	\$386,084
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	100.0000%	\$0	\$334,934
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	100.0000%	\$0	\$8,061,969
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	100.0000%	\$0	\$1,727,638
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	100.0000%	\$0	\$1,195,102
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	100.0000%	\$0	\$8,462
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		\$0	\$11,714,189
98		OTHER PROD - CROSSROADS			A -				
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0 \$0000 4000	\$0 \$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$993,469	R-100	-\$993,469	\$0 \$0	99.5400%	\$0 ¢0	\$0 \$0
101 102	342.000 343.000	Other Prod. Fuel Holders - Crossroads Other Prod. Prime Movers - Crossroads	\$515,430 \$20,130,704	R-101 R-102	-\$515,430 -\$20,130,704	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
102	343.000 344.000	Other Prod. Generators - Crossroads	\$20,130,704 \$4,767,341	R-102 R-103	-\$20,130,704 -\$4,767,341	\$0 \$0	99.5400% 99.5400%	\$0 \$0	\$0 \$0
103	345.000	Other Prod. Access Elec Eq -Crossroads	\$2,242,385	R-103 R-104	-\$2,242,385	\$0 \$0	99.5400 % 99.5400%	\$0 \$0	\$0 \$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$1,010,680	R-105	-\$1,010,680	\$0	99.5400%	\$0 \$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$29,660,009		-\$29,660,009	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$77,433,215		-\$17,945,820	\$59,487,395		\$0	\$59,267,638
					-	-			
108		RETIREMENTS WORK IN PROGRESS-	1 · · · · · · · · · · · · · · · · · · ·						

1.1	<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 Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
109	Number	Production- Salvage & Removal	-\$2,617,715		\$0	-\$2,617,715	99.5400%	\$0	-\$2,605,674
		Retirements not classified.							
110		TOTAL RETIREMENTS WORK IN	-\$2,617,715		\$0	-\$2,617,715		\$0	-\$2,605,674
		PROGRESS-PRODUCTION							
444			\$240.004.209		\$47.254.009	\$202.070.200		\$0	\$204 676 640
111		TOTAL PRODUCTION PLANT	\$310,224,398		-\$17,254,008	\$292,970,390		\$0	\$291,676,610
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$2,964,063	R-114	\$0	\$2,964,063	99.5400%	\$0	\$2,950,428
115	352.000	Transmission Structures and Imp.	\$1,723,271	R-115	\$0	\$1,723,271	99.5400%	\$0	\$1,715,344
116	353.000	Transmission Station Equip	\$32,917,911	R-116	-\$706,801	\$32,211,110	99.5400%	\$0	\$32,062,939
117	353.000	Trans. Station Equip. latan Common	\$11,460	R-117	-\$9,616	\$1,844	99.5400%	\$0	\$1,836
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$312,123	R-119	\$0 \$0	\$312,123	99.5400%	\$0 \$0	\$310,687
120 121	355.000 355.000	Transmission Poles and Fixtures Trans. Poles & Fixtures - latan Common	\$23,685,041 \$5,535	R-120 R-121	\$0 \$1,523-	\$23,685,041 \$4,012	99.5400% 99.5400%	\$0 \$0	\$23,576,090 \$3,994
121	356.000	Transmission Overhead Cond & Devices	\$22,371,389	R-121	-#1,323 \$0	\$22,371,389	99.5400%	\$0 \$0	\$22,268,481
123	356.000	Trans. OH Cond. & Dev latan Common	\$4,408	R-122	-\$1,809	\$2,599	99.5400%	\$0 \$0	\$2,587
124	358.000	Transmission Underground Cond & Dev.	\$50,438	R-124	\$0	\$50,438	99.5400%	\$0	\$50,206
125		TOTAL TRANSMISSION PLANT	\$84,045,639		-\$719,749	\$83,325,890		\$0	\$82,942,592
126		DISTRIBUTION PLANT							
127	360.000	Distribution Land Electric	\$0	R-127	\$0	\$0	99.5520%	\$0	\$0
128	360.010	Distribution Depreciable Land Rights	\$0	R-128	\$0	\$0	99.5520%	\$0	\$0
129	360.020	Distribution Land Leased	\$5,276	R-129	\$0	\$5,276	99.5520%	\$0	\$5,252
130 131	361.000 362.000	Distribution Structures & Improvements	\$1,950,636 \$30,882,254	R-130 R-131	\$0 \$0	\$1,950,636 \$30,882,254	99.5520% 99.5520%	\$0 \$0	\$1,941,897 \$30,743,902
131	362.000	Distribution Station Equipment Distribution Poles, Tower, & Fixtures	\$70,958,533	R-131 R-132	\$0 \$0	\$30,882,254 \$70,958,533	99.5520% 99.5520%	\$0 \$0	\$30,743,902 \$70,640,639
132	365.000	Distribution Overhead Conductor	\$31,033,375	R-132	\$0 \$0	\$31,033,375	99.5520%	\$0 \$0	\$30,894,345
134	366.000	Distribution Underground Circuit	\$7,979,354	R-134	\$0 \$0	\$7,979,354	99.5520%	\$0	\$7,943,606
135	367.000	Distribution Underground Conductors	\$32,126,148	R-135	\$0	\$32,126,148	99.5520%	\$0	\$31,982,223
136	368.000	Distribution Line Transformers	\$59,965,712	R-136	\$0	\$59,965,712	99.5520%	\$0	\$59,697,066
137	369.010	Distribution Services Overhead	\$12,476,460	R-137	\$0	\$12,476,460	99.5520%	\$0	\$12,420,565
138	369.020	Distribution Services Underground	\$26,173,767	R-138	\$0	\$26,173,767	99.5520%	\$0	\$26,056,509
139	370.000	Distribution Meters Electric	\$13,238,666	R-139	\$0	\$13,238,666	99.5520%	\$0	\$13,179,357
140	370.010	Distribution Meters PURPA	\$2,488,923	R-140	\$0	\$2,488,923	99.5520%	\$0	\$2,477,773
141	371.000	Distribution Cust Prem Install	\$9,238,737	R-141	\$0 \$0	\$9,238,737	99.5520%	\$0 \$0	\$9,197,347
142 143	373.000	Distribution Street Light and Traffic Signal TOTAL DISTRIBUTION PLANT	\$9,483,776 \$308,001,617	R-142	\$0 \$0	\$9,483,776 \$308,001,617	99.5520%	\$0 \$0	\$9,441,289 \$306,621,770
143		TOTAL DISTRIBUTION PLANT	\$306,001,617		φU	\$306,001,617		φU	\$306,621,770
144		GENERAL PLANT							
145	389.000	General Land Electric	\$0	R-145	\$0	\$0	99.5450%	\$0	\$0
146	390.000	General Structures & Improv. Electric	\$2,996,512		\$0	\$2,996,512	99.5450%	\$0	\$2,982,878
147	391.000	General Office Furniture & Equipment	\$1,513,696	R-147	-\$3,083	\$1,510,613	99.5450%	\$0	\$1,503,740
148	391.020	General Office Furniture - Computer	\$546,304	R-148	\$0	\$546,304	99.5450%	\$0	\$543,818
149	391.040	General Office Furniture - Software	\$166,819	R-149	\$0	\$166,819	99.5450%	\$0	\$166,060
150	392.000	General Transportation Equip Autos	\$91,091	R-150	\$0	\$91,091	99.5450%	\$0	\$90,677
151	392.010	General Transportation Equip Light Trucks	\$708,304		\$0 \$0	\$708,304	99.5450%	\$0 \$0	\$705,081
152	392.020	General Trans Equip Heavy Trucks	\$1,191,506		\$0 \$0	\$1,191,506	99.5450%	\$0 ¢0	\$1,186,085
153 154	392.040 392.050	General Trans Equip Trailers General Trans Equip Medium Trucks	\$711,587 \$1,168,729		\$0 \$0	\$711,587 \$1,168,729	99.5450% 99.5450%	\$0 \$0	\$708,349 \$1,163,411
154	393.000	General Stores Equipment	\$78,191		\$0 \$0	\$78,191	99.5450% 99.5450%	\$0 \$0	\$77,835
156	394.000	General Tools Electric	\$3,264,446		\$0 \$0	\$3,264,446	99.5450%	\$0 \$0	\$3,249,593
157	395.000	General Laboratory Equipment	\$1,536,079	R-157	\$0	\$1,536,079	99.5450%	\$0	\$1,529,090
158	396.000	General Power Operated Equipment	\$1,690,685		\$0	\$1,690,685	99.5450%	\$0	\$1,682,992
159	397.000	General Communication Equipment	\$8,206,600	R-159	\$0	\$8,206,600	99.5450%	\$0	\$8,169,260
160	398.000	General Misc. Equipment	-\$156,322	R-160	\$0	-\$156,322	99.5450%	\$0	-\$155,611
161		TOTAL GENERAL PLANT	\$23,714,227	1	-\$3,083	\$23,711,144		\$0	\$23,603,258
162		RETIREMENT WORK IN PROGRESS-TRANS,		1					
400		DISTRIB, GENERAL, AND INTANG	¢0.000.004	B 400	**	¢2.000.004	00 545094	¢	63 646 466
163		Trans, Distrib, General, and Intangible Retirements not classified.	-\$3,662,804	R-163	\$0	-\$3,662,804	99.5450%	\$0	-\$3,646,138
164		TOTAL RETIREMENT WORK IN PROGRESS-	-\$3,662,804		\$0	-\$3,662,804		\$0	-\$3,646,138
		TRANS, DISTRIB, GENERAL, AND INTANG	÷:,002,004		ŶŬ	<i>40,002,004</i>		ψŪ	÷=,0-;0,100
		, . ,							
165		ECORP PLANT		1					
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	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	L
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$37,253	R-166	\$0	\$37,253	99.5450%	\$0	\$37,083
167	389.000	General Land Electric - Raytown	\$0	R-167	\$0	\$0	99.5450%	\$0	\$0
168	390.000	General Structures & Impr- Raytown	-\$343,817	R-168	\$0	-\$343,817	99.5450%	\$0	-\$342,253
169	390.050	General Struct. Leasehold Improvements	\$0	R-169	\$0	\$0	99.5450%	\$0	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$101,204	R-170	\$0	\$101,204	99.5450%	\$0	\$100,744
171	391.000	General Office Furn Raytown	\$228,535	R-171	\$0	\$228,535	99.5450%	\$0	\$227,495
172	391.020	General Office Furniture-Computer-ECORP	\$3,775,228	R-172	\$0	\$3,775,228	99.5450%	\$0	\$3,758,051
173	391.020	General Office Furn. Comp Raytown	\$2,138,690	R-173	\$0	\$2,138,690	99.5450%	\$0	\$2,128,959
174	391.040	General Office Furniture Software	\$8,589,141	R-174	\$0	\$8,589,141	99.5450%	\$0	\$8,550,060
175	391.040	General Office Furn Software - Raytown	\$755,739	R-175	\$0	\$755,739	99.5450%	\$0	\$752,300
176	392.020	General Trans. Heavy Trucks - Elec	\$0	R-176	\$0	\$0	99.5450%	\$0	\$0
177	392.040	General Trans. Trailers - Electric	\$0	R-177	\$0	\$0	99.5450%	\$0	\$0
178	393.000	General Stores Equipment- Electric	\$7,950	R-178	\$0	\$7,950	99.5450%	\$0	\$7,914
179	394.000	General Tools - Electric	\$18,576	R-179	\$0	\$18,576	99.5450%	\$0	\$18,491
180	395.000	General Laboratory Equipment - ECORP	\$0	R-180	\$0	\$0	99.5450%	\$0	\$0
181	396.000	General Power Operated Equip Electric	\$17,617	R-181	\$0	\$17,617	99.5450%	\$0	\$17,537
182	397.000	General Communication Equipment Elec	-\$449,618	R-182	\$0	-\$449,618	99.5450%	\$0	-\$447,572
183	397.000	General Communication - Raytown	-\$75,954	R-183	\$0	-\$75,954	99.5450%	\$0	-\$75,608
184	398.000	General Miscellaneous Equipment Elec	\$18,548	R-184	\$0	\$18,548	99.5450%	\$0	\$18,464
185	398.000	General Misc. Equip Raytown	\$35,154	R-185	\$0	\$35,154	99.5450%	\$0	\$34,994
186		TOTAL ECORP PLANT	\$14,854,246		\$0	\$14,854,246		\$0	\$14,786,659
187		TOTAL DEPRECIATION RESERVE	\$741,319,113		-\$22,083,312	\$719,235,801		\$0	\$716,019,905

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number			Amount	Anount	Aujustinents	Aujustinents
R-4	Misc. Intangibles - Trans Crossroads	303.020		-\$4,106,472		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,106,472		\$0	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct latan Common	311.000		-\$122,193		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$197,448		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$75,255		\$0	
R-36	Steam Prod. Boiler Equiplatan Comm	312.000		-\$294,622		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$548,445		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$253,823		\$0	
R-37	Steam Prod. TurboGen - latan Comm	314.000		-\$2,159		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,674		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$3,515		\$0	
R-38	Steam Prod Access Equip- latan Com	315.000		-\$1,395		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$9,364		\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u> Tatal	Ē	G
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$7,969		\$0	
R-41	Misc IntangCap. Software-5yr-latan 2	303.020		\$18,825		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$18,825		\$0	
R-42	Steam Production-Structures-latan 2	311.000		\$17,888		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$17,888		\$0	
R-43	Steam ProdBoiler Plant Equip-latan 2	312.000		\$148,772		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$148,772		\$0	
R-44	Steam ProdTurbogenerator-latan 2	314.000		\$20,542		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$20,542		\$0	
R-45	Steam ProdAccessory Equipment latan 2	315.000		\$7,242		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$7,242		\$0	
R-46	Steam Production-Misc Power Plant Equipmen	316.000		\$829		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$829		\$0	
R-91	Other Prod. Strctures	341.000		\$386,084		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$993,469		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$993,469		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$515,430		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$515,430		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$20,130,704		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$20,130,704		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,767,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,767,341		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$2,242,385		\$0
	l			l	l	

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 3 of 5

A	B	<u>C</u>	D	<u> </u>	<u>F</u>	<u><u><u>G</u></u></u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To Remove Crossroads Reserve (Hyneman)		-\$2,242,385		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$1,010,680		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$1,010,680		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. latan Common	353.000		-\$9,616		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460	¥0,012	\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$1,844		\$0	
R-121	Trans. Poles & Fixtures - latan Common	355.000		-\$1,523		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$4,012		\$0	
R-123	Trans. OH Cond. & Dev latan Common	356.000		-\$1,809		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$2,599		\$0	
R-147	General Office Furniture & Equipment	391.000		-\$3,083		\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 4 of 5

<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
1	1. To remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
٦	Total Reserve Adjustments			-\$22,083,312		\$0

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
1 2		\$21 010 452	30.11	13.85	16.26	0.044548	\$976,468
2	Payroll Expense Federal, State & City Income Tax Withheld	\$21,919,453	30.11	13.63	16.26	0.044546	
3 4	Other Employee Withholdings	\$8,794,975 \$7,200,745	30.11	13.63	16.40	0.045151	\$397,102 \$331,264
4 5		\$7,399,745		13.77	16.34		. ,
5 6	FICA Taxes Withheld-Employee Sibley - Coal & Freight	\$3,092,402	30.11 30.11	13.77	16.34	0.044767 0.034849	\$138,438 \$2,266,809
6 7	Jeffrey-Coal	\$65,046,600	30.11	17.39	12.72	0.034849	
8	Accrued Vacation	\$20,189,780	30.11	344.83	-314.72	-0.862247	\$745,084 -\$2,286,981
0 9	latan-Coal	\$2,652,350 \$519,915	30.11	344.03 43.68	-314.72	-0.082247 -0.037178	-\$2,200,901 -\$19,329
9 10	Fuel - Purchased Gas		30.11	43.88 39.83	-13.57 -9.72	-0.026630	-\$431,331
10	Fuel - Purchased Gas	\$16,197,190	30.11	39.83	-9.72	-0.026630	-\$431,331 -\$190
12	Purchased Power	\$7,121 \$48,396,487	30.11	39.83 34.50	-9.72	-0.026630	-\$190
12	Injuries and Damages	\$40,396,407	30.11	34.50 44.27	-4.39 -14.16	-0.012027	-\$562,065 -\$10,627
13	Lake Road-Coal		30.11	20.02	-14.16	-0.038795 0.027644	
14		\$6,548,632	30.11	20.02 51.74	-21.63		\$181,030
15	Pension Fund Payments OPEB's	\$7,945,506	30.11		-21.63	-0.059260	-\$470,851
16	Cash Vouchers	\$1,133,876	30.11	178.44 30.00	-148.33 0.11	-0.406384 0.000301	-\$460,789
17	TOTAL OPERATION AND MAINT. EXPENSE	\$143,250,121	30.11	30.00	0.11	0.000301	<u>\$43,118</u> \$817,150
10	TOTAL OPERATION AND MAINT. EXPENSE	\$353,368,089					\$017,15U
19	TAXES						
20	FICA - Employer Portion	\$3,092,402	30.11	16.50	13.61	0.037288	\$115,309
	Federal/State Unemployment Taxes	\$165,858	30.11	75.88	-45.77	-0.125397	-\$20,798
	MO Gross Receipts Taxes- 6%	\$3,491,316	12.90	53.08	-40.18	-0.110068	-\$384,282
	MO Gross Receipts Taxes- 4%	\$1,193,688	12.90	21.39	-8.49	-0.023266	-\$27,772
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	12.90	30.71	-17.81	-0.048795	-\$1,070,254
25	Corporate Franchise	\$822,703	30.11	-77.50	107.61	0.294822	\$242,551
26	Property Tax	\$11,425,089	30.11	188.36	-158.25	-0.433549	-\$4,953,336
27	TOTAL TAXES	\$42,124,732					-\$6,098,582
		<i> </i>					<i>+•</i> ,•••,••=
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	12.90	22.00	-9.10	-0.024932	-\$310,576
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$310,576
31	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,592,008
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$6,602,629	30.11	45.63	-15.52	-0.042521	-\$280,750
34	State Tax Offset	\$1,037,556	30.11	45.63	-15.52	-0.042521	-\$44,118
35	City Tax Offset	\$0	30.11	45.63	-15.52	-0.042521	\$0
36	Interest Expense Offset	\$42,156,706	30.11	86.55	-56.44	-0.154630	-\$6,518,691
37	TOTAL OFFSET FROM RATE BASE	\$49,796,891					-\$6,843,559
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$12,435,567

	Ā	B	<u>C</u>	<u>D</u>	E	<u> </u>	G	<u>H</u>		<u>1</u>
Line		Total Test	Test Year	Test Year	A. 12	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	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$67,048,159	\$577,293,329	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	\$19,925,405	\$267,528,487	-\$11,819,574	\$254,250,835	\$13,849,294	\$240,401,541
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$8,351,929	\$9,522,722	\$0	\$9,478,938	\$1,647,795	\$7,831,143
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$396,245	\$24,023,123	\$0	\$23,915,500	\$9,219,724	\$14,695,776
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,116,981	\$13,215,816	\$432,739	\$13,648,555	\$5,031,562	\$8,616,993
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	-\$39,017	\$1,041,719	\$889,326	\$1,931,045	\$621,427	\$1,309,618
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$19,860	\$400,196	\$0	\$400,196	\$324,578	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	\$2,403,369	\$49,656,047	\$314,886	\$49,743,020	\$10,198,341	\$39,544,679
9	TOTAL DEPRECIATION EXPENSE	\$54,350,531	See Note (1)	See Note (1)	See Note (1)	\$54,350,531	\$4,141,116	\$58,213,655	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	-\$191,854	\$416,100	\$0	\$414,074	\$0	\$414,074
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$4,279,630	\$19,670,032	\$0	\$19,569,876	-\$925,475	\$20,495,351
12	TOTAL OPERATING EXPENSE	\$420,266,083	\$41,249,143	\$324,666,409	\$19,558,690	\$439,824,773	-\$6,041,507	\$431,565,694	\$39,967,246	\$333,384,793
13	NET INCOME BEFORE TAXES	\$91,682,834	\$0	\$0	\$0	\$72,124,144	\$73,089,666	\$145,727,635	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$55,313,952	\$15,141,531	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$24,323,301	See Note (1)	See Note (1)	See Note (1)	\$24,323,301	\$0	\$24,323,301	See Note (1)	See Note (1)
			. ,	. ,					. ,	
16	NET OPERATING INCOME	\$107,531,954	\$0	\$0	\$0	\$87,973,264	\$17,775,714	\$106,262,803	\$0	\$0

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

	Δ	В	<u>C</u>	D	F	F	G	Н			ĸ		м
Line	<u>A</u> Account	<u>B</u>	Test Year	Test Year	<u>E</u> Test Year	<u>r</u> Adjust.	<u>G</u> Total Company		Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$50,772,548	\$531,192,043		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	\$0	\$4,157,174		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	\$0	\$1,599,862		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$50,772,548	\$536,949,079		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.4400%	\$0	\$245,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$28,095,185	\$32,280,630		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,819,574	\$0		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.0000%	\$0	\$0		
Rev-14	450.001	Other Oper Rev - Forf Disc	\$547,556			Rev-14		\$547,556	100.0000%	\$0	\$547,556		
Rev-15	451.004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.0000% 100.0000%	\$0 \$0	\$749,826		
Rev-16	454.001	Other Revenue- Rent Electric Property	\$1,007,432 \$442.050			Rev-16		\$1,007,432 \$442.050	100.0000%	\$0 \$0	\$1,007,432 \$442.050		
Rev-17 Rev-18	456.030 456.101	Revenue Electric Wheeling Intercompany Miscellaneous Electric Operating Revenue	\$442,050 \$634,152			Rev-17 Rev-18		\$442,050 \$634.152	99.5400%	\$0	\$631,235		
Rev-10 Rev-19	456.101	Regional Transmission Tariff Revenue	\$3,489,322			Rev-10 Rev-19		\$3,489,322	99.5400% 99.5400%	\$0	\$3,473,271		
Rev-19	456.100	TOTAL OTHER OPERATING REVENUES	\$25,772,386			Rev-19		\$25,772,386	99.5400%	\$16,275,611	\$40,344,250		
1107-20			<i>\$23,112,300</i>					<i>\$23,112,000</i>		φ10,273,011	¥40,044,200		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$67,048,159	\$577,293,329		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
2		STEAM FOWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$813,249	\$1,594,184	99.5400%	\$0	\$1,586,851	\$113,865	\$1,472,986
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$26,139,966	\$112,250,440	99.4400%	\$0	\$111,621,838	\$113,149	\$111,508,689
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$404,282	\$1,321,480	99.4400%	\$0	\$1,314,080	\$0	\$1,314,080
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$393,301	\$3,901,180	99.5400%	\$0	\$3,883,235	\$2,759,192	\$1,124,043
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11 E-12	\$103,042	\$946,183	99.5400% 99.5400%	\$0	\$941,830	\$578,997	\$362,833
12 13	506.000 507.000	Misc. Steam Power Operations Steam Power Operations Rents	\$2,558,261 \$1,539	\$723,733 \$0	\$1,834,528 \$1.539	E-12 E-13	\$122,077 \$7	\$2,680,338 \$1.546	99.5400% 99.5400%	\$0 \$0	\$2,668,008 \$1,539	\$767,981 \$7	\$1,900,027 \$1,532
13	507.000	Allowances	\$1,539	\$0 \$0	\$1,339	E-13 E-14	-\$97,408	\$1,546 \$1,285,158	99.5400% 99.4400%	\$0	\$1,539	\$7 \$0	\$1,532 \$1,277,961
14	303.000	TOTAL OPERATION - STEAM POWER	\$1,382,586	\$6,498,266	\$1,382,588	L-14	\$26,252,018	\$1,265,156	33.4400%	-\$782,915	\$127,567,174	\$6,024,397	\$1,277,961
				,,			, . ,	,		,			
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$72,134	\$1,284,089	99.5400%	\$0	\$1,278,182	\$1,252,865	\$25,317
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$451,821	\$1,708,355	99.5400%	\$0	\$1,700,496	\$853,126	\$847,370
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,379,651	\$9,580,008	99.5400%	\$0	\$9,535,940	\$2,875,988	\$6,659,952
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$152,388	\$2,855,732	99.5400%	\$0	\$2,842,596	\$782,990	\$2,059,606
21 22	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$102,725	\$229,774	99.5400%	\$0 \$0	\$228,717	\$70,816	\$157,901
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$1,953,269	\$15,657,958		\$0	\$15,585,931	\$5,835,785	\$9,750,146
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$28,205,287	\$144,721,680		-\$782,915	\$143,153,105	\$11,860,182	\$131,292,923
24		NUCLEAR POWER GENERATION											

	A	<u>B</u>	С	D	E	F	G	н			к		М
Line	Account	<u>₽</u>	Test Year	Test Year	Test Year	Adjust.	Total Company		<u>.</u> 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)			n	(From Adj. Sch.)	(C+G)	T	(From Adj. Sch.)	(H x I) + J	L + M	= K
25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION		-									-
		In BRADEIO I OWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29		OPERATION - OTHER POWER											
30	546.000	Other Gen. Oper. Superv. & Eng.	\$103,323	\$73,346	\$29,977	E-30	\$4,908	\$108,231	99.5400%	\$0	\$107,733	\$77,894	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$6,174,361	\$13,494,025	99.4400%	\$0	\$13,418,458	\$30,296	\$13,388,162
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,191	99.4400%	\$0	\$878,245	\$0	\$878,245
33	547.033	Fuel Other InterUNIntra ST/(bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.4400%	-\$764,995	\$0	\$0	\$0
34	547.105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$12,669,188	\$6,565,872	99.4400%	\$0	\$6,529,103	\$0	\$6,529,103
35	548.000	Other Power Generation Expense	\$459,125	\$280,546	\$178,579	E-35	\$18,771	\$477,896	99.5400%	\$0	\$475,698	\$297,940	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$11,244	\$723,181	99.5400%	\$0	\$719,855	\$178,615	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$6,189,617	\$23,021,699		-\$764,995	\$22,129,092	\$584,745	\$21,544,347
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253.355	\$250.827	\$2.528	E-39	\$22.043	\$275,398	99.5400%	\$0	\$274,131	\$266.379	\$7.752
40	552.000	Other Gen Maint Superv. & Eng Other Gen Maint. Struct CT	\$233,333	\$92,896	\$80,155	E-40	\$181,124	\$354,175	99.5400%	\$0	\$352,546	\$98,656	\$253,890
40	552.000	Other Gen Maint CT		\$92,898 \$444,154		E-40 E-41		\$3.996.672	99.5400% 99.5400%	\$0 \$0	\$3,978,287	\$90,656	\$3,506,595
			\$4,158,938		\$3,714,784		-\$162,266						
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$58,734	\$66,281	99.5400%	\$0	\$65,977	\$34,079	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$99,635	\$4,692,526		\$0	\$4,670,941	\$870,806	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$6,089,982	\$27,714,225		-\$764,995	\$26,800,033	\$1,455,551	\$25,344,482
45		OTHER POWER SUPPLY EXPENSES											
46	555.000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$302	\$95,103	99.4400%	\$0	\$94,570	\$300	\$94,270
47	555.005	Purch Pwr Capacity Purch - Gardn	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.5400%	\$0	\$1,857,780	\$0	\$1,857,780
48	555.020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$23,981,420	\$42,822,232	99.4400%	\$0	\$42,582,428	\$0	\$42,582,428
49	555.021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.4400%	\$0	\$1,650,710	\$0	\$1,650,710
50	555.027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$1,829,643	\$7,431,000	99.5400%	\$0	\$7,396,817	\$0	\$7,396,817
51	555.030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$20,535,304	\$24,084,435	99.4400%	\$0	\$23,949,562	\$0	\$23,949,562
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3.837.925	\$0	\$3.837.925	E-55	\$0	\$3.837.925	99.4400%	\$0	\$3,816,433	\$0	\$3.816.433
56	556.000	System Control and Load Dispatch	\$993,291	\$615,461	\$3,037,820	E-56	\$41,286	\$1,034,577	99.4400%	\$0	\$1,028,783	\$653,069	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$615,015	\$1,069,013	99.4400%	\$0	\$1,063,027	-\$119,808	\$1,182,835
58	337.000	TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746	L-57	-\$2,189,900	\$95,092,582	33.4400 %	-\$10,271,664	\$84,297,697	\$533,561	\$83,764,136
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59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		\$19,925,405	\$267,528,487		-\$11,819,574	\$254,250,835	\$13,849,294	\$240,401,541
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$26,107	\$760,980	99.5400%	\$0	\$757,479	\$424,988	\$332,491
63	561.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$23,586	\$686,658	99.5400%	\$0	\$683,500	\$374,413	\$309,087
64	562.000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$2,717	\$65,990	99.5400%	\$0	\$65,687	\$43,117	\$22,570
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$641	\$127,061	99.5400%	\$0	\$126,476	\$10,166	\$116,310
66	565.000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	-\$3,524,588	-\$79,493	99.5400%	\$0	-\$79,127	\$33,792	-\$112,919

Line Account Test Year Test Year Test Year Test Year Adjust. Total Company Total Company Jurisdictional MO Final Adjustments 67 565.021 Trans of Elec by Others Interunit \$442,050 \$0 \$442,050 \$67,056,021 \$56,5027 Trans of Elec by Others Interunit \$442,050 \$0 \$8,785,512 \$0 \$56,5027 \$56,5027 Trans of Elec by Others Off Sys \$5,292 \$0 \$58,785,512 E-68 \$5,743,604 \$3,041,908 \$9,5400% \$0 \$440,017 69 565,020 Trans of Elec by Others Off Sys \$5,292 \$0 \$5,782,907 \$57,363 \$479,097 E-70 \$53,933 \$947,067 \$9,5400% \$0 \$42,366 70 566,000 Trans Oper Misc Expense \$23,769 \$0 \$23,769 E-71 \$4,486 \$44,661 \$100.000% \$0 \$23,665 72 568,000 Maintenance of Supervision and Engineering \$0 \$0 \$23,665 \$10,490,571 E-73 \$6,87,783,616 \$9,840,974 \$9,	1 14		K				<u>^</u>		-	D	<u>^</u>	в		
Number Number Income Description Total (D+E) Labor Non Labor Number Adjustments Adjustmen	L <u>M</u> MO Adj. MO Adj. Juris	di	<u>K</u> MO Einal Adi	<u>J</u> Iurisdictional	<u>l</u> urisdictiona	<u>H</u> Total Company	<u>G</u> Total Company	<u>F</u> Adjust	<u>E</u> Tost Voar	<u>D</u> Tost Voar	<u>C</u> Tost Voar	<u>B</u>	Account	Line
(D+E) (From Adj. Sch.) (C+G) (From Adj. Sch.) (H × I) + J. 67 565.027 Trans of Elec by Others Internunti \$442.050 \$50 \$542.050 \$50 \$542.050 \$50 \$542.050 \$50 \$542.050 \$50 \$542.050 \$55.030 \$52.222 \$50 \$57.43.604 \$53.041,908 \$95.400% \$50 \$57.43.604 \$50.41,908 \$95.400% \$50 \$57.43.604 \$50.41,908 \$95.400% \$50 \$57.43.604 \$50.71,524 \$95.400% \$50 \$57.440 \$50 \$57.440 \$50.71,524 \$95.400% \$50 \$57.440 \$50 \$52.37,69 \$95.400% \$50 \$52.37,69 \$95.400% \$50 \$52.37,69 \$50 \$52.37,69 \$50.000 \$50.000% \$50 \$52.27,25 \$95.400% \$50 \$52.37,69 \$50 \$52.37,69 \$50.000% \$50 \$52.37,69 \$50.000% \$50 \$52.37,69 \$50.00% \$50 \$52.37,69 \$50.00% \$50 \$52.30,67 \$50 \$50.00% \$50 \$51.40,6571	Juris. Labor Non Labor											Incomo Description		
67 565.021 Trans of Elice by Others Interunit \$442.050 \$6 565.027 Trans of Elice by Others Off Sys \$5,825 \$50 \$5,725 E68 \$57,738.04 \$95,400% \$50 \$54,027 69 565.007 Trans Oper Rents \$58,922 \$0 \$57,262 \$67,232 \$877,524 \$95,400% \$50 \$842,050 71 567,000 Trans Oper Rents \$23,769 \$23,769 \$23,779 \$95,400% \$50 \$54,27 73 566,000 Trans Oper Rents \$23,769 \$23,769 \$23,779 \$95,400% \$50 \$54,485 73 550.00 Maintenance of Supervision and Engineering \$940,914 \$50 \$940,914 \$95,400% \$0 \$323,676 74 TOTAL OPERATION - TRANSMISSION EXP. \$16,216,730 \$11,310,158 \$14,300,571 \$7,824 \$9,5400% \$0 \$37,802,87 75 MAINTENANCE - TRANSMISSION EXP. \$16,216,730 \$11,310,158 \$14,300,571 \$7,82,445 \$9,5400% \$0 \$14,4202	L + M = K				Anocations			Number	NOT Labor	Labor		income Description	Number	Number
68 565.027 Trans of Elice by Others Off Sys 58,785,512 50 \$8,785,512 E-68 -55,743,604 33,041,908 99,5400% 50 \$3,873,48 70 566.000 Trans of Elice by Others Off Sys \$5,822 \$507,363 \$479,097 E-70 \$539,393 \$\$87,766,79 99,5400% \$0 \$\$873,48 71 567,000 Trans Oper Misc Expense \$398,640 \$0 \$23,769 E-71 \$30 \$22,769 99,5400% \$0 \$24,667 72 568.000 Maintenance of Supervision and Engineering \$0 \$0 E-72 \$4,468 \$00,000% \$0 \$23,66 73 75.000 Misc. Transmission Expense \$16,216,73 \$11,310,159 \$14,9014 \$26,877,816 \$7,838,914 \$0 \$29,5400% \$0 \$30,237,816 \$7,800,914 \$9,5400% \$0 \$31,20,473 76 MAINTENANCE - TRANSMISSION EXP. \$16,216,73 \$4,642 \$11,348 E-76 \$55,446 \$10,544 \$9,5400% \$0 \$123,0,473			\$440,017		99.5400%			E-67	\$442.050	\$0		Trans of Elec by Others Interunit	565.021	67
69 565.000 Trans of Elec by Others Off Sys 552.22 \$0 552.22 \$20 \$877,22.22 \$877,52.4 99.5400% \$50 \$873,48 70 566.000 Trans Oper Misc Expense \$986,460 \$507,363 \$479.097 \$-70 \$539,393 \$547,664 99.5400% \$50 \$522,769 99.5400% \$50 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$223,769 \$232,769 \$244,445 \$44,446 \$44,446 \$44,446 \$44,446 \$44,446 \$44,446 \$44,446 \$44,446 \$44,446 \$44,446 \$240,914 \$20 \$240,914 \$20 \$240,914 \$50 \$57,802,87 \$56,377,816 \$7,838,914 \$50 \$57,802,87 \$56,377,816 \$7,838,914 \$50 \$57,802,87 \$56,377,816 \$7,838,914 \$50 \$57,802,87 \$56,377,816 \$7,838,914 \$50 \$57,802,87 \$50,400% \$50 \$51,4906,571 \$57,802,87 \$51,4300 \$1,42,029 \$412,645 \$99,5400% \$50 \$14,074 \$57,2000 Trans			\$3,027,915											
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73 575.000 Misc. Transmission Expense \$940,914 \$0 \$940,914 E-73 \$0 \$940,914 \$9.5400% \$0 \$933,58 74 TOTAL OPERATION - TRANSMISSION EXP. \$16,216,730 \$13,10,159 \$14,906,571 -\$8,377,816 \$7,832,814 \$0 \$7,802,877 75 MAINTENANCE - TRANSMISSION EXP. \$15,900 \$4,642 \$11,348 E-76 \$5,446 \$10,544 \$99,5400% \$0 \$10,497 76 569.000 Trans Maintenance of Station Equipment \$270,616 \$206,653 \$64,663 E-77 \$142,029 \$412,645 \$99,5400% \$0 \$410,74 78 571.000 Trans Maintenance of Overhead Lines \$1,370,463 \$30,235 \$1,340,228 E-78 \$13,407 \$1,230,76 \$99,5400% \$0 \$1,230,74 80 573.000 Trans Maintenance of Misci. Trans Plant \$456 \$14 \$442 E-80 \$23,585 \$24,041 \$99,5400% \$0 \$1,230,74 82 TOTAL TRANSMISSION EXP. \$1,657,921 \$241,327 \$1,416,594 \$22,587 \$1,683,808 \$0 \$1,676,06 <td>\$0 \$23,660</td> <td>660</td> <td>\$23,660</td> <td>\$0</td> <td>99.5400%</td> <td>\$23,769</td> <td>\$0</td> <td>E-71</td> <td>\$23,769</td> <td>\$0</td> <td>\$23,769</td> <td>Trans Oper Rents</td> <td>567.000</td> <td>71</td>	\$0 \$23,660	660	\$23,660	\$0	99.5400%	\$23,769	\$0	E-71	\$23,769	\$0	\$23,769	Trans Oper Rents	567.000	71
74 TOTAL OPERATION - TRANSMISSION EXP. \$16,216,730 \$1,310,159 \$14,906,571 -\$8,377,816 \$7,838,914 \$0 \$7,802,87 75 MAINTENANCE - TRANSMISSION EXP. \$15,990 \$4,642 \$11,348 E-76 \$-55,446 \$10,544 99.5400% \$0 \$10,490 77 570.000 Trans Maintenance of Structures \$1,370,463 \$30,235 \$1,340,228 E-78 \$-5134,307 \$1,236,156 99.5400% \$0 \$1,230,473 78 571.000 Trans Maintenance of Underground Lines \$1,370,463 \$302,35 \$1,340,228 E-78 \$514,400 \$422 \$9.5400% \$0 \$410,74 80 573.000 Trans Maintenance of Underground Lines \$3396 \$383 \$13 E-79 \$26 \$422 \$9.5400% \$0 \$23,93 81 TOTAL MAINTENANCE - TRANSMISSION EXP. \$1,657,921 \$241,327 \$1,416,594 \$25,887 \$1,683,808 \$0 \$1,676,06 82 TOTAL TRANSMISSION EXPENSES \$17,874,661 \$11,551,486 \$16,323,165 <t< td=""><td>\$0 \$4,486</td><td>486</td><td>\$4,486</td><td>\$0</td><td>100.0000%</td><td>\$4,486</td><td>\$4,486</td><td>E-72</td><td>\$0</td><td>\$0</td><td>\$0</td><td>Maintenance of Supervision and Engineering</td><td>568.000</td><td>72</td></t<>	\$0 \$4,486	486	\$4,486	\$0	100.0000%	\$4,486	\$4,486	E-72	\$0	\$0	\$0	Maintenance of Supervision and Engineering	568.000	72
75 MAINTENANCE - TRANSMISSION EXP. 515,990 \$4,642 \$11,348 E-76 -\$5,446 \$10,544 99.5400% \$0 \$10,49 77 570.000 Trans Maintenance of Structures \$15,990 \$206,053 \$64,663 E-77 \$142,029 \$412,645 99.5400% \$0 \$410,74 78 571.000 Trans Maintenance of Overhead Lines \$1,370,463 \$30,235 \$1,340,228 E-78 \$142,029 \$412,645 99.5400% \$0 \$410,74 79 572.000 Trans Maintenance of Underground Lines \$396 \$383 \$13 E-79 \$226 \$422 99.5400% \$0 \$423,933 81 TOTAL MAINTENANCE - TRANSMISSION EXP. \$1,657,921 \$241,327 \$1,416,594 \$25,887 \$1,683,808 \$0 \$1,676,06 82 TOTAL TRANSMISSION EXPENSES \$17,874,651 \$1,551,486 \$16,323,165 \$8,351,929 \$9,522,722 \$0 \$9,478,93 83 DISTRIBUTION EXPENSES \$11,54,084 \$822,476 \$331,608 E-85 \$4,786 <td>\$0 \$936,586</td> <td>,586</td> <td>\$936,586</td> <td>\$0</td> <td>99.5400%</td> <td>\$940,914</td> <td>\$0</td> <td>E-73</td> <td>\$940,914</td> <td>\$0</td> <td>\$940,914</td> <td>Misc. Transmission Expense</td> <td>575.000</td> <td>73</td>	\$0 \$936,586	,586	\$936,586	\$0	99.5400%	\$940,914	\$0	E-73	\$940,914	\$0	\$940,914	Misc. Transmission Expense	575.000	73
76 569.000 Trans Maintenance of Structures \$15,990 \$4,642 \$11,348 E-76 \$5,446 \$10,544 99.5400% \$0 \$10,49 77 570.000 Trans Maintenance of Station Equipment \$270,616 \$200,053 \$4,642 \$142,029 \$4412,645 99.5400% \$0 \$410,74 78 571.000 Trans Maintenance of Overhead Lines \$1,370,463 \$30,235 \$1,340,228 E-78 -\$134,037 \$1,236,456 99.5400% \$0 \$1,230,47 79 572.000 Trans Maintenance of Misci. Trans Plant \$4456 \$14 \$4442 E-80 \$223,585 \$224,041 \$9.5400% \$0 \$1,676,06 81 TOTAL MAINTENANCE - TRANSMISSION EXP. \$1,657,921 \$241,327 \$1,416,594 \$1,683,808 \$0 \$1,676,06 82 TOTAL TRANSMISSION EXPENSES \$11,874,651 \$1,551,486 \$16,323,165 \$5,4,786 \$1,158,870 \$9.5520% \$0 \$9,478,93 83 DISTRIBUTION - DIST. EXPENSES \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 \$9.5520% \$0 \$1,153,67	\$1,391,505 \$6,411,371	,876	\$7,802,876	\$0		\$7,838,914	-\$8,377,816		\$14,906,571	\$1,310,159	\$16,216,730	TOTAL OPERATION - TRANSMISSION EXP.		74
76 569.000 Trans Maintenance of Structures \$15,990 \$4,642 \$11,348 E-76 \$5,446 \$10,544 99.5400% \$0 \$10,49 77 570.000 Trans Maintenance of Station Equipment \$270,616 \$200,053 \$4,642 \$142,029 \$4412,645 99.5400% \$0 \$410,74 78 571.000 Trans Maintenance of Overhead Lines \$1,370,463 \$30,235 \$1,340,228 E-78 -\$134,037 \$1,236,456 99.5400% \$0 \$1,230,47 79 572.000 Trans Maintenance of Misci. Trans Plant \$4456 \$14 \$4442 E-80 \$223,585 \$224,041 \$9.5400% \$0 \$1,676,06 81 TOTAL MAINTENANCE - TRANSMISSION EXP. \$1,657,921 \$241,327 \$1,416,594 \$1,683,808 \$0 \$1,676,06 82 TOTAL TRANSMISSION EXPENSES \$11,874,651 \$1,551,486 \$16,323,165 \$5,4,786 \$1,158,870 \$9.5520% \$0 \$9,478,93 83 DISTRIBUTION - DIST. EXPENSES \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 \$9.5520% \$0 \$1,153,67														
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81 TOTAL MAINTENANCE - TRANSMISSION EXP. \$1,657,921 \$241,327 \$1,416,594 82 TOTAL TRANSMISSION EXPENSES \$17,874,651 \$1,551,486 \$16,323,165 \$1,683,808 \$0 \$1,676,06 83 DISTRIBUTION EXPENSES \$17,874,651 \$1,551,486 \$16,323,165 \$9,522,722 \$0 \$0 \$9,478,93 84 OPERATION - DIST. EXPENSES \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 99.5520% \$0 \$1,153,67 86 581.000 Distrb Oper - Load Dispatching \$580,680 \$4482,341 \$98,339 E-86 \$32,295 \$612,975 \$9.5520% \$0 \$610,22 87 582.000 Distrb Oper - Load Dispatching \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$256,640 \$9.5520% \$0 \$255,498 88 583.000 Distrb Oper OH Line Expense \$815,827 \$590,482 \$222,345 E-88 \$39,535 \$865,362 \$9.5520% \$0 \$825,498 89 584,000 Distrb Oper OH Line Expense \$99,5315 \$226,117 \$703,198 E-89 <td></td>														
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83 DISTRIBUTION EXPENSES 84 OPERATION - DIST. EXPENSES 85 580.000 Distrb Oper - Supr & Engineering \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 99.5520% \$0 \$1,153,67 86 581.000 Distrb Oper - Load Dispatching \$580,680 \$442,341 \$98,339 E-86 \$332,295 \$612,975 99.5520% \$0 \$610,22 87 582.000 Distrb Oper - Station Expense \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$226,640 99.5520% \$0 \$255,49 88 583.000 Distrb Oper OH Line Expense \$815,827 \$590,482 \$225,345 E-88 \$39,535 \$855,362 99.5520% \$0 \$851,53 89 584.000 Distrb Oper UG Line Expense \$895,315 \$226,117 \$703,198 E-89 \$17,148 \$976,463 99.5520% \$0 \$8972,08 90 585.000 Distrb Oper UG Line Expense \$8,8344 \$8,259 \$85 E-90 \$553 \$8,897 99.5520% \$0 \$977,08 90 5	\$256,290 \$1,419,772	,062	\$1,676,062	\$0		\$1,683,808	\$25,887		\$1,416,594	\$241,327	\$1,657,921	TOTAL MAINTENANCE - TRANSMISSION EXP.		81
83 DISTRIBUTION EXPENSES 84 OPERATION - DIST. EXPENSES 85 580.000 Distrb Oper - Supr & Engineering \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 99.5520% \$0 \$1,153,67 86 581.000 Distrb Oper - Load Dispatching \$580,680 \$442,341 \$98,339 E-86 \$332,295 \$612,975 99.5520% \$0 \$610,22 87 582.000 Distrb Oper - Station Expense \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$226,640 99.5520% \$0 \$255,49 88 583.000 Distrb Oper OH Line Expense \$815,827 \$590,482 \$225,345 E-88 \$39,535 \$855,362 99.5520% \$0 \$851,53 89 584.000 Distrb Oper UG Line Expense \$895,315 \$226,117 \$703,198 E-89 \$17,148 \$976,463 99.5520% \$0 \$8972,08 90 585.000 Distrb Oper UG Line Expense \$8,8344 \$8,259 \$85 E-90 \$553 \$8,897 99.5520% \$0 \$977,08 90 5	\$1,647,795 \$7,831,143	938	\$9.478.938	\$0	•	\$9.522.722	-\$8,351,929		\$16,323,165	\$1,551,486	\$17,874,651	TOTAL TRANSMISSION EXPENSES		82
84 OPERATION - DIST. EXPENSES 85 580.000 Distrb Oper - Supr & Engineering \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 99.5520% \$0 \$1,153,67 86 581.000 Distrb Oper - Load Dispatching \$580,680 \$442,341 \$98,339 E-86 \$32,295 \$612,975 99.5520% \$0 \$610,22 87 582.000 Distrb Oper - Station Expense \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$256,640 99.5520% \$0 \$255,49 88 583.000 Distrb Oper OH Line Expense \$815,827 \$500,482 \$225,345 E-88 \$39,535 \$855,362 99.5520% \$0 \$851,533 89 584.000 Distrb Oper UG Line Expense \$959,315 \$256,117 \$703,198 E-89 \$17,148 \$976,463 99.5520% \$0 \$972,08 90 585.000 Distrb Oper UG Line Expense \$8,834 \$82,559 \$85 E-80 \$17,148 \$976,463 99.5520% \$0 \$972,08	¢.,o,	,	v ,, v ,	**		<i>vvvvvvvvvvvvv</i>	\$0,001,020		<i>,</i> ,,	¢ 1,00 1,100	¢,ee.			-
85 580.000 Distrb Oper - Supr & Engineering \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 99.5520% \$0 \$1,153,67 86 581.000 Distrb Oper - Load Dispatching \$580,680 \$442,341 \$98,339 E-86 \$322,295 \$612,975 99.5520% \$0 \$610,22 87 582.000 Distrb Oper - Station Expense \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$256,640 99.5520% \$0 \$255,49 88 583.000 Distrb Oper OH Line Expense \$815,827 \$590,482 \$225,345 E-88 \$39,535 \$855,362 99.5520% \$0 \$851,633 89 584.000 Distrb Oper OH Line Expense \$\$95,315 \$226,117 \$703,198 E-89 \$17,148 \$976,463 \$9.5520% \$0 \$\$972,08 90 585.000 Distrb Oper Street Light & Signal Expense \$8,344 \$8,259 \$85 E-90 \$553 \$8,897 99.5520% \$0 \$972,08												DISTRIBUTION EXPENSES		83
85 580.000 Distrb Oper - Supr & Engineering \$1,154,084 \$822,476 \$331,608 E-85 \$4,786 \$1,158,870 99.5520% \$0 \$1,153,67 86 581.000 Distrb Oper - Load Dispatching \$580,680 \$442,341 \$98,333 E-86 \$32,295 \$612,975 99.5520% \$0 \$610,22 87 582.000 Distrb Oper - Station Expense \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$256,640 99.5520% \$0 \$255,49 88 583.000 Distrb Oper OH Line Expense \$815,827 \$50,482 \$225,345 E-88 \$39,535 \$855,362 99.5520% \$0 \$851,633 89 584.000 Distrb Oper UG Line Expense \$93,515 \$256,117 \$703,198 E-89 \$171,48 \$976,463 99.5520% \$0 \$972,08 90 585.000 Distrb Oper UG Line Expense \$8,344 \$8,259 \$85 E-90 \$553 \$8,897 99.5520% \$0 \$972,08														
86581.000Distrb Oper - Load Dispatching\$580,680\$482,341\$98,339E-86\$32,295\$612,97599.5520%\$0\$610,2287582.000Distrb Oper - Station Expense\$251,298\$79,791\$171,507E-87\$5,342\$226,64099.5520%\$0\$255,4988583.000Distrb Oper OH Line Expense\$815,827\$590,482\$225,345E-88\$39,535\$855,36299.5520%\$0\$8515,38389584.000Distrb Oper UG Line Expense\$99,315\$256,117\$703,198E-99\$171,48\$976,46399.5520%\$0\$972,0890585.000Distrb Oper UG Line Expense\$8,344\$8,259\$85E-90\$553\$8,88799.5520%\$0\$972,08														
87 582.000 Distrb Oper - Station Expense \$251,298 \$79,791 \$171,507 E-87 \$5,342 \$2256,640 99.5520% \$0 \$255,49 88 583.000 Distrb Oper OH Line Expense \$815,827 \$590,482 \$225,345 E-88 \$39,535 \$8855,362 99.5520% \$0 \$8615,837 89 584.000 Distrb Oper UG Line Expense \$959,315 \$256,117 \$703,198 E-89 \$17,148 \$99.5520% \$0 \$872,08 90 585.000 Distrb Oper Street Light & Signal Expense \$8,844 \$8,259 \$85 E-90 \$553 \$8,87 99.5520% \$0 \$84,85														
88 583.000 Distrb Oper OH Line Expense \$815,827 \$590,482 \$225,345 E-88 \$39,535 \$855,362 99.5520% \$0 \$851,537 89 584.000 Distrb Oper UG Line Expense \$959,315 \$226,117 \$703,198 E-89 \$17,148 \$976,463 99.5520% \$0 \$972,08 90 585.000 Distrb Oper Street Light & Signal Expense \$8,344 \$8,259 \$85 E-90 \$553 \$8,897 99.5520% \$0 \$8,855														
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			\$1,734,314 \$130,576					-						
			\$130,576											
	\$0 \$17,005		\$5,770,492											
			\$11,504,261					L-34					303.000	
	\$0,021,201		\$11,004,201	ψ υ		\$11,000,002	\$101,001		\$0,710,207	<i>40,041,222</i>	\$11,000,420			
96 MAINTENANCE - DISTRIB. EXPENSES												MAINTENANCE - DISTRIB. EXPENSES		96
	\$46,390 \$10,624	.014	\$57,014	\$0	99.5520%	\$57.271	\$11.143	E-97	\$2.453	\$43.675	\$46.128	Distrb Maint-Supry & Engineering	590.000	
			\$210,754					E-98		\$115,349	\$345,167		591.000	98
	\$248,686 \$417,401	087	\$666,087	\$0	99.5520%	\$669,084	\$296,469	E-99		\$234,129	\$372,615	Distrb Maint-Station Equipment	592.000	99
100 593.000 Distrb Maint-OH lines \$9,257,658 \$2,063,042 \$7,194,616 E-100 \$560,369 \$9,818,027 99.5520% \$0 \$9,774,04	\$2,191,311 \$7,582,731	042	\$9,774,042	\$0	99.5520%	\$9,818,027	\$560,369	E-100	\$7,194,616	\$2,063,042	\$9,257,658	Distrb Maint-OH lines	593.000	100
101 594.000 Distrib Maint-Maint Undergrnd Lines \$434,245 \$307,836 \$126,409 E-101 \$198,704 \$632,949 99.5520% \$0 \$630,11	\$326,976 \$303,138	,114	\$630,114	\$0	99.5520%	\$632,949	\$198,704	E-101	\$126,409	\$307,836	\$434,245	Distrib Maint-Maint Undergrnd Lines	594.000	101
102 595.000 Distrib Maint-Maint Line Transformer \$182,560 \$177,693 \$4,867 E-102 \$91,798 \$274,358 99.5520% \$0 \$273,12	\$188,741 \$84,388	,129	\$273,129	\$0	99.5520%	\$274,358	\$91,798	E-102	\$4,867	\$177,693	\$182,560	Distrib Maint-Maint Line Transformer	595.000	102
103 596.000 Distrib Maint- Maint St Lights/Signal \$1,169,604 \$206,962 \$962,642 E-103 -\$492,639 \$676,965 99.5520% \$0 \$673,93	\$219,830 \$454,102	,932	\$673,932	\$0	99.5520%	\$676,965	-\$492,639	E-103	\$962,642	\$206,962	\$1,169,604	Distrib Maint- Maint St Lights/Signal	596.000	103
104 597.000 Distrib Maint-Maint of Meters \$74,810 \$48,536 \$26,274 E-104 \$4,862 \$79,672 99.5520% \$0 \$79,31	\$51,553 \$27,762	,315	\$79,315	\$0	99.5520%	\$79,672	\$4,862	E-104	\$26,274	\$48,536	\$74,810	Distrib Maint-Maint of Meters	597.000	104
			\$46,852		99.5520%			E-105			\$80,662	Distrib Maint-Maint Miscl Distrb PIn	598.000	105
106 TOTAL MAINTENANCE - DISTRIB. EXPENSES \$11,963,449 \$3,199,522 \$8,763,927 \$503,642 \$12,467,091 \$0 \$12,411,23	\$3,398,443 \$9,012,796	,239	\$12,411,239	\$0		\$12,467,091	\$503,642		\$8,763,927	\$3,199,522	\$11,963,449	TOTAL MAINTENANCE - DISTRIB. EXPENSES		106
107 TOTAL DISTRIBUTION EXPENSES \$23,626,878 \$9,146,744 \$14,480,134 \$396,245 \$24,023,123 \$0 \$23,915,50	\$9,219,724 \$14,695,776	,500	\$23,915,500	\$0		\$24,023,123	\$396,245		\$14,480,134	\$9,146,744	\$23,626,878	TOTAL DISTRIBUTION EXPENSES		107
108 CUSTOMER ACCOUNTS EXPENSE												CUSTOMER ACCOUNTS EXPENSE		108
	\$344.874 \$227,687	561	\$572,561	\$0	100.0000%	\$572.561	-\$47,377	F-109	\$228,235	\$391,703	\$619,938		901.000	
			\$3,671,654											
			\$6,496,474											
			\$2,906,919											

	-					-					16		
1.1	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>		MO Adia lauria
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adiustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
113	905.000	Miscl. Customer Accts Expense	\$899	\$710	\$189	E-113	(FTOILL Adj. 301.) \$48	\$947	100.0000%	(FTOIL Auj. 3cll.) \$0	\$947	\$758	\$189
114	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	L-113	\$1,116,981	\$13,215,816		\$432,739	\$13,648,555	\$5,031,562	\$8,616,993
		TOTAL OCOTOMER ACCOUNTS EXTENDE	¥12,000,000	\$4,704,010	<i>\\</i> ,014,010		\$1,110,001	<i><i>w</i>10,210,010</i>		\$40 <u>2</u> ,700	\$10,040,000	\$0,001,00 <u>2</u>	\$0,010,000
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$6,449	\$198,772	100.0000%	\$0	\$198,772	\$202,509	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	-\$36,798	\$423,942	100.0000%	\$889,326	\$1,313,268	\$89,861	\$1,223,407
118	909.000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$25,757	\$62,782	100.0000%	\$0	\$62,782	\$57,883	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$17,089	\$356,223	100.0000%	\$0	\$356,223	\$271,174	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		-\$39,017	\$1,041,719		\$889,326	\$1,931,045	\$621,427	\$1,309,618
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$2,948	\$46,945		\$0	\$46,945	\$46,775	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$15,090	\$301,466		\$0	\$301,466	\$239,458	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$594	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125 126	916.000	Miscl. Sales Expense TOTAL SALES EXPENSES	\$45,106 \$380,336	\$35,929 \$304,124	\$9,177	E-125	\$2,416	\$47,522 \$400,196	100.0000%	\$0 \$0	\$47,522 \$400,196	\$38,345 \$324.578	\$9,177 \$75.618
126		IUTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$19,860	\$400,196		\$U	\$400,196	\$324,578	\$75,618
127		ADMIN. & GENERAL EXPENSES											
127		ADMIN. & GENERAE EXI ENGEG											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920.000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	-\$1,103,115	\$11,292,918	99.5100%	\$0	\$11,237,583	\$6,946,872	\$4,290,711
130	921.000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$40,650	\$1,604,760	99.5100%	\$0	\$1,596,897	\$169	\$1,596,728
131	922.000	A & G Expenses Transferred	-\$313,697	-\$254,418	-\$59,279	E-131	-\$17,028	-\$330,725	99.5100%	\$0	-\$329,105	-\$270,116	-\$58,989
132	922.050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-132	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
133	923.000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-133	-\$152,671	\$1,844,549	99.5100%	\$0	\$1,835,511	\$0	\$1,835,511
134	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-134	-\$823,929	\$1,267,704	99.5130%	\$0	\$1,261,530	\$0	\$1,261,530
135	925.000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-135	\$1,515,772	\$3,406,740	99.5100%	\$0	\$3,390,047	\$109,734	\$3,280,313
136	926.000	Employee Pensions and Benefits	\$13,609,867	\$57,350	\$13,552,517	E-136	\$6,151,519	\$19,761,386	99.5100%	\$0	\$19,664,555	\$1,381,902	\$18,282,653
137	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-137	\$77,184	\$93,973	100.0000%	\$0	\$93,973	\$27,494	\$66,479
138	928.001	MPSC Assessment	\$788,763	\$0	\$788,763	E-138	-\$37,547	\$751,216		\$0	\$751,216	\$0	\$751,216
139	928.003	FERC Assessment	\$335,565	\$0	\$335,565	E-139	\$2,144	\$337,709	100.0000%	\$0	\$337,709	\$2,144	\$335,565
140	928.011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-140	-\$223,658	\$817,208	100.0000%	\$0	\$817,208	\$409,019	\$408,189
141 142	928.230 928.030	Reg. Comm. FERC Proceedings Reg. Comm. Load Research	\$1,111,288	\$31,954 \$3,687	\$1,079,334	E-141 E-142	-\$357 \$0	\$1,110,931 \$12,207	100.0000% 100.0000%	\$0 \$0	\$1,110,931 \$12,207	\$31,954 \$3,687	\$1,078,977 \$8,520
142	928.030 928.040	Reg. Comm. Load Research Reg. Comm. Misc Tariff Filing	\$12,207 \$10.132	\$3,687 \$26,748	\$8,520 -\$16,616	E-142 E-143	\$0 \$1,788	\$12,207 \$11.920		\$0 \$0	\$12,207	\$3,687 \$28,536	\$0,520 -\$16.616
143	929.000	Duplicate Charges-Credit	-\$422,699	\$20,748	-\$10,010	E-143 E-144	\$1,788	-\$422,698	99.5100%	\$0 \$0	-\$420,627	\$20,536 \$11	-\$420,638
145	930.100	General Advertising Expense	\$44.593	\$10	\$44,593	E-144	-\$10.034	\$34,559	99.5100%	\$0	\$34.390	\$1.633	\$32.757
146	930.000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-146	-\$63,479	\$1,133,068	99.5100%	\$314,886	\$1,442,402	\$59,310	\$1.383.092
147	931.000	Admin & General Expense-Rents	\$2,535,480	\$0	\$2,535,480	E-147	-\$633,559	\$1,901,921	99.5100%	\$0	\$1.892.602	\$0	\$1,892,602
148	933.000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-148	-\$1,224,909	-\$1,220,641	99.5100%	\$0	-\$1,214,659	\$1,423,090	-\$2,637,749
149		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		\$2,686,580	\$47,502,293		\$314,886	\$47,599,819	\$10,155,439	\$37,444,380
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150		MAINT., ADMIN. & GENERAL EXP.											
151	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-151	-\$283,211	\$2,153,754	99.5100%	\$0	\$2,143,201	\$42,902	\$2,100,299
152		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$283,211	\$2,153,754		\$0	\$2,143,201	\$42,902	\$2,100,299
153		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		\$2,403,369	\$49,656,047		\$314,886	\$49,743,020	\$10,198,341	\$39,544,679
154		DEPRECIATION EXPENSE											
154	703.000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-155	See note (1)	\$57,384,151	99.5130%	\$4,175,475	\$61,280,165	See note (1)	See note (1)
156	703.000	MO latan 1 and Com RA Depr Exp	-\$335,980	500 1000 (1)	300 1010 (1)	E-155		-\$335.980	99.5130%	\$4,173,475	-\$334,344		500 Hote (1)
157	703.101	Depr Steam Elec Prod ARC	\$34,360			E-150		\$34,360	99.5130%	-\$34,359	-\$166		
158	0.000	Depreciation Reserve Amortization	-\$2,732,000			E-158		-\$2,732,000	100.0000%	\$0	-\$2,732,000		
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	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	J	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			1	(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H x I) + J	L + N	
159		TOTAL DEPRECIATION EXPENSE	\$54,350,531	\$0	\$0		\$0	\$54,350,531		\$4,141,116	\$58,213,655	\$0	\$0
160		AMORTIZATION EXPENSE											
160	704.000	Amort-LTD Term Electric Plant	\$603.064	\$0	\$603.064	E-161	\$0	\$603.064	99.5130%	\$0	\$600.127	\$0	\$600.127
161	704.000	Amortization Expense - Other	\$603,084 \$4,890	\$0 \$0	\$4,890	E-161 E-162	-\$191.854	-\$186,964	99.5130% 99.5130%	\$0 \$0	-\$186,053	\$0	-\$186,053
163	705.010	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607.954	L-102	-\$191,854	\$416,100	33.3130 /8	\$0	\$414,074	\$0	\$414,074
105		TOTAL AMORTIZATION EXPENSE	\$007,554	φU	\$007,554		-\$151,054	\$410,100		φU	<i>\$</i> 4 14,074	φU	<i>\$</i> 4 1 4 ,074
164		OTHER OPERATING EXPENSES											
165	707.400	Regulatory Credits	-\$216,157	\$0	-\$216,157	E-165	\$216,157	\$0	99.5130%	\$0	\$0	\$0	\$0
166	708.101	State Cap Stk Tax Elec	\$783,872	\$0	\$783,872	E-166	\$0	\$783,872	99.5130%	\$0	\$780,055	\$0	\$780,055
167	708.103	Misc Occup Taxes Elec	\$5,183	\$0	\$5,183	E-167	-\$925,475	-\$920,292		\$0	-\$920,292	-\$925,475	\$5,183
168	708.110	Earnings Tax Electric	\$101,376	\$0	\$101,376	E-168	\$0	\$101,376	99.5100%	\$0	\$100,879	\$0	\$100,879
169	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-169	\$3,223	\$3,223	100.0000%	\$0	\$3,223	\$0	\$3,223
170	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-170	\$0	-\$61,740	99.5100%	\$0	-\$61,437	\$0	-\$61,437
171	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-171	\$0	\$41,470	100.0000%	\$0	\$41,470	\$0	\$41,470
172	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-172	\$4,986,959	\$16,467,960	99.5130%	\$0	\$16,387,761	\$0	\$16,387,761
173	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-173	\$0	\$125,476	99.5100%	\$0	\$124,861	\$0	\$124,861
174	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921	E-174	-\$1,234	\$3,128,687	99.5100%	\$0	\$3,113,356	\$0	\$3,113,356
175		TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402		\$4,279,630	\$19,670,032		\$0	\$19,569,876	-\$925,475	\$20,495,351
176		TOTAL OPERATING EXPENSE	\$420,266,083	\$41,249,143	\$324,666,409		\$19,558,690	\$439,824,773		-\$6,041,507	\$431,565,694	\$39,967,246	\$333,384,793
177		NET INCOME BEFORE TAXES	\$91,682,834					\$72,124,144		\$73,089,666	\$145,727,635		
178		INCOME TAXES											
179	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-179	See note (1)	-\$40,172,421	100.0000%	\$55,313,952	\$15,141,531	See note (1)	See note (1)
180		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$55,313,952	\$15,141,531		
181		DEFERRED INCOME TAXES											
181	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$25,376,246	See note (1)	See note (1)	E-182	See note (1)	\$25,376,246	100.0000%	\$0	\$25,376,246	See note (1)	See note (1)
182	710.110	Amortization of Deferred ITC	-\$899.268	See Hole (1)	See hole (1)	E-182 E-183	See Hote (1)	-\$899,268	100.0000%	\$0 \$0	-\$899,268	See hole (1)	See note (1)
184	710.111	Deferred Income Taxes - State	-\$099,200 \$0			E-183 E-184		-\$099,200	100.0000%	\$0 \$0	-\$099,200 \$0		
185	711.110	Amort Fed Def Inc Tax	-\$153.677			E-185		-\$153.677	100.0000%	\$0	-\$153,677		
186	711.110	Amort St Def Inc Tax	-\$155,677			E-186		-\$155,677	100.0000%	\$0 \$0	-\$133,877		
187	711.101	Accretion Exp Steam Prod ARO	\$0			E-187		\$0	100.0000%	\$0	\$0		
188		TOTAL DEFERRED INCOME TAXES	\$24,323,301					\$24,323,301		\$0	\$24,323,301		
189		NET OPERATING INCOME	\$107,531,954				•	\$87,973,264		\$17,775,714	\$106,262,803		

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

<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> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$50,772,548	\$50,772,548
-	1. No Adjustment		\$0	\$0		\$0	\$0	···;···;··
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$803,962	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$3,872,741	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost (Harris)		\$0	\$0		\$0	\$28,095,185	<i>420,000,100</i>
	·····							
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$816,115	\$2,866	-\$813,249	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$2,866		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$62,260	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$514,648	\$0		\$0	\$0	
	4. To reflect latan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)		-\$363,727	\$0		\$0	\$0	
	- 1-	504 554		***	A00			
E-5	Fuel Expense	501.000	\$113,786	\$26,026,180 \$0	\$26,139,966	\$0 \$0	\$0 \$0	\$0
	1. Staff Payroll Annualization (Prenger) 2. To include an annualized fuel and purchased power		\$113,786 \$0	ەت \$26,026,180		\$0 \$0	\$U \$0	
	expense updated through 12-31-2010 (Harris)		φu	\$20,020,100		φU	\$ 0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$404,282		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	

<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> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	2. No Adjustment	Number	Labor \$0	NOII LADOI \$0	TOLAI	\$0	\$0	TOLAI
			φŪ	φU		φu	φU	
E-10	Steam Expenses	502.000	\$173,840	\$219,461	\$393,301	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$173,840	\$0		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$219,461		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$36,479	\$66,563	\$103,042	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$36,479	\$0		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$66,563		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$47,797	\$74,280	\$122,077	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$48,425	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$628	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$74,824		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$97,408	-\$97,408	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
E-17	Maint. Superv. & Eng Steam Power	510.000	\$78,935	-\$6,801	\$72,134	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$78,935	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$8,530		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$53,750	\$398,071	\$451,821	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$53,750	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$108,045		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$181,198	\$1,198,453	\$1,379,651	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$416,105		\$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	Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$181,198	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$49,331	\$103,057	\$152,388	\$0	\$0	
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$31,052		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$49,331	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$4,462	-\$107,187	-\$102,725	\$0	\$0	
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$3,143		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$4,462	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$4,908	\$0	\$4,908	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$4,908	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$1,920	\$6,172,441	\$6,174,361	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$1,920	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$3,972,930		\$0	\$0	
	3. To adjust test year for reservation charges through known and measurable updated June 30, 2010 (Harris)		\$0	\$244,719		\$0	\$0	
	4. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$2,439,116		\$0	\$0	
	5. To remove Crossroads Natural Gas Reservation Chargesn (Hyneman)		\$0	-\$484,324		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$270,287		\$0		
	No Adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0		
	2. No Adjustment		\$0	\$0		\$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> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
Number E-34	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-34	Hedge Settlements	547.105	\$0	-\$12,669,188	-\$12,669,188	\$0	\$0	
	1. To include an annualized fuel and purchased power		\$0	-\$12,669,188		\$0	\$0	
	expense updated through 12-31-2010 (Harris)							
E-35	Other Power Generation Expense	548.000	\$18,771	\$0	\$18,771	\$0	\$0	
E-33		548.000	\$10,771	φU	φ10,771	φU	\$ 0	
	1. Staff Payroll Annualization (Prenger)		\$18,771	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$11,244	\$0	\$11,244	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$11,254	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation		-\$10	\$0		\$0	\$0	
	through June 30, 2010 (Prenger)		-\$10	φU		φU	\$ 0	
E-39	Other Gen Maint Superv. & Eng	551.000	\$16,783	\$5,260	\$22,043	\$0	\$0	
	1. To adjust test year to include a normalized amount of		\$0	\$5,260		\$0	\$0	
	production expense 3-Year Average (2007-2009) (Lyons)		φŪ	ψ5,200		φu	φŪ	
	2. Staff Payroll Annualization (Prenger)		\$16,783	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$6,216	\$174,908	\$181,124	\$0	\$0	
	1. To adjust test year to include a normalized amount of		\$6,216	\$174,908		\$0	\$0	
	production expense 3-Year Average (2007-2009) (Lyons)		40,210	\$17 4 ,500		ψŪ	ΨŪ	
	2. Staff Payroll Annualization (Prenger)		\$0	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$29,718	-\$191,984	-\$162,266	\$0	\$0	
	1. To adjust test year to include a normalized amount of		\$0	-\$191,984		\$0	\$0	
	production expense 3-Year Average (2007-2009) (Lyons)		• •	,				
	2. Staff Payroll Annualization (Prenger)		\$29,718	\$0		\$0	\$0	
E-42	Other Gen Maint Misc Exp	554.000	\$29,718	\$29,016	\$58,734	\$0	\$0	
	1. To adjust test year to include a normalized amount of		\$0	\$29,016		\$0	\$0	
	production expense 3-Year Average (2007-2009) (Lyons)							
	2. Staff Payroll Annualization (Prenger)		\$29,718	\$0		\$0	\$0	
E-46	Purch Pwr Energy and Capacity	555.000	\$302	\$0	\$302	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$302	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include border customer costs in Purchased Power Energy Charges. (Harris)		\$0	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$23,981,420	-\$23,981,420	\$0	\$0	
L 40		000.020			φ 20,001, 420			
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$23,981,420		\$0	\$0	
	10.20100 updated inough 12-01-2010 (Hallis)	1						

<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	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-50	Purch Pwr On-Sys Demand	555.027	\$0	\$1,829,643	\$1,829,643	\$0	\$0	
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$1,829,643		\$0	\$0	
	2		\$0	\$0		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$20,535,304	\$20,535,304	\$0	\$0	
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$0	\$0		\$0	\$0	
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,6
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$41,286	\$0	\$41,286	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$41,286	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$614,758	-\$257	-\$615,015	\$0	\$0	
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$79		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$33,123	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		-\$647,881	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$26,884	-\$777	\$26,107	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$26,769	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$115	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$23,586	\$0	\$23,586	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$23,586	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$2,717	\$0	\$2,717	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$2,717	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$641	\$0	\$641	\$0	\$0	
E-00								

<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> Jurisdiction
Adj. umber	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustment Total
E-66	Trans Oper Elec By Others	565.000	\$33,948	-\$3,558,536	-\$3,524,588	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$33,948	\$0	40,02 1,000	\$0	\$0	
	2. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	-\$3,389,963		\$0 \$0	\$0 \$0	
	3. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) appplies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	-\$168,573		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$872,232	\$872,232	\$0	\$0	
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$872,232		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$0	-\$39,393	-\$39,393	\$0	\$0	
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$4,486	\$4,486	\$0	\$0	
	1. To adjust test year to include a normailized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$4,486		\$0	\$0	
E-76	Trans Maintenance of Structures	569.000	\$310	-\$5,756	-\$5,446	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$310	\$0	,	\$0	\$0	
	2. To adjust test year to include a normailized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$13,787	\$128,242	\$142,029	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$13,787	\$0	. ,.==	\$0	\$0	
	2. To adjust test year to include a normailized amount of		\$0	\$128,242		\$0	\$0	
	Transmission expense-3-Year Average (2007-2009)(Lyons)		÷3	,		ţu	ţu	
E-78	Trans Maintenance of Overhead Lines	571.000	\$2,023	-\$136,330	-\$134,307	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$2,023	\$0		\$0	\$0	
	2. To adjust test year to include a normailized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-79	Trans Maintenance of Underground Lines	572.000	\$26	\$0	\$26		\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26	\$0		\$0	\$0	
	2. To adjust test year to include a normailized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$0		\$0	\$0	
E-80	Trans Maintenanceof Miscl. Trans Plant	573.000	\$1	\$23,584	\$23,585	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
	2. To adjust test year to include a normailized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$23,584		\$0	\$0	
	3		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr & Engineering	580.000	\$4,786	\$0	\$4,786	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$55,066	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$50,280	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$32,295	\$0	\$32,295	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,295	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$5,342	\$0	\$5,342	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,342	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$39,535	\$0	\$39,535	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$39,535	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$17,148	\$0	\$17,148	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$17,148	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$553	\$0	\$553	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$553	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$84,711	\$0	\$84,711	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$84,711	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$6,644	\$0	\$6,644	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$6,644	\$0		\$0	\$0	
E-93	Distr Oper Miscl Distr Expense	588.000	-\$290,759	-\$7,652	-\$298,411	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$156,897	\$0		\$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	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Tambol	2. To reflectMPS Short Term Incentive Compensation		-\$447,656	\$0	rotai	\$0	\$0	lotai
	through June 30, 2010 (Prenger)		¢,coo					
	3. To include adjustment CS-11. (Majors		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$2,924	\$8,219	\$11,143	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$2,924	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0	
E-98	Distrb Maint-Structures	591.000	\$7,715	-\$141,180	-\$133,465	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$7,715	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of		\$0	-\$139,100		\$0	\$0	
	Distribution expense-3-Year Average (2007-2009) (Lyons)							
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0	
E-99	Distrb Maint-Station Equipment	592.000	\$15,676	\$280,793	\$296,469	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$15,676	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0	
E-100	Distrb Maint-OH lines	593.000	\$138,130	\$422,239	\$560,369	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$138,130	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0	
E-101	Distrib Maint-Maint Undergrnd Lines	594.000	\$20,611	\$178,093	\$198,704	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$20,611	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0	
E-102	Distrib Maint-Maint Line Transformer	595.000	\$11,897	\$79,901	\$91,798	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$11,897	\$0		\$0		
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	Distrib Maint- Maint St Lights/Signal	596.000	\$13,857	-\$506,496	-\$492,639	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$13,857	\$0		\$0	\$0	

E-105 Distrib 1. Staff 2. To a Distrib 1. Staff 2 3. To a Distrib E-109 Custor 1. Staff	Income Adjustment Description Maint-Maint of Meters Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) Maint-Maint Miscl Distrb PIn Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp Payroll Annualization (Prenger)	Account Number 597.000 598.000 598.000	Company Adjustment Labor \$3,249 \$0 \$0 \$154 \$154 \$0 \$0 \$0	Company Adjustment Non Labor \$1,613 \$0 \$1,613 -\$33,753 \$0 \$0 -\$33,753	Company Adjustments Total \$4,862	Jurisdictional Adjustment Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Jurisdictional Adjustment Non Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Jurisdictional Adjustments Total \$0
E-104 Distrib 1. Staff 2. To a Distrib 1. Staff 2 3. To a Distrib E-109 Custor 1. Staff	Maint-Maint of Meters Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) Maint-Maint Miscl Distrb PIn Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp	597.000	\$3,249 \$3,249 \$0 \$154 \$154 \$0	\$1,613 \$0 \$1,613 -\$33,753 \$0 \$0	\$4,862	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
E-105 Distrib 1. Staff 2. To a Distrib 1. Staff 2 3. To a Distrib E-109 Custor 1. Staff	F Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) Maint-Maint Miscl Distrb PIn F Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp	598.000	\$3,249 \$0 \$154 \$154 \$0	\$0 \$1,613 -\$33,753 \$0 \$0		\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	
E-105 Distrib E-105 Distrib 1. Staft 2 3. To a Distrib E-109 Custor 1. Staft	djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) Maint-Maint Miscl Distrb PIn F Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp		\$0 \$154 \$154 \$154 \$0	\$1,613 -\$33,753 \$0 \$0	-\$33,599	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0
E-105 Distrib 1. Staff 2 3. To a Distrib E-109 Custor 1. Staff	ution expense-3-Year Average (2007-2009) (Lyons) Maint-Maint Miscl Distrb PIn Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp		\$154 \$154 \$0	-\$33,753 \$0 \$0	-\$33,599	\$0 \$0 \$0	\$0 \$0 \$0	\$0
1. Staff 2 3. To a Distrib E-109 Custor 1. Staff	F Payroll Annualization (Prenger) djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp		\$154 \$0	\$0 \$0	-\$33,599	\$0 \$0	\$0 \$0	\$0
2 3. To a Distrib E-109 Custor 1. Staft	djust test year to include a normalized amount of ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp	901.000	\$0	\$0		\$0	\$0	
3. To a Distrib E-109 Custor 1. Staft	ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp	901.000						
E-109 Custor	ution expense-3-Year Average (2007-2009) (Lyons) ner Acct Superv Exp	901.000	\$0	-\$33,753		\$0	\$0	
1. Staff		901.000						
	Payroll Annualization (Prenger)		-\$46,829	-\$548	-\$47,377	\$0	\$0	\$0
2. To ir			\$26,328	\$0		\$0	\$0	
	nclude an annualized amount of bank fees in the sale 'L's account receivable (Herrington)		\$0	\$0		\$0	\$0	
	eflect MPS Short Term Incentive Compensation h June 30, 2010 (Prenger)		-\$73,157	\$0		\$0	\$0	
4. To ir	nclude adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110 Cust A	ccts Meter Reading Expense	902.000	\$45,824	\$479,030	\$524,854	\$0	\$0	\$0
1. Staf	Payroll Annualization (Prenger)		\$45,824	\$0		\$0	\$0	
2. To ir (Lyons	nclude an annualized Meter Reading Expense)		\$0	\$115,528		\$0	\$0	
	nclude bank fees associated with the sale of nts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111 Custor	ner Accts Records and Collection	903.000	\$248,200	\$391,256	\$639,456	\$0	\$0	\$0
1. Staf	Payroll Annualization (Prenger)		\$248,200	\$0		\$0	\$0	
	eflect Interest on customer deposits at current rate te plus 1 (4.25%) (Prenger)		\$0	\$238,328		\$0	\$0	
	emove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	nnualize electronic card acceptance fees (McMellen)		\$0	\$160,956		\$0	\$0	
5. To r	emove test year severence costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112 Uncolle	ectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$432,739	\$432,739
	djust bad debt expense to reflect Staff's ization (McMellen)		\$0	\$0		\$0	\$432,739	
E-113 Miscl.	Customer Accts Expense	905.000	\$48	\$0	\$48	\$0	\$0	\$0
1. Staff	Payroll Annualization (Prenger)		\$48	\$0		\$0	\$0	
E-116 Custor	ner Service Superv. Exp	907.000	\$12,762	-\$6,313	\$6,449	\$0	\$0	\$0

<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	Ē	<u>E</u>	<u>G</u>	H	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. Staff Payroll Annualization (Prenger)		\$12,762	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$27,203	-\$9,595	-\$36,798	\$0	\$889,326	\$889,326
	1. Staff Payroll Annualization (Prenger)		\$7,873	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$830,215	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$35,076	\$0		\$0	\$0	
E-118	Instantional Advantician Frances	000 000	¢0.040	¢00.405	¢05 757	¢0	¢0.	¢0
E-110	Instructional Advertising Expense	909.000	\$3,648	-\$29,405	-\$25,757	\$0	\$0	\$0
	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$3,648	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$17,089	\$0	\$17,089	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$17,089	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$2,948	\$0	\$2,948	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,948	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$15,090	\$0	\$15,090	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$15,090	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913.000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1.To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Miscl. Sales Expense	916.000	\$2,416	\$0	\$2,416	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,416	\$0		\$0	\$0	
	2. To include KCPL adjustment 11. (Hyneman)		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,604,046	\$500,931	-\$1,103,115	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$574,568	\$0		\$0	\$0	
	2. To remove test year severence costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,549,437	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$629,177	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdiction Adjustment Total
	5. To include adjustment CS-11. (Majors)		\$0	\$513,761		\$0	\$0	
E-130	A & G Expense	921.000	\$11	-\$40,661	-\$40,650	\$0	\$0	:
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,960		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$11	\$0		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$11,224		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	A & G Expenses Transferred	922.000	-\$17,028	\$0	-\$17,028	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		-\$17,028	\$0		\$0	\$0	
E-132	KCPL Bill of Common Use Plant	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-133	Outside Services Employed	923.000	\$0	-\$152,671	-\$152,671	\$0	\$0	
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-134	Property Insurance	924.000	\$0	-\$823,929	-\$823,929	\$0	\$0	
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$823,929		\$0	\$0	
E-135	Injuries and Damages	925.000	\$6,917	\$1,508,855	\$1,515,772	\$0	\$0	
	1. Staff Payroll Annualization (Prenger)		\$6,917	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,700,781		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$191,926		\$0	\$0	
E-136	Employee Pensions and Benefits	926.000	\$1,331,357	\$4,820,162	\$6,151,519	\$0	\$0	
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$102,060		\$0	\$0	
	2. To reflect the FAS 87 Pension cost (Harrison)		\$0	\$5,459,164		\$0	\$0	
	3. To reflect the FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$253,839		\$0	\$0	
	4. Staff Payroll Annualization (Prenger)		\$3,838	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benfits, including medical through 12 months ending June 30, 2010. (Prenger)		\$0	-\$469,858		\$0	\$0	

Income MonterUnseen Adjustment Reservation Lation Mainter	Α	<u>B</u>	<u>c</u>	D	E	<u>F</u>	G	Н	l
Number Income Adjustment Description Number Labor Non Labor Total Labor Mon Labor Total 7. or onlice discussment CS-11. (Majors) 2 51.227,691 50 -51.36 -50.00 -51.36 -50.00 -51.37 -50.00 -51.37 -50.00 -51.37 -50.00 -51.37 -50.00 -51.37 -50.00 -51.37 -50.00	Income	_			Company	Company	Jurisdictional	Jurisdictional	
7. To reflec 401k agenes through Known and Massurable 64-3-01 (Prenger) 91.92,741 10 10 10 8. To include adjustment CS-11 (Majors) 928.000 927,444 449.890 977,145 100 0.00 E137 Regulatory Commission Expense 928.000 927,444 449.890 577,147 100 0.00 90 E138 MSC Assessment charges for 14 2 months and during 2,010 (Prenger) 928.001 100 -437,447 450,0 0.00 0.00 E139 MSC Assessment 928.002 927,144 100 928.00 90 90 E130 MSC Assessment 928.002 927,144 100 928.00 90 90 E131 MSC Assessment 928.002 927,144 100 927,144 100 90 90 E132 RSC Assessment 928.001 100 -437,457 100 90 90 90 E134 RSC Comm. MO Proceeding Exp 928.001 100 -422,658 100 90 90 1544 Rsg Comm. MC Proceeding Exp 928.001 90 -446,800 918 90 90 1547 Asg Comm. MC Proceeding Exp 928.001 917,144 90 90 90	-	Income Adjustment Description				-	-		
8. To include adjustment CS-11. (Majors) 92.000 527.494 545.000 577.184 50 50 E-137 Regulatory Commission Exponse 92.000 527.494 545.00 577.184 50 50 50 1. To reflect FERC Assessment tharges for the 12 months 10 527.494 50 547.577 547.640 50 50 50 E-118 MPSC Assessment 528.000 527.494 50 547.547 547.647 50 50 50 50 50 E-118 MPSC Assessment 528.000 527.44 50 527.44 50 527.44 50 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
E-137 Regulatory Commission Expense 928.000 927,494 \$43.690 \$377,194 50 50 50 1. To reflect FERC Assessment charges for the 12 months ended June 30, 2010 (Prenger)Hyroman). 252,7494 50		6-30-10 (Prenger)							
Incredict ERC Assessment charges for the 12 months ended June 30, 2010 (Penger/Hymman) 549, 690 549, 690 50 50 50 INSC Assessment 920, 00 537, 547 547, 547 540 50 50 50 E-138 MPSC Assessment 920, 00 527, 44 50 537, 547 50 50 50 E-138 MPSC Assessment 920, 00 521, 44 50 527, 44 50 515, 157 50 510, 50 50		8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
Incredict ERC Assessment charges for the 12 months ended June 30, 2010 (Penger/Hymman) 549, 690 549, 690 50 50 50 INSC Assessment 920, 00 537, 547 547, 547 540 50 50 50 E-138 MPSC Assessment 920, 00 527, 44 50 537, 547 50 50 50 E-138 MPSC Assessment 920, 00 521, 44 50 527, 44 50 515, 517 50 517, 547 50									
Incredict ERC Assessment charges for the 12 months ended June 30, 2010 (Penger/Hymman) 549, 690 549, 690 50 50 50 INSC Assessment 920, 00 537, 547 547, 547 540 50 50 50 E-138 MPSC Assessment 920, 00 527, 44 50 537, 547 50 50 50 E-138 MPSC Assessment 920, 00 521, 44 50 527, 44 50 515, 517 50 517, 547 50	E-137	Regulatory Commission Expense	928.000	\$27,494	\$49.690	\$77.184	\$0	\$0	\$0
ended June 30, 2010 (PengerHymmian) Find June 30, 2010 (PengerHymmian) Signal Stressment									
2. Staff Payroll Annualization (Prenger) 227,494 50 50 50 E-138 MPSC Assessment 228,001 50 337,547 50 50 50 E-138 MPSC Assessment 228,001 50 337,547 50 50 50 E-139 FERC Assessment 228,003 52,144 50 52 50 50 50 E-140 Reg. Comm. MO Proceeding Exp 228,003 52,144 50 4223,553 420 50 50 E-140 Reg. Comm. MO Proceeding Exp 228,011 60 451,757 50 <td></td> <td>-</td> <td></td> <td>\$0</td> <td>\$49,690</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td>		-		\$0	\$49,690		\$0	\$0	
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E-145General Advertising Expense930.100\$1,641-\$11,675-\$10,034\$0\$0\$01. To reflect account 930.1 advertising costs through known and measureable (Prenger)\$0\$0\$0\$0\$02. Staff Payroll Annualization (Prenger)\$1,641\$0\$0\$0\$02. Staff Payroll Annualization (Prenger)\$30.000\$2,201-\$65,680-\$63,479\$0\$314,886\$314,8861. Staff Payroll Annualization (Prenger)\$2,201\$0\$0\$0\$0\$02. To remove donations recorded in Account 930230.\$0-\$64,174\$0\$0\$0	E-144	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
E-145General Advertising Expense930.100\$1,641-\$11,675-\$10,034\$0\$0\$01. To reflect account 930.1 advertising costs through known and measureable (Prenger)\$0\$0\$0\$0\$02. Staff Payroll Annualization (Prenger)\$1,641\$0\$0\$0\$02. Staff Payroll Annualization (Prenger)\$30.000\$2,201-\$65,680-\$63,479\$0\$314,886\$314,8861. Staff Payroll Annualization (Prenger)\$2,201\$0\$0\$0\$0\$02. To remove donations recorded in Account 930230.\$0-\$64,174\$0\$0\$0		1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
1. To reflect account 930.1 advertising costs through known and measureable (Prenger) \$0 -\$11,675 \$0 \$0 2. Staff Payroll Annualization (Prenger) \$1,641 \$0 \$0 \$0 E-146 Miscellaneous A&G Expense 930.000 \$2,201 -\$65,680 -\$63,479 \$0 \$314,886 \$314,886 1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 \$0 \$0 \$0 \$0							•		
1. To reflect account 930.1 advertising costs through known and measureable (Prenger) \$0 -\$11,675 \$0 \$0 2. Staff Payroll Annualization (Prenger) \$1,641 \$0 \$0 \$0 E-146 Miscellaneous A&G Expense 930.000 \$2,201 -\$65,680 -\$63,479 \$0 \$314,886 \$314,886 1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 \$0 \$0 \$0 \$0	E-145	General Advertising Expense	930 100	\$1 641	-\$11 675	-\$10 034	\$0	\$0	\$0
known and measureable (Prenger) \$1,641 \$0 \$0 \$0 2. Staff Payroll Annualization (Prenger) \$1,641 \$0 \$0 \$0 E-146 Miscellaneous A&G Expense 930.000 \$2,201 -\$65,680 -\$63,479 \$0 \$314,886 \$314,886 1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 -\$64,174 \$0 \$0			000.100			φ10,0 0 4			ψŪ
2. Staff Payroll Annualization (Prenger) \$1,641 \$0 \$0 \$0 E-146 Miscellaneous A&G Expense 930.000 \$2,201 -\$65,680 -\$63,479 \$0 \$314,886 \$314,886 1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 -\$64,174 \$0 \$0				\$0	-\$11,675		\$0	\$0	
E-146 Miscellaneous A&G Expense 930.000 \$2,201 -\$65,680 -\$63,479 \$0 \$314,886 \$314,886 1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 \$0 \$0 \$0									
1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 -\$64,174 \$0 \$0		2. Staff Payroll Annualization (Prenger)		\$1,641	\$0		\$0	\$0	
1. Staff Payroll Annualization (Prenger) \$2,201 \$0 \$0 \$0 2. To remove donations recorded in Account 930230. \$0 -\$64,174 \$0 \$0									
2. To remove donations recorded in Account 930230. \$0 -\$64,174 \$0 \$0	E-146	Miscellaneous A&G Expense	930.000	\$2,201	-\$65,680	-\$63,479	\$0	\$314,886	\$314,886
2. To remove donations recorded in Account 930230. \$0 -\$64,174 \$0 \$0		1. Staff Payroll Annualization (Prenger)		\$2,201	\$0		\$0	\$0	
		2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$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	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$314,886	
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-147	Admin & General Expense-Rents	931.000	\$0	-\$633,559	-\$633,559	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$420,798		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$212,761		\$0	\$0	
E-148	A&G Transportation Expense	933.000	\$89,707	-\$1,314,616	-\$1,224,909	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$89,707	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation		\$0	-\$1,314,616		\$0	\$0	
	equipment charged to O&M (Lyons)			• ,• . ,• . •		**		
E-151	Maint. Of General Plant	935.000	\$2,666	-\$285,877	-\$283,211	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,666	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,613		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-155	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$4,175,475	\$4,175,475
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,175,475	
E-157	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,359	-\$34,359
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,359	· · ·
			• •					
E-162	Amortization Expense - Other	705.010	\$0	-\$191,854	-\$191,854	\$0	\$0	\$0
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	-\$191,854		\$0	\$0	
E-165	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
2-100		101.400		. ,	Ψ210,107			ψŪ
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-167	Misc Occup Taxes Elec	708.103	-\$925,475	\$0	-\$925,475	\$0	\$0	\$0
	1. To reflect payroll taxes through Known and Measurable 6-30-10		-\$925,475	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Kansas City Earnings Tax	708.000	\$0	\$3,223	\$3,223	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$3,223		\$0		
E-172	Property Taxes - Elec	708.120	\$0	\$4,986,959	\$4,986,959	\$0	\$0	\$0

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	l
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
	1. To include an annualized Property Tax expense updated		\$0	\$4,986,959		\$0	\$0	
	through December 31, 2010 (Lyons)							
E-174	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-179	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$55,313,952	\$55,313,952
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$55,313,952	
	1. No Adjustment		\$0	\$0		\$0	\$0	
							*** * ** * ***	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$67,048,159	\$67,048,159
	Total Operating & Maint. Expense		-\$1,118,660	\$20,677,350	\$19,558,690	\$0	\$49,272,445	\$49,272,445

Missouri Public Service - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 Income Tax Calculation

	A	<u>B</u>	<u>_</u> <u>c</u>	D	<u>E</u>	<u>F</u>
Line Number	Description	Percentage Rate	Test Year	7.74% Return	7.98% Return	8.22% Return
Humber	Description	Nuto	i cui	Notarii	Notarii	Return
1	TOTAL NET INCOME BEFORE TAXES		\$145,727,635	\$121,585,896	\$126,187,089	\$130,788,283
2 3	ADD TO NET INCOME BEFORE TAXES		¢50 040 655	¢E0 040 CEE	¢E0 040 CEE	¢50 040 655
3 4	Book Depreciation Expense Book Transport Deprc Exp to Maint Expense		\$58,213,655 \$0	\$58,213,655 \$0	\$58,213,655 \$0	\$58,213,655 \$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$1,396,087	\$1,396,087	\$1,396,087	\$1,396,087
7	Advances for Construction		-\$1,247,919	-\$1,247,919	-\$1,247,919	-\$1,247,919
8	Book Amortization	-	\$414,074	\$414,074	\$414,074	\$414,074
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$58,856,950	\$58,856,950	\$58,856,950	\$58,856,950
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5690%	\$42,156,706	\$42,156,706	\$42,156,706	\$42,156,706
12	Tax Straight-Line Depreciation		\$56,735,767	\$56,735,767	\$56,735,767	\$56,735,767
13	Excess of tax over Straight-Line Tax Dep.		\$66,249,357	\$66,249,357	\$66,249,357	\$66,249,357
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES	-	\$165,141,830	\$165,141,830	\$165,141,830	\$165,141,830
14	TOTAL SOBT. TROM NET ING. BEFORE TAXES		\$105,1 4 1,050	φ103, 141,030	ψ105,1 4 1,050	φ103,141,030
15	NET TAXABLE INCOME		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
			····,··-,· ··-	<i>,</i>	<i> </i>	+_ 1,000,100
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc Fed. Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$37,386,498	\$14,503,333	\$18,864,653	\$23,225,974
21	Federal Income Tax at the Rate of	35.00%	\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0 \$0	\$0	\$0	\$0
24 25	Research and Development Tax Credit Net Federal Income Tax		\$0 \$13,085,274	\$0 \$5,076,167	\$0 \$6,602,629	\$0 \$8,129,091
25			\$13,003,27 4	\$5,070,107	\$0,002,025	φ0, 12 3, 031
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
28	Deduct Federal Income Tax at the Rate of	50.000%	\$6,542,637	\$2,538,084	\$3,301,315	\$4,064,546
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$32,900,118	\$12,762,932	\$16,600,894	\$20,438,857
31	Missouri Income Tax at the Rate of	6.250%	\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
40	State Income Tax		\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$15,141,531	\$5,873,850	\$7,640,185	\$9,406,520
43	DEFERRED INCOME TAXES					
43 44	Deferred Income Taxes - Def. Inc. Tax.		\$25,376,246	\$25,376,246	\$25,376,246	\$25,376,246
44	Amortization of Deferred ITC		-\$899,268	-\$899,268	-\$899,268	-\$899,268
46	Deferred Income Taxes - State		\$0 \$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	TOTAL DEFERRED INCOME TAXES		\$24,323,301	\$24,323,301	\$24,323,301	\$24,323,301
51	TOTAL INCOME TAX	l l	\$39,464,832	\$30,197,151	\$31,963,486	\$33,729,821
			,,	,,		,,

Missouri Public Service - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	8.50%	9.00%	9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	12.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				10.334%	10.724%	11.113%

Missouri Public Service - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 Rate Revenue Summary

A	<u>B</u>	<u>l</u>	<u>J</u>	<u>K</u>	Ŀ
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
	Beedipteri			Augustinents	Puriourceionai
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$2,442,602	\$1,409,716	\$29,783,888	\$271,674,506
4	Small General Service	-\$249,689	\$42,781	\$5,945,474	
5	Large General Service	\$14,084	\$2,420,244	\$7,425,303	
6	Large Power	-\$4,971	\$0	\$7,038,707	
7	Special	\$0	\$0	\$31,140	
8	Lighting	\$0	\$0	\$548,036	
9	Adjust to G/L	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,683,178	\$3,872,741	\$50,772,548	
11	OTHER RATE REVENUE				
12	Surge Protection	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	
14	TOTAL MISSOURI RATE REVENUES	-\$2,683,178	\$3,872,741	\$50,772,548	\$499,246,651

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff File No: ER-2010-0356 Date Prepared: November 17, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

EMS - Estimated True-Up Case

STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT AND POWER - ELECTRIC Great Plains Energy Incorporated Greater Missouri Operations (GMO) Test Year Ending December 31, 2009 Updated Through June 30, 2010 True-Up Through December 31, 2010

FILE NO. ER-2010-0356

Jefferson City, Missouri

November 17, 2010

	A	<u>B</u>	<u>C</u>	<u>D</u>
Line		7.74%	7.98%	8.22%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$486,218,564	\$486,218,564	\$486,218,564
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$37,618,730	\$38,785,655	\$39,952,579
4	Net Income Available	\$15,214,541	\$15,214,541	\$15,214,541
5	Additional Net Income Required	\$22,404,189	\$23,571,114	\$24,738,038
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,368,932	\$7,096,015	\$7,823,099
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$6,368,932	\$7,096,015	\$7,823,099
10	Revenue Requirement	\$28,773,121	\$30,667,129	\$32,561,137
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$28,773,121	\$30,667,129	\$32,561,137

St. Joseph Light and Power - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 RATE BASE SCHEDULE

	A	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$718,700,045
2	Less Accumulated Depreciation Reserve		\$222,029,476
3	Net Plant In Service		\$496,670,569
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,703,960
6	Materials and Supplies		\$9,839,161
7	Emission Allowance		\$5,895,795
8	Prepayments-L&P		\$332,344
9	Fuel Inventory-Oil and Others		\$2,239,212
10	Fuel Inventory-Coal		\$10,562,412
11	Vintage 1 DSM Costs		\$281,781
12	Vintage 2 DSM Costs		\$1,462,884
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		\$2,022,355
15	TOTAL ADD TO NET PLANT IN SERVICE		\$39,509,416
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	4.2521%	\$260,754
18	State Tax Offset	4.2521%	\$40,976
19	City Tax Offset	4.2521%	\$0
20	Interest Expense Offset	15.4630%	\$2,683,316
21	Customer Deposits		\$1,268,691
22	Customer Advances for Construction		\$286,085
23	Deferred Income Taxes-Depreciation		\$45,421,599
24	Unamortized Investment Tax Credit		\$0
25	TOTAL SUBTRACT FROM NET PLANT		\$49,961,421
26	Total Rate Base	и Ц =	\$486,218,564

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	Ē	<u>G</u>	H	<u>I</u>
-	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adiustments	MO Adjusted Jurisdictional
1	(Optional)	INTANGIBLE PLANT	Fidilt	Number	Aujustinents	Fidili	Allocations	Aujustments	Junsuictional
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - latan	\$189,168	P-3	\$0	\$189,168	100.0000%	\$0	\$189,168
4	303.020	Misc. Intangible Cap Software - Lake Road	\$120,000	P-4	\$0	\$120,000	80.3480%	\$0	\$96,418
5		TOTAL PLANT INTANGIBLE	\$384,168		\$0	\$384,168		\$0	\$360,586
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
10	311.000	Steam Production Structures - LR	\$14,962,371	P-10	\$0	\$14,962,371	80.3480%	\$0	\$12,021,966
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$11,411	P-11	\$0	\$11,411	80.3480%	\$0	\$9,169
12	312.000	Steam Production Boiler Plant - LR	\$55,331,697	P-12	\$0	\$55,331,697	70.5810%	\$0	\$39,053,665
13	312.020	Steam Production Boiler AQC - LR	\$11,505,550	P-13	\$0	\$11,505,550	70.5810%	\$0	\$8,120,732
14	314.000	Steam Prod Turbogenerator - LR	\$15,318,078	P-14	\$0	\$15,318,078	99.9570%	\$0	\$15,311,491
15	315.000	Steam Production Access Equip - LR	\$4,064,496	P-15	\$0	\$4,064,496	80.3480%	\$0	\$3,265,741
16	315.000	Steam Prod. Equip GSU	\$0	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
17	316.000	Steam Prod Misc Power Plant - LR	\$384,033	P-17	\$0	\$384,033	58.2000%	\$0	\$223,507
18		TOTAL STEAM PROD - LAKE ROAD	\$101,616,555		\$544,360	\$102,160,915		\$0	\$78,474,924
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - latan 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
21	311.000	Steam Production Structures - latan 1	\$13,730,091	P-21	-\$465,764	\$13,264,327	100.0000%	\$0	\$13,264,327
22	312.000	Steam Production Boiler Plant - latan 1	\$116,479,182	P-22	-\$15,059,692	\$101,419,490	100.0000%	\$0	\$101,419,490
23	312.020	Steam Prod Boiler AQC - latan 1	\$455,225	P-23	\$0	\$455,225	100.0000%	\$0	\$455,225
24	314.000	Steam Prod Turbogenerator - latan 1	\$10,787,748	P-24	\$0	\$10,787,748	100.0000%	\$0	\$10,787,748
25	315.000	Steam Prod Access Equip - latan 1	\$8,216,080	P-25	-\$544,360	\$7,671,720	100.0000%	\$0	\$7,671,720
26 27	316.000	Steam Prod Misc Power Plant - latan 1 TOTAL STEAM PRODUCTION IATAN 1	\$852,801 \$150,770,406	P-26	\$0 -\$16,069,816	\$852,801 \$134,700,590	100.0000%	\$0 \$0	\$852,801 \$134,700,590
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. latan Common	\$0	P-29	\$6,781,911	\$6,781,911	100.0000%	\$0	\$6,781,911
30	312.000	Steam Prod Boiler Plant latan Common	\$0	P-30	\$19,540,588	\$19,540,588	100.0000%	\$0	\$19,540,588
31	314.000	Steam Prod. Turbogenerator latan Common	\$0	P-31	\$308,237	\$308,237	100.0000%	\$0	\$308,237
32	315.000	Steam Prod Accessory Electrical latan Common	\$0	P-32	\$485,744	\$485,744	100.0000%	\$0	\$485,744
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$27,116,480	\$27,116,480		\$0	\$27,116,480
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-5yr- latan 2	\$0	P-35	\$162,148	\$162,148	100.0000%	\$0	\$162,148
36	311.000	Steam Production-Structures-latan 2	\$0	P-36	\$19,908,264	\$19,908,264	100.0000%	\$0	\$19,908,264
37	312.000	Steam Production-Boiler Plant Equiplatan 2	\$0	P-37	\$141,141,759	\$141,141,759	100.0000%	\$0	\$141,141,759
38	314.000	Steam Production-Turbogenerator-latan 2	\$0	P-38	\$18,310,134	\$18,310,134	100.0000%	\$0	\$18,310,134
39	315.000	Steam Production Accessory Equipment - latan 2	\$0	P-39	\$6,239,418	\$6,239,418	100.0000%	\$0	\$6,239,418
40	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$0	P-40	\$687,941	\$687,941	100.0000%	\$0	\$687,941
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$186,449,664	\$186,449,664		\$0	\$186,449,664
42		TOTAL STEAM PRODUCTION	\$252,386,961		\$198,040,688	\$450,427,649		\$0	\$426,741,658
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

	A	B	<u>C</u>	D	E	E	G	H	l
	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
47		OTHER PRODUCTION							
48	244 000	OTHER PRODUCTION PLANT	¢4 477 007	D 40	¢0.	¢4 477 007	400.0000%	¢0	¢4 477 007
49 50	341.000 342.000	Other Prod Structures - Electric Other Prod Fuel Holders - Electric	\$1,477,027 \$605,108	P-49 P-50	\$0 \$0	\$1,477,027 \$605,108	100.0000% 100.0000%	\$0 \$0	\$1,477,027 \$605,108
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-51	\$0 \$0	\$10,957,437	100.0000%	\$0 \$0	\$10,957,437
52	344.000	Other Prod Generators - Electric	\$3,107,235	P-52	\$0 \$0	\$3,107,235	100.0000%	\$0	\$3,107,235
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-53	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
54		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
		Retirements not classified			• •			• •	
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
59		TOTAL PRODUCTION PLANT	\$269,681,825		\$198,040,688	\$467,722,513		\$0	\$444,036,522
60		TRANSMISSION PLANT							
61	350.000	Transmission Land - Electric	\$377,163	P-61	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
62	350.010	Transmission Land Rights - Electric	\$1,897,345	P-62	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
63	350.040	Transmission Land Rights - Depreciable	\$3,901	P-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvments	\$580,667	P-64	-\$197,297	\$383,370	100.0000%	\$0	\$383,370
65	353.000	Transmission Station Equipment	\$16,124,714	P-65	\$0	\$16,124,714	100.0000%	\$0	\$16,124,714
66	353.000	Transmission Station Equip - latan	\$873,319	P-66	\$0	\$873,319	100.0000%	\$0	\$873,319
67	353.001	Transmission Station Equipment - latan 2	\$0	P-67	\$1,000,204	\$1,000,204	100.0000%	\$0	\$1,000,204
68 69	355.000 355.001	Transmission Poles & Fixtures Transmission Poles and Fixtures - latan 2	\$14,118,979 \$0	P-68 P-69	-\$1,053,817 \$627,732	\$13,065,162 \$627,732	100.0000% 100.0000%	\$0 \$0	\$13,065,162 \$627,732
70	356.000	Transmission Overhead Conductors	\$9,240,593	P-70	-\$1,006,219	\$8,234,374	100.0000%	\$0 \$0	\$8,234,374
70	356.001	Transmission OH Conductors - latan 2	\$0	P-71	\$513,599	\$513,599	100.0000%	\$0 \$0	\$513,599
72	357.000	Transmission Underground Conduit	\$16,148	P-72	\$0	\$16,148	100.0000%	\$0	\$16,148
73	358.000	Transmission Underground Conductors	\$31,692	P-73	\$0	\$31,692	100.0000%	\$0	\$31,692
74		TOTAL TRANSMISSION PLANT	\$43,264,521		-\$435,629	\$42,828,892		\$0	\$42,828,892
75		DISTRIBUTION PLANT							
75	360.000	Distribution Land - Electric	\$671,027	P-76	\$0	\$671,027	100.0000%	\$0	\$671,027
77	360.010	Distribution Land Rights - Electric	\$99,640	P-77	\$0	\$99,640	100.0000%	\$0	\$99,640
78	361.000	Distribution Structures and Improvements	\$2,074,314	P-78	\$0	\$2,074,314	100.0000%	\$0	\$2,074,314
79	362.000	Distribution Station Equipment	\$37,743,375	P-79	\$0	\$37,743,375	100.0000%	\$0	\$37,743,375
80	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	P-80	\$0	\$33,936,049	100.0000%	\$0	\$33,936,049
81	365.000	Distribution Overhead Conductors	\$26,920,579	P-81	\$0	\$26,920,579	100.0000%	\$0	\$26,920,579
82	366.000	Distribution Underground Circuits	\$8,077,951	P-82	\$0	\$8,077,951	100.0000%	\$0	\$8,077,951
83	367.000	Distribution Underground Conductors	\$20,420,252	P-83	\$0	\$20,420,252	100.0000%	\$0	\$20,420,252
84	368.000	Distribution Line Transformers	\$36,950,303	P-84	\$0	\$36,950,303	100.0000%	\$0	\$36,950,303
85	369.010	Distribution Services - Overhead	\$5,819,778	P-85	\$0	\$5,819,778	100.0000%	\$0	\$5,819,778
86	369.020	Distribution Services - Underground	\$10,765,173	P-86	\$0	\$10,765,173	100.0000%	\$0	\$10,765,173
87	370.000	Distribution Services - Meters	\$7,964,701	P-87	\$0	\$7,964,701	100.0000%	\$0	\$7,964,701
88	371.000	Distribution Customer Installation Distribution Street Light & Signals	\$4,837,595	P-88	\$0 \$0	\$4,837,595	100.0000%	\$0 \$0	\$4,837,595
89 90	373.000	TOTAL DISTRIBUTION PLANT	\$5,804,658 \$202,085,395	P-89	\$0 \$0	\$5,804,658 \$202,085,395	100.0000%	\$0 \$0	\$5,804,658 \$202,085,395
91		RETIREMENT WORK IN PROGRESS							
92		Trans - Distrib, General, and Intangible	\$0	P-92	\$0	\$0	100.0000%	\$0	\$0
93		retirements not classfied TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
94		GENERAL PLANT							
95	389.000	General Land - Electric	\$728,769	P-95	\$0	\$728,769	100.0000%	\$0	\$728,769
96	390.000	General Structures & Improv Electric	\$6,930,786	P-96	\$0	\$6,930,786	100.0000%	\$0	\$6,930,786
97	391.000	General Office Furniture - Electric	\$309,177	P-97	\$0	\$309,177	100.0000%	\$0	\$309,177
98	391.020	General Office Furn. Comp - Electric	\$952,655	P-98	\$0	\$952,655	100.0000%	\$0	\$952,655
99	392.010	General Trans Light Trucks - Electric	\$299,921	P-99	\$0	\$299,921	100.0000%	\$0	\$299,921
100	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	P-100	\$0	\$2,376,573	100.0000%	\$0	\$2,376,573

	<u>A</u>	B	<u>c</u>	D	E	E	<u>G</u>	<u>H</u>	
Line	Account #	=	Total	Adjust.	=		Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
101	392.040	General Trans Trailers - Electric	\$241,007	P-101	\$0	\$241,007	100.0000%	\$0	\$241,007
102	392.050 393.000	General Trans Med Trucks - Electric	\$1,114,656	P-102	\$0 \$0	\$1,114,656	100.0000% 100.0000%	\$0 \$0	\$1,114,656
103 104	393.000	General Stores Equipment - Electric General Tools - Electric	\$97,441 \$1,541,870	P-103 P-104	\$0 \$0	\$97,441 \$1,541,870	100.0000%	\$0 \$0	\$97,441 \$1,541,870
104	395.000	General Laboratory - Electric	\$418,914	P-104 P-105	\$0 \$0	\$418,914	100.0000%	\$0 \$0	\$418,914
106	396.000	General Power Oper. Equip - Electric	\$285,796	P-106	\$0	\$285,796	100.0000%	\$0 \$0	\$285,796
107	397.000	General Communication - Electric	\$1,961,160	P-107	\$0	\$1,961,160	100.0000%	\$0	\$1,961,160
108	398.000	General Misc. Equip - Electric	\$34,556	P-108	\$0	\$34,556	100.0000%	\$0	\$34,556
109		TOTAL GENERAL PLANT	\$17,293,281		\$0	\$17,293,281		\$0	\$17,293,281
110		GENERAL PLANT - LAKE ROAD	¢0.000	D 444	**	* 0.000	00.04000/	**	* 0.450
111	390.000 391.000	General Structures - LR General Office Furniture - LR	\$3,928	P-111 P-112	\$0 \$0	\$3,928	80.3480% 80.3480%	\$0 \$0	\$3,156
112 113	391.000	General Office Furniture - LR General Office Furniture Computer - LR	\$461,738 \$459,393	P-112 P-113	\$0 \$0	\$461,738 \$459,393	80.3480% 80.3480%	\$0 \$0	\$370,997 \$369,113
113	391.020	General Office Furniture Software - LR	\$222,241	P-114	\$0 \$0	\$222,241	80.3480%	\$0 \$0	\$178,566
115	392.000	General Trans Autos - LR	\$25,099	P-115	\$0 \$0	\$25,099	80.3480%	\$0 \$0	\$20,167
116	392.010	General Trans Light Trucks - LR	\$52,697	P-116	\$0 \$0	\$52,697	80.3480%	\$0	\$42,341
117	392.020	General Trans Heavy Trucks - LR	\$21,121	P-117	\$0	\$21,121	80.3480%	\$0	\$16,970
118	392.050	General Trans Med Trucks - LR	\$15,688	P-118	\$0	\$15,688	80.3480%	\$0	\$12,605
119	394.000	General Tools - LR	\$541,617	P-119	\$0	\$541,617	80.3480%	\$0	\$435,178
120	395.000	General Laboratory - LR	\$371,967	P-120	\$0	\$371,967	80.3480%	\$0	\$298,868
121	396.000	General Power Operated Equip LR	\$1,058,781	P-121	\$0	\$1,058,781	80.3480%	\$0	\$850,709
122	397.000	General Communication - LR	\$111,916	P-122	\$0	\$111,916	80.3480%	\$0	\$89,922
123	398.000	General Misc. Equip - LR	\$14,045	P-123	\$0	\$14,045	80.3480%	\$0	\$11,285
124		TOTAL GENERAL PLANT - LAKE ROAD	\$3,360,231		\$0	\$3,360,231		\$0	\$2,699,877
125		GENERAL PLANT - IATAN							
126	391.000	General Office Furniture - latan	\$1,693	P-126	\$0	\$1,693	100.0000%	\$0	\$1,693
127	391.020	General Office Furn Comp - latan	\$92,340	P-127	\$0 \$0	\$92,340	100.0000%	\$0	\$92,340
128	391.040	General Office Furn Software - latan	\$157,762	P-128	\$0	\$157,762	100.0000%	\$0	\$157,762
129	397.000	General Communications - latan	\$122,543	P-129	\$0	\$122,543	100.0000%	\$0	\$122,543
130		TOTAL GENERAL PLANT - IATAN	\$374,338		\$0	\$374,338		\$0	\$374,338
131		INDUSTRIAL STEAM PRODUCTION PLANT							
132	310.090	Industrial Steam Land	\$11,450	P-132	\$0	\$11,450	0.0000%	\$0	\$0
133	311.090	Industrial Steam Structures	\$32,160	P-133	\$0	\$32,160	0.0000%	\$0	\$0
134 135	312.090 315.090	Industrial Steam Boiler Plant Industrial Steam Accessory	\$1,041,987 \$80,600	P-134 P-135	\$0 \$0	\$1,041,987 \$80,600	0.0000% 0.0000%	\$0 \$0	\$0 \$0
135	375.090	Industrial Steam Distribution	\$151,660	P-136	\$0 \$0	\$151,660	0.0000%	\$0 \$0	\$0 \$0
137	376.090	Industrial Steam Mains	\$1,665,128	P-137	\$0	\$1,665,128	0.0000%	\$0 \$0	\$0
138	379.090	Industrial Steam CTY Gate	\$553,075	P-138	\$0	\$553,075	0.0000%	\$0	\$0
139	380.090	Industrial Steam Services	\$100,842	P-139	\$0	\$100,842	0.0000%	\$0	\$0
140	381.090	Industrial Steam Services- Other	\$412,137	P-140	\$0	\$412,137	0.0000%	\$0	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION	\$4,049,039		\$0	\$4,049,039		\$0	\$0
		PLANT							
440									
142 143	303.020	ECORP PLANT Misc Intang - Cap Softwr- 5 yr	\$71,425	P-143	\$0	\$71,425	80.3480%	\$0	\$57,389
143	389.000	General Land - Electric Raytown	\$7,568	P-143 P-144	\$0 \$0	\$7,568	80.3480%	\$0 \$0	\$6,081
145	390.000	General Structures & Improv. Raytown	\$2,240,862	P-145	\$0	\$2,240,862	80.3480%	\$0	\$1,800,488
146	390.050	General Leasehold Improvements	\$0	P-146	\$0	\$0	80.3480%	\$0	\$0
147	391.000	General Office Furniture & Eq-Elec	\$318,246	P-147	\$0	\$318,246	80.3480%	\$0	\$255,704
148	391.000	General Office Furn Raytown	\$565,374	P-148	\$0	\$565,374	80.3480%	\$0	\$454,267
149	391.020	General Office Furniture - Computer	\$1,570,582	P-149	\$0	\$1,570,582	80.3480%	\$0	\$1,261,931
150	391.020	General Office Furn. Comp Raytown	\$653,732	P-150	\$0	\$653,732	80.3480%	\$0	\$525,261
151	391.040	General Office Furn Software	\$5,141,832	P-151	\$0	\$5,141,832	80.3480%	\$0	\$4,131,359
152	391.040	General Office Furn Software - Raytown	\$371,334	P-152	\$0	\$371,334	80.3480%	\$0	\$298,359
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-153	\$0 \$0	\$0	80.3480%	\$0	\$0
154	392.040	Gen Trans Trailers Electric	\$0	P-154	\$0 \$0	\$0	80.3480%	\$0 \$0	\$0
155	393.000	General Stores Equipment- Elec General Tools - Electric - ECORP	\$2,494	P-155	\$0 \$0	\$2,494	80.3480%	\$0 \$0	\$2,004 \$3,739
156 157	394.000 395.000	General Tools - Electric - ECORP General Laboratory Equip - Lake Road	\$4,653 \$0	P-156 P-157	\$0 \$0	\$4,653 \$0	80.3480% 80.3480%	\$0 \$0	\$3,739 \$0
157	395.000	General Laboratory Equip - Lake Road	\$0 \$4,367	P-157 P-158	\$0 \$0	\$0 \$4,367	80.3480% 80.3480%	\$0 \$0	\$0 \$3,509
158	397.000	General Communication Equip Elec	\$215,145	P-150 P-159	\$0 \$0	\$215,145	80.3480%	\$0 \$0	\$3,505 \$172,865
160	397.000	General Communication - Raytown	\$44,409	P-160	\$0	\$44,409	80.3480%	\$0 \$0	\$35,682
161		General Miscellaneous Electric Equipment	\$5,927		\$0	\$5,927	80.3480%	\$0	\$4,762
				•					

Accounting Schedule: 3 Sponsor: Karen Lyons Page: 3 of 4

	<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
162	398.000	General Misc. Equip Raytown	\$9,651	P-162	\$0	\$9,651	80.3480%	\$0	\$7,754
163		TOTAL ECORP PLANT	\$11,227,601		\$0	\$11,227,601		\$0	\$9,021,154
164		TOTAL PLANT IN SERVICE	\$551,720,399	_	\$197,605,059	\$749,325,458		\$0	\$718,700,045

<u>A</u> Plant	B	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-16	Steam Prod. Equip GSU	315.000		\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-21	Steam Production Structures - latan 1	311.000		-\$465,764		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$465,764		\$0	
P-22	Steam Production Boiler Plant - latan 1	312.000		-\$15,059,692		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$15,059,692		\$0	
P-25	Steam Prod Access Equip - latan 1	315.000		-\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
P-29	Steam Prod. Struct. latan Common	311.000		\$6,781,911		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$6,409,336		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$372,575		\$0	
P-30	Steam Prod Boiler Plant latan Common	312.000		\$19,540,588		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$18,458,886		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,081,702		\$0	
P-31	Steam Prod. Turbogenerator latan Common	314.000		\$308,237		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$284,906		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$23,331		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number P-32	Plant In Service Adjustment Description Steam Prod Accessory Electrical latan Common	Number 315.000	Amount	Amount \$485,744	Adjustments	Adjustments \$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$484,214	. ,	\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-35	Misc Intangible-Capitalized Software-5yr-latan2	303.020		\$162,148		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,785		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$163,933		\$0	
P-36	Steam Production-Structures-latan 2	311.000		\$19,908,264		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,692,078		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$21,600,342		\$0	
P-37	Steam Production-Boiler Plant Equiplatan 2	312.000		\$141,141,759		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$12,246,987		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$153,388,746		\$0	
P-38	Steam Production-Turbogenerator-latan 2	314.000		\$18,310,134		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,589,713		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$19,899,847		\$0	
P-39	Steam Production Accessory Equipment - latan	315.000		\$6,239,418		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$562,564		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$6,801,982		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-40	Steam Production-Misc Power Plant Equipmen	316.000		\$687,941		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$61,087		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$749,028		\$0	
P-61	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-64	Transmission Structures and Improvments	352.000		-\$197,297		\$0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-67	Transmission Station Equipment - latan 2	353.001		\$1,000,204		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$998,674		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-68	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	
P-69	Transmission Poles and Fixtures - latan 2	355.001		\$627,732		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$627,732		\$0	
P-70	Transmission Overhead Conductors	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-71	Transmission OH Conductors - latan 2	356.001		\$513,599		\$0

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To include 100MW allocation of latan		\$513,599		\$0	
	Transmission Plant (Majors)					
	Total Plant Adjustments			\$197,605,059		\$0

	<u>A</u>	B	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			•
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc. Intangible Cap Software - latan	\$189,168	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$96,418	0.0000%	\$0
5		TOTAL PLANT INTANGIBLE	\$360,586		\$0
			. ,		
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.000%	\$0
10	311.000	Steam Production Structures - LR	\$12,021,966	2.0000%	\$240,439
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$9,169	2.0000%	\$183
12	312.000	Steam Production Boiler Plant - LR	\$39,053,665	2.4000%	\$937,288
13	312.020	Steam Production Boiler AQC - LR	\$8,120,732	3.0000%	\$243,622
14	314.000	Steam Prod Turbogenerator - LR	\$15,311,491	2.6600%	\$407,286
15	315.000	Steam Production Access Equip - LR	\$3,265,741	2.4400%	\$79,684
16	315.000	Steam Prod. Equip GSU	\$437,382	2.4400%	\$10,672
17	316.000	Steam Prod Misc Power Plant - LR	\$223,507	4.2400%	\$9,477
18		TOTAL STEAM PROD - LAKE ROAD	\$78,474,924		\$1,928,651
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - latan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - latan 1	\$13,264,327	2.0000%	\$265,287
22	312.000	Steam Production Boiler Plant - latan 1	\$101,419,490	2.4000%	\$2,434,068
23	312.020	Steam Prod Boiler AQC - latan 1	\$455,225	3.0000%	\$13,657
24	314.000	Steam Prod Turbogenerator - latan 1	\$10,787,748	2.6600%	\$286,954
25	315.000	Steam Prod Access Equip - latan 1	\$7,671,720	2.4400%	\$187,190
26	316.000	Steam Prod Misc Power Plant - latan 1	\$852,801	4.2400%	\$36,159
27		TOTAL STEAM PRODUCTION IATAN 1	\$134,700,590		\$3,223,315
28		STEAM PRODUCTION IATAN COMMON			
29	311.000	Steam Prod. Struct. latan Common	\$6,781,911	2.0000%	\$135,638
30	312.000	Steam Prod Boiler Plant latan Common	\$19,540,588	2.4000%	\$468,974
31	314.000	Steam Prod. Turbogenerator latan Common	\$308,237	2.6600%	\$8,199
32	315.000	Steam Prod Accessory Electrical latan Common	\$485,744	2.4400%	\$11,852
33	TOTAL STEAM PRODUCTION IATAN COMMON		\$27,116,480		\$624,663
34		STEAM PRODUCTION IATAN 2			
34 35	303.020	Misc Intangible-Capitalized Software-5yr-	\$162,148	0.0000%	\$0
35	303.020	latan 2	₽ 10∠,148	0.0000%	\$ U

Accounting Schedule: 5 Sponsor: Art Rice Page: 1 of 5

Line Account Number Plant Account Description MO Adjusted Depreciation Jurisdictional Depreciation Depreciation 36 311.000 Steam Production-Bructure-latan 2 \$19,908,264 2.0800% \$3,288,603 38 314.000 Steam Production-Bructure-latan 2 \$18,310,134 2.1300% \$3,288,603 39 315.000 Steam Production Accessory Equipment - latan 2 \$6,239,418 2.3300% \$145,378 40 316.000 Steam Production-Misc Power Plant Equipment-latan 2 \$66,239,418 2.7000% \$18,574 41 TOTAL STEAM PRODUCTION IATAN 2 \$186,449,664 \$42,256,653 \$10,033,282 43 NUCLEAR PRODUCTION \$426,741,658 \$10,033,282 \$10,033,282 44 TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 45 HYDRAULIC PRODUCTION \$0 \$0 \$0 46 TOTAL HYDRAULIC PRODUCTION \$0 \$1,477,027 \$2,1000% \$31,018 50 342.000 Other Prod Fuel Holders - Electric \$33,107,235 2.2000% \$268,339 <th></th> <th>A</th> <th><u>B</u></th> <th><u>C</u></th> <th>D</th> <th>E</th>		A	<u>B</u>	<u>C</u>	D	E
Number Number Plant Account Description Jurisdictional Rate Expanse 36 311.000 Steam Production-Structures-Iatan 2 \$19,908.264 2.0800%, \$3,288.603 37 312.000 Steam Production-Structures-Iatan 2 \$18,310,134 2.1300%, \$3,288.603 38 314.000 Steam Production-Turbogenerator-Iatan 2 \$18,310,134 2.1300%, \$3,288.603 39 315.000 Steam Production-Accessory Equipment - latan 2 \$6,239,418 2.3300%, \$145,378 40 316.000 Steam Production-Misc Power Plant Equipment-latan 2 \$186,449,664 \$4,256,653 41 TOTAL STEAM PRODUCTION IATAN 2 \$186,449,664 \$4,256,653 42 TOTAL STEAM PRODUCTION \$40 \$10,033,282 43 NUCLEAR PRODUCTION \$0 \$0 44 TOTAL NUCLEAR PRODUCTION \$0 \$0 45 HYDRAULIC PRODUCTION \$0 \$0 46 TOTAL HYDRAULIC PRODUCTION \$0 \$2,1000%, \$31,018 53 341.000 Othe	Line		<u> </u>			
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38 314.000 2 Steam Production-Turbogenerator-latan 2 \$18,310,134 2.1300% \$3390,006 39 315.000 Steam Production Accessory Equipment - latan 2 \$6,239,418 2.3300% \$145,378 40 316.000 Steam Production-Misc Power Plant Equipment-latan 2 \$667,941 2.7000% \$18,574 41 TOTAL STEAM PRODUCTION IATAN 2 \$186,449,664 \$4,256,653 \$10,033,282 43 NUCLEAR PRODUCTION \$426,741,658 \$10,033,282 \$10,033,282 44 TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 45 HYDRAULIC PRODUCTION \$0 \$0 \$0 46 TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 47 OTHER PRODUCTION PLANT \$14,77,027 2.1000% \$31,018 50 OTHER PRODUCTION PLANT \$1,477,027 2.1000% \$219,149 51 343.000 Other Prod Frime Movers - Electric \$10,957,437 2.0000% \$868,359 53 345.000 Other Prod Accessory Equip - Electric \$1,148,067	37	312.000	Steam Production-Boiler Plant Equiplatan		2.3300%	•
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42 TOTAL STEAM PRODUCTION \$426,741,658 43 NUCLEAR PRODUCTION \$10,033,282 43 TOTAL NUCLEAR PRODUCTION \$0 44 TOTAL NUCLEAR PRODUCTION \$0 45 HYDRAULIC PRODUCTION \$0 46 TOTAL HYDRAULIC PRODUCTION \$0 47 OTHER PRODUCTION \$0 48 341.000 Other Prod Duction PLANT \$10,957,437 50 342.000 Other Prod Fuel Holders - Electric \$10,957,437 2.1000% 51 343.000 Other Prod Fuel Holders - Electric \$10,957,437 2.0000% \$219,149 52 344.000 Other Prod Generators - Electric \$10,957,437 2.300% \$26,750 53 345.000 Other Prod Accessory Equip - Electric \$11,48,057 2.300% \$26,750 54 TOTAL OTHER PRODUCTION \$17,294,864 \$361,916 \$361,916 55 TOTAL OTHER PRODUCTION \$17,294,864 \$361,916 \$30 58 TOTAL OTHER PRODUCTION PLANT \$10,395,198 \$0						
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43 NUCLEAR PRODUCTION \$0 44 TOTAL NUCLEAR PRODUCTION \$0 45 HYDRAULIC PRODUCTION \$0 46 TOTAL HYDRAULIC PRODUCTION \$0 47 OTHER PRODUCTION \$0 48 341.000 OTHER PRODUCTION PLANT \$10,477,027 2.1000% 50 342.000 Other Prod Structures - Electric \$10,957,437 2.0000% 51 343.000 Other Prod Prime Movers - Electric \$10,957,437 2.0000% 52 344.000 Other Prod Generators - Electric \$10,957,437 2.0000% 53 345.000 Other Prod Accessory Equip - Electric \$1,142,057 2.300% 54 TOTAL OTHER PRODUCTION PLANT \$17,294,864 \$361,916 55 TOTAL OTHER PRODUCTION PLANT \$17,294,864 \$361,916 56 RETIREMENTS WORK IN PROGRESS \$0 \$0 57 TOTAL PRODUCTION PLANT \$444,036,522 \$10,395,198 59 TOTAL PRODUCTION PLANT \$444,036,522 \$10,395,198 60 <t< td=""><td>40</td><td></td><td>TOTAL STEAM PRODUCTION</td><td>¢400 744 050</td><td></td><td>¢40.022.000</td></t<>	40		TOTAL STEAM PRODUCTION	¢400 744 050		¢40.022.000
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44 TOTAL NUCLEAR PRODUCTION \$0 45 HYDRAULIC PRODUCTION \$0 46 TOTAL HYDRAULIC PRODUCTION \$0 47 OTHER PRODUCTION \$0 48 OTHER PRODUCTION \$0 49 341.000 Other Prod Structures - Electric \$1,477,027 2.1000% \$31,018 50 342.000 Other Prod Fuel Holders - Electric \$10,957,437 2.7500% \$16,640 51 343.000 Other Prod Frime Movers - Electric \$10,957,437 2.0000% \$219,149 52 344.000 Other Prod Generators - Electric \$3,107,235 2.2000% \$26,750 53 345.000 Other Prod Accessory Equip - Electric \$1,148,057 2.3300% \$26,750 54 TOTAL OTHER PRODUCTION PLANT \$17,294,864 \$361,916 \$361,916 55 TOTAL OTHER PRODUCTION \$17,294,864 \$361,916 \$30 58 TOTAL PRODUCTION PLANT \$444,036,522 \$10,395,198 \$0 59 TOTAL PRODUCTION PLANT \$444,036,522	13					
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56 57RETIREMENTS WORK IN PROGRESS Production-Salvage and Removal Retirements not classified TOTAL RETIREMENTS WORK IN PROGRESS\$00.0000%\$058TOTAL RETIREMENTS WORK IN PROGRESS\$0\$0\$059TOTAL PRODUCTION PLANT\$444,036,522\$10,395,19860 61 62 63TRANSMISSION PLANT Transmission Land - Electric Transmission Land Rights - Electric Transmission Land Rights - Depreciable\$57,332 \$1,897,3450.00% \$0,00%	55			\$17 294 864		\$361.016
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	04	352.000	i ransmission structures and improvments	૱ 383,370	1./5%	\$6,709

Accounting Schedule: 5 Sponsor: Art Rice Page: 2 of 5

	<u>A</u>	B	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
65	353.000	Transmission Station Equipment	\$16,124,714	2.92%	\$470,842
66	353.000	Transmission Station Equip - latan	\$873,319	2.9200%	\$25,501
67	353.001	Transmission Station Equipment - latan 2	\$1,000,204	2.9200%	\$29,206
68	355.000	Transmission Poles & Fixtures	\$13,065,162	2.34%	\$305,725
69	355.001	Transmission Poles and Fixtures - latan 2	\$627,732	2.34%	\$14,689
70	356.000	Transmission Overhead Conductors	\$8,234,374	1.92%	\$158,100
71	356.001	Transmission OH Conductors - latan 2	\$513,599	1.92%	\$9,861
72	357.000	Transmission Underground Conduit	\$16,148	1.67%	\$270
73	358.000	Transmission Underground Conductors	\$31,692	2.00%	\$634
74		TOTAL TRANSMISSION PLANT	\$42,828,892		\$1,021,537
75		DISTRIBUTION PLANT			
76	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
77	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
78	361.000	Distribution Structures and Improvements	\$2,074,314	2.18%	\$45,220
79	362.000	Distribution Station Equipment	\$37,743,375	2.20%	\$830,354
80	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	3.46%	\$1,174,187
81	365.000	Distribution Overhead Conductors	\$26,920,579	2.27%	\$611,097
82	366.000	Distribution Underground Circuits	\$8,077,951	2.08%	\$168,021
83	367.000	Distribution Underground Conductors	\$20,420,252	1.91%	\$390,027
84	368.000	Distribution Line Transformers	\$36,950,303	2.44%	\$901,587
85	369.010	Distribution Services - Overhead	\$5,819,778	3.50%	\$203,692
86	369.020	Distribution Services - Underground	\$10,765,173	2.88%	\$310,037
87	370.000	Distribution Services - Meters	\$7,964,701	2.10%	\$167,259
88	371.000	Distribution Customer Installation	\$4,837,595	4.20%	\$203,179
89	373.000	Distribution Street Light & Signals	\$5,804,658	3.00%	\$174,140
90		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$5,178,800
91		RETIREMENT WORK IN PROGRESS			
92		Trans - Distrib, General, and Intangible	\$0	0.0000%	\$0
		retirements not classfied			
93		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0
94		GENERAL PLANT			
95	389.000	General Land - Electric	\$728,769	0.00%	\$0
96	390.000	General Structures & Improv Electric	\$6,930,786	2.44%	\$169,111
97	391.000	General Office Furniture - Electric	\$309,177	4.17%	\$12,893
98	391.020	General Office Furn. Comp - Electric	\$952,655	12.50%	\$119,082
99	392.010	General Trans Light Trucks - Electric	\$299,921	8.50%	\$25,493
100	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	6.93%	\$164,697
101	392.040	General Trans Trailers - Electric	\$241,007	3.39%	\$8,170
102	392.050	General Trans Med Trucks - Electric	\$1,114,656	7.59%	\$84,602
103	393.000	General Stores Equipment - Electric	\$97,441	3.70%	\$3,605
104	394.000	General Tools - Electric	\$1,541,870	3.68%	\$56,741
105	395.000	General Laboratory - Electric	\$418,914	3.43%	\$14,369
106	396.000	General Power Oper. Equip - Electric	\$285,796	4.73%	\$13,518

Accounting Schedule: 5 Sponsor: Art Rice Page: 3 of 5

	A	B	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
107	397.000	General Communication - Electric	\$1,961,160	3.70%	\$72,563
108	398.000	General Misc. Equip - Electric	\$34,556	3.71%	\$1,282
109		TOTAL GENERAL PLANT	\$17,293,281		\$746,126
110		GENERAL PLANT - LAKE ROAD			
111	390.000	General Structures - LR	\$3,156	2.4400%	\$77
112	391.000	General Office Furniture - LR	\$370,997	4.1700%	\$15,471
113	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
114	391.040	General Office Furniture Software - LR	\$178,566	11.1100%	\$19,839
115	392.000	General Trans Autos - LR	\$20,167	12.1500%	\$2,450
116	392.010	General Trans Light Trucks - LR	\$42,341	8.5000%	\$3,599
117	392.020	General Trans Heavy Trucks - LR	\$16,970	6.9300%	\$1,176
118	392.050	General Trans Med Trucks - LR	\$12,605	7.5900%	\$957
119	394.000	General Tools - LR	\$435,178	3.6800%	\$16,015
120	395.000	General Laboratory - LR	\$298,868	3.4300%	\$10,251
121	396.000	General Power Operated Equip LR	\$850,709	4.7300%	\$40,239
122	397.000	General Communication - LR	\$89,922	3.7000%	\$3,327
123	398.000	General Misc. Equip - LR	\$11,285	3.7100%	\$419
124		TOTAL GENERAL PLANT - LAKE ROAD	\$2,699,877		\$159,959
125		GENERAL PLANT - IATAN			
126	391.000	General Office Furniture - latan	\$1,693	4.1700%	\$71
127	391.020	General Office Furn Comp - latan	\$92,340	12.5000%	\$11,543
128	391.040	General Office Furn Software - latan	\$157,762	11.1100%	\$17,527
129	397.000	General Communications - latan	\$122,543	3.7000%	\$4,534
130		TOTAL GENERAL PLANT - IATAN	\$374,338		\$33,675
131		INDUSTRIAL STEAM PRODUCTION PLANT			
132	310.090	Industrial Steam Land	\$0	0.0000%	\$0
133	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
134	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
135	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
136	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
137	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
138	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
139	380.090	Industrial Steam Services	\$0	0.0000%	\$0
140	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION	\$0		\$0
		PLANT			
142		ECORP PLANT			
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$57,389	0.0000%	\$0
144	389.000	General Land - Electric Raytown	\$6,081	0.0000%	\$0
145	390.000	General Structures & Improv. Raytown	\$1,800,488	2.2200%	\$39,971
146	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
147	391.000	General Office Furniture & Eq-Elec	\$255,704	4.1700%	\$10,663

Accounting Schedule: 5 Sponsor: Art Rice Page: 4 of 5

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
148	391.000	General Office Furn Raytown	\$454,267	4.1700%	\$18,943
149	391.020	General Office Furniture - Computer	\$1,261,931	12.5000%	\$157,741
150	391.020	General Office Furn. Comp Raytown	\$525,261	12.5000%	\$65,658
151	391.040	General Office Furn Software	\$4,131,359	11.1100%	\$458,994
152	391.040	General Office Furn Software - Raytown	\$298,359	11.1100%	\$33,148
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	0.0000%	\$0
154	392.040	Gen Trans Trailers Electric	\$0	0.0000%	\$0
155	393.000	General Stores Equipment- Elec	\$2,004	0.0000%	\$0
156	394.000	General Tools - Electric - ECORP	\$3,739	3.5700%	\$133
157	395.000	General Laboratory Equip - Lake Road	\$0	0.0000%	\$0
158	396.000	General Power Operated Equip Elec	\$3,509	0.0000%	\$0
159	397.000	General Communication Equip Elec	\$172,865	3.7000%	\$6,396
160	397.000	General Communication - Raytown	\$35,682	3.7000%	\$1,320
161	398.000	General Miscellaneous Electric Equipment	\$4,762	4.1700%	\$199
162	398.000	General Misc. Equip Raytown	\$7,754	4.1700%	\$323
163	TOTAL ECORP PLANT		\$9,021,154		\$793,489
164		Total Depreciation	\$718,700,045	=	\$18,328,784

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	L
Line	Account	Depression Reserve Description		Adjust.	Adjustments		Jurisdictional		MO Adjusted
Number 1	Number	Depreciation Reserve Description INTANGIBLE PLANT	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - latan	\$106,300	R-3	\$0	\$106,300	100.0000%	\$0	\$106,300
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$106,300		\$0	\$106,300		\$0	\$106,300
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$0	R-9	\$0	\$0	80.3480%	\$0	\$0
10	311.000	Steam Production Structures - LR	\$6,224,852	R-10	\$0	\$6,224,852	80.3480%	\$0	\$5,001,544
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	R-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$25,036,255	R-12	\$0	\$25,036,255	70.5810%	\$0	\$17,670,839
13	312.020	Steam Production Boiler AQC - LR	\$6,056,043	R-13	\$0 \$0	\$6,056,043	70.5810%	\$0 ¢0	\$4,274,416
14 15	314.000 315.000	Steam Prod Turbogenerator - LR Steam Production Access Equip - LR	\$9,520,078 \$3,027,266	R-14 R-15	\$0 \$0	\$9,520,078 \$3,027,266	99.9570% 80.3480%	\$0 \$0	\$9,515,984 \$2,432,348
16	315.000	Steam Production Access Equip - ER Steam Prod. Equip GSU	\$3,027,288 \$0	R-15	\$163,093	\$163,093	80.3480%	\$0	\$131,042
17	316.000	Steam Prod Misc Power Plant - LR	\$218,619	R-17	\$0	\$218,619	58.2000%	\$0	\$127,236
18	010.000	TOTAL STEAM PROD - LAKE ROAD	\$50,083,113		\$163,093	\$50,246,206	00.2000 /0	\$0	\$39,153,409
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - latan 1	\$12,343	R-20	\$0	\$12,343	100.0000%	\$0	\$12,343
21	311.000	Steam Production Structures - latan 1	\$2,789,334	R-21	\$0	\$2,789,334	100.0000%	\$0	\$2,789,334
22	312.000	Steam Production Boiler Plant - latan 1	\$27,991,214	R-22	\$0	\$27,991,214	100.0000%	\$0	\$27,991,214
23	312.020	Steam Prod Boiler AQC - latan 1	\$32,503	R-23	\$0	\$32,503	100.0000%	\$0	\$32,503
24	314.000	Steam Prod Turbogenerator - latan 1	\$7,297,457	R-24	\$0	\$7,297,457	100.0000%	\$0	\$7,297,457
25	315.000	Steam Prod Access Equip - latan 1	\$4,496,051	R-25	-\$163,093	\$4,332,958	100.0000%	\$0	\$4,332,958
26	316.000	Steam Prod Misc Power Plant - latan 1	\$506,773	R-26	\$0	\$506,773	100.0000%	\$0	\$506,773
27		TOTAL STEAM PRODUCTION IATAN 1	\$43,125,675		-\$163,093	\$42,962,582		\$0	\$42,962,582
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. latan Common	\$0	R-29	\$141,991	\$141,991	100.0000%	\$0	\$141,991
30	312.000	Steam Prod Boiler Plant latan Common	\$0	R-30	\$478,912	\$478,912	100.0000%	\$0	\$478,912
31	314.000	Steam Prod. Turbogenerator latan Common	\$0	R-31	\$6,633	\$6,633	100.0000%	\$0	\$6,633
32	315.000	Steam Prod Accessory Electrical latan Common	\$0	R-32	\$15,036	\$15,036	100.0000%	\$0	\$15,036
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$642,572	\$642,572		\$0	\$642,572
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-5yr-	\$0	R-35	\$35,519	\$35,519	100.0000%	\$0	\$35,519
		latan 2							
36	311.000	Steam Production-Structures-latan 2	\$0	R-36	\$33,751	\$33,751	100.0000%	\$0	\$33,751
37	312.000	Steam Production-Boiler Plant Equip latan 2	\$0	R-37	\$280,702	\$280,702	100.0000%	\$0	\$280,702
38	314.000	Steam Production-Turbogenerator-latan 2	\$0	R-38	\$38,758	\$38,758	100.0000%	\$0	\$38,758
39	315.000	Steam Production Accessory Equipment - latan 2	\$0	R-39	\$13,664	\$13,664	100.0000%	\$0	\$13,664
40	316.000	Steam Production-Misc Power Plant	\$0	R-40	\$1,564	\$1,564	100.0000%	\$0	\$1,564
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$403,958	\$403,958		\$0	\$403,958
42		TOTAL STEAM PRODUCTION	\$93,208,788		\$1,046,530	\$94,255,318		\$0	\$83,162,521
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
47		OTHER PRODUCTION							

Accounting Schedule: 6 Sponsor: Karen Lyons Page: 1 of 3

	A	<u>B</u>	<u>C</u>	D	E	E	G	Н	
Line	Account	<u> </u>	Total	Adjust.	=	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
48		OTHER PRODUCTION PLANT							
49	341.000	Other Prod Structures - Electric	\$1,327,170	R-49	\$0	\$1,327,170	100.0000%	\$0	\$1,327,170
50	342.000	Other Prod Fuel Holders - Electric	\$656,971	R-50	\$0	\$656,971	100.0000%	\$0	\$656,971
51	343.000	Other Prod Prime Movers - Electric	\$12,290,318	R-51	\$0	\$12,290,318	100.0000%	\$0	\$12,290,318
52	344.000	Other Prod Generators - Electric	\$3,439,283	R-52	\$0	\$3,439,283	100.0000%	\$0	\$3,439,283
53	345.000	Other Prod Accessory Equip - Electric	\$890,589	R-53	\$0	\$890,589	100.0000%	\$0	\$890,589
54		TOTAL OTHER PRODUCTION PLANT	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
55		TOTAL OTHER PRODUCTION	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
56 57		RETIREMENTS WORK IN PROGRESS Production-Salvage and Removal Retirements not classified	-\$967,551	R-57	\$0	-\$967,551	100.0000%	\$0	-\$967,551
58		TOTAL RETIREMENTS WORK IN PROGRESS	-\$967,551		\$0	-\$967,551		\$0	-\$967,551
59		TOTAL PRODUCTION PLANT	\$110,845,568		\$1,046,530	\$111,892,098		\$0	\$100,799,301
60		TRANSMISSION PLANT							
61	350.000	Transmission Land - Electric	-\$4,598	R-61	\$0	-\$4,598	100.0000%	\$0	-\$4,598
62	350.010	Transmission Land Rights - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	R-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvments	\$239,862	R-64	\$0	\$239,862	100.0000%	\$0	\$239,862
65	353.000	Transmission Station Equipment	\$6,723,338	R-65	\$0	\$6,723,338	100.0000%	\$0	\$6,723,338
66	353.000	Transmission Station Equip - latan	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	353.001	Transmission Station Equipment - latan 2	\$0	R-67	\$3,479	\$3,479	100.0000%	\$0	\$3,479
68 69	355.000 355.001	Transmission Poles & Fixtures	\$8,368,438	R-68	\$0 \$7 570	\$8,368,438	100.0000%	\$0 \$0	\$8,368,438
69 70	355.001	Transmission Poles and Fixtures - latan 2 Transmission Overhead Conductors	\$0 \$6,415,347	R-69 R-70	\$7,570 \$0	\$7,570 \$6,445,247	100.0000% 100.0000%	\$0 \$0	\$7,570 \$6,415,347
70	356.000	Transmission OVernead Conductors	\$0,415,347	R-70 R-71	\$0 \$4,904	\$6,415,347 \$4,904	100.0000%	\$0 \$0	\$6,415,347
72	357.000	Transmission Underground Conduit	\$5,169	R-72	\$0	\$5,169	100.0000%	\$0	\$5,169
73	358.000	Transmission Underground Conductors	\$31,044	R-73	\$0 \$0	\$31,044	100.0000%	\$0	\$31,044
74		TOTAL TRANSMISSION PLANT	\$21,782,501		\$15,953	\$21,798,454		\$0	\$21,798,454
			. , ,						
75		DISTRIBUTION PLANT							
76	360.000	Distribution Land - Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	360.010	Distribution Land Rights - Electric	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	361.000	Distribution Structures and Improvements	\$487,765	R-78	\$0	\$487,765	100.0000%	\$0	\$487,765
79	362.000	Distribution Station Equipment	\$17,105,128	R-79	\$0	\$17,105,128	100.0000%	\$0	\$17,105,128
80	364.000	Distribution Poles, Towers, and Fixtures	\$15,888,616	R-80	\$0	\$15,888,616	100.0000%	\$0	\$15,888,616
81	365.000	Distribution Overhead Conductors	\$10,185,712	R-81	\$0	\$10,185,712	100.0000%	\$0	\$10,185,712
82	366.000 367.000	Distribution Underground Circuits	\$1,997,198	R-82	\$0 \$0	\$1,997,198	100.0000%	\$0 \$0	\$1,997,198
83 84	367.000	Distribution Underground Conductors Distribution Line Transformers	\$5,017,222	R-83 R-84	\$0 \$0	\$5,017,222	100.0000% 100.0000%	\$0 \$0	\$5,017,222
85	369.000	Distribution Services - Overhead	\$19,926,291 \$3,314,428	R-64 R-85	\$0 \$0	\$19,926,291 \$3,314,428	100.0000%	\$0 \$0	\$19,926,291 \$3,314,428
86	369.020	Distribution Services - Underground	\$5,045,930	R-86	\$0 \$0	\$5,045,930	100.0000%	\$0 \$0	\$5,045,930
87	370.000	Distribution Services - Meters	\$4,874,624	R-87	\$0 \$0	\$4,874,624	100.0000%	\$0	\$4,874,624
88	371.000	Distribution Customer Installation	\$2,363,493	R-88	\$0 \$0	\$2,363,493	100.0000%	\$0	\$2,363,493
89	373.000	Distribution Street Light & Signals	\$2,460,379	R-89	\$0	\$2,460,379	100.0000%	\$0	\$2,460,379
90		TOTAL DISTRIBUTION PLANT	\$88,666,786		\$0	\$88,666,786		\$0	\$88,666,786
91		RETIREMENT WORK IN PROGRESS							
92		Trans - Distrib, General, and Intangible retirements not classfied	-\$1,367,861	R-92	\$0	-\$1,367,861	100.0000%	\$0	-\$1,367,861
93		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,367,861		\$0	-\$1,367,861		\$0	-\$1,367,861
94		GENERAL PLANT							
95	389.000	General Land - Electric	\$0	R-95	\$0	\$0	100.0000%	\$0	\$0
96	390.000	General Structures & Improv Electric	\$2,060,597	R-96	\$0	\$2,060,597	100.0000%	\$0	\$2,060,597
97	391.000	General Office Furniture - Electric	-\$126,618	R-97	\$0	-\$126,618	100.0000%	\$0	-\$126,618
98	391.020	General Office Furn. Comp - Electric	\$453,178	R-98	\$0	\$453,178	100.0000%	\$0	\$453,178
99	392.010	General Trans Light Trucks - Electric	\$154,169	R-99	\$0	\$154,169	100.0000%	\$0	\$154,169
100	392.020	General Trans Heavy Trucks - Electric	\$1,134,911		\$0	\$1,134,911	100.0000%	\$0	\$1,134,911
101	392.040	General Trans Trailers - Electric	\$241,007		\$0	\$241,007	100.0000%	\$0	\$241,007
102	392.050	General Trans Med Trucks - Electric	\$361,789	R-102	\$0	\$361,789	100.0000%	\$0	\$361,789
103	393.000	General Stores Equipment - Electric	\$103,727	R-103	\$0	\$103,727	100.0000%	\$0	\$103,727
104	394.000	General Tools - Electric	\$976,602	R-104	\$0	\$976,602	100.0000%	\$0	\$976,602

Accounting Schedule: 6 Sponsor: Karen Lyons Page: 2 of 3

Line Account Depreciation Exerce Description Total Adjust A Adjusted Junder Munder		<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	G	Н	L
66 386.00 General Looratory. Electric 382.04 R-16 40 322.254 R0.000% 80 328.00 67 397.00 General Accompts Equip. Electric 384.04 R-100 36 84.00 R-100 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36.00 36 36 36	Line			Total			As Adjusted	Jurisdictional	Jurisdictional	
160 385.000 General Communication - Electric 510.739 81.06 510.779 100 510.779 100.0000% 50 514.40 100 380.00 General Mile: Equip - Electric 31.440 R-109 30 31.440 100.0000% 50 31.440 110 General Mile: Equip - Electric 31.440 R-107 30 35.44.60 100.0000% 50 31.440 111 30.000 General Mile: Equip - Electric 31.440 R-114 50 53.42.60 80.340% 60 158.278 111 30.000 General Tome Lance R-114 50 53.278 80.340% 60 158.278 111 31.000 General Trans Lance R-114 50 53.100 80.340% 60 151.320 111 32.000 General Trans Lance R-114 50 53.100 80.340% 60 151.221 111 32.000 General Trans Lance R-12 50 53.221 80.33840% 60 51.52.52<			· · · · · · · · · · · · · · · · · · ·							Jurisdictional
107 397.000 General Mics. Equip: - Electric 584.4668 1107 50 584.4668 100.000% 50 584.4668 109 General Mics. Equip: - LAR 58,577.421 50 58,577.421 53 53,500 51,500 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$262,054</td></t<>			-							\$262,054
108 395.000 General Mike: Equip - Electric TOTAL GENERAL PLANT 51.440 *1.08 50 51.440 *1.08 50 51.440 *1.08 50 55.77.42 100.000%; 50 55.77.42 113 301.000 General Toric Law LA 52.77.8 R-111 50 55.277.8 80.3489%; 50 518.33 113 391.000 General Toric Furniture Computer - LR 52.272 R-111 50 52.278 80.3489%; 50 518.35 113 391.000 General Toric Furniture Computer - LR 52.277 R-114 50 542.52.00 80.3489%; 50 513.458 113 320.000 General Toric Marker - LR 513.016 516 513.508 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%; 50 513.208 80.3489%;										
199 TOTAL GENERAL PLANT 56,677,421 50 56,577,421 50 56,577,421 101 280,000 GENERAL PLANT - LARE ROAD 52,778 P11 50 52,778 P11 50 52,778 P114 50 52,778 P114 50 52,778 P114 50 52,778 P124,728 P114 50 52,776 P124,728 P114 50 52,7767 P124 P114 50 52,7767 P124 50										
110 35.000 GENERAL PLANT - LAKE ROAD 52.277 R11 50 52.277 80.340% 50 51.352 111 331.000 General Sincutures - LR 52.277 R11 50 52.277 80.340% 50 51.352 111 331.000 General Tims Light Tructs - LR 52.277 R11 50 52.277 80.340% 50 51.352 113 331.000 General Tims Light Tructs - LR 51.277 81.340% 50 51.356 51.578 80.340% 50 51.357 51.578 51.528 51.578 80.340% 50 51.578 51.578 51.578 51.578 51.578 51.578 51.578 51.578 51.578 51.578 51.578 51.578 51.577 51.522 51.572 51.522 50 52.277.87 80.340% 50 51.522 51.572 51.522 51.522 50 51.527 51.527 51.527 51.527 51.527 51.527 51.527 51.527 51.527 51.527		398.000			R-108			100.0000%		
111 39.000 General Office Funiture - LR 52.278 81.11 50 52.23,239 80.3480% 50 51.83 113 391.020 General Office Funiture Computer - LR 54.24,238 81.14 50 5424,239 80.3480% 50 513.35 113 391.020 General Office Funiture Computer - LR 552,249 81.14 50 542.62,39 80.3480% 50 513.25 113 391.020 General Trans Light Track - LR 513.17 711 50 513.17 711.7 50 513.17 80.3480% 50 515.27 113 394.000 General Trans Mod Trucks - LR 513.31.06 81.19 50 513.71 80.3480% 50 522.776 80.3480% 50 523.776 80.3480% 50 531.20 123 386.000 General Office Funiture - LR 533.217 R-12 50 51.82.77 80.3480% 50 531.20 123 386.000 General Office Funiture - LR 533.21.77 R-12 50	109		TOTAL GENERAL PLANT	\$6,577,421		\$U	\$6,577,421		\$U	\$6,577,421
111 39.000 General Office Funiture - LR 52.278 81.11 50 52.23,239 80.3480% 50 51.83 113 391.020 General Office Funiture Computer - LR 54.24,238 81.14 50 5424,239 80.3480% 50 513.35 113 391.020 General Office Funiture Computer - LR 552,249 81.14 50 542.62,39 80.3480% 50 513.25 113 391.020 General Trans Light Track - LR 513.17 711 50 513.17 711.7 50 513.17 80.3480% 50 515.27 113 394.000 General Trans Mod Trucks - LR 513.31.06 81.19 50 513.71 80.3480% 50 522.776 80.3480% 50 523.776 80.3480% 50 531.20 123 386.000 General Office Funiture - LR 533.217 R-12 50 51.82.77 80.3480% 50 531.20 123 386.000 General Office Funiture - LR 533.21.77 R-12 50	110		GENERAL PLANT - LAKE ROAD							
112 391.000 General Office Furniture Computer LR \$243,433 8-112 50 \$224,233 80.3460% \$00 \$345,523 80.3460% \$00 \$345,523 80.3460% \$00 \$345,523 80.3460% \$00 \$345,523 80.3460% \$00 \$345,523 80.3460% \$00 \$313,060 \$00 \$313,060 \$00 \$313,060 \$00 \$313,060 \$00 \$313,060 \$00 \$313,060 \$00 \$313,060 \$00 \$315,376 \$116 \$00 \$00,300% \$00 \$315,376 \$116 \$00 \$30,600 \$00 \$326,000 \$00 \$326,000 \$00 \$326,000 \$00 \$326,000 \$00 \$327,77 \$00 \$35,376 \$00 \$340,00% \$00 \$327,27 \$00 \$340,00% \$00 \$315,85 \$315,85 \$316,85<		390.000		\$2.278	R-111	\$0	\$2.278	80.3480%	\$0	\$1,830
111 391.020 General Office Funiture Computer - LR 5426,522 8143 50 5426,523 80.3460% 50 5336,268 118 391.020 General Time Autos - LR 522,278 81.14 50 522,288 81.14 50 522,278 80.3460% 50 5153,586 118 392,400 General Time Light Tucks - LR 515,007 81.14 50 523,106 81.19 50 5353,106 81.19 50 5353,106 80.3460% 50 552,00 5353,106 80.3460% 50 552,00 5353,106 80.3460% 50 552,00 5353,106 80.3460% 50 552,00 5353,106 80.3460% 50 552,00 5353,27 80.3460% 50 552,00 5353,27 80.3460% 50 553,106 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460% 50 5353,166 80.3460%										\$188,250
114 391.040 General Trans Lufes L.R \$102.980 R-114 \$0 \$122.976 R-115 \$0 \$32.076 \$0.3480%, \$0 \$17.81 116 392.010 General Trans Light Trucks - LR \$13.907 R-116 \$0 \$10.900 \$0.3480%, \$0 \$15.77 118 392.010 General Trans Havy Trucks - LR \$13.127 R-116 \$0 \$10.900 \$0.3480%, \$0 \$15.27 118 392.000 General Trans Havy Trucks - LR \$13.128 R-118 \$0 \$33.308 \$0.3480%, \$0 \$227.176 \$10 \$0 \$33.400, \$0 \$32.07 119 395.000 General Trans Havy Trucks - LR \$33.327 \$1.721 \$0 \$33.480%, \$0 \$35.7767 \$0 \$0.3480%, \$0 \$1.271 112 395.000 General Toms munication - LR \$5.2648 \$1.22 \$0 \$5.248 \$0 \$1.422 \$0 \$5.248 \$0 \$1.421 \$0 \$33.40%, \$0 \$1.277 120 396.000 General Office Furn Comp - LR \$3.608 \$1.672 \$0 \$5.248 \$0 \$1.622 \$0 \$5.048 \$1.0000%, \$0 \$1.672 121 <td>113</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$343,024</td>	113									\$343,024
116 322.00 General Trane Light Trucks - LR S19.00 P.146 S0 S19.007 P.0.3480% S0 S156.97 113 332.060 General Trane Ked Trucks - LR S13.108 R-118 S0 S13.208 S0.3480% S0 S156.97 123 355.000 General Torse Ked Trucks - LR S13.108 R-118 S0 S13.208 S0.3480% S0 S262.63 123 355.000 General Communication - LR S227.677 R-12 S8 S33.237 R-121 S8 S33.237 R-121 S8 S33.237 R-121 S8 S33.248 S0 S17.77 S0 S0.3480% S0 S27.71 S0 S0.3480% S0 S27.77 S0 S0.3480% S0 S27.77 S0 S1.55 S0 S1.22 S0 S0.3480% S0 S27.77 S0 S0 S1.77 S0 S0 S0 <t< td=""><td>114</td><td>391.040</td><td></td><td></td><td>R-114</td><td></td><td></td><td>80.3480%</td><td></td><td>\$130,966</td></t<>	114	391.040			R-114			80.3480%		\$130,966
117 322.02 General Trans Heavy Trucks - LR \$21,21 P.117 \$90 \$51,212 P.117 \$90 \$51,212 P.112 P.112 <td>115</td> <td>392.000</td> <td>General Trans Autos - LR</td> <td>\$22,176</td> <td>R-115</td> <td>\$0</td> <td>\$22,176</td> <td>80.3480%</td> <td>\$0</td> <td>\$17,818</td>	115	392.000	General Trans Autos - LR	\$22,176	R-115	\$0	\$22,176	80.3480%	\$0	\$17,818
111 392.050 General Trans Med Trucks - LR \$15,308 R-118 50 \$15,308 80.3480% \$0 \$12,308 120 395.000 General Laboratory - LR \$227,767 R-120 \$0 \$237,105 \$0.3480% \$0 \$327,057 \$0.3480% \$0 \$327,057 \$0.3480% \$0 \$327,057 \$0.3480% \$0 \$327,057 \$10,040% \$0 \$327,057 \$0.3480% \$0 \$327,057 \$10,040% \$0 \$327,057 \$10,040% \$0 \$327,057 \$10,040% \$0 \$327,057 \$10,040% \$0 \$327,057 \$10,000% \$10 \$10,077 \$10 \$10,000% \$10 \$10,077 \$10 \$10,000% \$10 \$11,272 \$10,000% \$0 \$10,01,007 \$10 \$10,000% \$0 \$10,000% \$0 \$10,01,077 \$10 \$10,0000% \$0 \$10,01,077 \$10 \$00,0000% \$0 \$10,01,077 \$10,0000% \$0 \$10,01,070 \$10,01,070 \$10,01,077 \$10,0000% \$0 \$10,01,070 \$10,01,070 \$10,01,070 \$10,01,070 \$0 \$10,01,070 \$10,01,010	116	392.010	General Trans Light Trucks - LR	\$19,007	R-116	\$0	\$19,007	80.3480%	\$0	\$15,272
119 394.00 General Tools - LR 533,105 R-119 50 533,105 80.3480% 50 2386.00 23 355.00 General Tools or LR 533,237 R-121 50 5327,77 80.3480% 50 5327,77 80.3480% 50 5352,77 80.3480% 50 535,27 80.3480% 50 535,27 80.3480% 50 535,27 80.3480% 50 53,27,77 80.3480% 50 53,27,77 80 53,608 80.3480% 50 53,27,77 80 51,27,20 80	117	392.020	General Trans Heavy Trucks - LR	\$21,121	R-117	\$0	\$21,121	80.3480%	\$0	\$16,970
120 950.00 General Laboratory - LR 527,767 R-120 50 527,767 80.3480% 50 5207,77 121 395.00 General Communication - LR \$533,237 8130,237 833,237 80.3480% \$50 \$431,585 123 398.00 General Mic. Equip LR \$5,246 81,381,527 80.3480% \$50 \$41,777 124 General Mic. Equip LR \$5,626 81,801,067 \$50 \$51,801,067 \$50 \$51,801,067 \$60 \$41,827,777 \$60 \$51,801,067 \$60 \$51,801,067 \$60 \$51,801,067 \$60 \$51,801,067 \$60 \$51,822 \$10,0000% \$60 \$51,822 \$10,0000% \$60 \$51,821 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% \$60 \$51,872 \$10,0000% <t< td=""><td></td><td></td><td></td><td></td><td>R-118</td><td></td><td></td><td></td><td></td><td>\$12,300</td></t<>					R-118					\$12,300
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122 397.000 General Communication - LR \$\$,246 R-123 590.00 \$5,246 80.3460% \$50 \$71,71 123 398.000 General Mac, Euly - LR TOTAL GENERAL PLANT - LAXE ROAD \$1,901,067 \$50 \$1,901,067 \$50 \$1,901,067 \$50 \$1,522 \$1,000,000% \$50 \$1,522 125 391.000 General Office Fum Comp - latan \$1,517,82 R-126 \$50 \$1,522 100.0000% \$60 \$1,517,82 123 391.000 General Office Fum Comp - latan \$157,827,87 \$10 \$10,0000% \$60 \$13,199 123 397.000 General Communications - latan \$45,424 R-123 \$50 \$23,600 \$10 \$23,800 \$10,000% \$50 \$23,800 \$10,0000% \$50 \$23,800 \$10,0000% \$50 \$23,800 \$10,0000% \$50 \$23,800 \$10,0000% \$50 \$5 \$31,990 \$10,004,171 \$10,0000% \$50 \$5 \$5 \$50 \$50,00 \$50,000% \$50 \$									-	\$207,111
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141 TOTAL INDUSTRIAL STEAM PRODUCTION PLANT \$1,708,077 \$0 \$1,708,077 142 ECORP PLANT ECORP PLANT \$0 \$1,708,077 \$0 \$0 \$1,708,077 143 303.020 General Land - Electric Raytown \$0 R.144 \$0 \$0 80.3480% \$0 \$9,56 144 390.000 General Land - Electric Raytown \$589,558 R.144 \$0 \$0 80.3480% \$0 \$17,277 146 390.000 General Churchure & Engelec \$32,340 R.144 \$0 \$0 \$0.3480% \$0 \$572,27 146 390.000 General Office Furniture & Engelec \$32,340 R.147 \$0 \$32,240 \$0.3480% \$0 \$25,98 148 391.000 General Office Furn Raytown \$559,561 R.148 \$0 \$1,206,384 80.3480% \$0 \$244,961 151 391.040 General Office Furn. Comp Raytown \$1,206,384 R-148 \$0 \$1,206,384 80.3480% \$0 \$2,202,29	139	380.090	Industrial Steam Services	\$96,433	R-139	\$0	\$96,433	0.0000%	\$0	\$0
PLANT ECORP PLANT 142 ECORP PLANT 143 303.020 Misc Intang - Cap Softwr- 5 yr \$11,904 R-143 \$00 \$01.803.480% \$00 \$9,566 144 389.000 General Land - Electric Raytown \$00 \$81.445 \$00 \$00.3480% \$00 \$572.27 146 390.005 General Leasehold Improvements \$00 \$147 \$00 \$23.340 80.3480% \$00 \$572.27 146 390.005 General Office Furniture & Eq-Elec \$32.340 R-144 \$00 \$50 \$80.3480% \$00 \$25.985 8.145 \$00 \$59.795 \$61.448 \$00 \$59.795 \$63.448 \$00 \$59.795 \$63.4480% \$00 \$25.985 80.3480% \$00 \$25.985 80.3480% \$00 \$48.04 149 391.020 General Office Furn. Raytown \$559.795 R-144 \$00 \$559.795 \$8.448 \$0 \$559.795 \$8.448 \$0 \$559.795 \$8.448 \$00 \$1.206.384		381.090	Industrial Steam Services- Other		R-140			0.0000%		\$0
142 ECORP PLANT 811,904 R-143 \$00 \$11,904 8.0.3480% \$00 144 389,000 General Land - Electric Raytown \$0 R-144 \$00 \$00 80.3480% \$00 \$511,904 8.0.3480% \$00 \$57,27 145 390,000 General Larachold Improvements \$0 R-144 \$00 \$00 80.3480% \$00 \$52,58 147 391,000 General Office Furniture & Eq-Elec \$32,340 R-147 \$00 \$32,340 80.3480% \$00 \$52,58 148 391,000 General Office Furniture - Computer \$1,206,344 R-147 \$00 \$32,340 \$0.3480% \$00 \$52,58 148 391,000 General Office Furn. Raytown \$559,581 R-148 \$00 \$51,206,344 \$00 \$51,206,344 \$00 \$1206,340% \$00 \$24,944,662 \$0.3480% \$00 \$24,944,662 151 391,040 General Office Furn Software \$2,744,662 R-151 \$0 \$24,744,662 80.3	141			\$1,708,077		\$0	\$1,708,077		\$0	\$0
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149 391.020 General Office Furniture - Computer \$1,206,384 R-149 \$0 \$1,206,384 80.3480% \$0 \$969,30 150 391.020 General Office Furn. Comp Raytown \$559,581 R-150 \$0 \$559,581 80.3480% \$0 \$449,61 151 391.040 General Office Furn Software \$2,744,682 R-151 \$0 \$2,744,682 80.3480% \$0 \$2,205,29 152 391.040 General Office Furn Software - Raytown \$197,736 R-152 \$0 \$197,736 80.3480% \$0 \$2,205,29 153 392.020 Gen Trans Heavy Trucks - Lake Road \$0 R-152 \$0 \$197,736 80.3480% \$0 \$158,87 154 392.020 Gen Trans Trailers Electric \$0 R-154 \$0 \$0 80.3480% \$0 \$2,04 155 393.000 General Tools - Electric - ECORP \$4,860 R-156 \$0 \$4,860 80.3480% \$0 \$3,70 158 396.000 General Laboratory Equip Elec \$4,609 R-157 \$0 \$0 \$0.3480% \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>. ,</td>										. ,
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152 391.040 General Office Furn Software - Raytown \$197,736 R-152 \$0 \$197,736 80.3480% \$0 \$158,87 153 392.020 Gen Trans Heavy Trucks - Lake Road \$0 R-153 \$0 \$0 80.3480% \$0 \$\$ 154 392.040 Gen Trans Trailers Electric \$0 R-153 \$0 \$0 80.3480% \$0 \$\$ 155 393.000 General Stores Equipment- Elec \$2,541 R-155 \$0 \$2,541 80.3480% \$0 \$\$ <td></td>										
153 392.020 Gen Trans Heavy Trucks - Lake Road \$0 R-153 \$0 \$0 \$0 \$0 \$0 \$1 154 392.040 Gen Trans Trailers Electric \$0 R-153 \$0										
154 392.040 Gen Trans Trailers Electric \$0 R-154 \$0 \$0 \$0 \$0 \$155 393.000 General Stores Equipment- Elec \$2,541 R-155 \$0 \$2,541 80.3480% \$0 \$2,04 156 394.000 General Tools - Electric - ECORP \$4,860 R-156 \$0 \$4,860 80.3480% \$0 \$3,90 157 395.000 General Laboratory Equip - Lake Road \$0 R-157 \$0 \$0 80.3480% \$0 \$3,90 158 396.000 General Communication Equip Elec \$4,609 R-158 \$0 \$4,4609 \$0.3480% \$0 \$3,700 159 397.000 General Communication Equip Elec -\$143,677 R-159 \$0 -\$143,677 80.3480% \$0 -\$115,44 160 397.000 General Communication - Raytown -\$19,873 R-160 \$0 -\$19,873 80.3480% \$0 -\$15,96 161 398.000 General Misc. Equip Raytown -\$19,873 R-160 \$0 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>· · ·</td> <td></td> <td></td> <td>\$0</td>			-				· · ·			\$0
155 393.000 General Stores Equipment- Elec \$2,541 R-155 \$0 \$2,541 80.3480% \$0 \$2,04 156 394.000 General Tools - Electric - ECORP \$4,860 R-156 \$0 \$4,860 80.3480% \$0 \$3,90 157 395.000 General Laboratory Equip - Lake Road \$0 R-157 \$0 \$0 \$0.3480% \$0 \$3,90 158 396.000 General Power Operated Equip Elec \$4,609 R-157 \$0 \$0 \$0.3480% \$0 \$3,70 159 397.000 General Communication Equip Elec -\$143,677 R-159 \$0 -\$143,677 80.3480% \$0 -\$115,44 160 397.000 General Communication - Raytown -\$19,873 R-160 \$0 -\$19,873 80.3480% \$0 -\$115,44 161 398.000 General Miscellaneous Electric Equipment \$5,927 R-161 \$0 \$5,927 80.3480% \$0 \$4,765 162 398.000 General Misc. Equip Raytown			-							\$0
156 394.000 General Tools - Electric - ECORP \$4,860 R-156 \$0 \$4,860 80.3480% \$0 \$3,90 157 395.000 General Laboratory Equip - Lake Road \$0 R-157 \$0 \$0 \$0.3480% \$0 \$3,90 158 396.000 General Power Operated Equip Elec \$4,609 R-158 \$0 \$4,609 80.3480% \$0 \$3,70 159 397.000 General Communication Equip Elec -\$143,677 R159 \$0 -\$143,677 80.3480% \$0 -\$115,44 160 397.000 General Communication - Raytown -\$19,873 R-160 \$0 -\$19,873 80.3480% \$0 -\$115,44 161 398.000 General Miscellaneous Electric Equipment \$5,927 R-161 \$0 \$5,927 80.3480% \$0 -\$15,96 162 398.000 General Misc. Equip Raytown \$5,927 R-161 \$0 \$5,927 80.3480% \$0 \$7,39 163 98.000 General Misc. Equip Raytown <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$2,042</td>										\$2,042
157 395.000 General Laboratory Equip - Lake Road \$0 R-157 \$0 \$0 \$0 \$15 158 396.000 General Power Operated Equip Elec \$4,609 R-158 \$0 \$4,609 80.3480% \$0 \$3,70 159 397.000 General Communication Equip Elec -\$143,677 R-159 \$0 -\$143,677 80.3480% \$0 \$3,70 160 397.000 General Communication - Raytown -\$19,873 R-160 \$0 -\$143,677 80.3480% \$0 -\$115,44 160 397.000 General Miscellaneous Electric Equipment \$5,927 R-161 \$0 \$5,927 80.3480% \$0 -\$15,96 161 398.000 General Miscellaneous Electric Equipment \$5,927 R-161 \$0 \$5,927 80.3480% \$0 \$4,76 162 398.000 General Misc. Equip Raytown \$9,198 R-162 \$0 \$9,198 80.3480% \$0 \$7,39 163 VOTAL ECORP PLANT \$4,586,049 \$0										\$3,905
158 396.000 General Power Operated Equip Elec \$4,609 R-158 \$0 \$4,609 \$0.3480% \$0 \$3,70 159 397.000 General Communication Equip Elec -\$143,677 R-159 \$0 -\$143,677 80.3480% \$0 -\$115,44 160 397.000 General Communication - Raytown -\$19,873 R-160 \$0 -\$143,677 80.3480% \$0 -\$115,44 160 397.000 General Communication - Raytown -\$19,873 R-160 \$0 -\$19,873 80.3480% \$0 -\$15,96 161 398.000 General Miscellaneous Electric Equipment \$5,927 R-161 \$0 \$5,927 80.3480% \$0 \$4,76 162 398.000 General Misc. Equip Raytown \$9,198 R-162 \$0 \$9,198 80.3480% \$0 \$7,39 163 S0 S4,586,049 \$0 \$4,586,049 \$0 \$4,586,049 \$0 \$3,684,79										\$0
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161 398.000 General Miscellaneous Electric Equipment \$5,927 R-161 \$0 \$5,927 80.3480% \$0 \$4,76 162 398.000 General Misc. Equip Raytown \$9,198 R-162 \$0 \$9,198 80.3480% \$0 \$7,39 163 TOTAL ECORP PLANT \$4,586,049 \$0 \$4,586,049 \$0 \$3,684,79			General Communication Equip Elec					80.3480%		-\$115,442
162 398.000 General Misc. Equip Raytown \$9,198 R-162 \$0 \$9,198 80.3480% \$0 \$7,39 163 TOTAL ECORP PLANT \$4,586,049 \$0 \$4,586,049 \$0 \$3,684,79	160	397.000	General Communication - Raytown	-\$19,873	R-160	\$0	-\$19,873	80.3480%	\$0	-\$15,968
163 TOTAL ECORP PLANT \$4,586,049 \$0 \$4,586,049 \$0 \$3,684,79	161		General Miscellaneous Electric Equipment	\$5,927		\$0	\$5,927	80.3480%	\$0	\$4,762
		398.000			R-162			80.3480%		\$7,390
164 TOTAL DEPRECIATION RESERVE \$235,042,715 \$1,062,483 \$236,105,198 \$0 \$222,029,47	163		TOTAL ECORP PLANT	\$4,586,049		\$0	\$4,586,049		\$0	\$3,684,798
164 I UTAL DEPRECIATION RESERVE \$235,042,715 \$1,062,483 \$236,105,198 \$0 \$222,029,47	46.1				I	A4 000 100	****			\$000 000 (F)
	164		TOTAL DEPRECIATION RESERVE	\$235,042,715		\$1,062,483	\$236,105,198		\$0	\$222,029,476

<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 Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number	Aujustinents Desemption		Amount	Anount	Aujustinents	Aujustinents
R-16	Steam Prod. Equip GSU	315.000		\$163,093		\$0
	1. To reclasify Generator Step Up Transformer Reserve (Majors)		\$163,093		\$0	
R-25	Steam Prod Access Equip - latan 1	315.000		-\$163,093		\$0
	1. To reclasify Generator Step Up Transformer Reserve (Majors)		-\$163,093		\$0	
R-29	Steam Prod. Struct. latan Common	311.000		\$141,991		\$0
	1. To include 100MW allocation of latan Common Reserve (Majors)		\$141,991		\$0	
R-30	Steam Prod Boiler Plant latan Common	312.000		\$478,912		\$0
	1. To include 100MW allocation of latan Common Reserve (Majors)		\$478,912		\$0	
R-31	Steam Prod. Turbogenerator latan Common	314.000		\$6,633		\$0
	1. To include 100MW allocation of latan Common Reserve (Majors)		\$6,633		\$0	
R-32	Steam Prod Accessory Electrical latan Commo	n 315.000		\$15,036		\$0
	1. To include 100MW allocation of latan Common Reserve (Majors)		\$15,036		\$0	
R-35	Misc Intangible-Capitalized Software-5yr-latan2	303.020		\$35,519		\$0
	1. To include 100MW allocation of latan 2 Reserve (Majors)		\$35,519		\$0	
R-36	Steam Production-Structures-latan 2	311.000		\$33,751		\$0
	1. To include 100MW allocation of latan 2 Reserve (Majors)		\$33,751		\$0	
R-37	Steam Production-Boiler Plant Equiplatan 2	312.000		\$280,702		\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 1 of 2

<u>A</u> Reserve	B	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment	•	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To include 100MW allocation of latan 2 Reserve (Majors)		\$280,702		\$0	
R-38	Steam Production-Turbogenerator-latan 2	314.000		\$38,758		\$0
	1. To include 100MW allocation of latan 2 Reserve (Majors)		\$38,758		\$0	
R-39	Steam Production Accessory Equipment -latan	315.000		\$13,664		\$0
	1. To include 100MW allocation of latan 2 Reserve (Majors)		\$13,664		\$0	
R-40	Steam Production-Misc Power Plant Equipmer	316.000		\$1,564		\$0
	1. To include 100MW allocation of latan 2 Reserve (Majors)		\$1,564	¥ -)	\$0	
R-67	Transmission Station Equipment - latan 2	353.001		\$3,479		\$0
	1. To include 100MW allocation of latan Transmission Reserve (Majors)		\$3,479		\$0	
R-69	Transmission Poles and Fixtures - latan 2	355.001		\$7,570		\$0
	1. To include 100MW allocation of latan Transmission Reserve (Majors)		\$7,570		\$0	
R-71	Transmission OH Conductors - latan 2	356.001		\$4,904		\$0
	1. To include 100MW allocation of latan Transmission Reserve (Majors)		\$4,904		\$0	
	Total Reserve Adjustments		=	\$1,062,483	· · · · · ·	\$0

St. Joseph Light and Power - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 Cash Working Capital

	A	B	<u>C</u>	D	E	E	G
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$7,789,541	30.11	13.85	16.26	0.044537	\$346,923
3	Federal, State & City Income Tax Withheld	\$3,419,329	30.11	13.63	16.48	0.045151	\$154,386
4	Other Employee Withholdings	\$2,887,852	30.11	13.63	16.48	0.045151	\$130,389
5	FICA Taxes Withheld-Employee	\$1,412,402	30.11	13.77	16.34	0.044767	\$63,229
6	Accrued Vacation	\$887,620	30.11	344.83	-314.72	-0.862247	-\$765,348
7	Sibley Coal	\$517,757	30.11	17.39	12.72	0.034849	\$18,043
8	Lake Road Coal & Freight	\$9,185,613	30.11	20.37	9.74	0.026685	\$245,118
9	Fuel - Purchased Gas	\$2,086,095	30.11	39.83	-9.72	-0.026630	-\$55,553
10	Fuel - Purchased Oil	\$5,786	30.11	39.83	-9.72	-0.026630	-\$154
11	Purchased Power	\$14,783,988	30.11	34.50	-4.39	-0.012027	-\$177,807
12	Injuries and Damages	\$287,836	30.11	31.45	-1.34	-0.003671	-\$1,057
13	Pension Fund Payments	\$672,833	30.11	51.74	-21.63	-0.059260	-\$39,872
14	OPEB Expenses	\$306,053	30.11	178.44	-148.33	-0.406384	-\$124,375
15	Cash Vouchers	\$56,450,176	30.11	30.00	0.11	0.000301	\$16,992
16	TOTAL OPERATION AND MAINT. EXPENSE	\$100,692,881					-\$189,086
17	TAXES						
18	FICA - Employer Portion	\$1,412,402	30.11	13.63	16.48	0.045151	\$63,771
19	Federal/State Unemployment Taxes	\$68,454	30.11	75.88	-45.77	-0.125397	-\$8,584
20	City Franchise Taxes	\$3,847,474	12.90	21.42	-8.52	-0.023342	-\$89,808
21	Corporate Franchise Taxes	\$112,732	30.11	-76.00	106.11	0.290712	\$32,773
22	Property Tax	\$3,442,677	30.11	182.07	-151.96	-0.416329	-\$1,433,286
23	TOTAL TAXES	\$8,883,739					-\$1,435,134
24	OTHER EXPENSES						
25	Sales Taxes	\$3,198,288	12.90	22.00	-9.10	-0.024932	-\$79,740
26	TOTAL OTHER EXPENSES	\$3,198,288					-\$79,740
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,703,960
4 1							-ψ1,700,900
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$6,132,359	30.11	45.63	-15.52	-0.042521	-\$260,754
30	State Tax Offset	\$963,656	30.11	45.63	-15.52	-0.042521	-\$40,976
31	City Tax Offset	\$0	30.11	45.63	-15.52	-0.042521	\$0
32	Interest Expense Offset	\$17,353,141	30.11	86.55	-56.44	-0.154630	-\$2,683,316
33	TOTAL OFFSET FROM RATE BASE	\$24,449,156					-\$2,985,046
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,689,006

Line	Ā	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>I</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$12,698,931	\$146,381,514	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	\$3,307,084	\$84,454,263	-\$2,034,978	\$70,276,018	\$9,604,143	\$60,671,875
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	-\$1,563,757	\$3,250,110	\$0	\$3,250,110	\$544,739	\$2,705,371
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$31,382	\$7,156,119	\$0	\$7,015,541	\$2,958,808	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$192,195	\$3,292,397	\$24,909	\$3,317,306	\$1,671,459	\$1,645,847
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	-\$10,130	\$297,889	\$166,512	\$464,401	\$165,837	\$298,564
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	-\$895	\$101,319	\$0	\$101,319	\$81,110	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$1,262,466	\$17,728,117	\$106,181	\$16,268,186	\$3,141,064	\$13,127,122
9	TOTAL DEPRECIATION EXPENSE	\$10,799,438	See Note (1)	See Note (1)	See Note (1)	\$10,799,438	\$4,990,155	\$15,672,867	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$2,395,699	\$6,745,590	\$0	\$6,745,590	\$0	\$6,745,590
12	TOTAL OPERATING EXPENSE	\$132,325,566	\$17,880,918	\$103,645,210	\$3,089,112	\$135,414,678	\$3,252,779	\$124,700,774	\$18,167,160	\$90,860,747
13	NET INCOME BEFORE TAXES	\$17,382,654	\$0	\$0	\$0	\$14,293,542	\$9,446,152	\$21,680,740	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,466,199	See Note (1)	See Note (1)	See Note (1)	\$6,466,199	\$0	\$6,466,199	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$4,280,091	\$0	\$0	\$0	\$1,190,979	\$16,082,516	\$15,214,541	\$0	\$0

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

	-	-		-	_	_	-				14		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Teat Year	<u>E</u> Toot Voor	<u>F</u> Adjust	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u>	<u>J</u> Iuriodictions!	<u>K</u> MO Final Adi		
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
Rev-1		RETAIL RATE REVENUE	(0.2)			1	(FISH Auj. SCH.)	(0.0)	T	(i rolli Auj. och.)			
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$13,303,999	\$146,081,092		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3		\$516,585	100.0000%	\$0	\$516,585		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$0	-\$6,314,729		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949			-		\$126,978,949		\$13,303,999	\$140,282,948		
								,,		,,	, . ,		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8		\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$1,429,911	\$2,488,950		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,034,979			Rev-10		\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11		\$132,503	100.0000%	\$0	\$132,503		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12		\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13		\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15		\$226,128	100.0000%	\$0	\$226,128		
Rev-16	456.730	Other Electric Revenue Ind Steam Ops SJP	\$18,071,970			Rev-16		\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - QCA	-\$2,046,333			Rev-17		-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18		\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271					\$22,729,271		-\$605,068	\$6,098,566		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$12,698,931	\$146,381,514		
			¢,,					¢,,,		¢12,000,001	¢,		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$909,323	\$679,753	\$229,570	E-4	\$386,895	\$1,296,218	84.9420%	\$0	\$1,101,033	\$901,439	\$199,594
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$11,241,469	\$37,075,768	100.0000%	\$0	\$37,075,768	-\$11,701	\$37,087,469
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$0	\$2,098,076	100.0000%	\$0	\$2,098,076	\$1,306,617	\$791,459
7	501.029	Fuel OSS - Fixed PRB	\$1,194,488	\$0	\$1,194,488	E-7	\$0	\$1,194,488	100.0000%	\$0	\$1,194,488	\$0	\$1,194,488
8	501.030	Fuel Off-System Steam (bk20)	\$232,170	\$0	\$232,170	E-8	\$1,355,276	\$1,587,446	100.0000%	\$0	\$1,587,446	\$1,355,276	\$232,170
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$1,640,900	\$0	\$1,640,900	E-9	\$0	\$1,640,900	100.0000%	-\$1,640,900	\$0	\$0	\$0
10	501.730	Industrial Steam - Fuel	\$2,125,395	\$0	\$2,125,395	E-10	\$0	\$2,125,395	0.0000%	\$0	\$0	\$0	\$0
11	501.731	Hedge Settlements - Steam	\$1,224,510	\$0	\$1,224,510	E-11	\$0	\$1,224,510	0.0000%	\$0	\$0	\$0	\$0
12	501.732	Industrial Steam - PRB	\$2,707,146	\$0	\$2,707,146	E-12	\$0	\$2,707,146	0.0000%	\$0	\$0	\$0	\$0
13	501.733	Industrial Steam - Gas	\$3,423,898	\$0	\$3,423,898	E-13	\$0	\$3,423,898	0.0000%	\$0	\$0	\$0	\$0
14	501.734	Industrial Steam - Oil	\$2,288	\$0	\$2,288	E-14	\$0	\$2,288	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Expenses	\$3,561,478	\$2,001,973	\$1,559,505	E-15	\$396,150	\$3,957,628	84.9420%	\$0	\$3,361,689	\$1,685,288	\$1,676,401
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	100.0000%	\$0	-\$8,258,727	\$0	-\$8,258,727
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$118,902	\$1,119,542	84.9420%	\$0	\$950,962	\$628,775	\$322,187
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$133,737	\$2,267,187	84.9420%	\$0	\$1,925,794	\$699,268	\$1,226,526
19 20	507.000 509.000	Steam Power Operations Rents	\$1,184	\$0 \$0	\$1,184	E-19 E-20	\$0 \$0	\$1,184 \$373,900	84.9420% 100.0000%	\$0 \$0	\$1,006 \$373,900	\$0 \$0	\$1,006 \$373,900
20	509.000 509.002	Allowances	\$373,900	\$0 \$0	\$373,900	E-20 E-21	\$0		100.0000%	\$0 \$0		\$0 \$0	
21 22	509.00Z	Seasonal NOX Expense TOTAL OPERATION - STEAM POWER	\$37,960 \$40,242,378	\$0 \$5,565,941	\$37,960 \$34,676,437	C-21	\$13,632,429	\$37,960 \$53,874,807	100.0000%	-\$1,640,900	\$37,960 \$41,449,395	\$6,564,962	\$37,960 \$34,884,433
~~		TOTAL OF ENATION - OTEAHIT OWER	ψ 1 0,272,370	ψ0,000, 3 41	ψ0 4 ,070,407		ψ10,002,42 0	φ00,07 -1 ,007		-\$1,040,500	φ-1,	ψ0,00 4 ,902	φ 0 7 ,00 7 ,433
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$36,294	\$1,104,680	84.9420%	\$0	\$938,337	\$835,047	\$103,290
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,752	\$378,477	E-25	\$297,294	\$909,523	84.9420%	\$0	\$772,567	\$196,776	\$575,791
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$1,190,800	\$5,449,654	84.9420%	\$0	\$4,629,046	\$1,136,899	\$3,492,147
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$218,571	\$1,410,793	84.9420%	\$0	\$1,198,356	\$206,901	\$991,455

	Α	<u>B</u>	<u>C</u>	D	E	F	G	Н	-		к		M
Line	<u>A</u> Account		Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictional	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 + M	= K
28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$99,212	\$148,833	84.9420%	\$0	\$126,422	\$23,949	\$102,473
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,842,171	\$9,023,483		\$0	\$7,664,728	\$2,399,572	\$5,265,156
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$15,474,600	\$62,898,290		-\$1,640,900	\$49,114,123	\$8,964,534	\$40,149,589
31		NUCLEAR POWER GENERATION											
32		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		HYDRAULIC POWER GENERATION											
34		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		OTHER POWER GENERATION											
36		OPERATION - OTHER POWER											
37	546.000	Other Gen. Oper. Superv. & Eng.	\$7	\$0	\$7	E-37	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
38	547.000	Other Generation Fuel	\$61,911	\$4,321	\$57,590	E-38	\$1,482,448	\$1,544,359	100.0000%	\$0	\$1,544,359	\$4,282	\$1,540,077
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$33,211	\$105,286	100.0000%	\$0	\$105,286	\$0	\$105,286
40	547.033	Fuel Other InterUNIntra ST/(bk11)	\$37,228	\$0	\$37,228	E-40	\$0	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	-\$1,743	\$195,450	100.0000%	\$0	\$195,450	\$192,917	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	-\$13	\$1,645	100.0000%	\$0	\$1,645	\$1,408	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$1,513,903	\$1,883,975		-\$37,228	\$1,846,747	\$198,607	\$1,648,140
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	-\$1,208	-\$1,208	100.0000%	\$0	-\$1,208	\$0	-\$1,208
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$36,615	-\$20,133	100.0000%	\$0	-\$20,133	\$11,740	-\$31,873
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	-\$480,817	-\$200,513	100.0000%	\$0	-\$200,513	\$50,211	-\$250,724
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	-\$2,920	\$2,025	100.0000%	\$0	\$2,025	\$4,304	-\$2,279
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		-\$521,560	-\$219,829		\$0	-\$219,829	\$66,255	-\$286,084
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$992,343	\$1,664,146		-\$37,228	\$1,626,918	\$264,862	\$1,362,056
51		OTHER POWER SUPPLY EXPENSES											
52	555.005	Purchased Power Capacity Purchases	\$2,478,000	\$0	\$2,478,000	E-52	\$0	\$2,478,000	100.0000%	\$0	\$2,478,000	\$0	\$2,478,000
53	555.020	Purchased Power On-sys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$5,113,928	\$7,512,376	100.0000%	\$0	\$7,512,376	\$0	\$7,512,376
54	555.021	Base Pwr On-Sys Interco (bk10)	\$11,815,098	\$0	\$11,815,098	E-54	\$0	\$11,815,098	100.0000%	\$0	\$11,815,098	\$0	\$11,815,098
55	555.027	Purchased Power On-Sys Demand	\$7,570,000	\$0	\$7,570,000	E-55	-\$7,555,000	\$15,000	100.0000%	\$0	\$15,000	\$0	\$15,000
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	-\$487,497	\$670,541	100.0000%	\$0	\$670,541	\$0	\$670,541
57	555.031	Purchased Power Off-System Interunit	\$71,038	\$0	\$71,038	E-57	\$0	\$71,038	100.0000%	\$0	\$71,038	\$0	\$71,038
58	555.032	Purchase Power Intrastate (bk11)	\$356,850	\$0	\$356,850	E-58	\$0	\$356,850	100.0000%	-\$356,850	\$0	\$0	\$0
59	555.101	Purchased Power MO Allocation	-\$3,837,925	\$0	-\$3,837,925	E-59	\$0	-\$3,837,925	100.0000%	\$0	-\$3,837,925	\$0	-\$3,837,925
60	556.000	System Control and Load Dispatch	\$225,916	\$151,517	\$74,399	E-60	-\$1,342	\$224,574	100.0000%	\$0	\$224,574	\$150,175	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	-\$2,092	\$586,275	100.0000%	\$0	\$586,275	\$224,572	\$361,703
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$13,159,859	\$19,891,827		-\$356,850	\$19,534,977	\$374,747	\$19,160,230
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		\$3,307,084	\$84,454,263		-\$2,034,978	\$70,276,018	\$9,604,143	\$60,671,875
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	-\$1,244	\$193,173		\$0	\$193,173	\$116,796	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	-\$1,021	\$457,409	100.0000%	\$0	\$457,409	\$112,935	\$344,474

	<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>l</u>	<u>J</u>	<u>K</u>	Ŀ	M
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 + M	Non Labor
68	562.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	-\$396	\$46,974	100.0000%	\$0	\$46,974	\$43,847	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	-\$24	\$63,758	100.0000%	\$0	\$63,758	\$2,622	\$61,136
70	565.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	-\$1,678,826	-\$1,714,272	100.0000%	\$0	-\$1,714,272	\$0	-\$1,714,272
71	565.021	Transmission of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-71	\$0	\$442,050	100.0000%	\$0	\$442,050	\$0	\$442,050
72	565.027	Transmission of Elec by Others Demand	\$2,313,040	\$0	\$2,313,040	E-72	\$0	\$2,313,040	100.0000%	\$0	\$2,313,040	\$0	\$2,313,040
73	565.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	566.000	Transmission Operations Misc. Expense	\$304,153	\$114,562	\$189,591	E-74	-\$1,026	\$303,127	100.0000%	\$0	\$303,127	\$113,536	\$189,591
75	567.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	575.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	\$0	\$288,167	100.0000%	\$0	\$288,167	\$0	\$288,167
77		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130		-\$1,682,537	\$2,594,834		\$0	\$2,594,834	\$389,736	\$2,205,098
78		MAINTENANCE - TRANSMISSION EXP.											
79	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$1,475	\$1,475	100.0000%	\$0	\$1,475	\$0	\$1,475
80	569.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,874	\$18,413	100.0000%	\$0	\$18,413	\$4,597	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$156,985	\$332,363	100.0000%	\$0	\$332,363	\$142,063	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$41,408	\$294,423	100.0000%	\$0	\$294,423	\$8,343	\$286,080
83	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	573.000	Trans Maintenanceof Miscl. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$536,496	\$156,404	\$380,092		\$118,780	\$655,276		\$0	\$655,276	\$155,003	\$500,273
86		TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222		-\$1,563,757	\$3,250,110		\$0	\$3,250,110	\$544,739	\$2,705,371
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
89	580.000	Distrb Oper - Supr & Engineering	\$359.696	\$287.439	\$72,257	E-89	\$3,475	\$363,171	100.0000%	\$0	\$363,171	\$290.914	\$72.257
90	581.000	Distrb Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	-\$577	\$71.924	100.0000%	\$0	\$71,924	\$63.892	\$8,032
91	582.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	-\$713	\$132,542	100.0000%	\$0	\$132,542	\$77,879	\$54,663
92	583.000	Distrb Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	-\$171	\$37,096	100.0000%	\$0	\$37,096	\$18,912	\$18,184
93	584.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	-\$785	\$266,194	100.0000%	\$0	\$266,194	\$86,912	\$179,282
94	585.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	-\$41	\$17,072	100.0000%	\$0	\$17,072	\$4,508	\$12,564
95	586.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	-\$3,553	\$516,154	100.0000%	\$0	\$516,154	\$393,142	\$123,012
96	587.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	-\$605	\$72,192	100.0000%	\$0	\$72,192	\$66,976	\$5,216
97	588.000	Distr Oper Miscl Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$45,064	\$2,151,986	100.0000%	\$0	\$2,151,986	\$843,949	\$1,308,037
98	588.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	589.000	Distribution Operations Rents	\$18,032	\$0	\$18,032	E-99	\$0	\$18,032	100.0000%	\$0	\$18,032	\$0	\$18,032
100		TOTAL OPERATION - DIST. EXPENSES	\$3,674,967	\$1,803,143	\$1,871,824		\$42,094	\$3,717,061		\$0	\$3,646,363	\$1,847,084	\$1,799,279
101		MAINTENANCE - DISTRIB. EXPENSES											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	-\$72	\$9,056	100.0000%	\$0	\$9,056	\$8,006	\$1,050
103	591.000	Distribution Maintainence-Structures	\$183,162	\$86,662	\$96,500	E-103	-\$1,442	\$181,720	100.0000%	\$0	\$181,720	\$85,885	\$95,835
104	592.000	Distrbution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	-\$776	\$146,652	100.0000%	\$0	\$146,652	\$85,891	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$696,517	\$1,558,190	E-105	-\$6,238	\$2,248,469	100.0000%	\$0	\$2,248,469	\$690,279	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	-\$664	\$131,576	100.0000%	\$0	\$131,576	\$73,497	\$58,079
107	595.000	Distrib Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	-\$399	\$66,736	100.0000%	\$0	\$66,736	\$44,114	\$22,622
108	596.000	Distrib Maint- Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	-\$596	\$536,644	100.0000%	\$0	\$536,644	\$65,980	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	-\$208	\$29,854	100.0000%	\$0	\$29,854	\$23,033	\$6,821
110	598.000	Distrib Maint-Maint Miscl Distrb Pln	\$18,788	\$35,356	-\$16,568	E-110	-\$317	\$18,471	100.0000%	\$0	\$18,471	\$35,039	-\$16,568
111	598.730	Industrial Steam Distribution Maint	\$69,880	\$0	\$69,880	E-111	\$0	\$69,880	0.0000%	\$0	\$0	\$0	\$0
112		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,449,770	\$1,121,771	\$2,327,999		-\$10,712	\$3,439,058		\$0	\$3,369,178	\$1,111,724	\$2,257,454
113		TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823		\$31,382	\$7,156,119		\$0	\$7,015,541	\$2,958,808	\$4,056,733
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1	_	-	_		_		_						
	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>		MO Adia lauria
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
114		CUSTOMER ACCOUNTS EXPENSE	(0.2)			1	(From Auj. Ocn.)	(0.0)	[(Trom Adj. Ocn.)	(11 x 1) · 3		- K
115	901.000	Customer Accounts Supervision Expense	\$205,490	\$139.746	\$65,744	E-115	\$7,963	\$213,453	100.0000%	\$0	\$213,453	\$147.849	\$65,604
116	902.000	Customer Accounts Meter Reading Expense	\$684,724	\$578,162	\$106,562	E-116	\$93,477	\$778,201	100.0000%	\$0	\$778,201	\$572,976	\$205.225
117	903.000	Customer Accts Records and Collection	\$1,505,095	\$955,937	\$549,158	E-117	\$90,786	\$1,595,881	100.0000%	\$0	\$1,595,881	\$947,204	\$648,677
118	904.000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	\$24,909	\$726,237	\$0	\$726,237
119	905.000	Miscellaneous Customer Accounts Expense	\$3,565	\$3,461	\$104	E-119	-\$31	\$3,534	100.0000%	\$0	\$3,534	\$3,430	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$192,195	\$3,292,397		\$24,909	\$3,317,306	\$1,671,459	\$1,645,847
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Supervision Expense	\$50,104	\$49,491	\$613	E-122	-\$2,062	\$48,042	100.0000%	\$0	\$48,042	\$49,048	-\$1,006
123	908.000	Customer Assistance Expense	\$143,870	\$38,778	\$105,092	E-123	\$1,770	\$145,640	100.0000%	\$166,512	\$312,152	\$43,447	\$268,705
124	909.000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$9,305	\$15,704	100.0000%	\$0	\$15,704	\$14,338	\$1,366
125	910.000	Misc Customer Accounts and Info Expense	\$89,036	\$59,537	\$29,499	E-125	-\$533	\$88,503	100.0000%	\$0	\$88,503	\$59,004	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745		-\$10,130	\$297,889		\$166,512	\$464,401	\$165,837	\$298,564
407													
127		SALES EXPENSES				E 400	6404	e 4 4 00 7	400 00000/		A44 007		* **
128 129	911.000 912.000	Sales Supervision	\$11,308 \$83,529	\$11,264 \$66,907	\$44 \$16,622	E-128 E-129	-\$101 -\$599	\$11,207 \$82,930	100.0000% 100.0000%	\$0 \$0	\$11,207 \$82,930	\$11,163 \$66,308	\$44 \$16,622
129	912.000	Sales Expense Sales Advertising Expense	\$1,312	\$00,907 \$0	\$1,312	E-129 E-130	-\$599	\$1.150	100.0000%	\$0 \$0	\$1,150	\$00,308	\$1,150
130	916.000	Miscellaneous Sales Expense	\$6,065	\$0 \$3,672	\$2,393	E-130 E-131	-\$162	\$6,032	100.0000%	\$0 \$0	\$6,032	\$3,639	\$2,393
132	310.000	TOTAL SALES EXPENSES	\$102,214	\$81.843	\$20,371	L-131	-\$35	\$101,319	100.0000 /8	\$0	\$101,319	\$81.110	\$20,209
132		TOTAL GALLO EXI LIGEO	ψ102,21 4	ψ01,0 4 5	φ 20, 371		-4000	φ101,515		ψŪ	<i>Q101,313</i>	<i>401,110</i>	<i>\$20,203</i>
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Admin & General - Administrative Salaries	\$3.634.328	\$2,596,743	\$1,037,585	E-135	-\$227,497	\$3,406,831	91.6850%	\$0	\$3,123,553	\$2,043,747	\$1.079.806
136	921.000	A & G Expense	\$954,621	\$47	\$954,574	E-136	\$6,064	\$960,685	91.6850%	\$0	\$880,804	\$43	\$880,761
137	922.000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-137	\$767	-\$104,192	91.6850%	\$0	-\$95,528	-\$77,876	-\$17,652
138	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-138	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
139	923.000	Outside Services Employed	\$955,166	\$0	\$955.166	E-139	-\$32,359	\$922.807	91.6850%	\$0	\$846.076	\$0	\$846.076
140	924.000	Property Insurance	\$510,082	\$0	\$510,082	E-140	-\$103,750	\$406,332	91.6850%	\$0	\$372,545	\$0	\$372,545
141	925.000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-141	\$156,055	\$740,826	91.6850%	\$0	\$679,227	\$14,315	\$664,912
142	926.000	Employee Pensions and Benefits	\$8,278,685	\$6,276	\$8,272,409	E-142	\$141,803	\$8,420,488	91.6850%	\$0	\$7,720,324	\$347,296	\$7,373,028
143	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-143	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
144	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-144	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
145	928.001	MPSC Assessment	\$343,186	\$0	\$343,186	E-145	-\$146,984	\$196,202	91.6850%	\$0	\$179,888	\$0	\$179,888
146	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-146	-\$14,180	\$104,134	91.6850%	\$0	\$95,475	\$0	\$95,475
147	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-147	-\$78,921	\$343,682	91.6850%	\$0	\$315,105	\$271,699	\$43,406
148	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-148	-\$512	\$116,733	91.6850%	\$0	\$107,027	\$20,359	\$86,668
149	928.030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-149	\$0	\$5,785	91.6850%	\$0	\$5,304	\$8	\$5,296
150	928.040	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-150	-\$62	\$3,841	91.6850%	\$0	\$3,521	\$6,238	-\$2,717
151	929.000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-151	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
152	930.100	General Advertising Expense	\$13,649	\$0	\$13,649	E-152	-\$3,695	\$9,954	91.6850%	\$0	\$9,127	-\$61	\$9,188
153	930.000	Miscellaneous A&G Expense	\$339,036	\$14,675	\$324,361	E-153	-\$20,125	\$318,911	91.6850%	\$106,181	\$398,574	\$13,395	\$385,179
154 155	931.000 933.000	Administrative & General Expense-Rents	\$784,676	\$0 \$520.802	\$784,676	E-154 E-155	-\$216,551	\$568,125 -\$429,195	91.6850% 91.6850%	\$0 \$0	\$520,885 -\$393,508	\$0 \$400.485	\$520,885
155 156	933.000	A&G Transportation Expense TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$3,720 \$18,304,247	\$539,802 \$3,410,583	-\$536,082 \$14,893,664	E-155	-\$432,915 -\$1,171,149	-\$429,195 \$17,133,098	91.0850%	\$0 \$106,181	-\$393,508 \$15,722,643	\$490,485 \$3,129,651	-\$883,993 \$12.592.992
001		IOTAL OPERATION- ADMIN. & GENERAL EXP.	\$10,304,24 7	\$3,410,583	\$14,093,064		-\$1,171,149	\$17,155,098		ຈາບ0,181	a10,722,643	⊅ 3,1∠9,051	\$12,532,392
157		MAINT., ADMIN. & GENERAL EXP.											
158	935.000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-158	-\$91,317	\$595,019	91.6850%	\$0	\$545,543	\$11,413	\$534,130
159		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$91,317	\$595,019		\$0	\$545,543	\$11,413	\$534,130
160		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$1,262,466	\$17,728,117		\$106,181	\$16,268,186	\$3,141,064	\$13,127,122

	A	В	<u>C</u>	D	E	F	G	Н		J	K	L	М
Line	Account	=	Test Year	Test Year	Test Year	Adjust.			Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
161		DEPRECIATION EXPENSE											
162	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-162	See note (1)	\$13,300,501	100.0000%	\$5,028,283	\$18,328,784	See note (1)	See note (1)
163	703.426	MO latan 1 and Com RA Depr Exp	-\$28,417			E-163		-\$28,417	100.0000%	\$0	-\$28,417		
164	703.730	Depreciation Expense Industrial Steam	\$116,726			E-164		\$116,726	0.0000%	\$0	\$0		
165	0.000	Depreciation Reserve Amortization	-\$2,627,500			E-165		-\$2,627,500	100.0000%	\$0	-\$2,627,500		
166	703.101	Depre Steam Asset Retirement Cost	\$38,128			E-166		\$38,128	100.0000%	-\$38,128	\$0		
167		TOTAL DEPRECIATION EXPENSE	\$10,799,438	\$0	\$0		\$0	\$10,799,438		\$4,990,155	\$15,672,867	\$0	\$0
168		AMORTIZATION EXPENSE											
169	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-169	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
170		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$0	\$1,589,436	\$0	\$1,589,436
			¢ 1,000,100		\$1,000,100			+ 1,000,100			\$ 1,000,100	**	¢ 1,000,100
171		OTHER OPERATING EXPENSES											
172	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-172	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
173	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-173	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
174	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-174	-\$47,178	-\$45,525	100.0000%	\$0	-\$45,525	\$0	-\$45,525
175	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-175	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
176	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-176	\$6,082	\$6,082	100.0000%	\$0	\$6,082	\$0	\$6,082
177	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-177	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
178	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-178	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
179	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-179	\$1,805,393	\$5,193,960	100.0000%	\$0	\$5,193,960	\$0	\$5,193,960
180	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-180	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
181		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$2,395,699	\$6,745,590		\$0	\$6,745,590	\$0	\$6,745,590
182		TOTAL OPERATING EXPENSE	\$132.325.566	\$17.880.918	\$103,645,210		\$3,089,112	\$135.414.678		\$3.252.779	\$124,700,774	\$18,167,160	\$90,860,747
								, ,			. , ,		
183		NET INCOME BEFORE TAXES	\$17,382,654					\$14,293,542		\$9,446,152	\$21,680,740		
184		INCOME TAXES											
185	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-185	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
186		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
407													
187 188	710.110	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.	\$7.104.168	Cas note (1)	Cas note (1)	E-188	Coo note (1)	\$7.104.168	100.0000%	\$0	\$7,104,168	See note (1)	Can note (1)
189	710.110	Amortization of Deferred ITC	-\$423,708	See note (1)	See note (1)	E-180 E-189	See note (1)	-\$423,708	100.0000%	\$0 \$0	-\$423,708	See note (1)	See note (1)
189	711.410	Amortization of Federal Deferred Income Tax	-\$423,708 -\$214.261			E-189 E-190		-\$423,708 -\$214,261	100.0000%	\$0 \$0	-\$423,708 -\$214,261		
190	711.110	Amortization of Federal Deferred Income Tax Amortization of State Deferred Income Tax	-\$214,261 \$0			E-190 E-191		-\$214,261 \$0	100.0000%	\$0 \$0	-\$214,261 \$0		
191	711.101	Accretion Exp Steam Prod ARO	\$0 \$0			E-191 E-192		\$0	100.0000%	\$0 \$0	\$0 \$0		
192	/ 11.101	TOTAL DEFERRED INCOME TAXES	\$6.466.199			L-132		\$6.466.199	100.0000 /8	\$0	\$6,466,199		
100			<i>40,400,100</i>					<i>40,400,100</i>		ΨŪ	<i>40,400,100</i>		
194		NET OPERATING INCOME	\$4,280,091				•	\$1,190,979		\$16,082,516	\$15,214,541	•	•

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

<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	<u>H</u> Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$13,303,999	\$13,303,999
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Swtich Adjustments (Wells)		\$0	\$0		\$0	\$2,705,118	
	3. Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	-\$79,394	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$79,394	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$220,782	
	6. Annualize for 2008 rate change (Wells)		\$0	\$0		\$0	\$11,249,466	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	-\$339,915	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$329,666	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$1,429,911	\$1,429,911
	1. To annualize off system sales revenue		\$0	\$0		\$0	\$1,429,911	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$2,034,979	
E-4	Steam Operations Supervision	500.000	\$381,488	\$5,407	\$386,895	\$0	\$0	\$0
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$5,407		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$6,087	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$13,068	\$0		\$0	\$0	
	4. To reflect latan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$374,507	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	-\$11,701	\$11,253,170	\$11,241,469	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$11,701	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$11,253,170		\$0	\$0	
E-8	Eucl Off System Steam (bk20)	501.020	\$1,355,276	¢ ^	\$1,355,276	*^	<u>^</u>	^
E-0	Fuel Off-System Steam (bk20)	501.030		\$0 \$0	φ1,305,276		\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$1,355,276	φU		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$1,640,900	-\$1,640,900
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$1,640,900	
E-15	Steam Expenses	502.000	-\$17,928	\$414,078	\$396,150	\$0	\$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. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$414,078		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$17,928	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	-\$6,689	\$125,591	\$118,902	\$0	\$0	\$
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$125,591		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$6,689	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations	506.000	-\$7,439	\$141,176	\$133,737	\$0	\$0	9
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$141,176		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$7,439	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-24	Maint. Superv. & Eng Steam Power	510.000	-\$8,883	\$45,177	\$36,294	\$0	\$0	:
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$16,094		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$29,083		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$8,883	\$0		\$0	\$0	
E-25	Maint. of Structures - Steam Power	511.000	-\$2,093	\$299,387	\$297,294	\$0	\$0	:
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$203,859		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$2,093	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	-\$12,095	\$1,202,895	\$1,190,800	\$0	\$0	
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$785,104		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$12,095	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	-\$2,201	\$220,772	\$218,571	\$0	\$0	
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$58,588		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$2,201	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	-\$255	\$99,467	\$99,212	\$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>l</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
Number	Income Adjustment Description 1. To include L&P Share of latan 2 Maintenance through	Number	Labor \$0	Non Labor \$5,929	Total	Labor \$0	Non Labor \$0	Total
	June 30 (Lyons)		φu	\$ 3,323		φu	φU	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$255	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	-\$39	\$1,482,487	\$1,482,448	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$39	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$1,482,487		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$33,211	\$33,211	\$0	\$0	
	1. To annualize off-system sales cost (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,2
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548.000	-\$1,743	\$0	-\$1,743	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,743	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	-\$13	\$0	-\$13	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$13	\$0		\$0	\$0	
E-45	Maintenance of Supervision and Engineer	551.000	\$0	-\$1,208	-\$1,208	\$0	\$0	
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$1,208		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	-\$106	-\$36,509	-\$36,615	\$0	\$0	
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$36,509		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$106	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	-\$454	-\$480,363	-\$480,817	\$0	\$0	
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$480,363		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$454	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	-\$39	-\$2,881	-\$2,920	\$0	\$0	
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,881		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$39	\$0		\$0	\$0	
	Purchased Power On-sys (bk10)	555.020	\$0	-\$5,113,928	-\$5,113,928	\$0	\$0	

. <u>A</u>	<u>B</u>	<u>c</u>	D	Ē	<u>F</u>	<u>G</u>	<u>.</u>	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 1. To annualize fuel and purchase power expense updated	Number	Labor \$0	Non Labor -\$5,113,928	Total	Labor \$0	Non Labor \$0	Total
	through 12-31-2010 (Harris)			<i>vo</i> , <i>i io</i> , <i>o zo</i>		ţ,	ţ,	
E-55	Purchased Power On-Sys Demand	555.027	\$0	-\$7,555,000	-\$7,555,000	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated (Harris)		\$0	-\$7,555,000		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	Purchased Power Off-System Sales	555.030	\$0	-\$487,497	-\$487,497	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	-\$487,497		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$356,850	-\$356,850
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$356,850	
E-60	System Control and Load Dispatch	556.000	-\$1,342	\$0	-\$1,342	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,342	\$0		\$0	\$0	
E-61	Other Production Expenses	557.000	-\$2,022	-\$70	-\$2,092	\$0	\$0	\$0
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$148		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$2,022	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560.000	-\$1,038	-\$206	-\$1,244	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,056	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$18	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561.000	-\$1,021	\$0	-\$1,021	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,021	\$0		\$0	\$0	
E-68	Transmission Operation- Station Expenses	562.000	-\$396	\$0	-\$396	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$396	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	-\$24	\$0	-\$24	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$24	\$0		\$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. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To arrive at L&P Annual Transmission Revenue		\$0	-\$1,615,534		\$0	\$0	
	Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are							
	reflected in Staff Adjustment 1 and Staff Adjustment 2							
	2. To arrive at L&P Annual Transmission Revenue		\$0	-\$80,336		\$0	\$0	
	Requirement (ATRR), the Southwest Power Pool (SPP)		φŪ	-400,550		φU	φŪ	
	applies revenue credits. These revenue credits are							
	reflected in Staff Adjustment 1 and Staff Adjustment 2							
	3. To annualize off-system sales cost (Harris)		\$0	\$17,044		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	-\$1,026	\$0	-\$1,026	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,026	\$0		\$0	\$0	
			-91,020	40		φU	φŪ	
E-79	Maintenance of Ocean initian and Environmine	500.000	¢0.	¢4 475	¢4 475	¢0.	¢0.	
E-/3	Maintenance of Supervision and Engineering	568.000	\$0	\$1,475	\$1,475	\$0	\$0	:
	1. To adjust test year to include a normalized amount of		\$0	\$1,475		\$0	\$0	
	Transmission expense - 3- Year Average (Lyons)							
E-80	Trans Maintenance of Structures	569.000	-\$42	-\$6,832	-\$6,874	\$0	\$0	1
	1. To reflect Staff's payroll annualization (Prenger)		-\$42	\$0		\$0	\$0	
			¢0.	¢c 000		¢0.	¢0.	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$6,832		\$0	\$0	
E-81	Trans Maintenance of Station Equipment	570.000	-\$1,284	\$158,269	\$156,985	\$0	\$0	
20.		570.000	-\$1,204	<i>\\</i> 100,203	ų 100,000	ψŪ	ψŪ	
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,284	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of		\$0	\$158,269		\$0	\$0	
	Transmission expense - 3- Year Average (Lyons)							
E-82	Trans Maintenance of Overhead Lines	571.000	-\$75	-\$41,333	-\$41,408	\$0	\$0	:
	1. To reflect Staff's payroll annualization (Prenger)		-\$75	\$0		\$0	\$0	
			·					
	2. To adjust test year to include a normalized amount of		\$0	-\$41,333		\$0	\$0	
	Transmission expense - 3- Year Average (Lyons)							
E 02	Trans Maintenance of Hadanman all inco	570.000	¢0.	¢0.000	¢0, c00	¢0.	¢0.	
E-83	Trans Maintenance of Underground Lines	572.000	\$0	\$8,602	\$8,602	\$0	\$0	:
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of		\$0	\$8,602		\$0	\$0	
	Transmission expense - 3- Year Average (Lyons)			<i>+</i> 0 , 00		ţ.		
E-89	Distrb Oper - Supr & Engineering	580.000	\$3,475	\$0	\$3,475	\$0	\$0	:
	4. To reflect Steffin neural ennualization (Drenger)		¢0 575	¢0.		¢0,	¢0.	
	1. To reflect Staff's payroll annualization (Prenger)		-\$2,575	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost		\$0	\$0		\$0	\$0	
	of service (Majors)							
	3. To reflect L&P Short Term Incentive Compensation		\$6,050	\$0		\$0	\$0	
	through June 30, 2010 (Prenger)							
E-90	Distrb Oper - Load Dispatching	581.000	-\$577	\$0	-\$577	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$577	\$0		\$0	\$0	
			+	20				

<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	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Distrb Oper - Station Expense	582.000	-\$704	-\$9	-\$713		\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$704	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	-\$171	\$0	-\$171	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$171	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	-\$785	\$0	-\$785	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$785	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	-\$41	\$0	-\$41	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$41	\$0	·	\$0	\$0	
	Distrb Oper Meter Expense	586.000	-\$3,553	\$0	-\$3,553	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$3,553	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	-\$605	\$0	-\$605	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$605	\$0		\$0	\$0	
E-97	Distr Oper Miscl Distr Expense	588.000	\$46,902	-\$1,838	\$45,064	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$7,138	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,838		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$54,040	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	-\$72	\$0	-\$72	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$72	\$0		\$0	\$0	
E-103	Distribution Maintainence-Structures	591.000	-\$777	-\$665	-\$1,442	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$777	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distrbution Maintenance-Station Equipment	592.000	-\$776	\$0	-\$776	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$776	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	-\$6,238	\$0	-\$6,238	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$6,238	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	-\$664	\$0	-\$664	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$664	\$0		\$0	\$0	ţ
E-107	Distrib Maint-Maint Line Transformer	595.000	-\$399	\$0	-\$399	\$0	\$0	\$0

<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	<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
	1. To reflect Staff's payroll annualization (Prenger)		-\$399	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	-\$596	\$0	-\$596	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$596	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	-\$208	\$0	-\$208	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$208	\$0		\$0	\$0	
E-110	Distrib Maint-Maint Miscl Distrb PIn	598.000	-\$317	\$0	-\$317	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$317	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$8,103	-\$140	\$7,963	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,254	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale		\$0	\$0		\$0	\$0	
	of KCPL's account receivable (Herrington)							
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,357	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	-\$5,186	\$98,663	\$93,477	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$5,186	\$0		\$0	\$0	
	2. To include bank fees associated with the sale of		\$0	\$98,663		\$0	\$0	
	Accounts Recievable (Prenger)							
E-117	Customer Accts Records and Collection	903.000	-\$8,733	\$99,519	\$90,786	\$0	\$0	\$0
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500		\$0	\$0	
	2. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) (Prenger)		\$0	\$53,919		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$47,476		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization (Prenger)		-\$8,733	\$0		\$0	\$0	
			,	•		• -	•••	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$24,909	\$24,909
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$24,909	
E-119	Miscellaneous Customer Accounts Expense	905.000	-\$31	\$0	-\$31	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$31	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	-\$443	-\$1,619	-\$2,062	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$443	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
		Number	Labor	Non Labor	Totai	Labor	Non Labor	Total
E-123	Customer Assistance Expense	908.000	\$4,669	-\$2,899	\$1,770	\$0	\$166,512	\$166,51
	1. To reflect Staff's payroll annualization (Prenger)		-\$347	\$0		\$0	\$0	
	2. To allow an annualized level of costs for the Connections program (Prenger)		\$0	-\$2,899		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$20,224	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$146,288	
	5. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$5,016	\$0		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	-\$130	-\$9,175	-\$9,305	\$0	\$0	\$
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$130	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	-\$533	\$0	-\$533	\$0	\$0	\$
	1. To reflect Staff's payroll annualization (Prenger)		-\$533	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	-\$101	\$0	-\$101	\$0	\$0	\$
	1. To reflect Staff's payroll annualization (Prenger)		-\$101	\$0		\$0	\$0	
E-129	Sales Expense	912.000	-\$599	\$0	-\$599	\$0	\$0	\$
	1. To reflect Staff's payroll annualization (Prenger)		-\$599	\$0		\$0	\$0	
E-130	Sales Advertising Expense	913.000	\$0	-\$162	-\$162	\$0	\$0	\$
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162		\$0	\$0	
E-131	Miscellaneous Sales Expense	916.000	-\$33	\$0	-\$33	\$0	\$0	ş
	1. To reflect Staff's payroll annualization (Prenger)		-\$33	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	-\$367,647	\$140,150	-\$227,497	\$0	\$0	9
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$23,255	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$435,144	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$90,752	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$144,026		\$0	\$0	
E-136	A & G Expense	921.000	\$0	\$6,064	\$6,064	\$0	\$0	:
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,560		\$0	\$0	

<u>A</u> ncome Adj. lumber	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
	2. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$21,176		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
E-137	A & G Expenses Transferred	922.000	\$767	\$0	\$767	\$0	\$0	S
	1. To reflect Staff's payroll annualization (Prenger)		\$767	\$0		\$0	\$0	
E-138	KCPL Bill of Common Use Plant	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	:
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-139	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$0	:
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-140	Property Insurance	924.000	\$0	-\$103,750	-\$103,750	\$0	\$0	
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$103,750		\$0	\$0	
E-141	Injuries and Damages	925.000	-\$141	\$156,196	\$156,055	\$0	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$141	\$0		\$0	\$0	
	3. To include a three year avreage 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$267,764		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$111,568		\$0	\$0	
E-142	Employee Pensions and Benefits	926.000	\$372,517	-\$230,714	\$141,803	\$0	\$0	
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$304,971		\$0	\$0	
	2. To annualize the FAS 87 pension cost (Harrison)		\$0	-\$142,214		\$0	\$0	
	3. To annualize FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$53,414		\$0	\$0	
	4. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$558,428	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		-\$56	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending June 30, 2010 (Prenger)		-\$185,855	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
E-145	MPSC Assessment	928.001	\$0	-\$146,984	-\$146,984	\$0	\$0	
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$146,984		\$0	\$0	

<u>A</u> ncome	<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> Jurisdiction
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustment
lumber E-146	Income Adjustment Description FERC Assessment	Number 928.003	Labor \$0	Non Labor -\$14,180	Total -\$14,180	Labor \$0	Non Labor \$0	Total
	1. To reflect an annualized FERC Assessment for 12 months ending June 30, 2010 (Prenger)	020.000	\$0	-\$14,180	¢14,100	\$0	\$0	
E-147	Regulatory Commission MO Proceeding Exp	928.011	\$2,633	-\$81,554	-\$78,921	\$0	\$0	:
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	-\$6,112		\$0	\$0	
	2. To remove Test Year 2006 Rate Case Amortization (Majors)		\$0	-\$43,354		\$0	\$0	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	-\$31,235		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$2,633	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
E-148	Regulatory Commission FERC Proceedings	928.230	-\$202	-\$310	-\$512	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$202	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
			•					
E-150	Regulatory Commission Misc Tariff Filing	928.040	-\$62	\$0	-\$62	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$62	\$0		\$0	\$0	
E-152	General Advertising Expense	930.100	-\$67	-\$3,628	-\$3,695	\$0	\$0	
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$67	\$0		\$0	\$0	
E-153	Miscellaneous A&G Expense	930.000	-\$65	-\$20,060	-\$20,125	\$0	\$106,181	\$106,
	1. To reflect Staff's payroll annualization (Prenger)		-\$65	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$106,181	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-154	Administrative & General Expense-Rents	931.000	\$0	-\$216,551	-\$216,551	\$0	\$0	
	1. Normalize lease Expense (Prenger)		\$0	-\$156,009		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$60,542		\$0	\$0	
E-155	A&G Transportation Expense	933.000	-\$4,834	-\$428,081	-\$432,915	\$0	\$0	
	1. To reflect Staff's payroll annualization (Prenger)		-\$4,834	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	

<u>A</u> Income	B	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 1. To remove costs related to parking at 1201 Walnut	Number	Labor \$0	Non Labor -\$3,861	Total	Labor \$0	Non Labor \$0	Total
	(Prenger)							
	2. To reflect Staff's payroll annualization (Prenger)		-\$118	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-162	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$5,028,283	\$5,028,283
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,028,283	
E-166	Depre Steam Asset Retirement Cost	703.101	\$0	\$0	\$0	\$0	-\$38,128	-\$38,128
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$38,128	
E-172	Regulatory Credits	707.400	\$0	\$631,797	\$631,797	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797		\$0	\$0	
E-174	Misc Occup Taxes Elec	708.103	\$0	-\$47,178	-\$47,178	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for annualized amount of payroll taxes. (Prenger)		\$0	-\$47,178		\$0	\$0	
E-176	Kansas City Earnings Tax	708.000	\$0	\$6,082	\$6,082	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$6,082		\$0	\$0	
E-179	Property Taxes - Elec	708.120	\$0	\$1,805,393	\$1,805,393	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$1,805,393		\$0	\$0	
E-180	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustmentCS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-185	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	-\$6,636,364	-\$6,636,364
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,636,364	
	1. No Adjustment		\$0	\$0		\$0	\$0	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$12,698,931	\$12,698,931
	Total Operating & Maint. Expense	-	\$1,690,474	\$1,398,638	\$3,089,112	\$0	-\$3,383,585	-\$3,383,585

	<u>A</u>	<u>B</u>	<u>-</u> <u></u>	D	<u>E</u>	<u>F</u>
Line Number	Description	Percentage	Test	7.74%	7.98%	8.22%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$21,680,740	\$50,453,861	\$52,347,869	\$54,241,877
			, , , .	, , ,	, , , , , , , , , , , , , , , , , , , ,	·- , ,-
	ADD TO NET INCOME BEFORE TAXES					
	Book Depreciation Expense		\$15,672,867	\$15,672,867	\$15,672,867	\$15,672,867
	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
-	Contributions in Aid of Construction Advances for Construction		\$602,937 -\$21,800	\$602,937 -\$21,800	\$602,937 -\$21,800	\$602,937 -\$21,800
-	Book Amortization Expense		\$1,589,436	\$1,589,436	\$1,589,436	\$1,589,436
	TOTAL ADD TO NET INCOME BEFORE TAXES	Ē	\$17,862,154	\$17,862,154	\$17,862,154	\$17,862,154
-	SUBT. FROM NET INC. BEFORE TAXES					
	Interest Expense calculated at the Rate of	3.5690%	\$17,353,141	\$17,353,141	\$17,353,141	\$17,353,141
11	Tax Straight-Line Depreciation		\$15,285,809	\$15,285,809	\$15,285,809	\$15,285,809
12	Excess of tax over Straight-Line Tax Dep.		\$19,086,392	\$19,086,392	\$19,086,392	\$19,086,392
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES	Γ	\$51,725,342	\$51,725,342	\$51,725,342	\$51,725,342
14	NET TAXABLE INCOME		-\$12,182,448	\$16,590,673	\$18,484,681	\$20,378,689
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc Fed. Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$864,917	\$963,656	\$1,062,396
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$15,725,756	\$17,521,025	\$19,316,293
20	Federal Income Tax at the Rate of	35.00%	\$0	\$5,504,015	\$6,132,359	\$6,760,703
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$5,504,015	\$6,132,359	\$6,760,703
-	PROVISION FOR MO. INCOME TAX		¢0.	\$40 FOD 070	¢40,404,004	¢00.070.000
-	Net Taxable Income - MO. Inc. Tax	50.000%	\$0 \$0	\$16,590,673	\$18,484,681	\$20,378,689
	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,752,008	\$3,066,180	\$3,380,352
	Deduct City Income Tax - MO. Inc. Tax		\$0 \$0	\$0	\$0	\$0
-	Missouri Taxable Income - MO. Inc. Tax Missouri Income Tax at the Rate of	C 250%	\$0 \$0	\$13,838,665	\$15,418,501	\$16,998,337
30	MISSOURI Income Tax at the Rate of	6.250%	\$0	\$864,917	\$963,656	\$1,062,396
31	PROVISION FOR CITY INCOME TAX					
	Net Taxable Income - City Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
	City Taxable Income		\$0	\$16,590,673	\$18,484,681	\$20,378,689
	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
	SUMMARY OF CURRENT INCOME TAX		A -	.		
	Federal Income Tax		\$0	\$5,504,015	\$6,132,359	\$6,760,703
	State Income Tax		\$0 \$0	\$864,917	\$963,656	\$1,062,396
	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	F	\$0 \$0	\$0 \$6,368,932	\$0 \$7,096,015	\$0 \$7,823,099
41	TOTAL SUMMART OF CORRENT INCOME TAX		φU	#0,300,33 2	φ1,090,015	φ1,023,099
42	DEFERRED INCOME TAXES					
	Deferred Income Taxes - Def. Inc. Tax.		\$7,104,168	\$7,104,168	\$7,104,168	\$7,104,168
	Amortization of Deferred ITC		-\$423,708	-\$423,708	-\$423,708	-\$423,708
	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
47	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
48	TOTAL DEFERRED INCOME TAXES	F	\$6,466,199	\$6,466,199	\$6,466,199	\$6,466,199
49	TOTAL INCOME TAX	=	\$6,466,199	\$12,835,131	\$13,562,214	\$14,289,298

St. Joseph Light and Power - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	8.50%	9.00%	9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

St. Joseph Light and Power - Electric Case No. ER-2010-0356 Test Year Ending 12/31/2009 6/30/2010 Update - True Up 12/31/2010 Rate Revenue Summary

	<u>B</u>	<u>l</u>	<u>J</u>	<u>K</u>	Ŀ	M
Line Number	Description	Large Power New Customer Accounts	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2 3 4 5 6 7 8 9	RATE REVENUE BY RATE SCHEDULE Residential Small General Service Large General Service Large Power Lighting Adjust to G/L TOTAL RATE REVENUE BY RATE SCHEDULE	\$0 \$0 -\$339,915 \$0 \$0 -\$339,915	-\$659,188 -\$69,560 -\$67,711 -\$5,728 \$0 \$0 -\$802,187	\$132,400 \$53,414 \$143,852 \$0 \$0 \$0 \$329,666	\$984,921 \$2,309,676 \$2,942,344 \$234,045 \$0	\$10,623,727 \$25,194,698 \$39,384,215 \$3,244,311 -\$161,162
10 11 12 13	OTHER RATE REVENUE Excess Facilities Charges TOTAL OTHER RATE REVENUE	\$00,513 \$0 -\$339,915	\$0 \$0 -\$802,187	\$0 \$0 \$0 \$329,666		