Nunn Linda

From:	Lyons, Karen [karen.lyons@psc.mo.gov]
Sent:	Monday, May 23, 2011 11:59 AM
To:	Nunn Linda
Cc:	Weisensee John; Davidson Christine; Branson Aron
Subject:	RE: EMS Runs

Attachments: GMO SJLP ER-2010-0356 final ems run based on revised Commission order.5-23.xls

Attached is the updated L&P EMS run.

From: Nunn Linda [mailto:Linda.Nunn@kcpl.com]
Sent: Monday, May 23, 2011 11:28 AM
To: Featherstone, Cary
Cc: Rush Tim; Weisensee John; Prenger, Bret; Lyons, Karen
Subject: EMS Runs

Thanks for calling me with the updated revenue requirements. I've compared them to what we had before, and we're comfortable with the changes. Like we talked, it will be important to have final EMS runs, but not needed before you filing due today.

Thanks for everything,

Linda

Linda Nunn | KCP&L | Regulatory Analyst - Lead, Regulatory Affairs | 816-701-0512 | fax 816-556-2110 | linda.nunn@kcpl.com

Line	A	B 8.41%	8.41%	D., 8 41%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$422,032,259	\$422,032,259	\$422,032,259
2	Rate of Return	8.41%	8.41%	8.41%
3	Net Operating Income Requirement	\$35,509,794	\$35,509,794	\$35,509,794
4	Net Income Available	\$11,335,787	\$11,335,787	\$11,335,787
5	Additional Net Income Required	\$24,174,007	\$24,174,007	\$24,174,007
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,598,789	\$5,598,789	\$5,598,789
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,598,789	\$5,598,789	\$5,598,789
10	Revenue Requirement	\$29,772,796	\$29,772,796	\$29,772,796
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$29,772,796	\$29,772,796	\$29,772,796

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

Line	Δ	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description		Amount
1	Plant In Service		\$653,492,627
2	Less Accumulated Depreciation Reserve		\$218,943,631
3	Net Plant In Service		\$434,548,996
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1 823 646
6	Materials and Supplies		\$11 021 502
7	Emission Allowance		\$5,392,191
8	Prepayments-L&P		\$355.593
9	Fuel Inventory-Oil and Others		\$1.781.219
10	Fuel Inventory-Coal		\$8.618.489
11	Vintage 1 DSM Costs		\$266,211
12	Vintage 2 DSM Costs		\$2,189,741
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		-\$205,033
15	latan 1 Regulatory Asset		\$315,790
16	latan 2 Regulatory Asset		\$2,221,560
17	latan SJLP Common Regulatory Asset		\$476,155
18	latan MPS Common Regulatory Asset		\$1,221,509
19	TOTAL ADD TO NET PLANT IN SERVICE		\$37,408,713
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	5.8027%	\$280,761
22	State Tax Offset	5.8027%	\$44,120
23	City Tax Offset	5.8027%	\$0
24	Interest Expense Offset	17.0137%	\$2,631,591
25	Customer Deposits		\$1,227,369
26	Customer Advances for Construction		\$274,350
27	Deferred Income Taxes-Depreciation		\$45,467,259
28	Unamortized Investment Tax Credit		\$0
29	TOTAL SUBTRACT FROM NET PLANT		\$49,925,450
30	Total Rate Base		\$422,032,259

Accounting Schedule: 2 Sponsor: Karen Lyons Page: 1 of 1 EXHIBIT 3 (L&P)

Line	<u>A</u> Account # (Optional)	B Plant Account Description	C Total Please	<u>D</u> Adjust.	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
1	(optional)		in rian t state	Number	r Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2	301.000	Intangible Plant Organization Electric	\$75.000			A75 000	400.00000		
3	303.020	Misc. Intangible Can Software - Jatan	\$75,000	D 2		\$75,000	100.0000%	\$0	\$75,000
4	303.020	Misc. Intangible Cap Software - Lake Road	\$230,000	P-4		\$210,904	100.0000%	\$U \$0	\$216,964
5		TOTAL PLANT INTANGIBLE	\$521,964		\$0	\$521,964	80.3480%	\$0	\$184,800
6	ĺ	PRODUCTION PLANT							
7		STEAM PRODUCTION							
8	240.000	STEAM PROD - LAKE ROAD							
9 10	244.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
11	311.000	Steam Production Structures - LR	\$15,073,295	P-10	\$0	\$15,073,295	80.3480%	\$0	\$12,111,091
12	312 000	Steam Production Roller Dignt LR	\$0	P-11	\$0	\$0	80.3480%	\$0	\$0
13	312 020	Steam Production Boiler AOC I P	\$55,135,935	P-12	\$0	\$56,135,936	70.5810%	\$0	\$39,621,305
14	314 000	Steam Production Boner Auc - LR	\$11,547,185	P-13	\$0	\$11,547,185	70.5810%	\$0	\$8,150,119
15	315 000	Steam Production Access Equin 1.0	\$15,890,452	P-14	\$0	\$15,890,452	99.9570%	\$0	\$15,883,619
16	315 000	Steam Production Access Equip - LR	\$3,856,708	P-15	\$0	\$3,856,708	80.3480%	\$0	\$3,098,788
17	316 000	Steam Prod. Equip 650	\$U	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
18			\$660,903	P-17	\$0	\$660,903	58.2000%	<u>\$0</u>	\$384,646
19		STEAM PRODUCTION IATAN	\$103,203,398		\$544,360	\$103,747,758		\$0	\$79,718,221
20	310 000	Steam Production Land Later 4	AA AA AA						
21	311 000	Steam Production Structures Later 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
22		Steam Production Structures - latan 1 regulatory asset	\$5,660,647 \$0	P-21 P-22	-\$15,150 \$0	\$5,665,497	100.0000%	\$0 \$0	\$5,665,497 \$0
23	312.000	Steam Production Boiler Plant - latan 1	\$98 054 493	P-22	\$262 720	\$07 704 772	400.00000/	¢0	£07 704 770
24	312.020	Steam Prod Boiler AQC - Jatan 1	\$455 225	P.24	-9202,720	¢31,151,113	100.0000 %	\$0 \$0	\$97,791,773
25	314.000	Steam Prod Turbogenerator - Jatan 1	\$10 652 246	P.25	\$0	\$455,225	100.0000%	3U ¢0	\$400,220
26	315.000	Steam Prod Access Equip - latan 1	\$8 051 452	P-26	\$565 833	\$10,052,240	100.0000%	\$U 60	\$10,052,240
27	316.000	Steam Prod Misc Power Plant - latan 1	\$893 622	P-27	-\$005,055	\$7,405,019	100.0000%	30 60	\$7,465,619
28		TOTAL STEAM PRODUCTION IATAN 1	\$124,036,964		-\$846,086	\$123,190,878	100.000078	\$0	\$123,190,878
29	244.000	STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. latan Common	\$8,810,929	P-30	\$3,883,628	\$12,694,557	100.0000%	\$0	\$12,694,557
31	312.000	Steam Prod Boiler Plant latan Common	\$21,057,245	P-31	\$9,281,057	\$30,338,302	100.0000%	\$0	\$30,338,302
32	314.000	Steam Prod. Turbogenerator latan Common	\$272,990	P-32	\$120,284	\$393,274	100.0000%	\$0	\$393,274
24	315.000	Common	\$279,198	P-33	\$123,056	\$402,254	100.0000%	\$0	\$402,254
34		COMMON	\$30,420,362	ł	\$13,408,025	\$43,828,387		\$0	\$43,828,387
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr- latan 2	\$0	P-36	\$86,756	\$86,756	100.0000%	\$0	\$86,756
37	311.000	Steam Production-Structures-latan 2	\$0	P-37	\$11,525,378	\$11,525,378	100.0000%	\$0	\$11,525,378
38	312.000	Steam Production-Boiler Plant Equip latan 2	\$0	P-38	\$81,831,373	\$81,831,373	100.0000%	\$0	\$81,831,373
39	314.000	Steam Production-Turbogenerator-latan 2	\$0	P-39	\$10,607,143	\$10,607,143	100.0000%	\$0	\$10,607,143
40	315.000	Steam Production Accessory Equipment latan 2	\$0	P-40	\$3,626,777	\$3,626,777	100.0000%	\$0	\$3,626,777
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$0	P-41	\$399,292	\$399,292	100.0000%	\$0	\$399,292
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$108,076,719	\$108,076,719		\$0	\$108,076,719
43			\$257,660,724		\$121,183,018	\$378,843,742		\$0	\$354,814,205
44 Ae									
40 Ae			\$0		\$0	\$0		\$0	\$0
40					İ				
47			\$0		\$0	\$0		\$0	\$0

Accounting Schedule: 3 Sponsor: Karen Lyons Page: 1 of 4 EXHIBIT 3 (L&P) --

_

-

Line	<u>A</u> Account #	B	<u>C</u> Total	<u>D</u> Adjust.	E	As Adjusted	<u>G</u> Jurisdictiona	<u>H</u> Jurisdictional	L MQ Adjusted
48		OTHER PRODUCTION	Plant	Number	Adjustments	Plant	Allocations.	Adjustments	Jurisdictional
40		OTHER PRODUCTION		1					
49		OTHER PRODUCTION PLANT	1						
50	341.000	Other Prod Structures - Electric	\$1.477.027	P-50	\$0	\$1 477 027	100 0000%	\$0	\$1 477 027
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-51	\$0	\$605 108	100.0000%		\$1,477,027
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-52	\$0	\$10 957 437	100.0000 %	\$0	\$10 957 /37
53	344.000	Other Prod Generators - Electric	\$3,107,235	P-53	\$0	\$3 107 235	100.0000%	\$0	\$10,557,457
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-54	\$0	\$1,148,057	100.0000%	\$0	\$1 148 057
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864	100.000078	\$0	\$17,294,864
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
57		RETIREMENTS WORK IN PROGRESS					1		
58		Production-Salvage and Removal	\$0	P-58	\$0	\$0	100 0000%	\$0	¢0.
		Retirements not classified				ΨŪ	100.000078	\$0	\$ 0
59		TOTAL RETIREMENTS WORK IN	\$0		\$0	\$0		50	02
		PROGRESS							φU
60		TOTAL PRODUCTION PLANT	\$274,955,588		\$121,183,018	\$396,138,606		\$0	\$372,109,069
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$277 462	Den	\$240.024	* = 7 000	400 00000		
63	350.010	Transmission Land Rights - Electric	\$1 907 245	D 62	-\$319,631	\$57,332	100.0000%	\$0	\$57,332
64	350.040	Transmission Land Rights - Depreciable	\$1,057,345	P-03	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
65	352.000	Transmission Structures and Improvemente	\$3,501	D 65	0€ \$407.007	\$3,901	100.0000%	\$0	\$3,901
66	353.000	Transmission Station Equipment	\$16 927 404	P-00	-\$197,297	\$383,371	100.0000%	\$0	\$383,371
67	353.000	Transmission Station Equipment	\$10,527,194	P-00	\$U	\$16,927,194	100.0000%	\$0	\$16,927,194
68	353.001	Transmission Station Equipment - Jatan 2	\$1,141,072 ¢0	P-0/	\$U 6500.504	\$1,141,872	100.0000%	\$0	\$1,141,872
69	355.000	Transmission Poles & Fixtures	\$14 927 042	P-68	\$529,591	\$529,591	100.0000%	\$0	\$529,591
70	355.001	Transmission Poles and Eivturge - Jatan 2	\$14,037,042	P-09	-\$1,053,817	\$13,783,225	100.0000%	\$0	\$13,783,225
		Interconnection		P-70	\$332,693	\$332,693	100.0000%	\$0	\$332,693
71	355.002	Transmission Poles and Fixtures-latan 2- Substation	\$0	P-71	\$158	\$158	100.0000%	\$0	\$158
72	356.000	Transmission Overhead Conductors	\$9,212,123	P-72	-\$1.006.219	\$8,205,904	100.0000%	\$0	\$8 205 904
73	356.001	Transmission OH Conductors - latan 2	\$0	P-73	\$272,203	\$272,203	100 0000%	\$0	\$272 203
74	356.002	Transmission OH Cond & Devices-latan 2- Substation	\$0	P-74	\$129	\$129	100.0000%	\$0	\$129
75	357.000	Transmission Underground Conduit	\$16,148	P-75	\$0	\$16,148	100.0000%	s0	\$16 148
76	358.000	Transmission Underground Conductors	\$31,692	P-76	\$0	\$31,692	100.0000%	\$0	\$31 692
77		TOTAL TRANSMISSION PLANT	\$45,025,148		-\$1,442,390	\$43,582,758		\$0	\$43,582,758
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal-	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80									
		TRANSMISSION	\$0		\$0	\$0		\$0	\$0
81		DISTRIBUTION PLANT		i i					
82	360.000	Distribution Land - Electric	\$671.027	P-82	\$0	\$671.027	100.0000%	\$0	\$671.027
83	360.010	Distribution Land Rights - Electric	\$99,640	P-83	\$0	\$99,640	100.0000%	\$0	\$99.640
84	361.000	Distribution Structures and Improvements	\$2,444,058	P-84	\$0	\$2,444,058	100.0000%	\$0	\$2 444 058
85	362.000	Distribution Station Equipment	\$37,363,570	P-85	\$0	\$37,363,570	100.0000%	\$0	\$37 363 570
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	P-86	\$0	\$35,422,360	100.0000%	50	\$35,422,360
87	365.000	Distribution Overhead Conductors	\$27,912,207	P-87	\$0	\$27,912,207	100.0000%	\$0	\$27 912 207
88	366.000	Distribution Underground Circuits	\$8.664.194	P-88	\$0	\$8,664 194	100 0000%	\$0	\$8 664 194
89	367.000	Distribution Underground Conductors	\$22,536,593	P-89	\$0	\$22 536 593	100.0000%	\$0	\$22 536 593
90	368.000	Distribution Line Transformers	\$38,093,943	P-90	\$0	\$38 093 943	100.0000%	\$0	\$38 003 043
91	369.010	Distribution Services - Overhead	\$4,407,640	P-91	\$0	\$4,407,640	100.0000%	¢0 ¢0	\$4 407 640
92	369.020	Distribution Services - Underground	\$11.028.699	P-92	\$0	\$11,028,699	100.0000%	0.2 0.2	\$11 028 600
93	370.000	Distribution Services - Meters	\$8,084,740	P-93	\$0	\$8,084 740	100.0000%	¢0 ¢0	\$8 084 740
94	371.000	Distribution Customer Installation	\$5,095,797	P-94	ŝn	\$5,095 797	100.0000%	¢0	\$5 004,140
95	373.000	Distribution Street Light & Signals	\$5,858,570	P-95	\$0 \$0	\$5,858 570	100.0000%	¢0 ¢0	\$5,030,131 \$5,858 670
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$0	\$207,683,038	100.0000/0	\$0	\$207,683,038
07									
3/		Distribution School on D	<u>ہ</u> ۔						
20		Postingunon-salvage and Removal-	\$0	P-98	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL DETIDEMENT WORK IN DROODSOO							* -
55	1	I O I OF AFTA FILLENENT WORK IN PROGRESS	<u>۵</u>	1	\$0	\$0	1	\$0	\$0

Accounting Schedule: 3 Sponsor: Karen Lyons Page: 2 of 4 EXHIBIT 3 (L&P) 1 -- 1 -- 1

_

-

	A	B. State of the second s	<u>C</u>	D	E	E S	G	H	
Number	Account #	Plant Account Description	Total	Adjust.		As Adjusted	Jurisdictiona	i , Vurisdictional	MO Adjusted
	<u></u>		<u>nem di casa</u>		Adjustitients		Allocations:	Sulustments	
100		GENERAL PLANT					ļ		
101	389.000	General Land - Electric	\$728,769	P-101	\$0	\$728,769	100.0000%	\$0	\$728,769
102	390.000	General Structures & Improv Electric	\$6,868,773	P-102	\$0	\$6,868,773	100.0000%	\$0	\$6,868,773
103	391.000	General Office Furniture - Electric	\$308,897	P-103	-\$178,753	\$130,144	100.0000%	\$0	\$130,144
105	392 010	General Trans Light Trucko Electric	\$952,655	P-104	-\$966,815	-\$14,160	100.0000%	\$0	-\$14,160
106	392.010	General Trans Light Trucks - Electric	\$295,421	P-105	\$0	\$295,421	100.0000%	\$0	\$295,421
107	392.040	General Trans Trailers - Electric	\$3,303,989	P-106	\$0	\$3,303,989	100.0000%	\$0	\$3,303,989
108	392.050	General Trans Med Trucks - Electric	φ241,007 \$1 113 151	P-107	\$U \$0	\$241,007	100.0000%	\$0	\$241,007
109	393.000	General Stores Equipment - Electric	\$97.441	P-100	\$51 222	\$1,113,151 ¢46 300	100.0000%	\$0	\$1,113,151
110	394.000	General Tools - Electric	\$1.567.230	P-110	-\$274.980	\$40,200	100.0000%	\$0	\$45,208
111	395.000	General Laboratory - Electric	\$462.104	P-111	-\$76,997	\$385 107	100.0000%	\$0	\$385 107
112	396.000	General Power Oper. Equip - Electric	\$492,155	P-112	\$0	\$492,155	100.0000%	\$0	\$492 155
113	397.000	General Communication - Electric	\$5,850,889	P-113	-\$363.182	\$5,487,707	100.0000%	50	\$5 487 707
114	398.000	General Misc. Equip - Electric	\$39,592	P-114	-\$10,736	\$28,856	100.0000%	so	\$28,856
115		TOTAL GENERAL PLANT	\$22,322,073		-\$1,922,696	\$20,399,377		\$0	\$20,399,377
116		CENERAL DI ANT. LAKE DOAD							
117	300 000	GENERAL PLANT - LAKE ROAD							
118	391 000	General Office Eurpiture J P	\$3,928	P-117	\$0	\$3,928	80.3480%	\$0	\$3,156
119	391.020	General Office Furniture Computer J.P.	\$451,/38	P-118	\$0	\$461,738	80.3480%	\$0	\$370,997
120	391.040	General Office Furniture Software - LR	\$403,333 \$222 244	P-119	\$0	\$459,393	80.3480%	\$0	\$369,113
121	392.000	General Trans Autos - I R	4222,241 ¢n	P-120	-\$107,573	\$54,558	80.3480%	\$0	\$43,925
122	392.010	General Trans Light Trucks - LR	\$67 200	P-127	\$0 \$0	ېل 40 \$67 200	80.3480%	\$U \$0	\$0
123	392.020	General Trans Heavy Trucks - LR	\$21,121	P-123	\$0	\$07,200	00.3400%	50	\$53,994
124	392.050	General Trans Med Trucks - LR	\$15.688	P-124	\$0	\$15,688	80.3480%	50 \$0	\$10,970
125	394.000	General Tools - LR	\$444,962	P-125	\$0	\$444 962	80 3480%	\$0 \$0	\$257.518
126	395.000	General Laboratory - LR	\$369,962	P-126	\$0	\$369.962	80.3480%	\$0	\$297 257
127	396.000	General Power Operated Equip LR	\$867,068	P-127	\$0	\$867,068	80.3480%	\$0	\$696.672
128	397.000	General Communication - LR	\$113,147	P-128	\$0	\$113,147	80.3480%	\$0	\$90.911
129	398.000	General Misc. Equip - LR	\$14,045	P-129	\$0	\$14,045	80.3480%	\$0	\$11,285
130		TOTAL GENERAL PLANT - LAKE ROAD	\$3,060,493		-\$167,573	\$2,892,920		\$0	\$2,324,403
131		GENERAL PLANT . IATAN							
132	391.000	General Office Eurniture - Jatan	\$1 602	D 122	e0.	£4 CO2	400.00000		• • • • •
133	391.020	General Office Furn Comp - latan	\$97,033	D-132	\$U 60	\$1,093	100.0000%	\$0	\$1,693
134	391.040	General Office Furn Software - Jatan	\$157 762	P-133	φυ ¢0	\$92,340 \$457 763	100.0000%	\$U 60	\$92,340
135	397.000	General Communications - latan	\$129.872	P-135	\$0	\$129 872	100.0000 %	30 60	\$157,762 \$120,972
136		TOTAL GENERAL PLANT - JATAN	\$381.667		\$0	\$381.667	100.0000 /8		\$125,072
				f l	+-	\$001,001		Ψ U	4301,007
137		RETIREMENTS WORK IN PROGRESS-							
		GENERAL PLANT							
138		General Plant-Salvage and Removal-	\$0	P-138	\$0	\$0	100.0000%	\$0	\$0
		Retirements not classified							
139		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		\$0	\$0		\$0	\$0
		GENERAL PLANT							
140		INDUSTRIAL STEAM PRODUCTION DUANT		ļ					
141	310.090	Industrial Steam Land	*** ***			• • • • • • •			
142	311.090	Industrial Steam Structures	\$11,450	P-141	\$0	\$11,450	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$32,100 \$1 164 647	P-142	\$U 60	\$32,160	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	\$1,154,54/ \$49,940	P-143	3U 60	\$1,154,547	0.0000%	\$0 \$0	\$0 \$0
145	375.090	Industrial Steam Distribution	\$151 660	P.145	\$0 \$0	\$40,049 \$151 660	0.0000%	ο φυ	\$U 60
146	376.090	Industrial Steam Mains	\$1,665,128	P-146	\$0	\$1 665 128	0.0000%	\$0 \$0	φ0 \$0
147	379.090	Industrial Steam CTY Gate	\$553.075	P-147	\$0	\$553.075	0.0000%	\$0 \$0	φ0 \$0
148	380.090	Industrial Steam Services	\$100,842	P-148	\$0	\$100.842	0.0000%	\$0	\$0 \$0
149	381.090	Industrial Steam Services- Other	\$412,137	P-149	\$0	\$412,137	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION	\$4,129,848] [\$0	\$4,129,848		\$0	\$0
		PLANT						,	•
154				í					
151	203 000	Mice Interne Con Confirme From	A	<u> </u>					
152	200.020	Concred Land Electric Destruction	\$130,864	P-152	\$0	\$130,864	80.3480%	\$0	\$105,147
153	303.000	General Land - Electric Kaytown	\$7,554	P-153	\$0	\$7,554	80.3480%	\$0	\$6,069
154	390.000	General Losephold Improvements	\$2,268,888	P-154	\$0	\$2,268,888	80.3480%	\$0	\$1,823,006
156	391 000	General Detice Furniture & Ea Floo	\$0 \$249.000	P-155	\$0	\$0	80.3480%	\$0	\$0
157	391,000	General Office Furn - Raytown	4318,U26	P-100	-\$5,819	\$312,207	80.3480%	\$0	\$250,852
158	391.020	General Office Furniture - Computer	\$1,108,340	P.158	₹140 256	4004,004 5068 002	00.3400% 80.3480%	φ0 ¢Λ	3453,809 \$777 812
		,	÷.,:00,0+0		-ψ1401E00	4300,033	00.0400/0	φυ	φ111,0 4 -3

Accounting Schedule: 3 Sponsor: Karen Lyons Page: 3 of 4 EXHIBIT 3 (L&P) 1 · 1 · 1:

:

-

-

-

	A		C.	D	****** * =*****				
Line	Account #		Total	Adjust.		As Adjusted	urisdictional	Jurisdictional	
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	
159	391.020	General Office Furn. Comp Raytown	\$645,524	P-159	\$0	\$645.524	80.3480%	\$0	\$518 666
160	391.040	General Office Furn Software	\$4,433,186	P-160	-\$1,868,058	\$2,565,128	80.3480%	\$0 \$0	\$2,061,029
161	391.040	General Office Furn Software - Raytown	\$383,843	P-161	\$0	\$383,843	80.3480%	\$0	\$308 410
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	P-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,493	P-164	\$0	\$2,493	80.3480%	\$0	\$2 003
165	394.000	General Tools - Electric - ECORP	\$4,644	P-165	\$0	\$4,644	80.3480%	\$0	\$3,731
166	395.000	General Laboratory Equip - Lake Road	\$0	P-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,358	P-167	\$0	\$4.358	80.3480%	\$0	\$3.502
168	397.000	General Communication Equip Elec	\$94,403	P-168	\$0	\$94,403	80.3480%	\$0	\$75,851
169	397.000	General Communication - Raytown	\$165,696	P-169	\$0	\$165.696	80.3480%	\$0	\$133,133
170	398.000	General Miscellaneous Electric Equipment	\$5,923	P-170	\$0	\$5.923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip Raytown	\$9,634	P-171	\$0	\$9,634	80.3480%	\$0	\$7,741
172		TOTAL ECORP PLANT	\$10,148,189		-\$2,014,133	\$8,134,056		\$0	\$6,535,551
173									
		RETIREWENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$0	P-174	\$0	\$0	100 0000%	¢n.	¢0
175		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		<u> </u>		100.0000 //		30
		ECORP	* *		ΨŬ			φU	\$ 0
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCI	¢0.	D 477	¢0.		400 00000		
178	390.000	Structures & Improvements-Electric	φ0 ¢0	D 470	\$U \$0	\$0	100.0000%	\$0	\$0
179	390.050	Structures & Improvements - Lesed	φ0 ¢0	F-1/0	\$U \$0	\$0	100.0000%	\$0	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	φU ¢0	P-1/9	\$U \$0	\$0	100.0000%	\$0	\$0
181	391.020	Gen-Office 391 02 Gen Office Eurniture	30 ¢0	P-100	\$U	\$0	100.0000%	\$0	\$0
		Computer	φU	F-101	\$U	20	100.0000%	\$0	\$0
182	391.040	Gen-Office-Furn-Software	\$0	D.192	¢.0	£0.	400.0000	**	
183	391.050	Gen-Office Furn-Svs Develop	φ0 \$0	D-192	φ0 60	\$U \$0	100.0000%	\$0	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	φυ \$0	D-194	οφυ 60		100.0000%	\$0	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	ΦΦ \$0	D-185	\$U \$0	\$U \$0	100.0000%	\$0	\$0
186	394.000	Gen Tools-Electric	φ0 \$0	D 100	φ υ	\$U \$0	100.0000%	\$0	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0 ¢0	P-187	\$U \$0	\$ 0	100.0000%	\$U	\$0
188	397.000	Gen-Communication Equip-Electric	\$0 ¢n	P-188	φU ¢0		100.0000%	\$U	\$0
189	398.000	Gen Misc Equipment-Elect	\$0 ¢n	P.189	\$0 \$0		100.0000%	\$U	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0 ¢n	- 103	<u></u>	<u> </u>			\$0
			φυ		şυ	\$0		\$0	\$0
191		TOTAL PLANT IN SERVICE	\$568,228,008		\$115,636,226	\$683,864,234	國的條利的主法	50	\$653,492,627

7

_

-

-

<u>A</u> Plant Adi	B		D E Total Adjustment Adjustment	E <u>G</u> Total
Number	Plant In Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
P-2	Intangible Plant Organization Electric	301.000	\$ 0	\$0
	No Adjustment		\$0	\$0
P-3	Misc. Intangible Cap Software - latan	303.020) SQ	\$0.
	1. No Adjustment		\$0	\$0
P-4	Misc. Intangible Cap Software - Lake Road	303.020	\$ 0	\$0
	No Adjustment		\$0	\$0
P-9	Steam Production Land Elec - LR	310.000	\$0	\$0
	No Adjustment		\$0	\$0
P-10	Steam Production Structures - LR	311.000		\$0
	No Adjustment		\$0	\$0
P-11	Steam Prod. Struct. Lease Impr - LR	311.010	\$0	\$0
	No Adjustment		\$0	\$0
P-12	Steam Production Boiler Plant - LR	312.000	\$0	\$0
	No Adjustment		\$0	\$0
P-13	Steam Production Boiler AQC - LR	312.020	\$0	\$0
	No Adjustment		\$0	\$0
P-14	Steam Prod Turbogenerator - LR	314.000	50	\$0
	No Adjustment		\$0	\$0
P-15	Steam Production Access Equip - LR	315.000	so	\$0
	No Adjustment		\$0	\$0
P-16	Steam Prod. Equip GSU and Anticiation Action	315.000	\$544,360	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 1 of 20 EXHIBIT 3 (L&P) F - 1 - 1 - 1

<u>A</u> Plant	B water and	<u>C</u>	D	E State State
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Adjustment	Jurisdictional Jurisdictional
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360	\$0
P-17	Steam Prod Misc Power Plant - LR	316.000	• \$ 0	\$0
1	No Adjustment		\$0	\$0
P-20	Steam Production Land - latan 1	310.000	\$0	\$0
1	No Adjustment		\$0	\$0
P-21	Steam Production Structures - latan 1	311.000	\$15 ,150	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hvneman)		-\$15,150	\$0
P-22	Steam Production Structures - latan 1 regulato		SD	\$0
	No Adjustment		\$0	\$0
P-23	Steam Production Boiler Plant - latan 1	312.000	\$262,720	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		-\$262,720	\$0
P-24	Steam Prod Boiler AQC - latan 1	312.020	\$0	\$0
	No Adjustment		\$0	\$0
P-25	Steam Prod Turbogenerator - latan 1	314.000	\$0	\$0
	No Adjustment		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 2 of 20 EXHIBIT 3 (L&P) . . .

<u>A</u> Plant	B	C	<u>D</u> .,	E E Total	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Adju Amount	ustment Jurisdic mount Adjuste	tional Jurisdictional
P-26	Steam Prod Access Equip - latan 1	315.000		-\$565,833	\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360	er 1999 en 1999 e colasta a Giudia (1999) e colasta (1997) e colasta (1997) e colasta (1997) e colasta (1997) e	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		-\$21,473		\$0
P-27	Steam Prod Misc Power Plant - latan 1	316,000		SV 388	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		-\$2,383		\$0
P-30	Steam Prod. Struct. latan Common	311.000		53,883,628	\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$0		\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		\$0		\$0
	4. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$3,883,628		\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 3 of 20 EXHIBIT 3 (L&P) 1 - 1 - ----

<u>A</u> Plant Adj.	B	<u>C</u> Account	D <u>E</u> Total Adjustment Adjustment	E <u>G</u> Total Jurisdictional Jurisdictional
Number	Plant in Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
P-31	Steam Prod Boiler Plant latan Common	312.000	\$9,281,057	\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		\$0	\$0
	4. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$9,281,057	\$0
P-32	Steam Prod. Turbogenerator latan Common	314.000	\$120,284	\$0.
	1. To include 100MW allocation of latan Common plant (Majors)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		\$0	\$0
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$120,284	\$0
P-33	Steam Prod Accessory Electrical latan Commo	315.000	\$123,056	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 4 of 20 EXHIBIT 3 (L&P) 1 - 1 - 1

<u>A</u> Plant	B	<u>2</u>	<u>D</u>	E <u>G</u>
Adj. Number	Plant In Service Adjustment Descriptions	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
	1. To include 100MW allocation of latan Common plant (Majors)		\$0	Adjustments Adjustments \$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)	- 	\$0	\$0
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		\$0	\$0
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$123,056	\$0
P-36	Misc Intangible-Capitalized Software-Syr-latan	303.020	\$86,756	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hvneman)		-\$127	\$0
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0	\$0
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Maiors)		\$0	\$0
	4. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$86,883	\$0
P-37	Steam Production-Structures-latan 2	311.000	\$11,525,378	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 5 of 20 EXHIBIT 3 (L&P) 1 - 1 - 1

-

A Plant	B	<u>C</u>	<u>D</u> Tatal	E
Adj. Number	Plant In Service Adjustment Description	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hyneman)	Number	-\$150,718	\$0
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0	\$0
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Maiors)		\$0	\$0
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$11,676,096	\$0
P-38	Steam Production-Boiler Plant Equiplatan 2	312.000	\$81,831,373	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hvneman)		-\$1,083,137	\$0
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0	\$0
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Maiors)		\$0	\$0
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$82,914,510	\$0
P-39	Steam Production-Turbogenerator-latan 2	314.000	\$10,607,143	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		-\$149,748	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 6 of 20 EXHIBIT 3 (L&P) 1 -- 1 -- 1

<u>A</u> Plant	B	<u>c</u>	D E Total	E <u>G</u> Total
Number	Plant In Service Adjustment Description	Account Number	Adjustment Adjustmeht Amount Amount	Jurisdictional Jurisdictional Adjustments Adjustments
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0	\$0
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$10,756,891	\$0
P-40	Steam Production Accessory Equipment - latar	315.000	\$3,626,717	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hvneman)		-\$50,044	\$0
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0	\$0
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$3,676,821	\$0
P-41	Steam Production-Misc Power Plant Equipme	316.000	\$399.29 2	\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0	\$0
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hvneman)		-\$5,596	\$0
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0	\$0

1 - 1 - 1

<u>A</u> Plant Adi	B	<u>2</u>	D E Total	E <u>G</u> Total
Number	Plant In Service Adjustment Description	Account	Adjustment Adjustment	Administrational Jurisdictional
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)	Number	\$0	\$0
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$404,888	\$0
P-50	Other Prod Structures - Electric	341.000	SO	\$0
	No Adjustment		\$0	\$0
P-51	Other Prod Fuel Holders - Electric	342.000		\$0
	No Adjustment		\$0	\$0
P-52	Other Prod Prime Movers - Electric	343.000	\$0	\$0
D É2		W81		\$0
P-53	Other Prod Generators - Electric	344.000	50	\$0
	No Adjustment		\$0	\$0
P-54	Other Prod Accessory Equip - Electric	345.000		\$0
	No Adjustment		\$0	\$0
P-58	Production-Salvage and Removal Retirements			\$0
	No Adjustment		\$0	\$0
P-62	Transmission Land - Electric	350.000	\$319,831	\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831	\$0
P-63	Transmission Land Rights - Electric	350.010		\$0
	No Adjustment		\$0	\$0
P-64	Transmission Land Rights - Depreciable	350.040	\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 8 of 20 EXHIBIT 3 (L&P) 1 - 1 - 1-

<u>A</u> Plant	B	<u>c</u>	<u>D</u>	E Total	, E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant in Service Adjustment Description	Number	Amount to	Amount	Adjustments	Adjustments
P-65	Transmission Structures and Improvments	352.000	••	\$197,297	ΨΨ	\$ 0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-66	Transmission Station Equipment	353.000		\$0 \$0		\$0
	No Adjustment		\$0		\$0	
P-67	Transmission Station Equip - latan	353.000		50		\$0
	No Adjustment		\$0		\$0	
P-68	Transmission Station Equipment - latan 2	353.001		\$529,591		\$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$529,591		\$0	
	3. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. To recognize latan Construction audit adjustments updated through October 31, 2010 and directed by the KCPL Commission Order-April 12, 2011. (Hyneman)		\$0		\$0	
P-69	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1 To remove capital losse from plant (Losse)		¢4 050 047			. . . -
	T. To remove capital lease from plant (Lyons)		-\$1,053,817		\$U	
P-70	Transmission Poles and Fixtures - latan 2-inter	355.001	lesses anna a chuirtean anna an taraig a Taraig an taraig an ta	\$332,693		\$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 9 of 20 EXHIBIT 3 (L&P) 1 · · · · · · ·

<u>A</u> Plant	B	<u> </u>	<u>D</u>	<u>E</u>
Adj.		Account	iotai Adjustment Adjustme	nt Jurisdictional Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount Amoun	t Adjustments Adjustments
	Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$332,693	\$0
P-71	Transmission Poles and Fixtures-latan 2-Subst	355.002		\$158 \$0
:	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$158	\$0
P-72	Transmission Overhead Conductors	356.000	*************** * * \$1,00	5,219 \$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219	\$0
P-73	Transmission OH Conductors - latan 2	356.001		8,203 \$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$272,203	\$0
P-74	Transmission OH Cond & Devices-latan 2-Subs	356.002		\$125
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$129	\$0
P-75	Transmission Underground Conduit	357.000		\$0
	No Adjustment		\$0	\$0
P-76	Transmission Underground Conductors	358.000		\$0.
	No Adjustment		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 10 of 20 EXHIBIT 3 (L&P) 1 : 1 : 1

-

<u>A</u> Plant	B	<u>C</u>	D E	<u>G</u>
Adj. Number	Plant In Service Adjustment Description	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
				Adjustments Adjustments
P-79	Transmission-Salvage and Removal-Retiremen		\$0	\$0
	No Adjustment		\$0	\$0
P-82	Distribution Land - Electric	360.000	\$ 0	\$0
	1. No Adjustment		\$0	\$0
P-83	Distribution Land Rights - Electric	360.010	S	\$0
	No Adjustment		\$0	\$0
P-84	Distribution Structures and Improvements	361.000	50	\$0
	1. No Adjustment		\$0	\$0
P-85	Distribution Station Equipment	362.000	\$0	\$0
	1. No Adjustment		\$0	\$0
P-86	Distribution Poles, Towers, and Fixtures	364.000	1 0	\$0
	No Adjustment		\$0	\$0
P-87	Distribution Overhead Conductors	365.000	\$0	\$0
	1. No Adjustment		\$0	\$0
P-88	Distribution Underground Circuits	366.000	\$0	\$0
	1. No Adjustment		\$0	\$0
P-89	Distribution Underground Conductors	367.000	.50	\$0
	1. No Adjustment		\$0	\$0
P-90	Distribution Line Transformers	368.000	\$0	\$0
	1. No Adjustment		\$0	\$0
[1 1		

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 11 of 20 EXHIBIT 3 (L&P) 1 -- 1 -- 1

<u>A</u> Plant	B	C	D E	F G
Adj. Number	Plant In Service Adjustment Description	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
P-91	Distribution Services - Overhead	369.010	Amount Amount \$0	Adjustments Adjustments \$0
	1. No Adjustment	-	\$0	\$0
P-92	Distribution Services - Underground	369.020	50 No. 1	\$0
	1. No Adjustment		\$0	\$0
P-93	Distribution Services - Meters	370.000	\$0	\$0
	1. No Adjustment		\$0	\$0
P-94	Distribution Customer Installation	371.000		\$0
:	1. No Adjustment		\$0	\$0
P-95	Distribution Street Light & Signals	373.000	\$0	\$0
	1. No Adjustment		\$0	\$0
P-98	Distribution-Salvage and Removal-Retirements		50 1	\$0
	No Adjustment		\$0	\$0
P-101	General Land - Electric	389.000	50	L\$0
	1. No Adjustment		\$0	\$0
P-102	General Structures & Improv Electric	390.000	50	\$ 0
	1. No Adjustment		\$0	\$0
P-103	General Office Furniture - Electric	391.000	-\$178,753	\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753	\$0
P-104	General Office Furn. Comp - Electric 1. To include general plant retirement as per Stinulation and Agreement (Ech. 2011) (Increa)	391.020	-\$966,815	\$0 \$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 12 of 20 EXHIBIT 3 (L&P) 1.1.1.1.1.1

<u>A</u> Plant Adi		<u>C</u>	D E Total	G Total
Number	Plant In Service Adjustment Description	Number	Adjustment Adjustment Amount Amount	Adjustments Adjustments
P-105	General Trans Light Trucks - Electric	392.010	\$0	\$0 \$0
P-106	General Trans Heavy Trucks - Electric No Adjustment	392.020	\$0	\$0
P-107	General Trans Trailers - Electric	392.040	\$0 \$0	\$0 \$0
P-108	General Trans Med Trucks - Electric	392.050	\$0	\$0 \$0
P-109	General Stores Equipment - Electric 1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)	393.000	.\$51,233 -\$51,233	\$0 \$0
P-110	General Tools - Electric 1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)	394,000	-\$274,980	\$0 \$0
P-111	General Laboratory - Electric 1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)	395.000	-\$76,997	\$0 \$0
P-112	General Power Oper. Equip - Electric	396.000	\$0	\$0 \$0
P-113	General Communication - Electric and Communication	397.000	\$363,18 2	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 13 of 20 EXHIBIT 3 (L&P)

<u>A</u> Plant		<u>C</u>	<u>D</u>	E G
Adj.	Plant In Santia Aditative P	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
Number	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)	Number	Amount Amount -\$363,182	Adjustments Adjustments \$
P-114	General Misc. Equip - Electric	398.000	\$10,736	\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736	\$0
P-117	General Structures - LR	390.000	\$0	\$0
	No Adjustment		\$0	\$0
P-118	General Office Furniture - LR	391.000	 	\$0
	No Adjustment		\$0	\$0
P-119	General Office Furniture Computer - LR	391.020	\$0	\$0
	No Adjustment		\$0	\$0
P-120	General Office Furniture Software - LR	391.040	\$167,573	\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573	\$0
P-121	General Trans Autos - LR	392.000	\$0	\$0
	No Adjustment		\$0	\$0
P-122	General Trans Light Trucks - LR	392.010		\$0
	No Adjustment		\$0	\$0
P-123	General Trans Heavy Trucks - LR	392.020		\$0
	No Adjustment		\$0	\$0
P-124	General Trans Med Trucks - LR	392.050		\$0
	No Adjustment		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 14 of 20 EXHIBIT 3 (L&P) 1.2.1.1.1.

<u>A</u> Plant Adi	B	<u>C</u>	D E Totaf	E G (Total
Number	Plant In Service Adjustment Description	Number	Aajustment Adjustment Amount Amount	Jurisdictional Jurisdictional Adjustments Adjustments
P-125	General Tools - LR No Adjustment	394.000	\$0	\$0
	-		* *	40
P-126	General Laboratory - LR	395.000	\$0	\$0 \$0
P-127	General Power Operated Equip.	396.000		\$0
	No Adjustment		\$0	\$0
P-128	General Communication - LR	397.000	50	\$0
!	No Adjustment		\$0	\$0
P-129	General Misc. Equip - LR	398.000	\$0	\$0
	No Adjustment		\$0	\$0
P-132	General Office Furniture - latan	391.000	50	\$0
	No Adjustment		\$0	\$0
P-133	General Office Furn Comp - latan	391.020	50	\$0
	No Adjustment		\$0	\$0
P-134	General Office Furn Software - latan	391.040	\$0	\$0
	No Adjustment		\$0	\$0
P-135	General Communications - latan	397.000	\$0	\$0
	No Adjustment		\$0	\$0
			ΨŸ	φυ
P-138	General Plant-Salvage and Removal-Retiremen	An Archite Shekory Archite	30	\$0
	no Aajustment		\$0	\$0
	l			

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 15 of 20 EXHIBIT 3 (L&P) $\psi \to 1 \to \psi$

<u>A</u> Plant	<u>B</u>	<u> </u>	<u>D</u>	E Total	ing €	<u>G</u> Total
Adj.	Plant In Service Adjustment Provided	Account	Adjustment	Adjustment.	Jurisdictional	Jurisdictional
P-141	Industrial Steam Land	NUMBER	Amount	Amount en	Adjustments	Adjustments
	No Adjustment		**************************************		\$0	
P-142	Industrial Steam Structures	311.090		\$0		ала Станкования — " \$0
D 440			\$ U	and the second secon	\$0	
P-143	Industrial Steam Boller Plant	312.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-144	Industrial Steam Accessory	315.090		50	n an Charlen an State (State State (State (\$0
	No Adjustment		\$0		\$0	
P-145	Industrial Steam Distribution	375.090		50		\$0
	No Adjustment		\$0		\$0	
P-146	Industrial Steam Mains	376.090		Sõ		\$0
	No Adjustment		\$0	(1997) (1997) (2009) (1997) (1997) (1997) (1997) (1997)	\$0	αμ α-ασι βία εα-αξ ιβάζαμα ματρικότη το τους Το Επουγ
P-147	Industrial Steam CTY Gate	379.090		50		\$0
	No Adjustment		\$0		\$0	
P-148	Industrial Steam Services	380.090		50		\$0
	No Adjustment		\$0	0 NAMARA (1997) 1997 NAMARA (1997) 1997 NAMARA (1997)	\$0	and a sector of the object of the sector of
P-149	Industrial Steam Services- Other	381.090		SÖ		\$0
	No Adjustment		\$0		\$0	
P-152	Misc Intang - Cap Softwr- 5 yr	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-153	General Land - Electric Raytown	389.000				\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 16 of 20 EXHIBIT 3 (L&P) 1 · 1 · 1

<u>A</u> Plant	B	<u> </u>	D E Total	<u>G</u> Total
Adj.		Account	Adjustment Adjustment	Jurisdictional Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
P-154	General Structures & Improv. Baytown	390.000	\$0 \$0	\$0 \$0 \$0
P-155	General Leasehold Improvements	390.050	•• ••	\$0 \$0
P-156	General Office Furniture & Eq-Elec	391.000	\$0 	\$0 \$0
P-157	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons) General Office Furn Raytown	391.000	-\$5,819	\$0 \$0
D 469	No Adjustment		\$0	\$0
F-130	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)	391.020	-\$140,256	\$0 \$0
P-159	General Office Furn. Comp Raytown No Adjustment	391.020	\$0	\$0 \$0
P-160	General Office Furn Software To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)	391.040	-\$1,868,058	\$0 \$0
P-161	General Office Furn Software - Raytown No Adjustment	391.040	\$0	\$0 \$0
P-162	Gen Trans Heavy Trucks - Lake Road	392.020	\$0	\$0 \$0
P-163	Gen Trans Trailers Electric	392.040	50 Store	\$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 17 of 20 EXHIBIT 3 (L&P) 1 --- 1 --- 10--

<u>A</u> Plant Adj.	B	<u>C</u> Account	<u>D</u> E Total Adjustment Adjustment	<u>G</u> Total Jurisdictional Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount Amount \$	Adjustments Adjustments \$
P-164	General Stores Equipment- Elec	393.000	\$0	\$0
	No Adjustment		\$0	\$0
P-165	General Tools - Electric - ECORP	394.000	\$0	\$0
	No Adjustment		\$0	\$0
P-166	General Laboratory Equip - Lake Road	395.000	\$0 \$0	\$0 \$0
P-167	General Power Operated Equip Elec	396.000		\$0
	No Adjustment		\$0	\$0
P-168	General Communication Equip Elec	397.000	\$0	\$0
	No Adjustment		\$0	\$0
P-169	General Communication - Raytown	397.000	\$0 \$0	\$0 \$0
P-170	General Miscellaneous Electric Equipment	398.000	.	\$0
	No Adjustment		\$0	\$0
P-171	General Misc. Equip Raytown	398.000	\$ 0	\$0
	No Adjustment		\$0	\$0
P-174	ECORP-retirements-salvage not classified		\$0	\$0 \$0
P-177	Land & Land Rights-UCU	389 000		 02
	No Adjustment		। प्रान्तराज्य विवयम् विवयम् अन्यता प्रारंभवान् विवयम् विवयम् अपनि विवयम् अपनि विवयम् अपनि विवयम् अपनि विवयम् \$0	survivo neuronalization for the second survivor in the second second survivor in the second

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 18 of 20 EXHIBIT 3 (L&P) -

<u>A</u> Plant Adi.		<u>C</u>	D E se	E <u>G</u> Total
Number	Plant In Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
P-178	Structures & Improvements-Electric	390.000	\$0	\$0 \$0
P-179	Structures & Improvements - Leased	390:050	\$0	\$0 \$0
P-180	Gen-Office Furniture & Equipment-Electric	391.000	\$0	\$0 \$0
P-181	Gen-Office 391.02 Gen Office Furniture-Compu No Adjustment	391.020	\$0	\$0 \$0
P-182	Gen-Office-Furn-Software	391.040	\$0	\$0 \$0
P-183	Gen-Office Furn-Sys Develop	391.050	\$0 \$0	\$0 \$0
P-184	Gen-Trans Equip-Auto-Electric	392.000	\$0	\$0 \$0
P-185	Gen-Trans Equip-Med Trucks-Electric	392.050	\$0 \$0	\$0 \$0
P-186	Gen Tools-Electric	394.000	\$0 \$0	\$0 \$0
P-187	Gen Laboratory Equip-Electric	395.000	\$0 \$0	\$0 \$0

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 19 of 20 EXHIBIT 3 (L&P) -1 < -1 < -1

<u>A</u> Plant		<u>C</u>	D E	E <u>G</u> Total
Adj.		Account	Adjustment Adjustment	Jurisdictional Jurisdictional
P-188	Plant In Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
	No Adjustment	031.000	50000000000000000000000000000000000000	\$0
P-189	Gen Misc Equipment-Elect	398.000	\$0	\$0
	No Adjustment		\$0	\$0
			an line and a start and	an maratan yang sana ang sana ang sana sana sana san
	Total Plant Adjustments	en de la companya Manazari (na serva yanga	<u>\$115,636,226</u>	<u>\$0</u>

Accounting Schedule: 4 Sponsor: Karen Lyons Page: 20 of 20 EXHIBIT 3 (L&P) -----

	<u>A</u>	÷ <u>B</u>	C	D	
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	\$216.964	20.00%	\$43,393
4	303.020	Misc. Intangible Cap Software - Lake Road	\$184.800	20.0000%	\$36,960
5		TOTAL PLANT INTANGIBLE	\$476,764		\$80,353
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31 271	0 0000%	¢ŋ
10	311.000	Steam Production Structures - LR	\$12 111 091	1 9000%	φυ \$230-111
11	311.010	Steam Prod. Struct. Lease Impr - I R	\$0	1.9000 %	φ230,111 ¢Ω
12	312.000	Steam Production Boiler Plant - I R	\$39 621 305	2 1600%	ずひ むのちち のつの
13	312.020	Steam Production Boiler AOC - I R	\$8 150 119	2.1000 %	\$000,020 \$476 042
14	314.000	Steam Prod Turbogenerator - I R	\$15 883 619	2.1000 /0	\$170,043 \$370,000
15	315.000	Steam Production Access Equin - I R	\$3,003,019	2.3300%	\$370,000 \$72,444
16	315.000	Steam Prod. Equip - GSU	\$3,050,700	2.3700%	\$73,441 \$40,266
17	316.000	Steam Prod Misc Power Plant - I R	\$394 646	2.3700%	\$10,300 \$14.455
18		TOTAL STEAM PROD - LAKE ROAD	\$70,719,221	2.9000 %	\$11,100 \$4,707,004
			\$13,110,221		ΦΙ,/ 2/,024
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - Jatan 1	\$249 279	0 0000%	\$0
21	311.000	Steam Production Structures - Jatan 1	\$5 665 497	1 840.0%	404 245
22		Steam Production Structures - Jatan 1	¢0,000,497 ¢0	0.000%	φ104,245 ¢0
		regulatory asset	Ψ	0.0000 /8	φU
23	312.000	Steam Production Boiler Plant - latan 1	\$97 791 773	2 0400%	\$1 004 052
24	312.020	Steam Prod Boiler AOC - Jatan 1	¢JI,151,115	2.0400%	₽1,994,90Z
25	314.000	Steam Prod Turbogenerator - Jatan 1	\$40,652,246	2.0400 %	93,201 6245.002
26	315.000	Steam Prod Access Equin - Jatan 1	\$7,495,640	2.3000%	9243,UUZ
27	316 000	Steam Prod Misc Power Plant - latan 1	\$7,405,015	2.3400%	\$175,103 \$20,400
28	0.0000	TOTAL STEAM PRODUCTION IATAN 1	\$122 100 979	2.4900%	<u> </u>
-0			\$123,190,070		\$2,550,841
29		STEAM PRODUCTION IATAN COMMON			
30	311.000	Steam Prod. Struct. latan Common	\$12,694,557	1.8400%	\$233.580
31	312.000	Steam Prod Boiler Plant latan Common	\$30,338,302	2.0400%	\$618,901
22	214.000	Storm Drad Turks was such as 1			
32	314.000	Steam Prod. Turbogenerator latan	\$393,274	2.3000%	\$9,045
33	315.000	Steam Prod Accessory Electrical latan	\$402.254	2.3400%	\$9.413
		Common	÷,	,0	ψ υ η τ υ
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$43,828,387	F	\$870,939
35		STEAM PRODUCTION IATAN 2			

Accounting Schedule: 5 Sponsor: Art Rice Page: 1 of 6 EXHIBIT 3 (L&P)

	A	B	C	Dales -	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
36	303.020	Misc Intangible-Capitalized Software-5yr- latan 2	\$86,756	20.0000%	\$17,351
37	311.000	Steam Production-Structures-latan 2	\$11.525.378	1.8400%	\$212.067
38	312.000	Steam Production-Boiler Plant Equip latan 2	\$81,831,373	2.0400%	\$1,669,360
39	314.000	Steam Production-Turbogenerator-latan 2	\$10,607,143	2.3000%	\$243,964
40	315.000	Steam Production Accessory Equipment - latan 2	\$3,626,777	2.3400%	\$84,867
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$399,292	2.4900%	\$9,942
42		TOTAL STEAM PRODUCTION IATAN 2	\$108,076,719		\$2,237,551
43		TOTAL STEAM PRODUCTION	\$354,814,205		\$7,386,355
44		NUCLEAR PRODUCTION			
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0
46		HYDRAULIC PRODUCTION			
47		TOTAL HYDRAULIC PRODUCTION	\$0	-	\$0
48		OTHER PRODUCTION			
49		OTHER PRODUCTION PLANT			
50	341.000	Other Prod Structures - Electric	\$1,477,027	1,7500%	\$25 848
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	3 0900%	\$18 698
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	4 7800%	\$523 765
53	344.000	Other Prod Generators - Electric	\$3,107,235	4 1100%	\$127 707
54	345.000	Other Prod Accessory Equip - Electric	\$1 148 057	2 8400%	\$32 605
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864	2.040070	\$728,623
56		TOTAL OTHER PRODUCTION	\$17,294,864	-	\$728,623
57		RETIREMENTS WORK IN PROGRESS			
58		Production-Salvage and Removal	¢	0 000%	¢∩
		Retirements not classified	, vv	0.0000/0	φυ
59		TOTAL RETIREMENTS WORK IN	<u>sn</u>	ŀ	¢0
		PROGRESS	V U		Ψ
60		TOTAL PRODUCTION PLANT	\$372,109,069		\$8,114,978
61		TRANSMISSION PLANT			
62	350.000	Transmission Land - Electric	\$57 332	0.00%	6 2
63	350.010	Transmission Land Rights - Flectric	\$1 807 345	0.00%	φ0 ¢0
	1 2001010		ψ1,037, 34 0	0.00 /0	\$ 0

Accounting Schedule: 5 Sponsor: Art Rice Page: 2 of 6 EXHIBIT 3 (L&P)

	A	B	<u>C</u>	See Dara	e e
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
64	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
65	352.000	Transmission Structures and Improvments	\$383,371	1.83%	\$7,016
66	353.000	Transmission Station Equipment	\$16,927,194	1.70%	\$287,762
67	353.000	Transmission Station Equip - latan	\$1,141,872	1.7000%	\$19,412
68	353.001	Transmission Station Equipment - latan 2	\$529,591	1.7000%	\$9,003
69	355.000	Transmission Poles & Fixtures	\$13,783,225	2.93%	\$403,848
70	355.001	Transmission Poles and Fixtures - latan 2-	\$332,693	2.93%	\$9,748
71	355.002	Transmission Poles and Fixtures-latan 2- Substation	\$158	2.9300%	\$5
72	356.000	Transmission Overhead Conductors	\$8,205,904	2.32%	\$190 377
73	356.001	Transmission OH Conductors - latan 2	\$272,203	2 32%	\$6,315
74	356.002	Transmission OH Cond & Devices-latan 2-	\$129	2.3200%	\$3
	0 000	Substation			
/5 70	357.000	I ransmission Underground Conduit	\$16,148	1.70%	\$275
/6 77	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
11		TOTAL TRANSMISSION PLANT	\$43,582,758		\$934,553
78		RETIREMENTS WORK IN PROGRESS-			
79		Transmission-Salvage and Removal	۵ (s	0 000%	¢0
		Retirements not classified	ΨŪ	0.0000 /6	ψŪ
80		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		02
		TRANSMISSION	Ψ U		φU
81		DISTRIBUTION PLANT			
82	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
83	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
84	361.000	Distribution Structures and Improvements	\$2,444,058	1.61%	\$39.349
85	362.000	Distribution Station Equipment	\$37,363,570	2.08%	\$777.162
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	3.89%	\$1.377.930
87	365.000	Distribution Overhead Conductors	\$27,912,207	2.18%	\$608,486
88	366.000	Distribution Underground Circuits	\$8,664,194	1.70%	\$147.291
89	367.000	Distribution Underground Conductors	\$22,536,593	2.49%	\$561,161
90	368.000	Distribution Line Transformers	\$38,093,943	3.45%	\$1.314.241
91	369.010	Distribution Services - Overhead	\$4,407,640	3.64%	\$160,438
92	369.020	Distribution Services - Underground	\$11,028,699	3.05%	\$336.375
93	370.000	Distribution Services - Meters	\$8,084,740	2.00%	\$161.695
94	371.000	Distribution Customer Installation	\$5.095.797	5.12%	\$260.905
95	373.000	Distribution Street Light & Signals	\$5.858.570	3.18%	\$186.303
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$5,931,336
97		RETIREMENT WORK IN PROGRESS			
98		Distribution-Salvage and Removal-	\$0	0.0000%	\$0
		Retirements not classified	Ŷ.	5.000070	* •
99		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0

Accounting Schedule: 5 Sponsor: Art Rice Page: 3 of 6 EXHIBIT 3 (L&P) . . .

÷

	<u>A</u>		<u>C</u>	D ALL	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
400					_
100		GENERAL PLANT			
101	389.000	General Land - Electric	\$728,769	0.00%	\$0
102	390.000	General Structures & Improv Electric	\$6,868,773	2.73%	\$187,518
103	391.000	General Office Furniture - Electric	\$130,144	5.00%	\$6,507
104	391.020	General Office Furn. Comp - Electric	-\$14,160	12.50%	-\$1,770
105	392.010	General Trans Light Trucks - Electric	\$295,421	11.25%	\$33,235
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	11.25%	\$371,699
107	392.040	General Trans Trailers - Electric	\$241,007	11.25%	\$27,113
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	11.25%	\$125,229
109	393.000	General Stores Equipment - Electric	\$46,208	4.00%	\$1,848
110	394.000	General Tools - Electric	\$1,292,250	4.00%	\$51,690
111	395.000	General Laboratory - Electric	\$385,107	3.30%	\$12,709
112	396.000	General Power Oper. Equip - Electric	\$492,155	4.45%	\$21,901
113	397.000	General Communication - Electric	\$5,487,707	3.70%	\$203,045
114	398.000	General Misc. Equip - Electric	\$28,856	4.00%	\$1,154
115		TOTAL GENERAL PLANT	\$20,399,377		\$1.041.878
116		GENERAL PLANT - LAKE ROAD			
117	390.000	General Structures - LR	\$3,156	2.7300%	\$86
118	391.000	General Office Furniture - LR	\$370,997	5.0000%	\$18.550
119	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
120	391.040	General Office Furniture Software - LR	\$43,925	11.1100%	\$4.880
121	392.000	General Trans Autos - LR	\$0	11.2500%	\$0
122	392.010	General Trans Light Trucks - LR	\$53,994	11.2500%	\$6.074
123	392.020	General Trans Heavy Trucks - LR	\$16,970	11.2500%	\$1,909
124	392.050	General Trans Med Trucks - LR	\$12.605	11.2500%	\$1,418
125	394.000	General Tools - LR	\$357.518	4.0000%	\$14,301
126	395.000	General Laboratory - LR	\$297,257	3.3000%	\$9.809
127	396.000	General Power Operated Equip LR	\$696.672	4.4500%	\$31,002
128	397.000	General Communication - LR	\$90,911	3.7000%	\$3,364
129	398.000	General Misc. Equip - LR	\$11,285	4.0000%	\$451
130		TOTAL GENERAL PLANT - LAKE ROAD	\$2,324,403		\$137,983
			<i>v2,v24,400</i>		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
131		GENERAL PLANT - IATAN			
132	391.000	General Office Furniture - latan	\$1,693	5 0000%	\$85
133	391.020	General Office Furn Comp - latan	\$92,340	12 5000%	\$11 543
134	391.040	General Office Furn Software - Jatan	\$157 762	11 1100%	\$17,545
135	397.000	General Communications - Jatan	\$129 872	3 7000%	Ψ17,327 \$ <u>4</u> 805
136		TOTAL GENERAL PLANT - IATAN	\$381.667	0.700070	\$33 960
			φ 501,00 7		433,300
137		RETIREMENTS WORK IN PROGRESS.			
		GENERAL PLANT			
138		General Plant-Salvage and Removal-	¢n	0 000%	¢∩
		Retirements not classified	ΦŪ	0.0000 /0	ΨŪ

Accounting Schedule: 5 Sponsor: Art Rice Page: 4 of 6 EXHIBIT 3 (L&P)

Line	Account	₿	E P	<u> </u>	taring E
Number	Number	Plant Account Departmention	MU Adjusted	Depreciation	Depreciation
139			JURISCICTIONAL	Kate	Expense
100		GENERAL PLANT	\$U		\$0
4.40					
140		INDUSTRIAL STEAM PRODUCTION PLANT			
141	310.090	Industrial Steam Land	\$0	0.0000%	\$0
142	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
143	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
144	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
145	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
146	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
147	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
148	380.090	Industrial Steam Services	\$0	0.0000%	\$0
149	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION	\$0		\$0
		PLANT			
151		ECORP PLANT			
152	303.020	Misc Intang - Cap Softwr- 5 vr	\$105,147	0 0000%	<u>ه</u>
153	389.000	General Land - Electric Raytown	\$6.069	0.0000%	\$0
154	390.000	General Structures & Improv. Raytown	\$1.823.006	2.2200%	\$40 471
155	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
156	391.000	General Office Furniture & Eg-Elec	\$250.852	5.0000%	\$12.543
157	391.000	General Office Furn Raytown	\$453,809	5.0000%	\$22,690
158	391.020	General Office Furniture - Computer	\$777.843	12.5000%	\$97,230
159	391.020	General Office Furn. Comp Raytown	\$518,666	12.5000%	\$64,833
160	391.040	General Office Furn Software	\$2,061,029	11.1100%	\$228,980
161	391.040	General Office Furn Software - Raytown	\$308,410	11.1100%	\$34,264
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	12.5000%	\$0
163	392.040	Gen Trans Trailers Electric	\$0	12.5000%	\$0
164	393.000	General Stores Equipment- Elec	\$2,003	4.0000%	\$80
165	394.000	General Tools - Electric - ECORP	\$3,731	4.0000%	\$149
166	395.000	General Laboratory Equip - Lake Road	\$0	3.3000%	\$0
167	396.000	General Power Operated Equip Elec	\$3,502	4.4500%	\$156
168	397.000	General Communication Equip Elec	\$75,851	3.7000%	\$2,806
169	397.000	General Communication - Raytown	\$133,133	3.7000%	\$4,926
170	398.000	General Miscellaneous Electric Equipment	\$4,759	4.0000%	\$190
171	398.000	General Misc. Equip Raytown	\$7,741	4.0000%	\$310
172		TOTAL ECORP PLANT	\$6,535,551		\$509,628
173		RETIREMENTS WORK IN PROGRESS-ECORP			
174		ECORP-retirements-salvage not classified	\$0	0.0000%	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS- ECORP	\$0		\$0
176		UCU COMMON GENERAL PLANT			

Accounting Schedule: 5 Sponsor: Art Rice Page: 5 of 6 EXHIBIT 3 (L&P)

	<u>A</u>	B	G	D is a	
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
177	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
178	390.000	Structures & Improvements-Electric	\$0	0.0000%	\$0
179	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	0.0000%	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture-	\$0	0.0000%	\$0
		Computer			
182	391.040	Gen-Office-Furn-Software	\$0	0.0000%	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	0.0000%	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	0.0000%	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	0.0000%	\$0
186	394.000	Gen Tools-Electric	\$0	0.0000%	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	0.0000%	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	0.0000%	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	0.0000%	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
					• -
191		Total Depreciation	\$6153741912.6727		\$16,784,669

1.1.1.1.1.1

Line	<u>A</u> Account	B Description Provide Statistics	<u>C</u> Total	<u>D</u> Adjust.	E A	E As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> MO Adjusted
4	Kumber		Keservə	Numper	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1									
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - latan	\$147,780	R-3	\$0	\$147,780	100.0000%	\$0	\$147,780
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$147,780		\$0	\$147,780		\$0	\$147,780
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	\$6,368,833	R-10	\$0	\$6,368,833	80.3480%	\$0	\$5,117,230
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	\$25,765,075	R-12	\$0	\$25,765,075	70.5810%	\$0	\$18,185,248
13	312.020	Steam Production Boiler AQC - LR	\$6,178,961	R-13	\$0	\$6,178,961	70.5810%	\$0	\$4.361.172
14	314.000	Steam Prod Turbogenerator - LR	\$9,703,144	R-14	\$0	\$9,703,144	99 9570%	\$0	\$9 698 972
15	315.000	Steam Production Access Equip - LR	\$3,076,626	R-15	so	\$3,076,626	80 3480%	ŝ	\$2 472 007
16	315.000	Steam Prod. Equip GSU	\$0,010,020	R-16	\$163.003	\$162.002	00.3400%	00 60	\$2,472,007
17	316.000	Steam Prod Misc Power Plant - I R	\$219 531	R-17	¢100,000 ¢0	\$240 524	59 2000%	00	\$131,042
18		TOTAL STEAM PROD - LAKE ROAD	\$51 312 170	K-17	\$162.002	\$64 475 262	50.2000%	50	\$127,707
			\$51,512,17U		\$163,093	\$51,475,263		\$0	\$40,093,438
20	210.000	STEAM PRODUCTION IATAN 1							
20	211 000	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	\$2,627,509	R-21	\$0	\$2,627,509	100.0000%	\$0	\$2,627,509
22		Steam Production Structures - latan 1 regulatory asset	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - latan 1	\$27,512,797	R-23	\$0	\$27,512,797	100.0000%	\$0	\$27,512,797
24	312.020	Steam Prod Boiler AQC - latan 1	\$37,146	R-24	\$0	\$37,146	100.0000%	\$0	\$37,146
25	314.000	Steam Prod Turbogenerator - latan 1	\$7,303,657	R-25	\$0	\$7,303,657	100.0000%	\$0	\$7,303,657
26	315.000	Steam Prod Access Equip - latan 1	\$4,570,984	R-26	-\$163.093	\$4,407,891	100.0000%	\$0	\$4,407,891
27	316.000	Steam Prod Misc Power Plant - latan 1	\$517,906	R-27	\$0	\$517,906	100.0000%	\$0	\$517,906
28		TOTAL STEAM PRODUCTION IATAN 1	\$42,582,342		-\$163,093	\$42,419,249		\$0	\$42,419,249
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. latan Common	\$293,884	R-30	\$88,355	\$382,239	100.0000%	\$0	\$382,239
31	312.000	Steam Prod Boiler Plant latan Common	\$889,755	R-31	\$228,318	\$1,118,073	100.0000%	\$0	\$1,118,073
32	314.000	Steam Prod. Turbogenerator latan Common	\$10,693	R-32	\$2,827	\$13,520	100.0000%	\$0	\$13,520
33	315.000	Steam Prod Accessory Electrical latan Common	\$11,633	R-33	\$3,108	\$14,741	100.0000%	\$0	\$14,741
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$1,205,965		\$322,608	\$1,528,573		\$0	\$1,528,573
35		STEAM PRODUCTION LATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr- latan 2	\$0	R-36	\$7,240	\$7,240	100.0000%	\$0	\$7,240
37	311.000	Steam Production-Structures-latan 2	¢n	R-37	\$27 762	\$97 7F9	100 00000/	r	£07 703
38	312.000	Steam Production-Boiler Plant Equip	\$0 \$0	R-38	\$664,555	\$664,555	100.0000%	\$0	\$664,555
39	314.000	Steam Production-Turbogenerator-latan	\$0	R-39	\$82,996	\$82,996	100.0000%	\$0	\$82,996
40	315.000	Steam Production Accessory Equipment	\$0	R-40	\$30,646	\$30,646	100.0000%	\$0	\$30,646
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$0	R-41	\$3,549	\$3,549	100.0000%	\$0	\$3,549
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$876,749	\$876,749		\$0	\$876,749
43		TOTAL STEAM PRODUCTION	\$95,100,477		\$1,199,357	\$96,299,834		\$0	\$84,918,009
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION		†					
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

Accounting Schedule: 6 Sponsor: Karen Lyons Page: 1 of 4 EXHIBIT 3 (L&P) 1....

÷

_

Lind Account Description Tetel Adjust Adju	Line	A	B	<u> </u>	<u>D</u>	E	. E. C. K.		<u>الا الانتقاط</u>	S. S. Lee
44 0 OTHER PRODUCTION PLANT Puerrs Funder Adjustments Lintedicional 48 0 OTHER PRODUCTION PLANT 0	Line Number	Account	Depreciation Resource Description	Total	Adjust.	and the Paraget	As Adjusted	Jurisdictional	Juriadictional	MO Adjusted
And State Differ Recourtion PLANT F1_360,95 F5 S5 S1_360,95 F5 S5 S	48	NUMBER	OTHER PRODUCTION	Keserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
46 0 44.80 24.800 OTHE PROJUCTION PLANT Common Prog Fuel Holders - Electric Common Prog Fuel Holders - Electric Control Prog Fuel Holders - Ele										
90 91.000 Ditter Prof Structures - Electric State Prof Hinders - Electric Other Prof Structures - Electric State Prof Hinders - Electric Other Prof Steesay Dr. 11 State Prof Hinders - Electric TOTAL OTHER PRODUCTION PLANT 91.340,094 State Prof State Prof State Prof State State Prof Hinders - Electric State Prof State Prof State Prof State State Prof State Pro	49		OTHER PRODUCTION PLANT							
31 342.800 342.000 342.000 342.000 342.000 Chier Prof Approx Movers - Electric 33.80007 545 342.000 33.80007 350 342.000 342.000 345.000 350 342.000 345.000 350 342.000 345.000 350 342.000 345.000 350 342.000 345.000 350 342.000 345.000 350 342.000 345.000 350 345.000 3	50	341.000	Other Prod Structures - Electric	\$1,340,094	R-50	\$0	\$1,340,094	100.0000%	\$0	\$1,340,094
22 34.000 Other Prof Prime Movers - Electric Other Prof Generators - Electric Prof Laborators - Generators - Electric Other Prof Generators - Electric Prof Laborators - Generators - Electric Other Prof Generators - Electric Other Prof Generators - Electric Other Prof Generators - Electric Prof Laborators - Generators - Electric Prof Laborators - Generators - Electric Other Prof Generators - Electric Prof Laborators - Generators - Electric Sectors - Generators - Ge	51	342.000	Other Prod Fuel Holders - Electric	\$666,320	R-51	\$0	\$666,320	100.0000%	\$0	\$666,320
35 34,000 Other Prod Scenary Gup Electric TORAL CHER PROUCTION PLANT 51,602,137 R-53 S0 53,503,137 100.0000% 50 51,503,137 56 300,001 TOTAL OTHER PROUCTION PLANT 510,808,642 50 510,808,642 50 510,808,642 50 510,808,642 50 510,808,642 50 510,808,642 50 510,808,642 50 510,808,642 50 510,808,642 50 511,800,798 50 511,	52	343.000	Other Prod Prime Movers - Electric	\$12,552,200	R-52	\$0	\$12,552,200	100.0000%	\$0	\$12,552,200
55 384,000 Other Prod Accessory Reup - Electric 3956,811 Re4 50 3986,821 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,886,642 50 510,896,642 50 510,007,98 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 510,007,98 50 510,007,98 50 510,007,98 50 510,007,98 50 510,007,98 50 510,007,98 50 510,007,98 50	53	344.000	Other Prod Generators - Electric	\$3,503,137	R-53	\$0	\$3,503,137	100.0000%	\$0	\$3,503,137
Signed State State Result State Result<	54	345.000	Other Prod Accessory Equip - Electric	\$906,891	R-54	\$0	\$906,891	100.0000%	\$0	\$906,891
66 TOTAL OTHER PRODUCTION 516,866,842 50 516,866,842 50 516,866,842 57 RETIREMENTS WORK IN PROGRESS Production Stage and Removal ROTAL RETIREMENTS WORK IN 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 511,00,788 50 510,000% 50 513,227 50 513,227 50 513,227 50 513,227 50 513,227 50 <	55		TOTAL OTHER PRODUCTION PLANT	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
57 RETREMENTS WORK IN PROCRESS -51,100,798 R-53 50 -51,100,798 100,000% 50 -51,100,798 69 TOTAL RETREMENTS WORK IN PRODUCTION PLANT 5112,968,321 50 5114,197,876 50 5114,197,876 50 51,100,798 50 51,100,798 50 51,100,798 50 51,100,798 50 51,100,798 50 51,100,798 50 51,100,798 50 51,100,798 50 51,100,798 50 51,00,000% 50 51,00,798 50 51,00,000% 50 51,00,000% 50 51,00,000%	56		TOTAL OTHER PRODUCTION	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
55 Production-Salvage and Removal Retirements on classified TOTAL RETIREMENTS WORK N 51,100,788 50 51,100,788 50 51,100,788 50 51,100,788 59 TOTAL RETIREMENTS WORK N 51,100,786 50 51,100,786 50 51,100,788 50 51,100,788 50 51,100,788 50 51,100,788 50 50 50 51,00,788 50	57		RETIREMENTS WORK IN PROGRESS					[
99 Reterements not classified TOTAL RETREMENTS WORK IN PROGRESS 511,00,798 50 511,00,798 60 TOTAL PERDEMENTS WORK IN PROGRESS 511,298,321 51 50 511,00,798 60 TOTAL PERDOUCTION PLANT 5112,988,321 511,189,367 3114,157,678 50 50 50 51 61 Transmission Land Fights - Electric 50 R-42 50 50 50 50 50 51 50 51 50 51 50 51 50 51 50 51 510,000% 50 50 519,727 50 519,927 50 51,922 50 50 519,927 50 53,240 50 55,834,60 56 56 56,844,60 50 55,843,60 50 55,843,60 50 55,843,60 50 55,843,60 50 55,843,60 56 56,843,60 50 56,844,60 50 56,843,60 50 56,843,60 50 56,843,60 50 55,24,743 50 56,248,153	58		Production-Salvage and Removal	-\$1,100,798	R-58	\$0	-\$1,100,798	100.0000%	\$0	-\$1,100,798
55 TOTAL RETREMENTS WORK IN PROGRESS 511,00,798 50 511,100,798 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 511,00,798 50 510,2765,853 50			Retirements not classified							
PROMESS TOTAL PRODUCTION PLANT \$112,868,321 \$114,167,678 \$0 \$102,758,857 61 TRANSMISSION PLANT \$112,868,321 \$114,167,678 \$0 \$0 \$102,758,857 62 380,000 Transmission Land - Electric \$0 R-53 \$50 \$50 \$50 \$50 63 380,040 Transmission Land Rights - Depreciable \$51,99,277 \$65 \$51 \$100,0000% \$50 \$53,90 64 380,040 Transmission Land Rights - Depreciable \$59,927 \$65 \$53,93,91 \$100,0000% \$50 \$53,99,17 67 383,000 Transmission Station Equipment \$5,83,449 \$100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000% \$50 \$53,324,97,1100,0000%	59		TOTAL RETIREMENTS WORK IN	-\$1,100,798		\$0	-\$1,100,798		\$0	-\$1,100,798
60 TOTAL PRODUCTION PLANT \$112,988,321 \$11,199,357 \$114,167,675 50 500 <td></td> <td></td> <td>PROGRESS</td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td>			PROGRESS		1					
61 TRANSMISSION PLANT 50 R-2 50 50 100.000% 50 50 52 350.010 Transmission Land Rights - Electric 50 R-2 50 50 100.0000% 50 519 70 50 519 70 50 51,922 70 50 51,922 70 50 51,922 70 50 81,922 70 70 56,449 70 50 81,922 70 70 56,449 70 70 56,449 70 70 70 70 70 70 70 70 70 70 70 70 70 7	60		TOTAL PRODUCTION PLANT	\$112,968,321		\$1,199,357	\$114,167,678		\$0	\$102,785,853
52 350.000 Transmission Land - Electric 50 7.2 50 100.0000% 50 50 53 350.040 Transmission Land Rights - Electric 50 7.8 50 100.0000% 50 53.3001 64 350.040 Transmission Studion Equipment 53.901 7.8 50 519.77 100.0000% 50 53.3001 765 353.000 Transmission Studion Equipment 58.98.24.97 50 519.32.77 100.0000% 50 58.82.45.90 70 355.000 Transmission Deles and Fixtures - stan 2 50 87.7 51 51.32.22.7 50 8.5 53.22.47.61 100.0000% 50 58.28.24.91 71 355.000 Transmission Deles and Fixtures - stan 2 50 R-71 51 51 50.28.17.81 100.0000% 50 58.28.24.91 100.0000% 50 58.28.24.91 100.0000% 50 58.28.24.91 100.0000% 50 58.28.24.91 100.0000% 50 58.28.24.91 100.0000% 50 <t< td=""><td>61</td><td></td><td>TRANSMISSION PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	61		TRANSMISSION PLANT							
53 350.010 Transmission Land Rights - Electric 30 8.7 50 50 100.000% 50 53.301 64 350.040 Transmission Station Equipment 51,99,727 R-65 50 51,301 100.000% 50 55,863,460 67 35.000 Transmission Station Equipment 54,863,460 84,044 54,0494 54,0494 54,0494 54,0494 56,040% 55,863,460 56,853,460 56,853,460 56,853,460 56,849 58,324,974 100.000% 50 58,324,974 100.000% 50 58,324,974 100.000% 50 58,324,974 100.000% 50 58,324,974 100.000% 50 58,324,974 100.000% 50 58,324,974 100.000% 50 54,324,374 100.000% 50 54,324,374 100.000% 50 54,324,374 100.000% 50 54,324,374 100.000% 50 54,324,374 100.000% 50 54,224,52 54,475 100.000% 50 54,228,152 57,33 56,001 54,1745 <td>62</td> <td>350.000</td> <td>Transmission Land - Electric</td> <td>\$0</td> <td>R-62</td> <td>\$0</td> <td>\$0</td> <td>100.0000%</td> <td>\$0</td> <td>\$0</td>	62	350.000	Transmission Land - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
64 350.040 Transmission Land Rights - Depreciable 33,901 R-64 50 53,301 100.000% \$0 \$3,301 66 352,000 Transmission Station Equipment \$5,863,460 R-66 \$0 \$13,221 100.000% \$0 \$5,863,460 76 353,000 Transmission Station Equipment \$13,222 R-76 \$0 \$11,322 100.000% \$0 \$5,863,460 76 355,001 Transmission Poles & Fixtures \$8,724,794 R-70 \$5,449 \$5,449 \$5,449 \$5,284,747 \$00.000% \$50 \$5,284,547 71 355,001 Transmission Poles & Fixtures \$6,288,153 R-72 \$50 \$56,288,153 \$100.0000% \$50 \$51,537 73 355,001 Transmission OH Conductors \$54,288,153 R-72 \$50 \$56,288,153 \$100.0000% \$50 \$51,285 74 355,001 Transmission Underground Conductors \$51,439 R-74 \$50 \$51,439 \$0 \$51,439 \$0 \$51,439 <td< td=""><td>63</td><td>350.010</td><td>Transmission Land Rights - Electric</td><td>\$0</td><td>R-63</td><td>\$0</td><td>\$0</td><td>100.0000%</td><td>\$0</td><td>\$0</td></td<>	63	350.010	Transmission Land Rights - Electric	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
66 352.000 Transmission Structures and Improvements \$199,727 100.000% \$0 \$199,727 67 353.000 Transmission Station Equip- Latan \$1,192,22 R-6 \$0 \$5,83.460 100.000% \$0 \$5,853.460 69 355.000 Transmission Station Equipment - Itatan \$11,922 R-67 \$0 \$5,824.474 R-89 \$0 \$6,84.494 100.0000% \$0 \$5,832.474 74 355.000 Transmission Poles and Fixtures - Latan 2- \$0 R-71 \$1 100.0000% \$0 \$5,282,147 74 355.000 Transmission OV crinead Conductors \$6,280,153 R-72 \$0 \$5 \$100.0000% \$0 \$1,472 74 355.000 Transmission OV Crined Conductors \$6,280,153 R-72 \$0 \$5 \$1100.0000% \$0 \$4,178 74 355.000 Transmission OV Crinute - Latan 2- \$0 \$7 \$0 \$51.439 \$100.0000% \$0 \$5,286 \$1 77 355.000 Tran	64	350.040	Transmission Land Rights - Depreciable	\$3,901	R-64	\$0	\$3,901	100.0000%	\$0	\$3,901
66 353.000 Transmission Station Equipment \$5,863.460 R-65 \$0 \$5,863.460 100.000% \$0 \$6,863.460 73 353.001 Transmission Station Equipment - Istan 2 \$1 \$1 \$1 \$2 \$6,70 353.001 Transmission Poles & Fixtures \$3,24,974 R-68 \$3,24,974 100.000% \$50 \$53,24,974 70 355.001 Transmission Poles & Fixtures \$3,24,974 R-68 \$4,049 \$5,449 100.000% \$50 \$54,494 71 355.002 Transmission Poles and Fixtures-Istan 2- \$0 R-71 \$1 \$1 100.000% \$0 \$54,178 72 356.001 Transmission OH conductors \$6,288,153 R-72 \$0 \$6,288,153 100.0000% \$0 \$54,178 74 356.002 Transmission OH conductors \$56,288,153 R-75 \$0 \$53.06 100.0000% \$0 \$51,429 75 367.000 Transmission Underground Conductors \$51,459 \$100.0000% \$0 \$21,743,594 76 Transmission Underground Conductors \$31,439 R-76 \$0 \$14,722 \$21,743,594 77 356.000 Transmission Underground Conductors \$31,439<	65	352.000	Transmission Structures and Improvments	\$199,727	R-65	\$0	\$199,727	100.0000%	\$0	\$199,727
67 353.000 Transmission Station Equip - Latan \$11,922 R-67 \$0 \$11,922 100.0000% \$0 \$11,922 R-67 \$0 \$11,922 100.0000% \$0 \$11,922 R-67 \$0 \$11,922 100.0000% \$0 \$14,924 \$14,942 \$10,0000% \$0 \$14,924 \$14,942 \$10,0000% \$0 \$15,324,974 \$10,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,824 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$100,0000% \$0 \$16,844 \$16,844 \$100,0000% \$0 \$16,844 \$16,844 \$16,854,153	66	353.000	Transmission Station Equipment	\$6,863,450	R-66	\$0	\$6,863,450	100.0000%	\$0	\$6,863,450
66 355.001 Transmission Station Equipment Latan 2. 50 R-83 S4,049 53,24,974 100,000% 50 54,049 70 355.001 Transmission Poles & Fixtures. S5,24,274 R-63 S5,24,974 R-63 S5,24,974 100,000% S0 S5,24,974 71 355.001 Transmission Poles & Fixtures. S5 R-71 S1 S1 100,000% S0 S5,248,71 74 355.001 Transmission OH Conductors S6,288,153 R-72 S0 S6,288,153 R0.0000% S0 S5,278,173 74 355.002 Transmission OH Conductors S6,288,153 R-74 S0 S0 S1,439 76 357.000 Transmission Underground Conduit S5,31,439 R-75 S0 S1,439 100,000% S0 S5,31,439 76 358.000 Transmission-Satayage and Removal- -S12,594 -S12,594 S0 S1,439 S0 S1,439 S0 S1,439 S0 S1,429,694 S0 S1,29,694 S0 </td <td>67</td> <td>353.000</td> <td>Transmission Station Equip - latan</td> <td>\$11,922</td> <td>R-67</td> <td>\$0</td> <td>\$11,922</td> <td>100.0000%</td> <td>\$0</td> <td>\$11,922</td>	67	353.000	Transmission Station Equip - latan	\$11,922	R-67	\$0	\$11,922	100.0000%	\$0	\$11,922
99 385.000 Transmission Poles & Fixtures 58,324,974 100.000% 50 58,324,974 70 355.000 Transmission Poles and Fixtures-Iatan 2- bustation 58 87,70 \$6,449 \$6,449 100.000% \$0 \$5 71 355.000 Transmission Overhead Conductors \$5,288,153 R.77 \$1 \$5,028,153 100.000% \$0 \$1 72 355.000 Transmission Overhead Conductors \$5,288,153 R.77 \$4,178 \$4,178 \$00.000% \$0 \$4,2178 74 355.000 Transmission Underground Conductors \$5,288,153 R.77 \$0 \$5,306 100.000% \$0 \$5,306 75 357.000 Transmission Underground Conductors \$21,72,872 \$14,722 \$21,74,94 \$0 \$51,439 79 Transmission-Salvaga and Removal- Romanizacion-Salvaga and Removal- Romanizac	68	353.001	Transmission Station Equipment - latan 2	\$0	R-68	\$4,094	\$4,094	100.0000%	\$0	\$4,094
10 385.001 Transmission Poles and Fixtures-latan 2- interconnection 50 R-70 \$6,449 \$6,449 100.000% \$50 \$56,449 71 385.002 Transmission Poles and Fixtures-latan 2- Substation \$60 R-71 \$1 \$1 100.000% \$50 \$51.88,153 73 386.001 Transmission OH Conductors \$52.88,153 \$00.0000% \$50 \$54.288,153 74 386.000 Transmission OH Conductors - latan 2 \$50 \$7.73 \$4,173 \$6,130 \$00.0000% \$50 \$54.288,153 74 386.000 Transmission Underground Conduit \$53.306 \$75 \$0 \$51.439 \$0 \$51.439 \$0 \$51.439 76 385.000 Transmission Underground Conduit \$51.3439 \$76 \$0 \$51.439 \$0 \$51.439 \$0 \$51.459 \$0 \$51.459 \$0 \$51.49 \$0 \$51.459 \$0 \$51.459 \$0 \$51.306 \$0 \$51.306 \$0 \$51.306 \$0 \$51.306 \$	69	355.000	Transmission Poles & Fixtures	\$8,324,974	R-69	\$0	\$8,324,974	100.0000%	\$0	\$8,324,974
71 355.002 Interconnection Transmission Poles and Fixtures-latan 2- Substation 50 R-71 51 51 100.000%, 50 50 72 356.001 Transmission Overhead Conductors Transmission Of Cond & Devices-latan 2- Substation 55,288,163 R-72 50 \$5,288,163 100.000%, 50 50 50 74 356.001 Transmission Of Cond & Devices-latan 2- Substation 50 87,73 \$4,178 \$4,178 100.0000%, 50 50 50 75 357.000 Transmission Underground Conductors Substation \$31,439 R-75 \$0 \$51,439 100.0000%, 50 \$0 \$51,439 77 78 RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 R-79 \$0 -\$129,694 100.0000%, 50 \$0 \$21,743,594 80 DISTRIBUTION PLANT 521,748,421 R-79 \$0 -\$129,694 \$0 \$100.0000%, \$0 \$0 \$17,948,421 81 000 DISTRIBUTION PLANT \$17,948,421 R-74 \$0 \$17,948,421 \$100.0000%, \$0 \$10 \$117,944,421	70	355.001	Transmission Poles and Fixtures - latan 2-	\$0	R-70	\$6,449	\$6,449	100.0000%	\$0	\$6,449
72 356.000 Substation Transmission Overhead Conductors 56,288,153 100.000% \$0 \$6,288,153 73 366.001 Transmission Of Conductors - Istan 2 \$0 \$7,74 \$0 \$00.000% \$0 \$4,178 74 356.001 Transmission Underground Conductors - Transmission Underground Conductors - TortAL TRANSMISSION PLANT \$5,306 \$7,75 \$0 \$5,306 \$100.000% \$0 \$5,306 76 357.000 Transmission Underground Conductors - TOTAL TRANSMISSION PLANT \$2,1728,872 \$14,722 \$21,743,584 \$00.000% \$0 \$21,743,584 79 RETIREMENTS WORK IN PROGRESS- TRANSMISSION PLANT \$5129,694 \$0 \$123,694 \$00 \$100.000% \$0 \$123,694 80 DISTRIBUTION PLANT \$503,884 \$0 \$503,884 \$0 \$503,884 \$00.000% \$0 \$10,0000% \$0 \$17,948,421 81 000 DISTRIBUTION PLANT \$503,884 \$84 \$0 \$503,884 \$10,0000% \$0 \$10,0000% \$0 \$10,0000% \$0 \$10,0000% \$0 \$10,0000% \$0 \$10,0000% \$0 </td <td>71</td> <td>355.002</td> <td>Interconnection Transmission Poles and Fixtures-latan 2-</td> <td>\$0</td> <td>R-71</td> <td>\$1</td> <td>\$1</td> <td>100.0000%</td> <td>\$0</td> <td>\$1</td>	71	355.002	Interconnection Transmission Poles and Fixtures-latan 2-	\$0	R-71	\$1	\$1	100.0000%	\$0	\$1
12 300.000 1minustation Uncernited Conductors 35,286,153 NC-72 300 \$5,286,153 100.000% \$00 \$5,286,153 74 356.002 Transmission CH Conductors - Latan 2. \$0 \$7,3 \$4,178 \$5,178	72	356 000	Substation	** *** ***						
10 300.001 1 minimission On Conductors intent 2 30 R-74 54,178 54,178 100.0000% \$0 \$4,178 74 356.000 Transmission One Conductors 514,132 \$0 R-74 \$0 \$0 \$0.0000% \$0 \$50 \$0 75 357.000 Transmission Underground Conductors \$31,439 R-76 \$0 \$514,439 100.0000% \$0 \$531,439 77 Transmission Underground Conductors \$21,728,872 \$21,728,872 \$21,743,594 100.0000% \$0 \$514,359 78 RETREMENTS WORK IN PROGRESS- TRANSMISSION S14,722 \$21,743,594 100.0000% \$0 \$5129,694 79 DISTRIBUTION PLANT \$129,694 R-79 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 \$0 \$129,694 <t< td=""><td>73</td><td>356.000</td><td>Transmission Overnead Conductors</td><td>\$6,288,153</td><td>R-72</td><td>\$0</td><td>\$6,288,153</td><td>100.0000%</td><td>\$0</td><td>\$6,288,153</td></t<>	73	356.000	Transmission Overnead Conductors	\$6,288,153	R-72	\$0	\$6,288,153	100.0000%	\$0	\$6,288,153
1 000000 International of Control Control Dependent 22 30 R74 30	74	356 002	Transmission OH Conductors - latan 2	\$0	R-73	\$4,178	\$4,178	100.0000%	\$0	\$4,178
357.00 76 358.000 357.00 Transmission Underground Conduitors Transmission Underground Conductors TOTAL RANSMISSION PLANT \$5,306 \$31,439 R-75 \$0 \$0 \$21,439 \$5,306 \$14,722 100.000% \$21,439 \$0 \$21,439 78 RETIREMENTS WORK IN PROGRESS- TRANSMISSION PLANT \$129,694 R-75 \$0 \$14,722 \$21,743,594 \$0 \$5,306 79 Transmission-Slavge and Removal- TRANSMISSION \$129,694 R-73 \$0 \$129,694 \$0 \$129,694 80 DISTRIBUTION PLANT \$129,694 R-73 \$0 \$129,694 \$0 \$100.000% \$0 \$129,694 81 DISTRIBUTION PLANT \$129,694 R-73 \$0 \$129,694 \$0 \$100.000% \$0 \$50,894 81 DISTRIBUTION PLANT \$0 R-82 \$0 \$0 100.000% \$0 \$50,304 83 361.000 Distribution Stating Equipment \$17,948,421 R-85 \$0 \$10,0000% \$0 \$17,948,421 84 366.000 Distribution Overhead Conductors \$19,498,534 R-86 \$.4	550.002	Substation	\$U	R-74	\$0	\$0	100.0000%	\$0	\$0
Teaching Solution	75	357 000	Transmission Underground Conduit	¢E 200	D 75		\$F 200	400.00000		* = •••
177 1000000 301,439 100,000% 30 31,439 77 TOTAL TRANSMISSION PLANT \$21,728,872 \$14,722 \$21,745,594 \$0 \$21,743,94 78 RETIREMENTS WORK IN PROGRESS- TRANSMISSION \$129,694 \$10,000% \$0 \$21,743,94 79 Transmission-Salvage and Removal- Retirements not classified \$129,694 R-79 \$0 \$129,694 \$0 \$51,29,694 80 TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION \$129,694 R-79 \$0 \$129,694 \$0 \$50 \$5129,694 81 DISTRIBUTION PLANT \$0 R-82 \$0 \$0 \$00000% \$0 \$0 82 360.000 Distribution Land Rights - Electric \$0 R-84 \$0 \$00000% \$0 \$0 83 362.000 Distribution Station Equipment \$17,948,421 R-84 \$0 \$10,498,634 100.0000% \$0 \$11,4948,634 84 365.000 Distribution Overhead Conductors \$16,4650,916 100.0000% \$0 <td< td=""><td>76</td><td>358 000</td><td>Transmission Underground Conductors</td><td>\$0,000 \$24,420</td><td>R-/3</td><td>\$U \$0</td><td>\$5,306</td><td>100.0000%</td><td>\$U</td><td>\$5,306</td></td<>	76	358 000	Transmission Underground Conductors	\$0,000 \$24,420	R-/3	\$U \$0	\$5,306	100.0000%	\$U	\$5,306
78 RETIREMENTS WORK IN PROGRESS- TRANSMISSION S12,1743,034 30 321,743,034 79 Transmission-Salvage and Removal- Retirements not classified -\$129,694 100.0000% \$0 -\$129,694 80 TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 \$0 -\$129,694 \$0 -\$129,694 81 DISTRIBUTION PLANT \$0 \$17,943,421 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$129,694 \$0 \$0 \$129,694 \$0 \$0 \$5129,694 \$0 \$0 \$5129,694 \$0 \$0 \$50,894 \$0 \$0 \$50,894 \$0 \$0 \$0 \$50,894 \$0 \$0 \$0 \$50,894 \$0	77		TOTAL TRANSMISSION PLANT	\$21,435	K-70	\$14 722		100.0000%		\$31,439
78 RETIREMENTS WORK IN PROGRESS- TRANSMISSION RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 R-79 \$0 -\$129,694 100.000% \$0 -\$129,694 80 Total RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0				<i>421,120,012</i>		\$14,722	\$21,743,394		φU	\$21,743,594
79 Transmission-Salvage and Removal- Retirements not classified -\$129,694 R-79 \$0 -\$129,694 100.000% \$0 -\$129,694 80 TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 \$0 -\$129,694 \$0 \$0 -\$129,694 \$0 \$0 -\$129,694 \$0 <	78		RETIREMENTS WORK IN PROGRESS-							
80 Retirements not classified TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 \$0 -\$129,694 \$0 -\$129,694 81 DISTRIBUTION PLANT \$0 R-82 \$0 \$0 100.0000% \$0 \$0 84 360.000 Distribution Land - Electric \$0 R-82 \$0 \$0 100.0000% \$0 \$0 84 361.000 Distribution Station Equipment \$17,948,421 R-85 \$0 \$10,9000% \$0 \$503,894 R-84 \$0 \$10,498,634 \$100,0000% \$0 \$503,894 \$100,0000% \$0 \$17,948,421 \$0 \$10,498,634 \$100,0000% \$0 \$17,948,421 \$100,000% \$0 \$17,948,421 \$100,000% \$0 \$17,948,421 \$100,000% \$0 \$10,498,634 \$100,000% \$0 \$10,498,634 \$100,000% \$0 \$10,498,634 \$100,000% \$0 \$10,498,634 \$100,000% \$0 \$10,498,634 \$100,000% \$0 \$10,498,634 \$100,000% \$0 \$10,498,634 \$100,0000%	79		Transmission-Salvage and Removal-	-\$129,694	R-79	\$0	-\$129,694	100.0000%	\$0	-\$129,694
80 TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION -\$129,694 \$0 -\$129,694 \$0 -\$129,694 \$0 81 DISTRIBUTION PLANT DISTRIBUTION PLANT \$0 R-82 \$0 \$0 100.0000% \$0 \$0 83 360.000 Distribution Land Rights - Electric \$0 R-83 \$0 \$0 100.0000% \$0 \$0 84 361.000 Distribution Structures and Improvements \$503,894 R-84 \$0 \$503,894 100.0000% \$0 \$503,894 85 362.000 Distribution Structures and Improvements \$503,894 R-84 \$0 \$10,498,634 100.0000% \$0 \$17,948,421 86 364.000 Distribution Overhead Conductors \$10,498,634 R-87 \$0 \$10,498,634 100.0000% \$0 \$14,949,494 87 365.000 Distribution Underground Conductors \$5,194,994 100.0000% \$0 \$2,103,027 88 366.000 Distribution Line Transformers \$20,409,107 R-90 \$0			Retirements not classified	······································						
81 DISTRIBUTION PLANT 82 360.000 Distribution Land - Electric \$0 R-82 \$0 \$0 100.0000% \$0 \$0 83 360.010 Distribution Land Rights - Electric \$0 R-82 \$0 \$0 100.0000% \$0 \$0 84 361.000 Distribution Structures and Improvements \$503,894 R-83 \$0 \$503,894 100.0000% \$0 \$503,894 85 362.000 Distribution Station Equipment \$17,948,421 R-85 \$0 \$17,948,421 100.0000% \$0 \$17,948,421 86 364.000 Distribution Overhead Conductors \$10,498,634 R-87 \$0 \$10,498,634 100.0000% \$0 \$10,498,634 87 365.000 Distribution Underground Circuits \$2,103,027 100.0000% \$0 \$2,103,027 100.0000% \$0 \$2,103,027 100.0000% \$0 \$2,2,403,107 100.0000% \$0 \$2,2,03,027 \$0 \$3,464,226 \$0 \$2,409,107 \$0.0000% \$0 \$2,2,0	80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$129,694		\$0	-\$129,694		\$0	-\$129,694
82 360.000 Distribution Land - Electric \$0 R-82 \$0 \$0 \$0 \$0 83 360.010 Distribution Land Rights - Electric \$0 R-83 \$0 \$0 100.000% \$0 \$0 84 361.000 Distribution Station Equipment \$503,894 R-84 \$0 \$503,894 100.000% \$0 \$503,894 85 362.000 Distribution Station Equipment \$17,948,421 R-85 \$0 \$17,948,421 100.000% \$0 \$17,948,421 86 364.000 Distribution Overhead Conductors \$16,650,916 R-86 \$0 \$10,498,634 100.000% \$0 \$10,498,634 87 365.000 Distribution Underground Circuits \$2,103,027 R-88 \$0 \$2,103,027 100.000% \$0 \$2,103,027 93 367.000 Distribution Line Transformers \$20,409,107 R-90 \$0 \$2,409,107 100.000% \$0 \$2,409,9,107 91 369.020 Distribution Services - Overhead \$3,	81		DISTRIBUTION PLANT							
83 360.010 Distribution Land Rights - Electric \$0 R-83 \$0 \$0 100.0000% \$0 \$0 84 361.000 Distribution Structures and Improvements \$503.894 R-83 \$0 \$503.894 100.0000% \$0 \$503.894 85 362.000 Distribution Station Equipment \$17,948,421 R-85 \$0 \$17,948,421 100.0000% \$0 \$17,948,421 86 364.000 Distribution Overhead Conductors \$10,498,634 R-86 \$0 \$10,498,634 100.0000% \$0 \$10,498,634 87 365.000 Distribution Underground Circuits \$2,103,027 R-88 \$0 \$2,103,027 100.0000% \$0 \$1,494,934 90 366.000 Distribution Line Transformers \$2,0409,107 80 \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$2,4049,107 100.0000% \$0 \$2,4049,107 100.0000% \$0 \$2,409,107 \$0 \$3,464,226 R-91 \$0 \$3,464,226 100.0000%	82	360.000	Distribution Land - Electric	\$0	R-82	\$0	\$0	100.0000%	so so	\$0
84 361.000 Distribution Structures and Improvements \$503,894 R-84 \$0 \$503,894 100.0000% \$0 \$503,894 85 362.000 Distribution Station Equipment \$17,948,421 R-85 \$0 \$17,948,421 100.0000% \$0 \$17,948,421 86 364.000 Distribution Poles, Towers, and Fixtures \$16,650,916 R-86 \$0 \$16,650,916 100.0000% \$0 \$10,498,634 87 365.000 Distribution Overhead Conductors \$10,498,634 R-87 \$0 \$10,498,634 100.0000% \$0 \$10,498,634 88 366.000 Distribution Underground Circuits \$2,103,027 R-88 \$0 \$2,103,027 100.0000% \$0 \$5,194,994 90 368.000 Distribution Line Transformers \$20,409,107 R-90 \$0 \$2,04,99,107 100.0000% \$0 \$20,409,107 91 369.020 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$2,52,31,86	83	360.010	Distribution Land Rights - Electric	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
85 362.000 Distribution Station Equipment \$17,948,421 R-85 \$0 \$17,948,421 100.0000% \$0 \$17,948,421 86 364.000 Distribution Poles, Towers, and Fixtures \$16,650,916 R-86 \$0 \$16,650,916 100.0000% \$0 \$17,948,421 87 365.000 Distribution Overhead Conductors \$10,498,634 R-87 \$0 \$10,498,634 100.0000% \$0 \$10,498,634 88 366.000 Distribution Underground Conductors \$2,103,027 100.0000% \$0 \$5,194,994 90 368.000 Distribution Services - Overhead \$2,0409,107 R-90 \$0 \$2,0409,107 100.0000% \$0 \$2,0409,107 91 369.020 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$5,203,186 93 370.000 Distribution Services - Meters \$4,936,375 R-91 \$0 \$2,507,309 100.0000% \$0 \$2,507,309 94 371.000 Distribution Services - Meters \$4,936,375 R-93 \$0 \$2,507,309 100.0000%	84	361.000	Distribution Structures and Improvements	\$503.894	R-84	\$0	\$503.894	100.0000%	so	\$503.894
86 364.000 Distribution Poles, Towers, and Fixtures \$16,650,916 R-86 \$0 \$16,650,916 100.000% \$0 \$16,650,916 87 365.000 Distribution Overhead Conductors \$10,498,634 R-87 \$0 \$10,498,634 100.000% \$0 \$10,498,634 88 366.000 Distribution Underground Circuits \$2,103,027 R-88 \$0 \$2,103,027 100.0000% \$0 \$2,103,027 89 367.000 Distribution Underground Conductors \$2,103,027 R-88 \$0 \$2,2,103,027 100.0000% \$0 \$2,103,027 90 368.000 Distribution Line Transformers \$2,0409,107 R-90 \$0 \$2,0409,107 100.0000% \$0 \$2,51,49,994 91 369.010 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$2,51,49,90,107 92 369.020 Distribution Services - Underground \$5,203,186 R-92 \$0 \$5,203,186 100.0000% \$0 \$2,503,375 <tr< td=""><td>85</td><td>362.000</td><td>Distribution Station Equipment</td><td>\$17,948,421</td><td>R-85</td><td>\$0</td><td>\$17,948,421</td><td>100.0000%</td><td>\$0</td><td>\$17.948.421</td></tr<>	85	362.000	Distribution Station Equipment	\$17,948,421	R-85	\$0	\$17,948,421	100.0000%	\$0	\$17.948.421
87 365.000 Distribution Overhead Conductors \$10,498,634 R-87 \$0 \$10,498,634 100.0000% \$0 \$10,498,634 88 366.000 Distribution Underground Circuits \$2,103,027 R-88 \$0 \$2,103,027 100.0000% \$0 \$2,103,027 89 367.000 Distribution Underground Conductors \$5,194,994 R-89 \$0 \$5,194,994 100.0000% \$0 \$2,103,027 90 366.000 Distribution Line Transformers \$20,409,107 \$0 \$20,409,107 100.0000% \$0 \$20,409,107 91 369.010 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 R-91 \$0 \$3,464,226 \$0 \$2,50,3186 100.0000% \$0 \$2,52,03,186 \$0 \$2,503,186 100.0000% \$0 \$5,203,186 \$0 \$2,503,3186 100.0000% \$0 \$4,936,375 \$0 \$4,936,375 \$0 \$4,936,375 \$0 \$4,936,375 \$0 \$2,507,309 100.0000% \$0 \$2,507,309 \$0 \$2,507,309 \$0 \$2,554,157 \$0 \$2,554,157 <	86	364.000	Distribution Poles, Towers, and Fixtures	\$16,650,916	R-86	\$0	\$16,650,916	100.0000%	\$0	\$16.650.916
88 366.000 Distribution Underground Circuits \$2,103,027 R-88 \$0 \$2,103,027 100.0000% \$0 \$2,103,027 89 367.000 Distribution Underground Conductors \$5,194,994 R-89 \$0 \$5,194,994 100.0000% \$0 \$5,194,994 90 368.000 Distribution Line Transformers \$20,409,107 R-90 \$0 \$20,409,107 100.0000% \$0 \$22,0409,107 91 369.000 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$20,409,107 92 369.020 Distribution Services - Underground \$5,203,186 R-92 \$0 \$5,203,186 100.0000% \$0 \$5,203,186 93 370.000 Distribution Services - Meters \$4,936,375 R-93 \$0 \$4,936,375 100.0000% \$0 \$2,507,309 94 371.000 Distribution Street Light & Signals \$2,554,157 R-95 \$0 \$2,564,157 100.0000% \$0 \$2,554,157 \$0 \$2	87	365.000	Distribution Overhead Conductors	\$10,498,634	R-87	\$0	\$10,498,634	100.0000%	\$0	\$10,498,634
89 367.000 Distribution Underground Conductors \$5,194,994 R-89 \$0 \$5,194,994 100.0000% \$0 \$5,194,994 90 368.000 Distribution Line Transformers \$20,409,107 R-90 \$0 \$20,409,107 100.0000% \$0 \$20,409,107 91 369.000 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$3,464,226 92 369.020 Distribution Services - Underground \$5,203,186 R-92 \$0 \$5,203,186 100.0000% \$0 \$5,203,186 93 370.000 Distribution Customer Installation \$2,507,309 R-94 \$0 \$2,507,309 100.0000% \$0 \$2,257,309 95 373.000 Distribution Street Light & Signals \$2,554,157 R-95 \$0 \$2,554,157 100.0000% \$0 \$2,2554,157 96 RETIREMENT WORK IN PROGRESS \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,	88	366.000	Distribution Underground Circuits	\$2,103,027	R-88	\$0	\$2,103,027	100.0000%	\$0	\$2,103,027
90 368.000 Distribution Line Transformers \$20,409,107 R-90 \$0 \$20,409,107 100.000% \$0 \$20,409,107 91 369.010 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.000% \$0 \$3,464,226 92 369.020 Distribution Services - Underground \$5,203,186 R-92 \$0 \$5,203,186 100.0000% \$0 \$5,203,186 93 370.000 Distribution Services - Meters \$4,936,375 R-93 \$0 \$4,936,375 100.0000% \$0 \$4,936,375 94 371.000 Distribution Customer Installation \$2,507,309 R-94 \$0 \$2,507,309 100.0000% \$0 \$2,507,309 95 373.000 Distribution Street Light & Signals \$2,554,157 R-95 \$0 \$2,554,157 100.0000% \$0 \$2,554,157 96 TOTAL DISTRIBUTION PLANT \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0	89	367.000	Distribution Underground Conductors	\$5,194,994	R-89	\$0	\$5,194,994	100.0000%	\$0	\$5,194,994
91 369.010 Distribution Services - Overhead \$3,464,226 R-91 \$0 \$3,464,226 100.0000% \$0 \$3,464,226 92 369.020 Distribution Services - Underground \$5,203,186 R-92 \$0 \$5,203,186 100.0000% \$0 \$5,203,186 93 370.000 Distribution Services - Meters \$4,936,375 R-93 \$0 \$4,936,375 100.0000% \$0 \$4,936,375 94 371.000 Distribution Customer Installation \$2,507,309 R-94 \$0 \$2,507,309 100.0000% \$0 \$2,507,309 \$2,507,309 \$0 \$2,554,157 R-95 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$2,554,157 \$0 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0	90	368.000	Distribution Line Transformers	\$20,409,107	R-90	\$0	\$20,409,107	100.0000%	\$0	\$20,409,107
92 369.020 Distribution Services - Underground \$5,203,186 R-92 \$0 \$5,203,186 100.0000% \$0 \$5,203,186 93 370.000 Distribution Services - Meters \$4,936,375 R-93 \$0 \$4,936,375 100.0000% \$0 \$4,936,375 94 371.000 Distribution Customer Installation \$2,557,309 R-94 \$0 \$2,507,309 100.0000% \$0 \$2,554,157 95 373.000 Distribution Street Light & Signals \$2,554,157 R-95 \$0 \$2,554,157 100.0000% \$0 \$2,554,157 96 TOTAL DISTRIBUTION PLANT \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 \$	91	369.010	Distribution Services - Overhead	\$3,464,226	R-91	\$0	\$3,464,226	100.0000%	\$0	\$3,464,226
93 370.000 Distribution Services - Meters \$4,936,375 R-93 \$0 \$4,936,375 100.0000% \$0 \$4,936,375 94 371.000 Distribution Customer Installation \$2,507,309 R-94 \$0 \$2,507,309 100.0000% \$0 \$2,507,309 95 373.000 Distribution Street Light & Signals \$2,554,157 R-95 \$0 \$2,554,157 100.0000% \$0 \$2,554,157 96 TOTAL DISTRIBUTION PLANT \$91,974,246 \$0 \$91,974,246 \$	92	369.020	Distribution Services - Underground	\$5,203,186	R-92	\$0	\$5,203,186	100.0000%	\$0	\$5,203,186
94 371.000 Distribution Customer Installation \$2,507,309 R-94 \$0 \$2,507,309 \$0000\% \$0 \$2,507,309 95 373.000 Distribution Street Light & Signals \$2,554,157 R-95 \$0 \$2,554,157 100.0000% \$0 \$2,554,157 96 TOTAL DISTRIBUTION PLANT \$91,974,246 \$0 \$0 \$91,974,246 \$0 \$0 \$91,974,246 \$0 \$0 \$1,392,925 \$0 \$0 \$1,392,925 \$0 \$100.0000% \$0 \$0 \$1,392,925 \$0 \$1,392,925 \$0 \$1,392,925 \$0 \$1,392,925 \$0 <td>93</td> <td>370.000</td> <td>Distribution Services - Meters</td> <td>\$4,936,375</td> <td>R-93</td> <td>\$0</td> <td>\$4,936,375</td> <td>100.0000%</td> <td>\$0</td> <td>\$4,936,375</td>	93	370.000	Distribution Services - Meters	\$4,936,375	R-93	\$0	\$4,936,375	100.0000%	\$0	\$4,936,375
95 373.000 Distribution Street Light & Signals TOTAL DISTRIBUTION PLANT \$2,554,157 \$91,974,246 \$0 \$2,554,157 \$0 100.0000% \$0 \$2,554,157 \$91,974,246 97 RETIREMENT WORK IN PROGRESS Distribution-Salvage and Removal- Retirements not classified -\$1,392,925 Retirements not classified \$0 -\$1,392,925 100.0000% \$0 \$1,392,925 99 TOTAL RETIREMENT WORK IN PROGRESS -\$1,392,925 \$0 -\$1,392,925 100.0000% \$0 \$1,392,925	94	371.000	Distribution Customer Installation	\$2,507,309	R-94	\$0	\$2,507,309	100.0000%	\$0	\$2,507,309
96 TOTAL DISTRIBUTION PLANT \$91,974,246 \$0 \$91,974,246 \$0 \$91,974,246 97 RETIREMENT WORK IN PROGRESS Distribution-Salvage and Removal- Retirements not classified -\$1,392,925 R-98 \$0 -\$1,392,925 100.0000% \$0 -\$1,392,925 99 TOTAL RETIREMENT WORK IN PROGRESS -\$1,392,925 \$0 -\$1,392,925 \$0 -\$1,392,925	95	373.000	Distribution Street Light & Signals	\$2,554,157	R-95	\$0	\$2,554,157	100.0000%	\$0	\$2,554,157
97 RETIREMENT WORK IN PROGRESS -\$1,392,925 R-98 \$0 -\$1,392,925 100.0000% \$0 -\$1,392,925 98 Distribution-Salvage and Removal- Retirements not classified -\$1,392,925 \$0 -\$1,392,925 100.0000% \$0 -\$1,392,925 99 TOTAL RETIREMENT WORK IN PROGRESS -\$1,392,925 \$0 -\$1,392,925 \$0 -\$1,392,925	96		TOTAL DISTRIBUTION PLANT	\$91,974,246		\$0	\$91,974,246		\$0	\$91,974,246
98 Distribution-Salvage and Removal- Retirements not classified -\$1,392,925 \$0 -\$1,392,925 100.0000% \$0 -\$1,392,925 99 TOTAL RETIREMENT WORK IN PROGRESS -\$1,392,925 \$0 -\$1,392,925 <td>97</td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td>	97				1					
Operating and the information of the informatio	97		Distribution-Salvage and Removal	.\$4 203 025	P 00	-	_\$4 202 02F	100 00009/	en	£4 202 025
99 TOTAL RETIREMENT WORK IN PROGRESS -\$1,392,925 \$0 -\$1.392,925 \$0 -\$1.392,925	55		Retirements not classified	-91,392,925	R-30	\$U	-91,332,323	100.0000%		·#1,372,325
	99		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,392.925	1	\$0	-\$1,392.925		\$0	-\$1,392.925

Accounting Schedule: 6 Sponsor: Karen Lyons Page: 2 of 4 EXHIBIT 3 (L&P)

	A		<u>C</u>	D	E	F	G	H	
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
400									-
100	280.000	GENERAL PLANT							
101	309.000	General Land - Electric	\$0	R-101	\$0	\$0	100.0000%	\$0	\$0
102	201 000	General Structures & Improv Electric	\$2,090,640	R-102	\$0	\$2,090,640	100.0000%	\$0	\$2,090,640
103	391.000	General Office Furniture - Electric	-\$120,171	R-103	-\$178,753	-\$298,924	100.0000%	\$0	-\$298,924
105	397.020	General Trong Light Trucks Electric	\$513,056	R-104	-\$966,815	-\$453,759	100.0000%	\$0	-\$453,759
105	392.010	General Trans Light Trucks - Electric	\$119,357	R-105	\$0	\$119,357	100.0000%	\$0	\$119,357
107	392.020	General Trans Heavy Trucks - Electric	\$1,321,860	R-106	\$0	\$1,321,860	100.0000%	\$0	\$1,321,860
108	392.040	General Trans Trailers - Electric	\$254,564	R-107	\$0	\$254,564	100.0000%	\$0	\$254,564
100	202.000	General Trans Med Trucks - Electric	\$422,956	R-108	\$0	\$422,956	100.0000%	\$0	\$422,956
110	393.000	General Stores Equipment - Electric	\$105,529	R-109	-\$51,233	\$54,296	100.0000%	\$0	\$54,296
111	205 000	General Lobaratara Electric	\$1,009,325	R-110	-\$274,980	\$734,345	100.0000%	\$0	\$734,345
112	395.000	Ceneral Laboratory - Electric	\$269,758	R-111	-\$76,997	\$192,761	100.0000%	\$0	\$192,761
112	207 000	General Power Oper. Equip - Electric	\$135,340	R-112	\$0	\$135,340	100.0000%	\$0	\$135,340
110	209 000	General Communication - Electric	\$371,327	R-113	-\$363,182	\$8,145	100.0000%	\$0	\$8,145
115	330.000	TOTAL CENERAL DIANT	\$35,520	R-114	-\$10,736	\$24,784	100.0000%	\$0	\$24,784
115		TOTAL GENERAL PLANT	\$6,529,061		-\$1,922,696	\$4,606,365		\$0	\$4,606,365
116		CENERAL DI ANT. LAKE DOAD							
117	200.000	GENERAL PLANT - LAKE ROAD							
110	390.000	General Structures - LR	\$2,331	R-117	\$0	\$2,331	80.3480%	\$0	\$1,873
110	391.000	General Office Furniture - LR	\$243,915	R-118	\$0	\$243,915	80.3480%	\$0	\$195,981
110	391.020	General Office Furniture Computer - LR	\$455,635	R-119	\$0	\$455,635	80.3480%	\$0	\$366,094
120	391.040	General Office Furniture Software - LR	\$175,344	R-120	-\$167,573	\$7,771	80.3480%	\$0	\$6,244
121	392.000	General Trans Autos - LR	\$0	R-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$22,053	R-122	\$0	\$22,053	80.3480%	\$0	\$17,719
123	392.020	General Trans Heavy Trucks - LR	\$22,309	R-123	\$0	\$22,309	80.3480%	\$0	\$17,925
124	392.050	General Trans Med Trucks - LR	\$16,190	R-124	\$0	\$16,190	80.3480%	\$0	\$13,008
125	394.000	General Tools - LR	\$335,346	R-125	\$0	\$335,346	80.3480%	\$0	\$269,444
126	395.000	General Laboratory - LR	\$262,135	R-126	\$0	\$262,135	80.3480%	\$0	\$210,620
127	396.000	General Power Operated Equip LR	\$174,655	R-127	\$0	\$174,655	80.3480%	\$0	\$140,332
128	397.000	General Communication - LR	\$2,944	R-128	\$0	\$2,944	80.3480%	\$0	\$2,365
129	398.000	General Misc. Equip - LR	\$9,608	R-129	\$0	\$9,608	80.3480%	\$0	\$7,720
130		TOTAL GENERAL PLANT - LAKE ROAD	\$1,722,465		-\$167,573	\$1,554,892		\$0	\$1,249,325
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - latan	\$1,657	R-132	\$0	\$1,657	100.0000%	\$0	\$1,657
133	391.020	General Office Furn Comp - latan	\$37,433	R-133	\$0	\$37,433	100.0000%	\$0	\$37,433
134	391.040	General Office Furn Software - latan	\$166,525	R-134	\$0	\$166,525	100.0000%	\$0	\$166,525
135	397.000	General Communications - latan	\$47,760	R-135	\$0	\$47,760	100.0000%	\$0	\$47,760
136		TOTAL GENERAL PLANT - IATAN	\$253,375		\$0	\$253,375		\$0	\$253,375
137		RETIREMENTS WORK IN PROGRESS-							
		GENERAL PLANT							
138		General Plant-Salvage and Removal-	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
		Retirements not classified							
139		TOTAL RETIREMENTS WORK IN PROGRESS	3- \$0	[\$0	\$0		\$0	\$0
		GENERAL PLANT							
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$0	R-141	\$0	\$0	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	-\$5,891	R-142	\$0	-\$5,891	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$93,731	R-143	\$0	\$93,731	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	-\$35,231	R-144	\$0	-\$35,231	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$52,658	R-145	\$0	\$52,658	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,028,654	R-146	\$0	\$1,028,654	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$264,475	R-147	\$0	\$264,475	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$97,916	R-148	\$0	\$97,916	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$235,431	R-149	\$0	\$235,431	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION	\$1,731,743		\$0	\$1,731,743		\$0	\$0
		PLANT				., .			
							1		
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 vr	\$34.461	R-152	\$0	\$34,461	80.3480%	\$0	\$27.689
153	389.000	General Land - Electric Ravtown	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	390.000	General Structures & Improv. Ravtown	-\$66.143	R-154	ŝo	-\$66.143	80.3480%	\$0	-\$53.145
155	390.050	General Leasehold Improvements	\$0	R-155	ŝõ	\$0	80.3480%	\$0	\$0
156	391,000	General Office Furniture & Eq-Elec	\$38,792	R-156	-\$5.819	\$32,973	80.3480%	\$0	\$26.493
157	391.000	General Office Furn Ravtown	\$72,256	R-157	\$0,5.0	\$72,256	80.3480%	\$0	\$58.056
158	391.020	General Office Furniture - Computer	\$854,146	R-158	-\$140.256	\$713,890	80.3480%	\$0	\$573,596
-		,		1	÷,=			, Çe	

Accounting Schedule: 6 Sponsor: Karen Lyons Page: 3 of 4 EXHIBIT 3 (L&P) 1.1.1.1.1.1.1

_
	A	B		D					
Line	Account		Total	Adjust.			Judiadictional	Initiadictional	
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	dirietmente	Jurisdictional
159	391.020	General Office Furn. Comp Raytown	\$581.709	R-159	\$0	\$581,709	80 3480%	\$0	\$467 392
160	391.040	General Office Furn Software	\$2.297.352	R-160	-\$1,868,058	\$429 294	80 3480%	φυ ¢0	\$344 020
161	391.040	General Office Furn Software - Raytown	\$210,809	R-161	\$0	\$210,809	80 3480%	\$0 \$0	\$160 391
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-162	\$0	\$0	80 3480%	\$0	\$100,001
163	392.040	Gen Trans Trailers Electric	\$0	R-163	\$0	\$0	80.3480%	\$0 \$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,585	R-164	\$0	\$2,585	80.3480%	\$0 \$0	\$2 077
165	394.000	General Tools - Electric - ECORP	\$4,934	R-165	\$0	\$4,934	80.3480%	\$0	\$3.964
166	395.000	General Laboratory Equip - Lake Road	\$0	R-166	\$0	\$0	80.3480%	\$0 \$0	\$0,554 \$0
167	396.000	General Power Operated Equip Elec	\$4,698	R-167	\$0	\$4,698	80.3480%	\$0	\$3 775
168	397.000	General Communication Equip Elec	-\$71,411	R-168	\$0	-\$71,411	80.3480%	\$0 \$0	-\$57 377
169	397.000	General Communication - Raytown	-\$77,195	R-169	\$0	-\$77,195	80.3480%	\$0	-\$62.025
170	398.000	General Miscellaneous Electric Equipment	\$5,923	R-170	\$0	\$5,923	80.3480%	\$0	\$4 759
171	398.000	General Misc. Equip Raytown	\$9,487	R-171	\$0	\$9,487	80.3480%	\$0	\$7 623
172		TOTAL ECORP PLANT	\$3,902,403		-\$2.014.133	\$1.888.270		50	\$1 517 187
					,_,_,_,	•••,••••,=••		**	¢1,011,101
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$621	R-174	\$0	\$621	100 0000%	¢0	£694
175		TOTAL RETIREMENTS WORK IN PROGRESS-	\$621	`` <i>``</i>	<u> </u>	\$621	100.0000 //		
		ECORP	+			4021		φU	\$02 I
176		UCU COMMON GENERAL PLANT		Í					
177	389.000	Land & Land Rights-UCU	50	P-177	¢0	¢0.	00.24000/	***	¢0
178	390.000	Structures & Improvements-Electric	-\$9 484	R-178	φ0 ¢0	04 10 494	00.3400%	\$U \$0	\$U \$7,500
179	390.050	Structures & improvements - Leased	-\$5,453	R-179	40 ¢0	-33,404 ¢E 452	00.3400%	90 60	-\$7,620
180	391.000	Gen-Office Furniture & Equipment-Electric	-\$66 320	R-180	\$0 \$0	-90,400	80.3480%	90 ¢0	-\$4,381
181	391.020	Gen-Office 391.02 Gen Office Furniture-	-\$1 652 394	R-181	0¢ 02	-\$00,320	80.3460%	90 60	-\$53,287
		Computer	01,002,004		φU	-\$1,052,554	00.3400%	φU	-\$1,327,000
182	391.040	Gen-Office-Furn-Software	-\$1,553 646	R-182	\$0	-\$1 553 646	90 3490%	¢n.	£4 040 900
183	391.050	Gen-Office Furn-Sys Develop	-\$897.861	R-183	\$0 \$0	-\$1,333,040	80.3400%	\$U 60	-71,240,323 \$734,443
184	392.000	Gen-Trans Equip-Auto-Electric	-\$55	R-184	φυ \$0	-\$057,001	80.3480%	\$U \$0	-\$721,413
185	392.050	Gen-Trans Equip-Med Trucks-Electric	-\$491	R-185	\$0	-\$491	80 3480%	\$0 \$0	-\$705
186	394.000	Gen Tools-Electric	-\$5,196	R-186	\$0	.\$5 196	80 3480%	\$0 \$0	-\$355
187	395.000	Gen Laboratory Equip-Electric	-\$3,467	R-187	\$0	-\$3.467	80 3480%	\$0 \$0	-94,175
188	397.000	Gen-Communication Equip-Electric	-\$526.602	R-188	\$0	-\$526 602	80 3480%	\$0 \$0	-92,700
189	398.000	Gen Misc Equipment-Elect	-\$23,513	R-189	\$0	-\$23,513	80 3480%	¢0	_\$18 202
190		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482	50.0400 /0	\$0 \$0	-\$3.812.096
								**	÷=,=:=,300
191		TOTAL DEPRECIATION RESERVE	\$234,691,786	1837	-\$2,890,323	\$231,801,463		\$0	\$218,943,631

÷

<u>A</u> Reserve	B	<u> </u>	<u>р</u>	E G
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
R-2	Intangible Plant Organization Electric	301.000	Anivent. Anivent \$0	Adinamienta Adinamienta
	No Adjustment		\$0	\$0
R-3	Misc. Intangible Cap Software - latan No Adjustment	303.020	\$0	\$0 \$0
. R-4 ; :	Misc. Intangible Cap Software - Lake Road	303.020	\$0	\$0
R-9	Steam Production Land Elec - LR No Adjustment	310.000	\$0	\$0 \$0
R-10	Steam Production Structures - LR No Adjustment	311.000	\$0	\$0 \$0
R-11	Steam Prod. Struct. Lease Impr - LR No Adjustment	311.010	\$0	\$0 \$0
R-12	Steam Production Boiler Plant - LR No Adjustment	312.000	\$0 \$0	\$0 \$0
R-13	Steam Production Boiler AQC - LR	312,020	\$0	\$0 \$0
R-14	Steam Prod Turbogenerator - LR	314.000	\$0	\$0 \$0
R-15	Steam Production Access Equip - LR	315.000	\$0	\$0 \$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 1 of 17 EXHIBIT 3 (L&P) ----

A	B	<u> </u>	<u>D</u>	F G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Total Adjustment Adjustment Amount Amount	Total Jurisdictional Jurisdictional Adjustments Adjustments
R-16	Steam Prod. Equip GSU	315.000	\$163,09	3 \$0
	1. To reclasify Generator Step Up Transformer Reserve (Majors)		\$163,093	\$0
R-17	Steam Prod Misc Power Plant - LR	316.000	¢0	0 \$0
	no Aujusunent		20	\$0
R-20	Steam Production Land - latan 1	310.000		0 \$ 0
	No Adjustment		\$0	\$0
R-21	Steam Production Structures - latan 1	311.000		\$ 0
	No Adjustment		\$0	\$0
R-22	Steam Production Structures - latan 1 regulate			\$0
	No Adjustment		\$0	\$0
R-23	Steam Production Boiler Plant - latan 1	312.000		6 6
	No Adjustment	, e : 1 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 -	\$00 100 0000000000000000000000000000000	\$0
R-24	Steam Prod Boiler AQC - latan 1	312.020		\$0
	No Adjustment		\$0	\$0
R-25	Steam Prod Turbogenerator - latan 1	314.000	.	\$0
	No Adjustment		\$0	\$0
R-26	Steam Prod Access Equip - latan 1	315.000	\$163,09	3
	1. To reclasify Generator Step Up Transformer Reserve (Majors)		-\$163,093	\$0
R-27	Steam Prod Misc Power Plant - latan 1	316.000	,	\$0
	No Adjustment		\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 2 of 17 EXHIBIT 3 (L&P) A COLORADO

_

<u>A</u> Reserve	B Antonio Constanti a const	<u> </u>	<u>D</u>	E S	Er <u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment /	Adjustment Amount	Jurisdictional Jurisdictional Adjustments Adjustments
R-30	Steam Prod. Struct. latan Common	311.000		\$88,355	\$0
	1. To include 100MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0
	2. To include 53MW allocation of latan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$88,355		\$0
R-31	Steam Prod Boiler Plant latan Common	312.000		\$228,316	\$0
	1. To include 100MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0
	2. To include 53MW allocation of latan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$228,318		\$0
R-32	Steam Prod. Turbogenerator latan Common	314.000		\$2,827	\$0
	1. To include 100MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0
	2. To include 53MW allocation of latan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$2,827		\$0
R-33	Steam Prod Accessory Electrical latan Commo	315.000		\$3,108	\$0
	1. To include 100MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0
	2. To include 53MW allocation of latan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$3,108		\$0
R-36	Misc Intangible-Capitalized Software-5yr-latan	303.020		\$7,240	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 3 of 17 EXHIBIT 3 (L&P) ---

<u>A</u> Reserve	B	<u> </u>	<u>D</u> E Total	E G Total
Adjustment Number	Accumulated Depreciation Reserve	Account Number	Adjustment Adjustment Amount Amount	Jurisdictional Jurisdictional Adjustments Adjustments
	1. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$7,240	\$0
R-37	Steam Production-Structures-latan 2	311.000	\$87,763	\$0
	1. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 as directed by the Commission Mav 2011 Order (Majors)		\$87,763	\$0
R-38	Steam Production-Boiler Plant Equiplatan 2	312.000	\$664,555	\$0
	1. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0	\$0
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$664,555	\$0
R-39	Steam Production-Turbogenerator-latan 2	314.000	\$82,996	\$0
	1. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$82,996	\$0
R-40	Steam Production Accessory Equipment - lata	315.000	\$30,646	\$0
	1. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$30,646	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 4 of 17 EXHIBIT 3 (L&P) 1 - 1 - 1

A	В	<u>2</u>	<u>D</u>	<u> </u>
Adjustment Number	Accumulated Depreciation Reserve	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
R-41	Steam Production-Misc Power Plant, Equipme	316.000	\$3,549	\$0
	1. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$3,549	\$0
R-50	Other Prod Structures - Electric	341.000	.	\$0
	No Adjustment		\$0	\$0
R-51	Other Prod Fuel Holders - Electric	342.000	1 0	\$0
	No Adjustment		\$0	\$0
R-52	Other Prod Prime Movers - Electric	343.000	60	\$0
	No Adjustment		\$0	\$0
R-53	Other Prod Generators - Electric	344.000		\$0
	No Adjustment		\$0	\$0
R-54	Other Prod Accessory Equip - Electric	345.000	\$0	\$0 ²
	No Adjustment		\$0	\$0
R-58	Production-Salvage and Removal Retirements	en an the second se Second second br>Second second	\$0	\$0
	No Adjustment		\$0	\$0
R-62	Transmission Land - Electric	350.000	50	\$0
	No Adjustment		\$0	\$0
R-63	Transmission Land Rights - Electric	350.010	\$0	\$0.
	No Adjustment		\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 5 of 17 EXHIBIT 3 (L&P) Production of the second se

A	B	<u> </u>	<u>D</u>	<u> </u>
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	rotal Adjustment Adjustment Amount Amount	Totai Ourisdictional Jurisdictional Adjustments Adjustments
R-64	Transmission Land Rights - Depreciable	350.040	5 0	\$0
	No Adjustment		\$0	\$0
R-65	Transmission Structures and Improvments	352.000	\$ 0	\$0
	1. No Adjustment		\$0	\$0
R-66	Transmission Station Equipment	353.000	\$ 0	\$0
	No Adjustment		\$0	\$0
R-67	Transmission Station Equip - latan	353.000	50	\$0
	No Adjustment		\$0	\$0
R-68	Transmission Station Equipment - latan 2	353.001	\$4.094	\$0
	1. To include 100MW allocation of latan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Maiors)		\$4,094	\$0
R-69	Transmission Poles & Fixtures	355.000		\$0
	No Adjustment		\$0	\$0
R-70	Transmission Poles and Fixtures - latan 2-Inte	355.001	\$6,449	\$0
	1. To include 100MW allocation of latan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Maiors)		\$6,449	\$0
R-71	Transmission Poles and Fixtures-latan 2-Subs	355.002	State of the second	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 6 of 17 EXHIBIT 3 (L&P) 1 --- 1 ----

<u>A</u> Reserve	₿	<u>C</u>	<u>D</u> E	E G
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
	1. To include 100MW allocation of latan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Maiors)		\$1	\$0
R-72	Transmission Overhead Conductors	356.000	\$ 0	\$0
	1. No Adjustment		\$0	\$0
R-73	Transmission OH Conductors - latan 2	356.001	54. 178	\$0
	1. To include 100MW allocation of latan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Maiors)		\$4,178	\$0
R-74	Transmission OH Cond & Devices-latan 2-Sub	356.002	30	\$0
	1. To include 100MW allocation of latan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0	\$0
	2. To include 53MW allocation of latan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Maiors)		\$0	\$0
R-75	Transmission Underground Conduit	357.000	50	\$0
	No Adjustment		\$0	\$0
R-76	Transmission Underground Conductors	358.000	50	\$0.
	No Adjustment		\$0	\$0
R-79	Transmission-Salvage and Removal-Retireme	an an tarta ang s ang ang santa		\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 7 of 17 EXHIBIT 3 (L&P) 1 - 1 - 1

<u>A</u> Reserve	B	C	D E Toal	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
	No Adjustment		\$0	\$0
R-82	Distribution Land - Electric	360.000	\$0	\$0 \$0
R-83	Distribution Land Rights - Electric	360.010	\$0	\$0 \$0
R-84	Distribution Structures and Improvements 1. No Adjustment	361.000	\$0	\$0 \$0
: R-85 : ∖	Distribution Station Equipment	362.000	\$0	\$0 \$0
R-86	Distribution Poles, Towers, and Fixtures	364.000	\$0 \$0	\$0 \$0
R-87	Distribution Overhead Conductors 1. No Adjustment	365.000	\$0	\$0 \$0
R-88.	Distribution Underground Circuits 1. No Adjustment	366.000	\$0	\$0 \$0
R-89	Distribution Underground Conductors	367.000	\$0 \$0	\$0 \$0
R-90	Distribution Line Transformers 1. No Adjustment	368.000	\$0	\$0 \$0
R-91	Distribution Services - Overhead 1. No Adjustment	369.010	\$0 \$0	\$0 \$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 8 of 17 EXHIBIT 3 (L&P) 1.1.1.1.1.1.

÷

<u>A</u> Reserve	B	<u>C</u>	<u>D</u> Total	<u>E</u> <u>G</u>
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustment Amount Amount	Jurisdictional Jurisdictional Adjustments
R-92	Distribution Services - Underground	369.020	\$0	\$0 \$0 \$0
R-93	Distribution Services - Meters	370.000	\$0	\$0 \$0
R-94	Distribution Customer Installation	371.000	\$0	\$0 \$0
R-95	Distribution Street Light & Signals	373.000	\$0	\$0 \$0
R-98	Distribution-Salvage and Removal-Retirement		\$0	\$0 \$0
R-101	General Land - Electric	389.000	\$0	\$0 \$0 \$0
R-102	General Structures & Improv Electric 1. No Adjustment	390.000	\$0	\$0 \$0
R-103	General Office Furniture - Electric 1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)	391.000	-\$178,753	53 \$0 \$0
R-104	General Office Furn, Comp - Electric 1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)	391.020	-\$966,815	\$0 \$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 9 of 17 EXHIBIT 3 (L&P) 1.1.1.1.1.1.1

_

<u>A</u> Reserve	B	<u> </u>	D E Total	E <u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustme Amount Amoun	nt Jurisdictional Jurisdictional t Adjustments Adjustments
R-105	General Trans Light Trucks - Electric	392.010		\$0\$0
	No Adjustment		\$0	\$0
R-106	General Trans Heavy Trucks - Electric	392.020		\$0 \$0
	No Adjustment		\$0	\$0
R-107	General Trans Trailers - Electric	392.040		\$0
	1. No Adjustment		\$0	\$0
R-108	General Trans Med Trucks - Electric	392.050		\$0 \$0
	1. No Adjustment		\$0	\$0
R-109	General Stores Equipment - Electric	393.000	35	
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233	\$0
R-110	General Tools - Electric	394.000	\$27 2	.980 \$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980	\$0
R-111	General Laboratory - Electric	395.000	\$77	,997 \$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997	\$0
R-112	General Power Oper. Equip - Electric	396.000		\$0
	No Adjustment		\$0	\$0
R-113	General Communication - Electric	397.000		182 \$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 10 of 17 EXHIBIT 3 (L&P) 1.1.1.1.1.1.1

_

<u>A</u> Reserve	B	<u>C</u>	<u>D</u>	<u>E</u> <u>G</u>
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
		Number	Amount Amount	Adjustments Adjustments
R-114	General Misc. Equip - Electric	398.000		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736	\$0
R-117	General Structures - LR	390.000	S(\$0
	No Adjustment		\$0	\$0
R-118	General Office Furniture - LR	391.000		\$0
	No Adjustment		\$0	\$0
R-119	General Office Furniture Computer - LR	391.020	l Sû	\$0
	No Adjustment		\$0	\$0
R-120	General Office Furniture Software - LR	391.040		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573	\$0
R-121	General Trans Autos - LR	392.000	 	\$0
	No Adjustment		\$0	\$0
R-122	General Trans Light Trucks - LR	392.010	50	\$0
	No Adjustment		\$0	\$0
R-123	General Trans Heavy Trucks - LR	392.020	so.	\$0
	No Adjustment		\$0	\$0
R-124	General Trans Med Trucks - LR	392.050	\$0 \$0	\$0
	No Adjustment		\$0	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 11 of 17 EXHIBIT 3 (L&P)

Adjustment Number Adjustment Adjustments Adjustment Number Adjustment Adjustments Adjustments Adjustments R-125 General Tools - LR 384,000 50 50 50 R-126 General Tools - LR 394,000 50 50 50 R-126 General Laboratory - LR 395,000 50 50 50 R-127 General Power Operated Equip LR 396,000 50 50 50 R-128 General Communication - LR 397,000 50 50 50 50 R-128 General Communication - LR 397,000 50 50 50 50 50 R-129 General Misc. Equip - LR 398,000 50 50 50 50 50 R-132 General Office Furniture - latan 391,000 50 50 50 50 R-133 General Office Furn Software - latan 391,040 50 50 50 50 R-134 General Office Furn Software - latan 391,040 50 50 50 50 50 50 50 50	<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	E Total	E	<u>G</u> Total
Relation Angustments Description Number Amount Amount Amount Adjustments Adjustments R-125 General Tools - LR 394.000 \$0 \$0 \$0 \$0 R-126 General Laboratory - LR 395.000 \$0 \$0 \$0 \$0 R-127 General Power Operated Equip LR 396.000 \$0 \$0 \$0 \$0 R-127 General Communication - LR 396.000 \$0 \$0 \$0 \$0 R-128 General Communication - LR 397.000 \$0 \$0 \$0 R-128 General Communication - LR 397.000 \$0 \$0 \$0 R-128 General Communication - LR 397.000 \$0 \$0 \$0 R-129 General Misc. Equip - LR 398.000 \$0 \$0 \$0 R-132 General Office Furniture - latan \$91.000 \$0 \$0 \$0 R-133 General Office Furn Comp - latan \$91.020 \$0 \$0 \$0 R-134 General Office Furn Software - latan \$91.040 \$0 \$0 \$0 R-134 General Office Furn Software - latan \$91.040 \$0 \$0	Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
No Adjustment S0 S0 S0 R-126 General Laboratory - LR 395,000 S0 S0 No Adjustment S0 S0 S0 R-127 General Power Operated Equip LR 396,000 S0 S0 No Adjustment S0 S0 S0 S0 R-127 General Communication - LR 397,000 S0 S0 R-128 General Communication - LR 397,000 S0 S0 R-129 General Misc. Equip - LR 398,000 S0 S0 No Adjustment S0 S0 S0 R-132 General Office Furniture - latan 391,000 S0 S0 R-133 General Office Furn Comp - latani 391,020 S0 S0 R-134 General Office Furn Software - latan 391,040 S0 S0 R-134 General Office Furn Software - latan 391,040 S0 S0	R-125	General Tools - I R	Number	Amount	Amount	Adjustments	Adjustments
No Adjustment S0 S0 R-126 General Laboratory - LR 395.000 S0 S0 S0 R-127 General Power Operated Equip LR 396.000 S0 S0 S0 R-127 General Communication - LR 397.000 S0 S0 S0 R-128 General Communication - LR 397.000 S0 S0 S0 R-129 General Misc. Equip - LR 396.000 S0 S0 S0 R-132 General Office Furniture - latan 391.000 S0 S0 S0 R-133 General Office Furn Comp - latan 391.020 S0 S0 S0 R-134 General Office Furn Software - latan 391.040 S0 S0 S0 R-134 General Office Furn Software - latan 391.040 S0 S0 S0			354.000		3 U		\$0
R-126 General Laboratory - LR 395.000 \$0 <th></th> <th>No Adjustment</th> <th></th> <th>\$0</th> <th></th> <th>\$0</th> <th></th>		No Adjustment		\$0		\$0	
No Adjustment \$0 \$0 R-127 General Power Operated Equip LR 396,000 \$0 No Adjustment \$0 \$0 \$0 R-128 General Communication - LR 397,000 \$0 \$0 No Adjustment \$0 \$0 \$0 No Adjustment \$0 \$0 \$0 R-129 General Misc. Equip LR 398,000 \$0 No Adjustment \$0 \$0 \$0 R-129 General Misc. Equip LR 398,000 \$0 No Adjustment \$0 \$0 \$0 R-132 General Office Furniture - latan 391,000 \$0 R-133 General Office Furn Comp latan \$91,020 \$0 R-134 General Office Furn Software - latan \$91,040 \$0 No Adjustment \$91,040 \$0 \$0	R-126	General Laboratory - LR	395.000				en en
No Adjustment \$0 \$0 R-127 General Power Operated Equip LR 396,000 \$0 \$0 \$0 No Adjustment \$0 \$0 \$0 \$0 \$0 \$0 R-128 General Communication - LR \$97,000 \$0 \$0 \$0 \$0 R-128 General Communication - LR \$97,000 \$0 \$0 \$0 \$0 R-129 General Misc. Equip - LR \$98,000 \$0 \$0 \$0 \$0 R-132 General Office Furniture - latan \$91,000 \$0 \$0 \$0 \$0 R-133 General Office Furn Comp - latan \$91,020 \$0 \$0 \$0 \$0 R-133 General Office Furn Software - latan \$91,020 \$0 \$0 \$0 \$0 R-134 General Office Furn Software - latan \$91,040 \$0 \$0 \$0 \$0 R-134 General Office Furn Software - latan \$91,040 \$0 \$0 \$0 \$0 No Adjustment \$0 \$0 \$0 \$0 \$0 \$0 \$0 <th></th> <th></th> <th></th> <th>ani, terreterinini kana kana kana kana kana kana kana</th> <th></th> <th></th> <th>en en e</th>				ani, terreterinini kana kana kana kana kana kana kana			en e
R-127 General Power Operated Equip LR 396,000 \$0		No Adjustment		\$0		\$0	
No Adjustment\$0\$0R-128General Communication - LR No Adjustment397,000\$0R-129General Misc. Equip - LR No Adjustment398,000\$0R-132General Office Furniture - latan No Adjustment391,000\$0R-133General Office Furn Comp - latan No Adjustment391,020\$0R-134General Office Furn Software - latan No Adjustment391,040\$0R-134General Office Furn Software - latan No Adjustment391,040\$0R-134General Office Furn Software - latan No Adjustment391,040\$0R-134General Office Furn Software - latan No Adjustment391,040\$0S0\$0\$0\$0	R-127	General Power Operated Equip LR	396.000		50		\$0
R-128General Communication - LR No Adjustment397,0005050R-129General Misc. Equip - LR No Adjustment398,0005050R-132General Office Furniture - latan No Adjustment391,0005050R-133General Office Furn Comp - latari No Adjustment391,0205050R-134General Office Furn Software - latan No Adjustment391,0405050R-134General Office Furn Software - latan No Adjustment391,0405050		No Adjustment					en la companya anti-
R-128General Communication - LR397.000397.000300No Adjustment\$0\$0\$0R-129General Misc. Equip - LR398.000\$0\$0No Adjustment\$0\$0\$0\$0R-132General Office Furniture - latan391.000\$0\$0R-133General Office Furn Comp - latan391.020\$0\$0R-134General Office Furn Software - latan391.040\$0\$0R-134General Office Furn Software - latan\$31.040\$0\$0R-134General Office Furn Software - latan\$31.040\$0\$0R-135General Office Furn Software - latan\$31.040\$0\$0R-134General Office Furn Software - latan\$31.040\$0\$0R-135General Office Furn Software - latan\$31.040\$0\$0R-136General Office Furn Software - latan\$31.040\$0\$0R-135General Office Furn Software - latan\$31.040\$0\$0R-136General Office Furn Software - latan\$0\$0\$0				\$U		\$0	
No Adjustment\$0\$0R-129General Misc. Equip - LR No Adjustment398,000\$0\$0R-132General Office Furniture - latan No Adjustment391,000\$0\$0R-133General Office Furn Comp - latan No Adjustment391,020\$0\$0R-134General Office Furn Software - latan No Adjustment391,040 \$0\$0\$0R-134General Office Furn Software - latan No Adjustment391,040 \$0\$0\$0	R-128	General Communication - LR	397.000		÷. 50		\$0
R-129 General Misc. Equip - LR 398.000 \$0 \$0 \$0 R-132 General Office Furniture - latan 391.000 \$0 \$0 \$0 R-133 General Office Furn Comp - latan 391.020 \$0 \$0 \$0 R-134 General Office Furn Software - latan 391.040 \$0 \$0 \$0		No Adjustment		\$0		\$0	
R-129 General Misc. Equip - LR 398.000 \$0 <th></th> <th>-</th> <th></th> <th></th> <th></th> <th>ţ.</th> <th></th>		-				ţ.	
No Adjustment\$0\$0R-132General Office Furniture - latan No Adjustment391.000\$0\$0R-133General Office Furn Comp - latan No Adjustment391.020\$0\$0R-134General Office Furn Software - latan No Adjustment391.040\$0\$0R-134General Office Furn Software - latan No Adjustment391.040\$0\$0R-134General Office Furn Software - latan No Adjustment391.040\$0\$0R-134General Office Furn Software - latan No Adjustment391.040\$0\$0	R-129	General Misc. Equip - LR	398.000		\$0		Salatingt ngt glag je \$0
R-132 General Office Furniture - latan 391,000 \$0 \$0 \$0 R-133 General Office Furn Comp - latan 391,020 \$0 \$0 \$0 R-134 General Office Furn Software - latan 391,040 \$0 \$0 \$0 R-134 General Office Furn Software - latan 391,040 \$0 \$0 \$0		No Adiustment		\$0		\$0	
R-132 General Office Furniture - latan 391,000 \$6 \$ No Adjustment \$0 \$0 \$0 \$ R-133 General Office Furn Comp - latan 391,020 \$ \$ No Adjustment 391,020 \$ \$ \$ No Adjustment 391,020 \$ \$ \$ R-134 General Office Furn Software - latan 391,040 \$ \$ \$ No Adjustment \$ \$ \$ \$ \$ \$ R-134 General Office Furn Software - latan \$ \$ \$ \$ \$ No Adjustment \$ \$ \$ \$ \$ \$ \$ P 135 Connect Option of lation \$ \$ \$ \$ \$ \$		-				\$	
No Adjustment\$0\$0R-133General Office Furn Comp - latan No Adjustment391.020\$0R-134General Office Furn Software - latan No Adjustment391.040\$0R-134General Office Furn Software - latan No Adjustment391.040\$0S0\$0\$0	R-132	General Office Furniture - latan	391.000		50		\$0
R-133General Office Furn Comp - latan391.020\$0No Adjustment\$0\$0\$0R-134General Office Furn Software - latan No Adjustment391.040\$0\$0\$0\$0\$0\$0\$0\$0\$0\$0\$0		No Adjustment		* 0			n na sana
R-133 General Office Furn Comp - latan 391.020 50 <				ۍ ۵0		\$U	
No Adjustment \$0 \$0 R-134 General Office Furn Software - latan 391.040 \$0 \$0 No Adjustment \$0 \$0 \$0	R-133	General Office Furn Comp - latan	391.020		SO SO		\$0
R-134 General Office Furn Software - latan No Adjustment \$0 \$0 \$0 \$0		No Adjustment		60		¢O	
R-134 General Office Furn Software - latan 391.040 \$0 No Adjustment \$0 \$0				\$U		φU	
No Adjustment \$0 \$0	R-134	General Office Furn Software - latan	391.040		50		\$0. \$0
		No Adjustment		\$0		\$0	
				••		\$ 0	
solutions - latan 397.000	R-135	General Communications - latan	397.000		SO.		\$0
No Adjustment		No Adjustment		¢o		*0	
		ny nyaounen.		φU		۵ ۵	
R-138 General Plant-Salvage and Removal-Retiremen \$	R-138	General Plant-Salvage and Removal-Retiremen	an a		\$0		\$0
No Adjustment		No Adjustment		¢A		¢^	
				φU		ΦU	
R-141 Industrial Steam Land	R-141	Industrial Steam Land	310.090		50		\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 12 of 17 EXHIBIT 3 (L&P) 1 · · · · ·

-

<u>A</u> Reserve	B	<u>C</u>	<u>D</u>	E G
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
Number	Aujusunents Description		Amount Amount	Adjustments Adjustments
	No Adjustment		\$0	\$0
R-142	Industrial Steam Structures	311 090	60	
	No Adjustment			
			⇒0	\$0
R-143	Industrial Steam Boller Plant	312.090	50	\$0
	No Adjustment		\$0	\$0
R-144	Industrial Steam Accessory	315.090		\$0
	No Adjustment		\$0	\$0
P-145		ويتعاد المتنفر		Read and the statement of
N-143		375.090	\$ 0	\$0
	No Adjustment		\$0	\$0
R-146	Industrial Steam Mains	376.090	So	\$0
	No Adjustment	Note of Constants	C	
			40	φU
R-147	Industrial Steam CTY Gate	379.090		\$0
	No Adjustment	8	\$0	\$0
R-148	Industrial Steam Services	380.090	SO	\$0
	No Adjustment		\$0	\$0
R-149	Industrial Steam Services, Other	391.000		
	No Adjustment	-901.090		⊅ ∪
	No Adjustment		\$0	\$0
R-152	Misc Intang - Cap Softwr- 5 yr	303.020		\$0
	No Adjustment		\$0	\$0
R-153	General Land - Electric Raytown	389.000	\$0	\$0
II		II I		l

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 13 of 17 EXHIBIT 3 (L&P) 7

÷

<u>A</u> Reserve	<u>B</u>	<u>C</u> .	<u>D</u>	E Total	E.	G Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
	No Adjustment		Amount \$0	Amount	Adjustments \$0	Adjustments
R-154	General Structures & Improv. Raytown	390.000	\$0	\$0	\$0	\$0
R-155	General Leasehold Improvements	390.050	\$0	\$0	\$0	\$0
R-156	General Office Furniture & Eq-Elec	391.000		\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
R-157	General Office Furn Raytown	391.000		\$0	an a	\$0
	No Adjustment		\$0		\$0	
R-158	General Office Furniture - Computer To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)	391.020	-\$140,256	\$140,256	\$0	\$0
R-159	General Office Furn, Comp Ravtown	391 020				an an that an an the
	No Adjustment		* * * * * * * * * * * * * * *		\$0	ante doi ne destru yy .
R-160	General Office Furn Software	391.040		-\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	
R-161	General Office Furn Software - Raytown	391.040		SO SO		\$0
	No Adjustment		\$0		\$0	
R-162	Gen Trans Heavy Trucks - Lake Road	392.020		\$0		\$0
	No Adjustment		\$0		\$0	

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 14 of 17 EXHIBIT 3 (L&P) 1 ... |

<u>A</u> Reserve	B	<u>C</u>	D E Total	E <u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account	Adjustment Adjustment	Jurisdictional Jurisdictional
R-163	Gen Trans Trailers Electric	392.040	50	\$0
	No Adjustment		\$0	\$0
R-164	General Stores Equipment- Elec	393.000	\$0	\$0
	No Adjustment		\$0	\$0
R-165	General Tools - Electric - ECORP	394.000	\$0	\$0
	No Adjustment		\$0	\$0
R-166	General Laboratory Equip - Lake Road	395.000		\$0
	No Adjustment		\$0	\$0
R-167	General Power Operated Equip Elec	396.000		\$0
	No Adjustment		\$0	\$0
R-168	General Communication Equip Elec	397.000		\$0
	No Adjustment		\$0	\$0
R-169	General Communication - Raytown	397.000	.	\$0
	No Adjustment		\$0	\$0
R-170	General Miscellaneous Electric Equipment	398.000	\$0	\$0
	No Adjustment		\$0	\$0
R-171	General Misc. Equip Raytown	398.000	\$0	\$0
	No Adjustment		\$0	\$0
R-174	ECORP-retirements-salvage not classified	an an an Arthur an Arthur An Arthur		\$0
	No Adjustment		\$0	\$0
R-177	Land & Land Rights-UCU	389.000	S O	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 15 of 17 EXHIBIT 3 (L&P) Paril Land

<u>A</u> Reserve	B	<u> </u>	<u>D</u> E Total	E G Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustment	Jurisdictional Jurisdictional
L <u> </u>	No Adjustment		\$0	\$0
R-178	Structures & Improvements-Electric	390.000	\$0 \$0	\$0
	No Adjustment		\$0	\$0
R-179	Structures & Improvements - Leased	390.050		\$0
	No Adjustment		\$0	\$0
R-180	Gen-Office Furniture & Equipment-Electric	391.000	5 	\$0
	No Adjustment		\$0	\$0
R-181	Gen-Office 391.02 Gen Office Furniture-Comp	391.020	\$ 0	\$0
	No Adjustment		\$0	\$0
R-182	Gen-Office-Furn-Software	391,040	SC	\$0
	No Adjustment		\$0	\$0
R-183	Gen-Office Furn-Sys Develop	391.050	50	\$0
	No Adjustment		\$0	\$0
R-184	Gen-Trans Equip-Auto-Electric	392.000		\$0
	No Adjustment		\$0	\$0
R-185	Gen-Trans Equip-Med Trucks-Electric	392.050	SC .	\$0
	No Adjustment		\$0	\$0
R-186	Gen Tools-Electric	394.000	50 50	\$0
	No Adjustment		\$0	\$0
R-187	Gen Laboratory Equip-Electric	395.000	 	\$0

Accounting Schedule: 7 Sponsor: Karen Lyons Page: 16 of 17 EXHIBIT 3 (L&P) 1 - 1 - 1

...

A	B	<u>C</u> .	D	<u>G</u>
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Total Adjustment Adjustment Amount Amount	Total Jurisdictional Jurisdictional Adjustments Adjustments
	No Adjustment		\$0	\$0
R-188	Gen-Communication Equip-Electric	397.000	\$ 0	\$0
	No Adjustment		\$0	\$0
R-189	Gen Misc Equipment-Elect	398.000	SO	\$0
	No Adjustment		\$0	\$0
	Total Reserve Adjustments	1983 - Maria Maria	-\$2,890,323	\$0

1 · 1 · 1

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

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u>	E Not 1 ap	E East	<u>G</u> CWC Bog
Number	Description	Adi, Expenses	Lao	Lad	C-N		B x F
		an the second	n na shekara nga sanga sa				
1	OPERATION AND MAINT, EXPENSE						
2	Payroll Expense	\$9,133,446	24.45	13.85	10.60	0.029030	\$265,144
3	Federal, State & City Income Tax Withheld	\$3,888,128	24.45	13.63	10.82	0.029644	\$115,260
4	Other Employee Withholdings	\$3,283,784	24.25	13.63	10.62	0.029096	\$95,545
5	FICA Taxes Withheld-Employee	\$1,451,801	24.45	13.77	10.68	0.029260	\$42,480
6	Accrued Vacation	\$887,620	24.25	344.83	-320.58	-0.878301	-\$779,598
7	Sibley Coal	\$13,279,402	24.45	17.39	7.06	0.019342	\$256,850
8	Jeffrey Coal	\$4,650,844	24.45	16.64	7.81	0.021397	\$99,514
9	latan Coal	\$7,134,365	24.45	43.69	-19.24	-0.052703	-\$376.002
10	Lake Road Coal & Freight	\$3,015,186	24.25	20.37	3.88	0.010630	\$32.051
11	Fuel - Purchased Gas	\$3,193,670	24.25	39.83	-15.58	-0.042685	-\$136.322
12	Fuel - Purchased Oil	\$1,829	24.25	39.83	-15.58	-0.042685	-\$78
13	Purchased Power	\$11,996,663	24.25	34.50	-10.25	-0.028082	-\$336.890
14	Injuries and Damages	\$289,974	24.25	31.45	-7.20	-0.019726	-\$5,720
15	Pension Fund Payments	\$1,100,735	24.25	51.74	-27.49	-0.075315	-\$82,902
16	OPEB Expenses	\$1,236,214	24.45	178.44	-153.99	-0.421890	-\$521.546
17	Cash Vouchers	\$39,019,426	24.45	30.00	-5.55	-0.015205	-\$593,290
18	TOTAL OPERATION AND MAINT. EXPENSE	\$103,563,087	_				-\$1,925,504
10	TAVES						
20	IAAES EICA Employer Dartier	<u>.</u>					
20	FICA - Employer Portion	\$1,451,801	24.45	13.63	10.82	0.029644	\$43,037
21	City Extraction Towns	\$70,306	24.45	75.88	-51.43	-0.140904	-\$9,906
22	City Franchise Taxes	\$3,847,474	7.25	38.63	-31.38	-0.085973	-\$330,779
23	Corporate Franchise Taxes	\$112,732	24.45	-76.00	100.45	0.275205	\$31,024
24		\$5,794,495	24.45	182.07	-157.62	-0.431836	-\$2,502,272
25	IUTAL TAXES	\$11,276,808					-\$2,768,896
26	OTHER EXPENSES						
27	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
28	TOTAL OTHER EXPENSES	\$3,198,288					-\$129,246
29	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,823,646
30							
21	Fadaral Tax Offact	\$4 000 400	<u> </u>	47.00			
30	Feueral Tax Ulisel State Tax Offect	\$4,838,460	24.45	45.63	-21.18	-0.058027	-\$280,761
32	City Tax Offect	\$700,329	24.45	45.63	-21.18	-0.058027	-\$44,120
33	Interact Expanse Offect	\$U	24.45	45.63	-21.18	-0.058027	\$0
34	TOTAL OFESET FROM DATE DASE	\$15,407,482	24.45	80.55	-62.10	-0.170137	-\$2,631,591
30	IVIAL OFFSET FROM RATE BASE	\$21,000,271					-\$2,956,472
36	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,780,118

A read of the second

L Mo Jums.	Non Labor	See Note (1)	\$59,480,649	\$4,739,046	\$4,056,733	\$1,502,386	\$468,948	\$20,209	\$14,223,362	See Note (1)	\$1,710,582	\$7,415,170	\$93,617,085	\$0	See Note (1) See Note (1)	20
<u>I</u> MO Juris.	Labor	See Note (1)	\$9,022,120	\$619,440	\$3,388,210	\$1,907,112	\$190,574	\$92,231	\$3,852,067	See Note (1)	\$0	\$181,307	\$19,253,061	\$0	See Note (1) See Note (1)	\$0
H MO Final Adj	Jurisdictional	\$147,625,845	\$68,502,769	\$5,358,486	\$7,444,943	\$3,409,498	\$659,522	\$112,440	\$18,075,429	\$16,784,669	\$1,710,582	\$7,596,477	\$129,654,815	\$17,971,030	\$0 \$6,635,243	\$11,335,787
<u>G</u> Jurtsdictional	Adjustments	\$13,943,262	-\$2,034,978	\$0	\$0	-\$129,362	\$239,452	\$0	\$2,011,025	\$3,446,040	\$121,146	\$0	\$3,653,323	\$10,289,939	-\$6,636,364 \$0	\$16,926,303
<u>E</u> Total Company	Adjusted	\$149,708,220	\$74,368,255	\$5,358,486	\$7,585,521	\$3,538,860	\$420,070	\$112,440	\$17,621,662	\$13,426,938	\$1,589,436	\$7,596,477	\$131,618,145	\$18,090,075	\$6,636,364 \$6,635,243	\$4,818,468
3	Adjustments	See Note (1)	-\$6,778,924	\$544,619	\$460,784	\$438,658	\$112,051	\$10,226	-\$1,368,921	See Note (1)	\$0	\$3,246,586	-\$3,334,921	\$0	See Note (1) See Note (1)	0\$
<u>D</u> Test Year	Non Labor	See Note (1)	\$72,085,392	\$4,264,222	\$4,199,823	\$1,422,896	\$145,745	\$20,371	\$15,567,434	See Note (1)	\$1,589,436	\$4,349,891	\$103,645,210	\$0	See Note (1) See Note (1)	
<u>C</u> Test Year	Labor	See Note (1)	\$9,061,787	\$549,645	\$2,924,914	\$1,677,306	\$162,274	\$81,843	\$3,423,149	See Note (1)	\$0	\$0	\$17,880,918	\$0	See Note (1) See Note (1)	
B Totai Test	Year	\$149,708,220	\$81,147,179	\$4,813,867	\$7,124,737	\$3,100,202	\$308,019	\$102,214	\$18,990,583	\$13,426,938	\$1,589,436	\$4,349,891	\$134,953,066	\$14,755,154	\$6,636,364 \$6,635,243	\$1,483,547
	Category Description	TOTAL OPERATING REVENUES	TOTAL POWER PRODUCTION EXPENSES	TOTAL TRANSMISSION EXPENSES	TOTAL DISTRIBUTION EXPENSES	TOTAL CUSTOMER ACCOUNTS EXPENSE	TOTAL CUSTOMER SERVICE & INFO. EXP.	TOTAL SALES EXPENSES	TOTAL ADMIN. & GENERAL EXPENSES	TOTAL DEPRECIATION EXPENSE	TOTAL AMORTIZATION EXPENSE	TOTAL OTHER OPERATING EXPENSES	TOTAL OPERATING EXPENSE	NET INCOME BEFORE TAXES	TOTAL INCOME TAXES TOTAL DEFERRED INCOME TAXES	
Line	Number	÷	7	ę	4	5	9	7	8	6	9	5	12	13	14 15	16

Labor and Non Labor Detail not applicable to Revenue & Taxes

Ē

-

-

...

MO Adj. Juris. Non Labor - K	а с			\$197,030 \$29,764,597	\$819,011 \$1,194.488	\$513,096 \$0	8	0¢	\$0 \$0	\$1,593,966 **	\$01 \$265,801	\$1,109,038 \$1,006	\$1,000 \$544,570	\$36,040,563	\$89,478 \$455,276 \$3,102,777
MO Adj. Juris. Labor				\$667,682 \$165,835	\$1,306,617 \$0	\$0		00	8 8	\$1,916,344	\$714,981	\$795,139 *0	0\$ \$	\$5,566,598	\$949,533 \$223,754 \$1,292,771
K MO Final Adj Jurisdictional	\$139,463,577 \$139,463,577 \$0 \$139,463,577 \$0 \$139,463,577 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,542,777 \$4,546,718 \$455,074 \$456,074 \$455,074 \$456,074 \$455,074 \$456,074\$400 \$456,074 \$456,074\$400 \$400,076\$400 \$400,076\$400,076\$400,076 \$400,076\$400,076\$400,076 \$400,076\$400,076\$400,076 \$400,076\$400,076\$400,076 \$400,076\$400,076\$400,076 \$400,076\$400,076\$400,076 \$400,076\$4000	\$147,625,845		\$864,712 \$29,930,432	\$2,125,628 \$1,194,488	\$513,096 \$0		0 S	\$0 \$0	\$3,510,310	\$080,782	\$1,904,177 \$1,006	\$544,570	\$37,960	\$1,039,011 \$679,030 \$4,395,548
J Jurisdictional Adjustments	\$6,686,484 \$6,514,295 \$12,484,626 \$12,484,628 \$12,484,628 \$3,483,678 \$3,483,678 \$3,483,678 \$3,935 \$9,935 \$9,935 \$1,456,534 \$1,456,534	\$13,943,262		0\$ \$	05 05	\$0 -\$1.640.900	05	2 Q	20 \$0	8	0 0 0 0 0 0 0	\$0	\$0	-\$1,640,900	\$ \$ \$ \$
l Jurisdictional Allocations	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 0.0000% 0.0000% 100.0000%			84.9420% 100.0000%	100.0000% 100.0000%	100.000% 100.0000%	0.0000%	0.0000%	0.0000%	84.9420%	0.0000% 84.9420%	84.9420%	64.3420% 100.0000%	100.000%	84.9420% 84.9420% 84.9420%
Total Company Adjusted	\$132.777,093 \$16.636 \$56.514,729 \$126,978,949 \$126,978,949 \$126,074 \$100,039 \$250,136 \$132,503 \$250,136 \$132,503 \$250,136 \$132,503 \$250,136 \$142,050 \$250,136 \$142,050 \$250,136 \$142,050 \$250,136\$250,136 \$250,136\$\$250,136\$\$250,136\$\$250,136\$\$250,136\$\$250,136\$\$250,136\$\$200,136\$\$200,136\$\$200,136\$\$200,136\$\$200,10	\$149,708,220		\$1,018,003 \$29,930,432	\$2,125,628 \$1,194,488	\$513,096 \$1.640.900	\$2,125,395	\$2,707,146	\$3,423,898 \$2,288	\$4,132,597	-30,230,121	\$2,241,737	\$544,570	\$37,960 \$45,759,755	\$1,223,201 \$799,404 \$5,174,763
G Total Company Adjustments				\$108,680 \$4,096,133	\$27,552 \$0	\$280,926	8	2 G	\$	\$571,119 60	\$154,010	\$108,287 *0	\$170,670	\$5,517,377	\$154,815 \$187,175 \$915,909
E Adjust Number	Rev-2 Rev-3 Rev-4 Rev-4 Rev-1 Rev-12 Rev-13 Rev-13 Rev-14 Rev-15 Rev-15 Rev-15 Rev-16 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-17 Rev-18			н 4 ф	E-6 E-7	8-Ш -		ц 12	Е-13 Е-14	E-15 E-16	5-10 E-17	Е-18 16	<u>н</u> -20	E-21	E-24 E-25 E-26
E Test Year Non Labor		「「「「「「「「」」」」」」」」		\$229,570 \$25,834,299	\$791,459 \$1,194,488	\$232,170 \$1.640.900	\$2,125,395	\$2,707,146	\$3,423,898 \$2,288	\$1,559,505	\$253,711	\$1,302,781 \$1.184	\$373,900	\$34,676,437	\$76,424 \$378,477 \$2,908,318
D Test Year Labor				\$679,753 \$0	\$1,306,617 \$0	\$0 \$	S S	0\$	20 20 20	\$2,001,973 \$0	\$746,929	\$830,669 *0	\$	\$5,565,941	\$991,962 \$233,752 \$1,350,536
C Tost Year Total	\$132.777.093 \$132.777.093 \$6.514.759 \$6.514.759 \$126,976,949 \$357,537 \$1,056,034,979 \$132,503 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,137 \$250,074 \$472,093 \$250,137 \$250,136 \$250,137 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,136 \$250,137 \$250,136\$20,146 \$250,126\$20,146	\$148,708,220		\$909,323 \$25,834,299	\$2,098,076 \$1,194,488	\$232,170 \$1.640.900	\$2,125,395	\$2,707,146	\$3,423,898 \$2,288	\$3,561,478 ** 250 727	\$1,000,640	\$2,133,450 \$1 184	\$373,900	\$37,960 \$40,242,378	\$1,068,386 \$612,229 \$4,258,854
	RETAIL RATE REVENUE Electric Rate Revenue Unbilled Electric Rate Revenue FCA Unbilled Electric Rate Revenue FCA Unbilled Electric Rate Revenue TOTAL RETAIL RATE REVENUE OTHER OPERATING REVENUES Other Rate Revenue - Surge Protection Bulk Power Sales SFR Off System Sales Revenue InterUNIIntraST (bk11) Other Revenue - Surge Protection Bulk Power Sales Revenue InterUNIIntraST (bk11) Other Revenue-Rent Electric Property Revenue Electric Wheeling Intercompany Miscellaneous Electric Operating Revenue Other Revenue-Rent Electric Correting Miscellaneous Electric Operating Revenue Other Revenue-Rent Electric Corenting Revenue Other Revenue Anting Revenue Miscellaneous Electric Operating Revenue Miscellaneous Electric Operating Revenue Miscellaneous Electric Operating Revenue Other Revenue Anting Revenue Miscellaneous Transmission Electricity for Others TOTAL OTHER OPERATING REVENUES	CTOTAL OPERATING REVENUES	STEAM POWER GENERATION	UPERATION - STEAM POWER Steam Operations Supervision Fuel Expense	Fuel Handling Fuel OSS - Fixed PRB	Fuel Off-System Steam (bk20) Fuel Steam Inter UN/Intra ST (bk11)	Industrial Steam - Fuel Hedros Softiaments - Steam	Industrial Steam - PRB	Industrial Steam - Gas Industrial Steam - Oil	Steam Expenses	Steam Operations Electric Expense	Misc. Steam Power Operations Steam Power Operations Rents	Allowances	Seasonal NUX Expense TOTAL OPERATION - STEAM POWER	MAINTENANCE - STEAM POWER Maint. Superv. & Eng Steam Power Maint. of Brutcures. Steam Power Maint. of Boiler Plant - Steam Power
Account Number	447,002 447,002 447,003 447,004 456,001 456,001 456,001 456,700 456,700 456,700 456,700			500.000 501.000	501.500 501.029	501.030 501.033	501.730 501.730	501.732	501.733 501.734	502.000	505.000	506.000	509.000	509,002	510.000 511.000 512.000
Line Number	Rev-1 Rev-2 Rev-5 Rev-5 Rev-5 Rev-6 Rev-10 Rev-15 Rev-15 Rev-15 Rev-15 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-17 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-16 Rev-17 R	Rev-20	~ ~	×4∙0	9 1	ه ۵	9 ;	: 2 :	4 13	15 16	1	Ë	Ň	- Îl ^e	ЗӀŦ҄[*]҄ ҄҉Ӡ ^ѷ ҄(ҍ҃҄&Р)

Accounting Schedule: 9 Sponsor: Karen Lyons Page: 1 of 6 9 - 1 - 12

-

-

Ŧ

MO Adj. Juris. Non Labor	× =	\$963,669 \$99 662	\$4,710,862	\$40,751,425		\$0		\$0			25 242 474 \$7	\$159,292	\$0	\$2,533 \$27	\$3,375,243	\$0	\$2,112	\$348,925 \$696	\$351,733	\$3,726,976	\$2.478.000	\$3,948,451	\$11,815,098	\$2.558.693	\$71,038	\$0 \$1	-\$3,831,925 \$74,399	\$361,555	\$15,002,248	\$59,480,649			
L MO Adj. Juris. Labor	N + 1	\$235,267 \$27 232	\$2,728,557	\$8,295,155		\$0		\$0			\$0	\$0 \$0	\$0	\$219,366	\$225,836	\$0	\$13,349	\$57,095 \$4.894	\$75,338	\$301,174	05	\$0	\$0	2.05	05	\$0	\$U \$170,541	\$255,250	\$425,791	\$9,022,120			
K MO Final Adj Jurisdictional	r + (i × H)	\$1,198,936	\$7,439,419	\$49,046,580		\$0		\$0			\$7 248 042	\$159,292	\$0	\$221,899 \$1 838	\$3,601,079	\$0	\$15,461	\$406,020 \$5.590	\$427,071	\$4,028,150	\$2.478.000	\$3,948,451	\$11,815,098	\$2.558,693	\$71,038	\$0	\$244,940	\$616,805	\$15,428,039	\$68,502,769			
ل Jurrisdictional Adjustments	From Adj. Sch.)	\$0 \$	\$0	-\$1,640,900		\$0		0\$			\$0	0.5	-\$37,228	\$0	-\$37,228	0\$	\$0	0\$0 80	\$0	-\$37,228	05	\$0	Ş		\$	-\$356,850	2 S	Ş	-\$356,850	-\$2,034,978			
l Jurisdictional Allocations		84.9420% 84.9420%	L,	.1		-# <u></u>		<u> </u>			100.000%	100.0000%	100.000%	100.0000%		100.000%	100.0000%	100.0000%	 :		100.000%	100.000%	100.0000%	100.000%	100.0000%	100.000%	100.0000%	100.000%		1			
H Total Company Adjusted	(C+G)	\$1,411,476 \$149.389	\$8,758,233	\$54,517,988		0\$		\$0			\$3 240 043	\$159,292	\$37,228	\$221,899 ¢1 838	\$3,638,307	\$0	\$15,461	\$406,020 \$5.590	\$427,071	\$4,065,378	\$2.478.000	\$3,948,451	\$11,815,098	\$2,558,693	\$71,038	\$356,850	-3-3,837,925 \$244,940	\$616,805	\$15,784,889	\$74,368,255			
G Total Company Adjustments	(From Adj. Sch.)	\$219,254 \$99.768	\$1,576,921	\$7,094,298		\$		0\$			\$0 \$3 166 13 3	\$87,217	\$0	\$24,706 \$180	\$3,268,235	\$0	-\$1,021	\$125,716 \$645	\$125,340	\$3,393,575	ŝ	-\$8,677,853	\$0	\$1.400.655	\$0	9 9 9	\$19,024	\$28,438	-\$17,266,797	-\$6,778,924			
E Adjust. Number		E-27 E-28									E-37 E-30	8 6 1 1 1 1 1	E-40	Е.41 1	;	E-45	E-46	Е 47 Е 48			E-52	E-53	Ц 25 25 25	с 95 2 Ц	E-57	86 11 11	60- Ш	E-61					
E Test Year Non Labor		\$946,442 \$21.172	\$4,330,833	\$39,007,270		\$		\$0			\$7 ¢£7 500	\$72,075	\$37,228	\$2,533 \$237	\$169,670	\$0	\$4,636	\$229,639 \$602	\$234,877	\$404,547	\$2.478.000	\$12,626,304	\$11,815,098 \$7 570 000	\$1.158.038	\$71,038	\$356,850 #2 827 825	\$74,399	\$361,773	\$32,673,575	\$72,085,392			
D Test Year Labor		\$245,780 \$28.449	\$2,850,479	\$8,416,420		\$0		\$0			\$0 \$1	0\$	\$0	\$194,660 \$1 421	\$200,402	\$0	\$11,846	\$50,665 \$4.343	\$66,854	\$267,256	20 80	\$0	\$0	05	0\$	80	\$151,517	\$226,594	\$378,111	\$9,061,787			
C Test Year Total	(D+E)	\$1,192,222 \$49.621	\$7,181,312	\$47,423,690		\$0		\$0			\$7 \$61 011	\$72,075	\$37,228	\$197,193 \$1.658	\$370,072	\$0	\$16,482	\$280,304 \$4,945	\$301,731	\$671,803	\$2.478.000	\$12,626,304	\$11,815,098 \$7 570,000	\$1.158.038	\$71,038	\$356,850	\$225,916	\$588,367	\$33,051,686	\$81,147,179			
B Income Description		Maint. of Electric Plant - Steam Power Maint. of Misc. Electric Plant - Steam Power	TOTAL MAINTENANCE - STEAM POWER	TOTAL STEAM POWER GENERATION	NUCLEAR POWER GENERATION	TOTAL NUCLEAR POWER GENERATION	HYDRAULIC POWER GENERATION	TOTAL HYDRAULIC POWER GENERATION	OTHER POWER GENERATION	OPERATION - OTHER POWER	Other Gen. Oper. Superv. & Eng.	Fuel Off-Sys Other Prod (BK20)	Fuel Other InterUNIntra ST/(bk11)	Other Power Generation Expense Misc. Other Power Generation Exnense	TOTAL OPERATION - OTHER POWER	MAINTENANCE - OTHER POWER Maintenance of Supervision and Engineer	Other Generation Maint. Struct CT	Other Generation Maint CT Other Generation Maint Misc Exp	TOTAL MAINTENANCE - OTHER POWER	TOTAL OTHER POWER GENERATION	OTHER POWER SUPPLY EXPENSES Purchased Power Capacity Purchases	Purchased Power On-sys (bk10)	Base Pwr On-Sys Interco (bk10)	Purchased Power Off-System Sales	Purchased Power Off-System Interunit	Purchase Power Intrastate (bk11)	System Control and Load Dispatch	Other Production Expenses	TOTAL OTHER POWER SUPPLY EXPENSES	DTAL POWER PRODUCTION EXPENSES	ANSMISSION EXPENSES	OPERATION - TRANSMISSION EXP.	
<u>A</u> Account Number		513.000 514.000									546.000 547 000	547.030	547.033	548.000 549.000		551.000	552.000	553.000 554.000			555.005	555.020	555.021 555.027	555.030	555.031	555.032 EEE 404	556.000	557.000		Ħ	Ħ		
Line Number		27 28	29	30	31	32	33	34	35	36	37	ទំខ	40	41	4	44 45	46 i	47 48	49	50	51 52	53	54	8 8	57	83	Ë	الأ	Ĕ	BII	۶°۲	(Ľá	&P)

Accounting Schedule: 9 Sponsor: Karen Lyons Page: 2 of 6 4.

-

Ŧ

۶	MO Adj. Juris.	= K	\$76,377	\$421,565	\$61 136	\$274,140	\$442,050	\$2,313,040	\$0	\$189,591	\$201,408	1220024	\$4,239,265	4087	\$13 816	\$190,300	\$286,080	\$8,602 20	\$490 781	101'0044	\$4,739,046			\$72,257	\$8,032	\$54,663	\$18,184 ¢170 303	\$12.564	\$123,012	\$5,216	\$1,308,037 *0	\$18.032	\$1,799,279	¢1 050	40E 00E	\$40,650 660 761	\$1.558.190	\$58,079	\$22,622	\$470,664	\$6,821	-\$16,568	\$2,257,454	
	MO Adj.	JUNS, LADOR	\$132,816	\$128,428	\$2.982	\$0	\$0	\$0	\$	\$129,102			\$443,186	5	\$5.28	\$161,540	\$9,486	Ş	\$176 254	101010	\$619,440			\$333,193	\$72,651	\$88,557 \$24 For	\$21,5U5 \$08 827	\$5,126	\$447,043	\$76,158	\$980,990 *0	2 2 2	\$2,124,050	60 103	¢0,100 ¢07 676	0/0'/6¢	\$784.918	\$83,573	\$50,163	\$75,026	\$26,191	\$39,843 ¢0	\$1,264,160	
Я	MO Final Adj	Junsalcuonai (H x I) + J	\$209,193	\$549,993 ***	\$64.118	\$274.140	\$442,050	\$2,313,040	\$0	\$318,693	\$201,408	100,002 4	\$4,682,457	¢983	\$19.044	\$351,840	\$295,566	\$8,602 \$0	\$676.035		\$5,358,486			\$405,450	\$80,683	\$143,220	\$39,689	\$17,690	\$570,055	\$81,374	\$2,289,027 &0	\$18.032	\$3,923,329	¢10.152	¢101 614	\$150,011 \$158,428	\$2.343.108	\$141,652	\$72,785	\$545,690	\$33,012	\$23,275	\$3,521,614	
-7	Jurisdictional	From Adj. Sch.)	\$0	0 2 2	0\$	\$	\$0	\$0	0 \$	\$0	0.9		04	9	05	\$0	\$0	\$0	2		0\$			\$0	\$0	22	25	205	\$0	\$	0,5	20 5	\$0	Ş			3	\$0	\$0	\$0	\$0	205	\$	
-1	Jurisdictional	Allocations	100.000%	100.000%	100.000%	100.000%	100.000%	100.0000%	100.0000%	100.000%	100.000%	%.nnnn.nn		100 000%	100.000%	100.000%	100.000%	100.000%	*****					100.0000%	100.0000%	100.0000%	100.000%	100.0000%	100.0000%	100.0000%	100.0000%	100.000%		100 000%	100 0000	100.000%	100.000%	100.000%	100.000%	100.0000%	100.0000%	%0000.001		
Ĩ	Total Company	(C+G)	\$209,193	\$549,993 *** 065	\$54.118 \$64.118	\$274,140	\$442,050	\$2,313,040	\$0	\$318,693	\$201,408 \$255 024	P4 CO1 454	1.07'200'7¢	5983	\$19.044	\$351,840	\$295,566	\$8,602 ¢0	\$676.035		\$5,358,486			\$405,450	\$80,683	\$143,220	\$278 109	\$17,690	\$570,055	\$81,374	\$2,289,027 \$70 698	\$18,032	\$3,994,027	¢10 153	¢103 £11	\$158.428	\$2.343,108	\$141,652	\$72,785	\$545,690	\$33,012	\$53,275 \$69,880	\$3,591,494	
S	Total Company	From Adj. Sch.)	\$14,776	\$91,563	\$336	\$309,586	\$0	\$0	25112	\$14,540 \$0	\$04 255	440E 000	000'00+¢	\$983	-\$6.243	\$176,462	-\$40,265	\$8,602 ¢0	\$139.539		\$544,619			\$45,754	\$8,182	53,965 62 422	\$11 130	\$577	\$50,348	\$8,577	\$182,105 \$0	\$0	\$319,060	¢1 025	\$10 340	\$11,000	\$88,401	\$9,412	\$5,650	\$8,450	\$2,950	\$4,487	\$141,724	
ці;	Adjust		99-3	E-67	е 9 9 9 9 9 9 9 9 9 9 9 9 9 9	E-70	E-71	E-72	E-13	14-14 14-14	C-/ 0	2		E-79	E-80	E-81	E-82	E-83	5					E-89	8 3 8 3		1 83	Е-94	E-95	96- 1	ц 86- 86- 86-	с 6 6		E-102	E-103	E-104	E-105	E-106	E-107	E-108	E-109	E-110	L	
Щ	Test Year		\$76,583	\$344,474 \$2,427	\$61.136	-\$35,446	\$442,050	\$2,313,040	\$0 \$	\$189,591	\$201,400 \$36 167	\$2 004 430	\$3,004,130	\$0	\$20,648	\$32,031	\$327,413	0\$ 0	\$380.092		\$4,264,222			\$72,257	\$8,032	\$34,672	\$179.282	\$12,564	\$123,012	\$5,216	\$70.698 h	\$18,032	\$1,871,824	¢1 050	205 500	\$60.761	\$1,558,190	\$58,079	\$22,622	\$470,664	\$6,821 #46 E60	\$69.880	\$2,327,999	
a	Test Year	Lavor	\$117,834	\$113,956	\$2.646	\$0	\$0	\$ \$	\$0 \$177.50	\$114,562	0.4 (*	6207 744	147'000	05	\$4,639	\$143,347	\$8,418	0\$ 9	\$156.404		\$549,645			\$287,439	\$64,469	\$18,583	\$87,697	\$4,549	\$396,695	\$67,581	\$0,'U4/	\$0	\$1,803,143	\$8 078	CAR R6 2	\$86.667	\$696,517	\$74,161	\$44,513	\$66,576	\$23,241 *25 265	05	\$1,121,771	
U	Test Year Total	(D+E)	\$194,417	\$458,430	\$63.782	-\$35,446	\$442,050	\$2,313,040	200 120	\$304,153	\$201,400 \$288.167	¢4 377 274	1101117140	\$0	\$25,287	\$175,378	\$335,831	80	\$536.496		\$4,813,867			\$359,696	\$72,501	\$133,255 \$37,767	\$266.979	\$17,113	\$519,707	\$72,797	\$70,698	\$18,032	\$3,674,967	\$9 128	\$183 162	\$147.428	\$2,254,707	\$132,240	\$67,135	\$537,240	\$30,062 \$40 700	\$69.880	\$3,449,770	
	Incomo Description		Transmission Operation Supry & Engineering	Transmission Operations Expense Transmission Operation - Station Expenses	Transmission Operation-OH Line Expense	Transmission Operation Elec By Others	Transmission of Elec by Others Interunit	Transmission of Elec by Others Demand	I ransmission of Elec by Others Off System	Transmission Uperations Misc. Expense	Miscellaneous Transmission Evanse		MAINTENANCE - TRANSMISSION EXT.	Maintenance of Supervision and Engineering	Trans Maintenance of Structures	Trans Maintenance of Station Equipment	Trans Maintenance of Overhead Lines	Trans Maintenance of Underground Lines Trans Maintenanceof Miscl Trans Plant	TOTAL MAINTENANCE - TRANSMISSION EXP.		TOTAL TRANSMISSION EXPENSES	DISTRIBUTION EXPENSES	OPERATION - DIST. EXPENSES	Distrb Oper - Supr & Engineering	Distrb Oper - Load Dispatching	Distrb Oper - Station Experise Distrb Oner OH Line Evnence	Distrb Oper UG Line Expense	Distrb Oper Street Light & Signal Expense	Distrb Oper Meter Expense	Distrb Oper Customer Install Expense	Distr Oper Misci Distr Expense Industrial Steam Distribution Operations	Distribution Operations Rents	TOTAL OPERATION - DIST. EXPENSES	MAINTENANCE - DISTRIB. EXPENSES Distribution Maintenance-Supry & Eng.	Distribution Maintainence-Structures	Distrbution Maintenance-Station Equipment	Distribution Maintenance-Overhead Lines	Distribution-Maint Underground Lines	Distrib Maint-Maint Line Transformer	Distrib Maint- Maint St Lights/Signal	Distribution Maintenance of Meters		TOTAL MAINTENANCE - DISTRIB. EXPENSES	
¥.	Account		560.000	561.000	563.000	565.000	565.021	565.027	565.030	566.000	575 000	00000		568,000	569.000	570.000	571.000	572.000 573.000	00000					580.000	581.000	000.285	584,000	585.000	586.000	587.000	588.730	589.000		290.000	591 000	592.000	593.000	594.000	595.000	596.000	000.786	598.730		
:	Line		99	67	3 8	2	7	21	21	4 5	6, 97	2 F	2 92	62	8	81	82	83	58	i	86	87	88	89	8 3	58	1 6	94	36	8 2	A 86	66	100	101 102	103	Ē	Ŕ	Å	Æ	گ ا		3	(ĨL	&P)

Accounting Schedule: 9 Sponsor: Karen Lyons Page: 3 of 6 -

.

<u>M</u> MO Adj. Juris. Non Labor \$65,604 \$205,225 \$659,487 \$571,966 \$104 \$1,502,386 -\$1,006 \$439,089 \$1,366 \$29,499 \$468,948 \$44 \$16,622 \$1,150 \$20,209 \$17,652 \$1,068,305 \$1,736,570 \$307,169 \$636,601 \$7,287,079 -\$2,717 -\$116,793 \$9,188 \$398,030 \$509,557 -\$883,993 \$13,689,553 \$2,729 \$2,729 \$183,474 \$130,887 \$504,593 \$86,668 \$5,296 \$4,056,733 \$974,771 \$869,791 ŝ L+M=K \$171,846 \$651,658 \$1,079,708 \$0 \$3,900 \$1,907,112 \$55,772 \$51,384 \$16,305 \$67,113 \$190,574 \$2,408,776 \$49 \$600,000 \$3 \$867 \$14,296 \$557,732 \$3,839,012 MO Adj. Juris. Labor \$3,388,210 \$12,694 \$75,399 \$0 \$4,138 \$92,231 \$0 \$0 \$16,278 -\$4,207 \$303,488 \$23,161 \$7,112 88888 \$10 \$88,553 \$237,450 \$856,883 \$1,739,195 \$571,966 \$12,738 \$92,021 \$1,150 \$6,531 \$112,440 \$133,474 \$130,887 \$130,887 \$508,081 \$5,306 \$4,395 \$4,395 \$4,395 \$4,395 \$4,395 \$4,326 \$4,326 \$4,326 \$4,326 \$4,326 \$509,557 \$500,557 \$500,55 \$7,444,943 \$4,004 \$3,409,498 \$54,766 \$490,473 \$17,671 \$96,612 \$659,522 -\$106,205 \$1,068,305 \$1,736,570 \$307,169 \$652,879 \$7,282,872 \$869,840 \$600,000 \$0 \$2,729 MO Final Adj Jurisdictional 3,383,547 (H. × I) + J ¥ \$0 \$0 \$129,362 -\$129,362 -\$129,362 Jurisdictional Adjustments (From Adj. Sch.) \$239,452 \$239,452 \$0 \$239,452 8 \$00,000 \$0 \$ \$ \$ \$ <u>8</u> \$ <u>H</u> Total Company Jurisdictional Adjusted Alfocations 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 91.6850% 91.6850% 100.0000% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 0.0000% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% 91.6850% \$237,450 \$856,883 \$1,739,195 \$701,328 \$4,004 \$3,538,860 \$54,766 \$251,021 \$17,671 \$96,612 \$420,070 \$12,738 \$92,021 \$1,150 \$6.531 \$112,440 \$3,690,404 \$948,726 \$0 \$5,787 \$4,794 \$10,967 \$10,967 \$319,893 \$555,769 \$555,769 \$555,769 \$375,850 \$555,769 \$17,025,202 \$142,757 \$459,055 \$119,789 \$7,585,521 \$115,837 \$1,165,191 \$922,807 \$335,026 \$712,089 \$7,927,764 \$100,363 \$200,113 \$2,977 (0 2 2 G Total Company Adjustments (From Adj. Sch.) \$460,784 \$1,430 \$8,492 -\$162 \$466 \$10,226 \$31,960 \$172,159 \$234,100 \$439,658 \$4,662 \$107,151 -\$7,338 \$7,576 \$112,051 \$56,076 -\$5,895 \$0 -\$10,878 \$198,287 -\$32,359 -\$175,056 \$127,318 -\$350,921 \$0 \$0 \$0 -\$2,682 -\$19,143 -\$228,907 -\$359,570 -\$1,279,045 ŝ 143,073 \$24,443 \$36,452 \$2,544 \$2 \$891 E Adjust. Number E-115 E-116 E-117 E-118 E-119 E-122 E-123 E-124 E-125 E-128 E-129 E-130 E-131 E-135 E-136 E-137 E-152 E-153 E-154 E-155 E-155 \$65,744 \$106,562 \$549,158 \$701,328 \$104 \$1,422,896 \$613 \$105,092 \$10,541 <u>\$29,499</u> \$145,745 \$1,037,585 \$954,574 \$0 \$44 \$16,622 \$1,312 \$2,393 \$20,371 \$1,363,478 \$955,166 \$510,082 \$569,017 \$8,272,409 \$100,363 \$2,977 \$343,186 \$118,314 \$128,896 \$5,776 -\$2,963 -\$127,385 \$13,649 \$324,676 -\$536,082 \$14,893,664 \$4,199,823 \$94,838 \$19,253 E Test Year Non Labor \$0 \$3,461 \$1,677,306 \$49,491 \$38,778 \$14,468 \$59,537 \$162,274 \$139,746 \$578,162 \$955,937 \$3 \$0 \$14,675 \$0 \$539,802 \$2,596,743 \$47 \$293,707 \$22,407 \$9 \$2,924,914 \$11,264 \$66,907 \$0 \$3,672 \$81,843 -\$85,706 \$0 \$15,754 \$6,276 \$6,276 \$0 \$0 \$0 \$0 \$ \$6,866 **53,410,583** <u>D</u> Test Year Labor \$205,490 \$684.724 \$1,505,095 \$701,328 \$3,565 \$3,100,202 \$11,308 \$83,529 \$1,312 \$6,065 \$102,214 -5104,955 \$15,363,478 \$555,166 \$510,002 \$5,710,002 \$5,2977 \$2,977 \$1,297 \$1,297 \$1,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,77,245 \$1,265 \$1,265 \$1,265 \$1,364 \$1,265 \$1,364 \$1,265 \$1,364 \$1,265 \$1,275 \$1,265 \$1,275 \$1,265 \$1,275 \$1,265 \$1,275 \$1,265 \$1,275 \$1,265 \$1,275 \$1,265 \$1,275\$\$1,275\$\$1,275\$\$1,275\$\$1,275\$\$1,275\$\$1,275\$\$1,275\$\$1,275\$ \$50,104 \$143,870 \$25,009 \$89,036 \$308,019 \$7,124,737 \$3,634,328 \$954,621 \$ <u>C</u> Test Year Total (D+E) **A&G** Transportation Expense TOTAL OPERATION- ADMIN. & GENERAL EXP. Regulatory Commission MO Proceeding Exp Regulatory Commission FERC Proceedings Regulatory Commission Load Research CUSTOMER ACCOUNTS EXPENSE Customer Accounts Supervision Expense Customer Accounts Meter Reading Expense Admin & General - Administrative Salaries Small Misc. Settlement per Stipulation and Miscellaneous Customer Accounts Expense Regulatory Commission Misc Tariff Filing Customer Assistance Expense Instructional Advertising Expense Misc Customer Accounts and Info Expense TOTAL CUSTOMER SERVICE & INFO. EXP. Administrative & General Expense-Rents TOTAL CUSTOMER ACCOUNTS EXPENSE Industrial Steam Pensions and Benefits **OPERATION- ADMIN. & GENERAL EXP.** Customer Accts Records and Collection **Customer Service Supervision Expense** Regulatory Commission Expense MPSC Assessment Income Description **Employee Pensions and Benefits** Agreement-ER-2010-0356 A & G Expenses Transferred KCPL Bill of Common Use Plant CUSTOMER SERVICE & INFO. EXP. **FOTAL DISTRIBUTION EXPENSES Jncollectible Accounts Expense** General Advertising Expense **ADMIN. & GENERAL EXPENSES** Miscellaneous A&G Expense **Outside Services Employed Miscellaneous Sales Expense** ۵Ì Duplicate Charges-Credit Sales Advertising Expense **OTAL SALES EXPENSES** Injuries and Damages Property Insurance FERC Assessment SALES EXPENSES Sales Supervision Sales Expense A & G Expense <u>A</u> Account Number 901.000 902.000 903.000 904.000 905.000 907.000 908.000 909.000 910.000 911.000 912.000 913.000 916.000 920.000 921.000 921.100 922.050 923.000 924.000 925.000 926.000 926.730 928.000 928.001 928.003 928.011 928.230 928.030 928.040 928.040 928.040 930.100 930.000 931.000 931.000 322.000 Line Number ^{6, 2, 2} ^{2, 2} 113 1115 1115 1116 1119 1119 1120 121 125 125 125 125 127 128 130 131 132 133 134 135 135 136

Accounting Schedule: 9 Sponsor: Karen Lyons Page: 4 of 6

10 Adj. Juris. Non Labor K	\$533,809 \$533,809	\$14,223,362	See note (1)	\$	\$1,589,436 \$11,696 \$46,574 \$17,635	\$45,241	\$1,710,582	\$122,956 \$1,653 \$1,653	\$0 -\$19.729	\$18,190 \$5,822,444	\$7,415,170	392,617,085	See note (1)	See note (1)	
L MO Adj. N Juris. Labor L+M =	\$13,055 \$13,055 \$13,055	\$3,852,067	See note (1)	\$	\$ \$ \$ Q Q	\$0	\$0	\$0 \$181,307 \$0	\$0 \$0		\$181,307	2.619/2.63/00/00/	See note (1)	See note (1)	_
K MO Final Adj Jurisdictional (H x I) + J	\$546,864 \$546,864	\$18,075,429	\$16,784,669 \$0 \$0	\$16,784,669	\$1,589,436 \$11,696 \$46,574 \$17,635	\$45,241	\$1,710,582	\$0 \$122,956 \$182,960 \$13,823	\$0 -\$19.729	\$18,190 \$5,822,444 \$1,455,823	\$7,596,477	\$17.971.030	00 \$0	\$6,926,023 -\$76,519 -\$214,261 \$0	\$6,635,243
ل Jurisdictional Adjustments From Adi. Sch.)	\$	\$2,011,025	\$3,484,168 \$0 \$0 \$0	\$3,446,040	\$0 \$11,696 \$46,574 \$17,635	\$45,241	\$121,146	8 8 8 8	\$0 \$0	8 8 9	\$0	\$3,663,323 \$10,289,939	-\$6,636,364 -\$6,636,364	8 8 8 8 8	\$
lurisdictional Allocations	91.6850%	<u> </u>	100.0000% 0.0000% 0.0000% 100.0000%		100.0000% 100.0000% 100.0000% 100.0000%	100.000%		100.0000% 100.0000% 100.0000% 100.0000%	100.0000%	100.0000% 100.0000%			100.0000%	100.0000% 100.0000% 100.0000% 100.0000%	_
H Total Company J Adjusted (C+G)	\$596,460 \$596,460	\$17,621,662	\$13,300,501 -\$28,417 \$116,726 \$38,428	\$13,426,938	\$1,589,436 \$0 \$0	\$0	\$1,589,436	\$0 \$122,956 \$182,960 \$13,823	\$0 -\$19.729	\$18,190 \$5,822,444 \$1 455 833	\$7,596,477	\$18,090,075	\$6,636,364 \$6,636,364	\$6,926,023 -\$76,519 -\$214,261 \$0	\$6,635,243
G Total Company Adjustments (From Adi. Sch.)	-\$89,876 -\$89,876	-\$1,368,921	See note (1)	\$0	0 0 0 0 0	\$0	\$0	\$631.797 \$0 \$181.307 \$0	20\$	\$0 \$2,433,877 \$395	\$3,246,586		See note (1)	See note (1)	_
E Adjust. Number	E-159		E-163 E-164 E-165 E-165 F-165	 6 4	E-170 E-171 E-172 E-173	E-174	1	E-177 E-178 E-178 E-179 E-180	E-181 E-182	E-183 E-184 E-185	 		E-190	E-193 E-194 E-195 E-196 E-197	_
E Test Year Non Labor	\$673,770 \$673,770	\$15,567,434	See note (1)	\$0	\$1,589,436 \$0 \$0	\$0	\$1,589,436	-\$631,797 \$122,956 \$1,653 \$13,823	\$0 -\$19,729	\$18,190 \$3,388,567 \$1.456,228	\$4,349,891	×\$103,645,210	See note (1)	See note (1)	_
D Test Year Labor	\$12,566 \$12,566 \$12,566	\$3,423,149	See note (1)	\$0	0 0 0 0 0 0 0 0	\$0	0\$	\$ \$ \$ 0 0 0	0\$ \$	\$0 \$0	8	\$17,880(916)	See note (1)	See note (1)	_
C Test Year Total (D+E)	\$686,336 \$686,336	\$18,990,583	\$13,300,501 -\$28,417 \$116,726 \$38,128	\$13,426,938	\$1,589,436 \$0 \$0	\$0	\$1,589,436	-5631,797 \$122,956 \$1,653 \$13,823	\$0 -\$19,729	\$18,190 \$3,388,567 \$1.456.228	\$4,349,891	\$134,953,066%	\$6,636,364 \$6,636,364 \$6,636,364	\$6,926,023 -\$76,519 -\$214,261 -\$214,261	\$6,635,243
B Income Description	MAINT., ADMIN. & GENERAL EXP. Maintenance Of General Plant TOTAL MAINT., ADMIN. & GENERAL EXP.	TOTAL ADMIN. & GENERAL EXPENSES	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. MO latan 1 and Com RA Depr Exp Depreciation Expense Industrial Steam Depreciation Reserve Amoritzation Depreciation Reserve Amoritzation Depreciation Reserve Amoritzation		AMORTIZATION EXPENSE Amortization Expense latan 1 Regulatory Asset Amortization latan 2 Regulatory Asset Amortization latan SJLP Common Regulatory Asset Amortization	latan MPS Common Regulatory Asset Amortization	TOTAL AMORTIZATION EXPENSE	OTHER OPERATING EXPENSES Regulatory Credits State Cap Stk Tax Elec Misc Occup Taxes Elec Earnings Tax Electric	Nansas Urty Earnings Tax Other Tax Expense	Taxes Other Than Income Taxes Property Taxes - Elec Pavroll Taxes Joint Owner	TOTAL OTHER OPERATING EXPENSES	I DITAL OPERATING: EXTENSE STATES STA	INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	DEFERRED INCOME TAXES Deferred income Taxes - Def. Inc. Tax. Amortization of Deferred Inc. Tax Amortization of State Deferred income Tax Amortization of State Deferred Income Tax Accretion Exp Steam Prod ARD.	I U I AL DEFERRED INCOME I AXES
Account Number	935.000		703.000 703.426 703.730 703.730 703.000	10.000	705.000 705.001 705.100 705.200	705.300		707.400 708.101 708.103 708.110	708.111	708.112 708.120 708.144			709.101	710.110 711.410 711.110 711.111 711.111	
Line Number	158 159 160	161	162 163 164 165 166	168	169 170 171 172	174	175	176 177 178 179	181	183 184 185	186	25. 187 .	ر <u>ج</u> وتوقع	ڔڟؖٳۿٵۛ 	L&P)

Accounting Schedule: 9 Sponsor: Karen Lyons Page: 5 of 6 -

Ŧ

<u>M</u> Adj. Juris. on Labor	
N M M M M M M M	
MO Adj. Juris. Lab	
K MO Final Adj Jurisdictional (H x I) + J	\$11.335.787
J Jurisdictional Adjustments (From Adj. Sch.)	\$16,926,303
l Jurisdictional Allocations	
<u>H</u> Total Company Adjusted (C+G)	\$4,818,468
G Total Company Adjustments (From Adj. Sch.)	
E Adjust. Number	
E Test Year Non Labor	
D Test Year Labor	
C Test Year Total (D+E)	\$1,483,547
	, "
B Income Description	VG INCOME
A ount iber	NET OPERATIN
Acci er Num	
Line Numb	199

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

Accounting Schedule: 9 Sponsor: Karen Lyons Page: 6 of 6 _

÷

-

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E te E Company Company Adjustment Adjustmenta Nen Labor Total	G Jurisdictional J Adjustment Labor	<u>H</u> ufisidictional Ju Adjustment A Non Labot	l Irisdictional djustments Total
Rev-2	Electric Rate Revenue, as a second of the description of the descripti			\$0\$1) 1992 - S Ó las I	\$6,686,484	\$6,6 86,484
	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	\$11,265,573	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0	\$0	\$213,674	
	8. 365 Days Adjustment (Wells)		\$0	\$0	\$0	-\$802,187	
	9. Growth Adjustment (McMellen)		\$0	\$0	\$0	-\$123,818	
	10. Remove billed FAC revenue (McMellen)		\$0	\$0	\$0	-\$6,733,727	
	No Adjustment		\$0	\$0	\$0	\$0	
Rev-3	Unbilled Electric Rate Revenue		\$0	30	SQ	\$516,585	-\$516,585
	1. To remove unbilled electric revenue		\$0	\$0	\$0	-\$516,585	
Rev-4	FCA Unbilled Electric Rate Revenue	tara ing	\$ 0	5 0: \$ 5	\$0	\$6,314,729	\$6,314,729
	1. To adjust FCA unbilled electric revenue		\$0	\$0	\$0	\$6,314,729	
Rev-7	Other Rate Revenue - Surge Protection	e 1. E. sec.		\$0)	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0	
Rev-8	Bulk Power Sales	447.002		\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0	
Rev-9	SFR Off System Sales	447.030	\$0	\$0.		\$3,483,678	\$3,483,678
	1. To annualize off system sales revenue updated through the True Up December 31, 2010. (Harris) (See Rev 9.2)		\$0	\$0	\$0	\$0	
	2. To annualize off system sales revenue updated through the True Up December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0	\$0	\$3,483,678	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	S			\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0	\$0	-\$2,034,979	
Rev-11	Other Operating Revenue - Forfeited Discount	450.001	\$0	\$0\$	\$0	\$9,935	
	1. To adjust test year late payment fees (forfeited discount) updated through True Up December 31, 2010 (McMellen)		\$0	\$0	\$0	\$9,935	

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 1 of 20 EXHIBIT 3 (L&P) 1111

_

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	E E Company Company Adjustment Adjustments	G H Jurisdictional Jurisdiction Adjustment Adjustment	l al Jurisdictional Adjustments
Rev-12	Other Revenue-Disconnect Service Charge	Number	Labor	Non Labor Total	Labor Non Labor	Total to
	1. No Adjustment		\$0	**************************************	\$0	60 1
Rev-13	Other Revenue-Rent Electric Property	454.001	\$0	\$0	\$0	50
	1. No Adjustment		\$0	\$0	\$0 \$	50
Rev-14	Revenue Electric Wheeling Intercompany	456.030	\$0.	50 Si	50 (<u>50</u>
	1. No Adjustment		\$0	\$0	\$0 \$	50
Rev-15	Miscellaneous Electric Operating Revenue	456.101	\$0 \$0	\$0\$0	50.	50
	1. No Adjustment		\$0	\$0	\$0 5	60
Rev-16	Other Electric Revenue Ind Steam Ops SJP	456.730	\$0	\$0	\$0	50 ₄₈ -1421 - 1450 - 1450
	1. No Adjustment		\$0	\$0	\$0 5	\$O
Rev-17	Industrial Steam - QCA	456.735		\$0.	30 - 10	10 - 12 - 5 0
	1. No Adjustment		\$0	\$0	\$0 \$	50
Rev-18	Revenues Transmission Electricity for Others	456.100	\$0 \$0	50	50	10 (1997) - El Conso
	1. No Adjustment		\$0	\$0	\$0 \$	60
d	1. No Adjustment		\$0	\$0	\$0 5	50
E-4	Steam Operations Supervision	500.000	\$106,292	\$2,388 \$108,680	\$0	10 \$ 0
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0 \$	60
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$2,388	\$0 \$	60
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$86,274	\$0	\$0 \$	60
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$20,018	\$0	\$0 \$	60
	5. To reflect latan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$0	\$0	\$0 5	\$0
E-5	Fuel Expense	501.000	\$165,835	\$3,930,298 \$4,096,133		50 \$ 0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$165,835	\$0	\$0 \$	50
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$0	\$0 \$	60
	3. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$3,650,408	\$0 \$	\$ 0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 2 of 20 EXHIBIT 3 (L&P) 1.1.1.1.1.1

_

....

<u>A</u> Income Adj. Number		<u>C</u> Account	<u>D</u> Company Adjustment	E Company Co Adjustment Adj	E. <u>G</u> ompany Jurisdictional ustments Adjustment.	<u>H</u> Jurisdictional Adjustment	l Jurisdictional Adjustments
Humber	4. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	Non Labor \$763,892	Labor \$0	Non Labor \$0	Total
	5. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	-\$484,002	\$0	\$0	
E-6	Fuel Handling (A. 1997) (C. 1997) (C. 1997) (C. 1997)	501.500	C. 25	\$27,552	\$27,552	50.	\$0
	1. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$27,552	\$0	\$0	
E-7	Fuel OSS - Fixed PRB in the group of the second states of the second sta	501.029	- 114081/1 \$0 0		\$0	\$0	<u>,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	1. No Adjustment		\$0	\$0	\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	1997 - Sec. SO	\$280,926	\$280,926	50	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris) (See E8.2)		\$0	\$0	\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$280,926	\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11), a state the state state state	501.033	\$0 .	\$0		\$1,640,900	\$1,640,90D
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0	\$0	-\$1,640,900	
E-10	Industrial Steam - Fuel	501.730		\$0	\$0	\$0. 1995 \$ 0	ана Каралана (11 \$0
	1. No Adjustment		\$0	\$0	\$0	\$0	
E-11	Hedge Settlements - Steam	501.731		\$0	50 .		\$0
	1. No Adjustment		\$0	\$0	\$0	\$0	
/ E-12	Industrial Steam - PRB	501.732	an a	\$0	\$0	\$0	\$ 0
	1. No Adjustment		\$0	\$0	\$0	\$0	
E-13	Industrial Steam - Gas	501.733	\$0	\$0	\$0 \$0		\$0
	1. No Adjustment		\$0	\$0	\$0	\$0	
E-14	Industrial Steam - Oil	501.734	\$0	\$0	50 30	\$0	5. • • • • • • • • • • • • • • • • • • •
	1. No Adjustment		\$0	\$0	\$0	\$0	
E-15	Steam Expenses	502,000	\$254,089	\$317,030	\$574,14\$		
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0	\$0	

...

-

A Income Adi	B	<u>C</u>	D Company	E E Company Company	G <u>H</u> Jurisolctional	Jurisdictional
Number	Income Adjustment Description	Number	Labor	Non Labor Total	Aujustment Aujustment	Total
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$317,030	\$0 \$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$254,089	\$0	\$0 \$0	•
E-16	Steam Transfer Credit	504.000		\$0	\$0) . Nasy . Aut . \$0
	1. No Adjustment		\$0	\$0	\$0 \$0	•
E-17	Steam Operations Electric Expense and we water a contract of the	505.000	\$94,800	\$59,210 \$154,010	\$0	S0
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0	\$0 \$0)
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$59,210	\$0 \$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$94,800	\$0	\$0 \$0)
E-18	Misc. Steam Power Operations	506.000	\$105,427	\$2,860 \$108,287	50	(1997) 1997 - SO
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0 \$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$105,427	\$0	\$0 \$0	
	3. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$2,860	\$0 \$0	
E-19	Steam Power Operations Rents	507.000		\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-20	Allowances	509.000	\$0.	\$170,670	\$0	\$0
	1. To include annualized amortization of emission allowances (Harris) Updated through True-Up December 31, 2010		\$0	-\$2,326	\$0 \$0	
	2. To include annualized amortization of emission allowances per Commission May 2011 Order (Harris)		\$0	\$0	\$0 \$0	
	3. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$172,996	\$0 \$0	
E-21	Seasonal NOX Expense	509.002		\$0	\$0\$0	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-24	Maint. Superv. & Eng Steam Power	510.000	\$125,899	\$28,916 \$154,815	Na filipida il co so de la concentra sò	\$0

1.1.1.1.1

-

<u>A</u> Income Adj. Number	B	<u>C</u> Account	D Company Adjustment	E Company Co Adjustment Adju Non Labor	E G mpany Juristictional istments Adjustment total	H 1 Jurisdictional Jurisdictional Adjustment Adjustments Non Lator Total
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0	\$0	\$0
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$19,579	\$0	\$0
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$9,337	\$0	\$0
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$125,899	\$0	\$0	\$0
E-25	Maint. of Structures - Steam Power - Steam Pow	511.000	\$29,668	\$157,507	\$187,175 \$0	\$0 \$0
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0	\$0
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$61,979	\$0	\$0
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528	\$0	\$0
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$29,668	\$0	\$0	\$0
E-26	Maint. of Boiler Plant - Steam Power	512.000	\$171,409	\$744,500	\$915,900	\$0
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0	\$0	\$0
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$326,709	\$0	\$0
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791	\$0	\$0
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$171,409	\$0	\$0	\$0
.E-27	Maint. of Electric Plant - Steam Power	513.000	\$31,194	\$188,960	\$219,254	\$0 .,\$0
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0	\$0
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$25,876	\$0	\$0
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184	\$0	\$0
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$31,194	\$0	\$0	\$0
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	\$3,611	\$96,157	. \$ 99,768 	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 5 of 20 EXHIBIT 3 (L&P) _

--

<u>A</u> Income	B	<u> </u>	D Company	E E E		H Internal Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Adjustments Non Labor Total	Adjustment Adjus	stment Adjustments Labor Total
	1. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0	\$0
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$2,619	\$0	\$0
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538	\$0	\$0
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$3,611	\$0	\$0	\$0
E-37	Other Gen. Oper. Superv. & Eng.	546.000		\$0. \$	0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-38	Other Generation Fuel	547.000	- E.W.E.E. \$548	\$3,155,584 \$3,156,13	5 0	\$0 .
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$548	\$0	\$0	\$0
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)	5	\$0	\$0	\$0	\$0
	3. To annualize Fuel and Purchase Power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$3,155,584	\$0	\$0
	4. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$0	\$0	\$0
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$87,217	\$ 0	\$0 \$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)(See E39.2)		\$0	\$0	\$0	\$0
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$87,217	\$0	\$0
E-40	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$37,228 -\$37,228
	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 a section is the section and a section of the sect	548.000	\$24,706	\$0\$24,70	\$ 0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$24,706	\$0	\$0	\$0
E-42	Misc. Other Power Generation Expense	549.000	\$180.	\$0 \$1 8		\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$180	\$0	\$0	\$0
E-45	Maintenance of Supervision and Engineer	551.000	S0	\$0		\$0\$0
	1. No Adjustment		\$0	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 6 of 20 EXHIBIT 3 (L&P) _

-

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	E E Company Company Adjustment Adjustments	G H Jurisdictional Jurisdictic Adjustment Adjustme	nal Juffsdictiona) nt Adjustments
Number E-46	Income Adjustment Description	Number	Labor	Non Labor Total	Annual	or Total
	Curer Generation Mathic Structus Extension Augustant Statistics	002.000	\$1,003 3	\$2,524 \$1,02		\$0 \$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,524	\$0	\$0
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,503	\$0	\$0	\$0
E-47	Other Generation Maint CT. Law Council of State And Council	553.000	\$6,430	\$119,286	6	\$0\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$119,286	\$0	\$0
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6,430	\$0	\$0	\$0
E-48	Other Generation Maint Misc Exp	554.000	Sec. \$551	5945 64	\$ \$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$94	\$0	\$0
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$551	\$0	\$0	\$0
E-52	Purchased Power Capacity Purchases	555.005	\$0	\$0	0	\$D \$0
	1. No adjustment		\$0	\$0	\$0	\$0
	2. No Adjustment		\$0	\$0	\$0	\$0
E-53	Purchased Power On-sys (bk10)	555.020	50	\$8,677,853	3 	\$ 0 \$0
	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	\$0	\$0	\$0
	2. To annualize fuel and purchase power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	-\$9,918,867	\$0	\$0
	3. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$0	\$0	\$0
	4. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy per Commission May 2011 Order (Harris)		\$0	\$1,241,014	\$0	\$0
E-54	Base Pwr On-Sys Interco (bk10)	555.021	\$0	10		\$0 \$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-55	Purchased Power On-Sys Demand , according to work to star as	555.027	\$0.	\$10,037,081,\$10,037,06	.	\$0 \$0
	1. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 (Harris)		\$0	-\$10,048,000	\$0	\$0
	2. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$0	\$0	\$0
	3. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$10,939	\$0	\$0
İ						

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 7 of 20 EXHIBIT 3 (L&P) -

...

A Income Adi.	B	<u>C</u> Account	D Company Adjustment	E Company Adjustment	E Company	<u>G</u> Jurisdictional Adjustment	H Jurisdictional	Jurisdictional
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-56	Purchased Power Off-System Sales. And States and Power Diff-System Sales.	555.030	1 \$0	\$1,400,655	\$1,400,655	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris) (See E56.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$1,400,655		\$0	\$0	
E-57	Purchased Power Off-System Interunit	555.031		\$0	\$0		\$0	. / \$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purchase Power Intrastate (bk11) and so a lightwood a state	555.032		\$0		50.	\$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-59	Purchased Power MO Allocation	555.101	\$0,	\$0.		\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
É-60	System Control and Load Dispatch Strate States of 1990	556.000	\$19,024	\$0	\$19,024	\$0		\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$19,024	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-61	Other Production Expenses	557.000	\$28,656.	-\$218	\$28,438	\$0 .	\$ 0	n. 24-14-1 \$ 0
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$28,656	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Supry & Engineering	560.000	\$ \$14,982 .	•\$206	\$14,776			\$ 0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,954	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$28	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561.000	\$14,472	\$77,091	\$91,563		5 0	\$ 0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,472	\$0		\$0	\$0	
	2. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$77,091		\$0	\$0	

1.1.4.1.1.1.1

_

-

_

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account	D Company Adjustment	E E Company Company Adjustment Adjustments Not Labor Total	G Jurisdictional Jurisdictional Adjustment Adjustment	Jurisdictional Adjustments Total
	3. To update SPP admin fees through True-Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0	\$0 \$0	i dar i si
E-68	Transmission Operation- Station Expenses	562.000	\$5,615	\$0\$1,61 5	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$5,615	\$0	\$0 \$0	
E-69	Transmission Operation-OH Line Expense. Interference of the tag	563.000	, so yestador \$336.	\$0	50) (* 1946) 1947 - Reissen (* \$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$336	\$0	\$0 \$0	
E-70	Transmission Operation Elec By Others	565.000		\$309,586	\$0 \$0	ostuge#/cor \$0
	1. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adiustment 1 and Staff Adiustment 2		\$0	\$0	\$0 \$0	
	2. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adiustment 1 and Staff Adiustment 2		\$0	\$0	\$0 \$0	
	3. To annualize off-system sales cost updated through the True-up period December 31, 2010 (Harris)		\$0	\$17,044	\$0 \$0	
	4. To annualize off-system sales cost updated through the True-up period December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0	\$0 \$0	
	5. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$292,542	\$0 \$0	
	6. To update SPP admin fees through True-Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0	\$0 \$0	
E-71	Transmission of Elec by Others Interunit	565.021	2	\$0	50 SO	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-72	Transmission of Elec by Others Demand	565.027	50. \$0.	\$0	\$0 .	1944 - 1944 - 19 0
	1. No Adjustment	Ť	\$0	\$0	\$0 \$0	
E-73	Transmission of Elec by Others Off System	565.030	S	5 0	40	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-74	Transmission Operations Misc. Expense	566.000	\$14,540		\$0	so s o
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,540	\$0	\$0 \$0	
E-75		567.000	\$0	\$0 \$ 0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-76	Miscellaneous Transmission Expense	575.000		-\$31,336	\$0. \$0	2001au di di \$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 9 of 20 EXHIBIT 3 (L&P)

<u>A</u> Income Adj.		<u>C</u> Account	D Company Adjustment	E Company Adjustment	E Company Adjustments	G H Jurisdictional Jurisdictio Adjustment Adjustment	onal. ent	<u>i</u> Jurisdiction: Adjustment
Number	Income Adjustment Description 1. To update SPP admin fees through True Up period of December 31, 2010 (Harris)	Number	Labor \$0	Non,Labor -\$31,336	Total	Labor Non Lab \$0	or \$0	Total
	2. To update SPP admin fees through True Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-79	Maintenance of Supervision and Engineering	568.000	\$ 0	\$983			\$0	Millenered
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$983		\$0	\$0	
E-80	Trans Maintenance of Structures, Nature Stru Structures, Nature Structures, Nature Struct	569.000		-\$6,832	\$6,243		\$0	. :
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$589	\$0		\$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	\$18,193	\$158,269	\$176,462		\$0	
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$18,193	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$158,269		\$0	\$0	
E-82	Trans Maintenance of Overhead Lines	571.000	\$1,068.		\$40,265	so	\$0	
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,068	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$41,333		\$0	\$0	
E-83	Trans Maintenance of Underground Lines	572.000	\$0	\$8,6 02,	\$8,602	50	54	
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$0	\$0	
E-84	Trans Maintenanceof Miscl. Trans Plant	573.000		\$0	62		5 5 0	eccell ^a dan I
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$0		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580.000	\$45,754	\$0 .	\$45,784		\$0	
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$36,486	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,268	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	s 581.00 0	5 an 14 \$8,182	\$0	\$8,182	30	\$0	
	1 To reflect Staff's payroll annualization based on		to 100	¢o		en	**	

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 10 of 20 EXHIBIT 3 (L&P) _

_
<u>A</u> Income Adj. Number	B	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E E Company Company Adjustment Adjustmen Non Labor Total	<u></u>	l Jurisdictional Adjustments Total
E-91	Distrb Oper - Station Expense	582.000	\$9,974	-\$9	965 \$0 \$0	10tai \$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$9,974	\$0	\$0 \$0	ł
	2. No Adjustment		\$0	-\$9	\$0 \$0	I
E-92	Distrb Oper OH Line Expense	583.000	\$2 ,42 2	\$0	\$22	Станы (¹ . дляк : \$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,422	\$0	\$0 \$0	1
E-93	Distrb Oper UG Line Expense	584.000	\$11,130	\$0	130 \$0 \$ 0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,130	\$0	\$0 \$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	\$577	\$0	577	
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$577	\$0	\$0 \$0	
E-95	Distrb Oper Meter Expense	586.000	\$50,348	\$0.\$5 0,	\$0 \$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$50,348	\$0	\$0 \$0	
E-96	Distrb Oper Customer Install Expense	587.000	\$8,577	\$0	977 \$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,577	\$0	\$0 \$0	
E-97	Distr Oper Misci Distr Expense	588.000	\$183,943	ST. 618 18	(): \$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$101,161	\$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 December 31, 2010 (Prenger)		\$82,782	\$0	\$0 \$0	
E-98	Industrial Steam Distribution Operations	588.730	57 (A 86 \$0 .	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-99	Distribution Operations Rents	589.000	\$0	4 0	30	\$0
	1. No Adjustment		\$0	\$0	\$0 \$0	
E-102	Distribution Maintenance-Supry & Eng.	590.000	\$1,025	\$0	26 \$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,025	\$0	\$0 \$0	
.E-103	Distribution Maintainence-Structures, address address	591,000	ana Nai. *\$11,014 ⁻	\$665 \$10,	49	\$ 0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,014	\$0	\$0 \$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665	\$0 \$0	

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 11 of 20 ********

.

_

Ŧ

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E E Company Company Adjustment Adjustments Non Labor Total	G H Jurisdictional Jurisdiction Adjustment Adjustmen Labor Non Labo	nal Jurisdictional t Adjustments r Total
E-104	Distrbution Maintenance-Station Equipment	592.000	\$11,000	\$0 \$11,000	40	\$0\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,000	\$0	\$0	\$0
E-105	Distribution Maintenance-Overhead Lines.	593.000	\$88,401	\$ 0 \$88,4 01	Santa a Sol La Stall .	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$88,401	\$0	\$0	\$0
E-106	Distribution-Maint Underground Lines	594.000	\$9,412	\$0\$9,412	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$9,412	\$0	\$0	\$0
E-107	Distrib Maint-Maint Line Transformer	595.000	\$5,650	\$6 ,650		\$0\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$5,650	\$0	\$0	\$0
E-108	Distrib Maint- Maint St Lights/Signal	596.000	\$8,450	\$0	.so	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,450	\$0	\$0	\$0
E-109	Distribution Maintenance of Meters	597.000	\$2,950	sto. \$2,950		\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,950	\$0	\$0	\$0
E-110	Distrib Maint-Maint Miscl Distrb Pin	598.000	\$4,487	\$0	\$0	\$0 - 10 - 50 - 50
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$4,487	\$0	\$0	\$0
E-111	Industrial Steam Distribution Maint	598.730	An straite \$0	\$0	. \$6	\$0.,\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-115	Customer Accounts Supervision Expense	901.000	\$32,100	-\$140 \$ 31,960	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$17,767	\$0	\$0	\$0
	2. No Adjustment		\$0	\$0	\$0	\$0
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$14,333	\$0	\$0	\$0
	4. To include adjustment CS-11. (Majors)		\$0	-\$140	\$0	\$0
E-116	Customer Accounts Meter Reading Expense	902.000	\$73,496	\$98,663 \$172,159	.	\$ 0\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$73,496	\$0	\$0	\$0
	2. To include bank fees associated with the sale of Accounts Recievable (Prenger)		\$0	\$98,663	\$0	\$0
E-117	Customer Accts Records and Collection	903.000	\$123,771	\$110,329 \$234,100	₩ ₩ ₩	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 12 of 20 EXHIBIT 3 (L&P)

÷

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account	D Company Adjustment	E Company (Adjustment Ac Non Labor	E Company djustments Total	G JuHaticuonal Adjustment	H Jurisdictional Juris Adjustment Adju	i sdictional ustments Total
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500	ASIA MALA COL	\$0	S0	UCINI ALANI
	2. To reflect interest at 4.25% (prime rate 12/31/09 plus 1%) updated through December 31, 2010. (Prenger)		\$0	\$52,163		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization updated through True Up December 31, 2010. (McMellen)		\$0	\$60,042		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$123,771	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0.	\$0	\$ 0		\$129,362	-\$129,362
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	-\$129,362	
E-119	Miscellaneous Customer Accounts Expense	905.000	\$439	\$0	\$439	.	\$0	
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$439	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	\$6,281	\$1,519	\$4,662	.	s. 	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6,281	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	Customer Assistance Expense	. 908.000 .	\$12,606	\$94,545	\$107,151	1027 (S. 19 1	\$239,452	\$239,452
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$4,922	\$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 updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$20,478	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$218,974	
	5. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$7,684	\$0		\$0	\$0	
	6. To reflect on-going expense for the Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$76,172		\$0	\$0	
	7. To reflect 12-month amortization (3-year) for the ERPP. (Fred/Prenger)		\$0	\$21,272		\$0	\$0	
E-124	Instructional Advertising Expenses (Additional Advertising	909.000	\$1,837	-\$9,175	-\$7,338		\$ 0	\$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 based on Commission May 2011 Order. (Prenger)		\$1,837	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense State State 3	910.000	- 4 \$7,576 .	\$0	\$7,578	50 -	\$0	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 13 of 20 EXHIBIT 3 (L&P) n - 1 - e - -

_

-

-

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account	D Company Adjustment	E E Company Company Adjustment Adjustments	B Jurisdictional Jurisdiction Adjustment Adjustment	nal Jurisdictional nt Adjustments
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)	Number	\$7,576	\$0	\$0	\$0
E-128	Sales Supervision. Late 1977 Late and Booking and State	911.000	\$1,430	\$0 , \$1,43	0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,430	\$0	\$0	\$0
E-129	Sales Expense	912.000	\$8,492	\$0	2	\$0 \$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,492	\$0	\$0	\$0
E-130	Sales Advertising Expense	913.000		\$162	2 \$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162	\$0	\$0
E-131	Miscellaneous Sales Expense	916.000	\$486	\$0	6	\$0\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$466	\$0	\$0	\$0
E-135	Admin & General - Administrative Salaries	920.000	\$30,487	\$25,589		\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876	\$0	\$0
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$329,582	\$0	\$0	\$0
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0	\$0	\$0
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$139,019	\$0	\$0	\$0
	5. To include adjustment CS-11. (Majors)		\$0	\$29,465	\$0	\$0
E-136	A & G Expense	921.000	\$6	\$5,901	5 50	š õ
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,702	\$0	\$0
	2. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0	\$0	\$0
	3. To include L&P Share of latan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$9,353	\$0	\$0
	4. To include adjustment CS-11. (Majors)		\$0	-\$13,552	\$0	\$0
	5. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6	\$0	\$0	\$0
E-137	Small Misc. Settlement per Stipulation and Agreement-ER- 2010-0356	921.100	\$0	\$0\$	g \$600.900	\$0 \$600,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0	\$600,000	\$0
E-138	A & G Expenses Transferred	922.000	-\$10,878	\$ 0 \$10,87	8 SO	\$0 \$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 14 of 20 EXHIBIT 3 (L&P)

÷

_

-

...

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E E Company Company Adjustment Adjustments Non Labor Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Ju Adjustment Ac	l risdictional djustments Total
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		-\$10,878	\$0	\$0	\$0	
E-139	KCPL Bill of Common Use Plant	922.050	S	\$198,287 \$198,28	7		\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287	\$0	\$0	
E-140	Outside Services Employed	923.000	eluesté sitele \$0:	\$32,359	9	\$890,494	\$890,494
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359	\$0	\$0	
	2. To reflect a 5 year amortization of merger transition costs directed by the KCPL Commission Order-April, 12, 2011. (Maiors)		\$0	\$0	\$0	\$890,494	
E-141	Property Insurance	924.000	\$0	-\$175,056	6	\$0	\$0
	 Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons) 		\$0	\$0	\$0	\$0	
	 Adjustment issued to annualize property insurance based on Commission Order (Lyons) 		\$0	-\$175,056	\$0	\$0	
E-142	Injuries and Damages	925.000	\$2,000	\$125,318 \$127,31	6 50		s\$0
	1. No Adjustment		\$0	\$0	\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,000	\$0	\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906	\$0	\$0	
	 Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons) 		\$0	-\$144,588	\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	\$10,864	\$340,057\$350,92	1	\$14,302	a. > \$14,30 2
	1. No adjustment		\$0	\$0	\$0	\$0	
	2. To annualize the FAS 87 pension cost updated through December 31, 2010 (Harrison)		\$0	\$0	\$0	\$0	
	3. To annualize the FAS 87 pension cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0	\$0	-\$50,202	
	4. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 (Harrison)		\$0	\$0	\$0	\$0	
	5. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0	\$0	\$64,504	
	6. To adjust test year 401K expense to reflect Staff's annualized level updated through December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$85,542	\$0	\$0	\$0	
	7. To remove test year SERP expense (Hyneman)		\$0	-\$336,616	\$0	\$0	
	8. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$796	\$0	\$0	\$0	

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 15 of 20 EXHIBIT 3 (L&P) 1 - F - - 4

.

_

-

...

<u>A</u> Income Adj. Number	B	<u>C</u> Account	D Company Adjustment	E Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	Jurisdictional Adjustment	<u>i</u> Jurisdictional Adjustments
	9. To reflect other benefits, including Medical, through 12 months ending December 31, 2010 based on Commission Mav 2011 Order. (Prenger)		-\$97,202	\$0		\$0	\$0	JOTAL
	10. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
	11. To reflect a 5 year amortization of FAS 87 Regulatory Liability updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
E-144	Industrial Steam Pensions and Benefits. And the analysis and	926.730) 		50	50	6	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-145	Regulatory Commission Expense	928.000	\$0	\$0	\$0	50	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
- E-146	MPSC Assessment	928.001	\$0	\$143,073	\$143.073		S0.	S0
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$143,073		\$0	\$0	and Monthlyndry Control 12
E-147	FERC Assessment	928.003	\$0	\$24,443	S244	.	\$0	24428 S \$0
	1. To reflect an annualized FERC Assessment for 12 months ending December 31, 2010 (Prenger)		\$0	\$24,443		\$0	\$0	
E-148	Regulatory Commission MO Proceeding Exp	928.011	\$37,305	\$853.	\$36,452	\$0	\$387,197	\$387,197
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$5,604	
	2. To remove Test Year 2007 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$39,750	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$28,638	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$37,305	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
	6. To include rate case expense for Case ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$93,706	
	7. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$0	
	8. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010-updated per KCPL Commission Order April 12, 2011. (Maiors)		\$0	\$0		\$0	\$367,483	
E-149	Regulatory Commission FERC Proceedings	928.230	\$2,854	\$3 10	\$2,544	200 50	\$0	\$35 87 \$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,854	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-150	Regulatory Commission Load Research	928.030	1944 (d. 	\$0	¥2		\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 16 of 20 EXHIBIT 3 (L&P) 4

-

-

_

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E E Company Company Adjustment Adjustments Non Labor Total	G Jurisdictional Juris Adjustment Adju Labor No	H J dictional Jurisdiction ustment Adjust ment 1 Labor Total
E-151	Regulatory Commission Misc Tariff Filing	928.040	\$891	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$891	\$0	\$0	\$0
E-152	Duplicate Charges-Crédit	929.000	a la calendaria da seco.	\$0		\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-153	General Advertising Expense	930.100	\$946	\$3,628	\$0 .	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628	\$0	\$0
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$946	\$0	\$0	\$0
E-154	Miscellaneous A&G Expense	930.000	\$917.	\$20,060	.	\$119,032 \$119,03
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$917	\$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	\$119,032
	4. To include adjustment CS-11. (Majors)		\$0	-\$699	\$0	\$0
E-155	Administrative & General Expense-Rents	931.000	\$0	\$228,907	.	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$170,158	\$0	\$0
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$58,749	\$0	\$0
E-156	A&G Transportation Expense	933.000	\$68,511	\$428,081		\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$68,511	\$0	\$0	\$0
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081	\$0	\$0
E-159	Maintenance Of General Plant		\$1,673	-\$91,549	\$0	\$0
	1. To remove costs related to parking at 1201 Wainut (Prenger)		\$0	-\$4,211	\$0	\$0
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,673	\$0	\$0	\$0
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338	\$0	\$0
E-163	Depreciation Expense, Dep. Exp	703.000	\$0.	\$0	so	3,484,168
	1. To Annualize Depreciation Expense		\$0	\$0	\$0 \$	3,484,168
E-164	MO latan 1 and Com RA Depr Exp	703.426	\$0	\$0	\$0	\$0\$
	1. No Adjustment		\$0	\$0	\$0	\$0
	2. No Adjustment		\$0	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 17 of 20 _

-

Ŧ

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E E Company Company Adjustment Adjustment Non Labor Total	G H Jurisdictional aunsdiction Adjustment Adjustmen Labor Non Labo	l 1al Jurisdictional 1 Adjustments 1 Total
E-165	Depreciation Expense Industrial Steam	703.730		\$0	10	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-166	Depreciation Reserve Amortization	703.000			10 \$0	\$0
	1. Depreciation Reserve amortization (Rice)		\$0	\$0	\$0	\$0
E-167	Depre Steam Asset Retirement Cost	703,101	50 \$0	50	10	128
	1. To include adjustment CS-11. (Majors)		\$0	\$0	\$0 -\$38,	128
E-170	Amortization Expense. Statute state & Zasawaka expanse	705,000	State Carries so	50	0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-171	latan 1 Regulatory Assét Amortization	705,001	2 (a.e.) (1947) 50	30	6 \$11,	696 \$11,696
	1. To include latan 1 Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0	\$0 \$11,	696
E-172	latan 2 Regulatory Asset Amortization	705.100	\$0	30	10	574
	1. To include latan 2 Regulatory Asset updated through December 31, 2010 (Hyneman)		\$0	\$0	\$0	\$0
	1. To include latan 2 Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0	\$0 \$46,	574
E-173	latan SJLP Common Regulatory Asset Amortization	705.200		\$0	0	35 \$17,635
	2. To include latan Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0	\$0 \$17,0	535
E-174	latan MPS Common Regulatory Asset Amortization	705.300	\$0	\$0	0	241 \$45,241
	2. To include latan MPS Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0	\$0	\$0
	1. To include MPS Common Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12. 2011 (Hyneman)		\$0	\$0	\$0 \$45,2	241
E-177	Regulatory Credits	707,400		\$631,797 \$631,79	7 80	\$0;
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797	\$0	\$0
E-178	State Cap Stk Tax Elec	2708.101	\$0	\$0	50	\$0 \$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-179	Misc Occup Taxes, Electron and a state of the second	708.103	\$181,307	\$0 \$181,30	7	\$0 (
	1. No Adjustment		\$0	\$0	\$0	\$0
I	2. No Adjustment	l	\$0	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 18 of 20

•

_

-

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E E Company Company Adjustment Adjustments Non Labor Total	G H Jurisdictional Jurisdic Adjustment Adjust Lábor Non La	tional Jurisdictional nent Adjustments ibor Total
	3. To adjust for annualized amount of payroll taxes through December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$181,307	\$0	\$0	\$0
E-180	Earnings Tax Electric	708.110		\$0	\$0	\$0 \$0
	1. No Adjustment		\$0	\$0	\$0	\$0
E-181	Kansas City Earnings Tax	708.000	e tudor oraș destași în 50 .9	\$0.	.	\$0
	1. To include a normalized level of Kansas City Earnings Tax updated for True-Up (Harrison)		\$0	\$0	\$0	\$0
E-182	Other Tax Expense and an article and a state of the second data	.708,111		\$0		\$0 3 3 3 3 4
	1. No Adjustment		\$0	\$0	\$0	\$0
E-183	Taxes Other Than Income Taxes China Structure Astronomy	708.112	a an Index Societies On	\$0\$0		\$Q\$(
	1. No Adjustment		\$0	\$0	\$0	\$0
E-184	Property Taxes - Elec	708.120	\$D.	\$2,431,877 \$2,433,877	\$0	\$0\$C
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated based on Commission Order (Lyons)		\$0	\$2,433,877	\$0	\$0
E-185	Payroll Taxes Joint Owners and the last which have been a	708.144	\$0)	\$395	90	\$0 \$
	1. To include adjustmentCS-11. (Majors)		\$0	-\$395	\$0	\$0
E-190	Current Income Taxes	709.101		\$0.,	\$0 - \$6 6	3 6,364
	1. To Annualize Current Income Taxes		\$0	\$0	\$0 -\$6,63	36,364
	2. No Adjustment		\$0	\$0	\$0	\$0
E-193	Deferred income Taxes - Def. Inc. Tax. Classific We Hadd	710.110		50 .	30	\$0 \$0
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
E-194	Amortization of Deferred ITC	711.410	\$0.	\$0	50	50
	1. To Annualize Amortization of Deferred ITC		\$0	\$0	\$0	\$0
E-195	Amortization of Federal Deferred Income Tax	711.110	\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Federal Deferred Income Tax		\$0	\$0	\$0	\$0
E-196	Amortization of State Deferred Income Tax	711.111		\$0	\$0	\$ 0
	1. To Annualize Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 19 of 20 P + 4 + 111.

¥.

_

...

<u>A</u> Income Adj. Number	E Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Jurisdi Adjustment Adjust Non Labor To	i ctional tments tal
E-197	Accretion Exp Steam Prod ARO	711.101.	14 - 14 - 14 - 16 - 16	\$Ö.		\$0	\$0	\$0
	1. To Annualize Accretion Exp Steam Prod ARO		\$0	\$0		\$0	\$0	
	Total Operating Revenues		\$ 0	\$0	\$0	\$0	\$13,943,262 \$13,	943,262
	Total Operating & Maint. Expense		\$2,276,564	\$5,611,485	\$3,334,921	\$600,000	-\$3,583,041 \$2,	983,041

Accounting Schedule: 10 Sponsor: Karen Lyons Page: 20 of 20 burd const

....

-

....

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 Income Tax Calculation

Line	A	B	_ <u>C</u>	····· <u>Þ</u>	E 1	E
Number	Description	Percentage	Test	8.41%	8.41%	8.41%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$17,971,030	\$47,743,826	\$47,743,826	\$47,743,826
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$16 784 669	\$16 784 669	\$16 784 669	\$16 784 669
4	50% Meals & Entertainment		\$18 714	\$10,704,003	\$10,704,005	\$10,704,005 \$10,704
5	Contributions in Aid of Construction		\$72.867	\$72.967	\$10,714	\$10,714
6	Advances for Construction		\$12,007	\$12,007	\$12,001	\$/2,80/ \$10,500
7	Book Amortization Expense		-913,300 ¢4 740 500	-\$13,500	-\$13,500	-\$13,500
8	Reduction for Ice Storm Amortization		\$1,710,582	\$1,710,582	\$1,/10,582	\$1,710,582
å	TOTAL ADD TO NET INCOME RECORE TAXES	ŀ	-\$1,589,436	-\$1,589,436	-\$1,589,436	-\$1,589,436
J	TO THE ADD TO HET INCOME BEFORE TAKES		\$16,983,896	\$16,983,896	\$16,983,896	\$16,983,896
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.6650%	\$15.467.482	\$15.467.482	\$15,467,482	\$15,467,482
12	Tax Straight-Line Depreciation		\$16 AEA 011	\$16 AEA 014	\$46 AEA 044	\$4C 4E4 044
12	Exercise of the second Staniaht Line Tax Day		\$10,404,011	\$10,454,011	\$10,454,011	\$10,454,011
13	Excess of tax over straight-Line Tax Dep.		\$18,221,730	\$18,221,730	\$18,221,730	\$18,221,730
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,143,223	\$50,143,223	\$50,143,223	\$50,143,223
15	NET TAXABLE INCOME		-\$15,188,297	\$14,584,499	\$14,584,499	\$14,584,499
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc Fed. Inc. Tax		\$0	\$14,584,499	\$14,584,499	\$14,584,499
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$760,329	\$760.329	\$760.329
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$0	\$13,824,170	\$13,824,170	\$13 824 170
21	Federal Income Tax at the Rate of	35.00%	\$0	\$4 838 460	\$4,838,460	\$4 838 460
22	Subtract Federal Income Tax Credits		ΨŬ	\$4,000,400	ψ4,000,400	ψ 1 ,050, 1 00
23	Wind Production Tax Credit		\$0	60	¢0	60
24	Research and Development Tax Credit		φυ ¢0	00 00	40 60	40 ¢0
25	Net Federal Income Tax		40 60	ΦU 64 929 460	UĘ 004.000.42	06
-0			\$U	\$4,838,460	\$4,838,460	\$4,838,460
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$0	\$14,584,499	\$14,584,499	\$14.584.499
28	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,419,230	\$2,419,230	\$2,419,230
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$0	\$12,165,269	\$12,165,269	\$12 165 269
31	Missouri Income Tax at the Rate of	6.250%	\$0	\$760,329	\$760,329	\$760,329
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$0	\$14 584 499	\$14 584 499	\$14 584 499
34	Deduct Federal Income Tax - City Inc. Tax		¢¢ ¢0	¢14,004,400	¢14,004,400 ¢0	¢14,504,433 ¢n
35	Deduct Missouri income Tax - City Inc. Tax		0.0 (0.0	¢0 ¢0	0 0	40 ¢0
36	City Taxable Income		40 60	\$14 594 400	φυ \$14 594 400	Φ0 \$44 E04 400
37	City Income Tax at the Rate of	0.000%	\$0 \$0	\$14,564,499	\$14,564,499 \$0	\$14,584,499 \$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$0	\$4 838 460	\$4 838 460	\$4 838 460
40	State Income Tax		00 \$0	\$760 220	\$760 220	\$760 220
41	City Income Tax		φφ (12)	\$700,525 \$0	\$700,323 \$0	\$100,525 ¢0
42	TOTAL SUMMARY OF CURRENT INCOME TAX	-	\$0 \$0	\$5,598,789	\$5,598,789	\$5,598,789
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def Inc. Tax		\$6 926 022	\$6 926 922	\$6 926 922	\$6 026 022
45	Amortization of Deferred ITC		ψ0,320,023 .¢76 ε40	\$0,520,023	\$0,520,023 \$76 540	\$0,320,023 \$76 240
46	Amortization of Federal Deferred Income Tex		- 410,010 \$244.264	-910,019	-910,018	-\$10,018 \$244.004
47	Amortization of State Deferred Income Tax		-7414,201 **	-\$214,201	-7214,201	-\$214,261
49	Accretion Exp Steam Bred ABO		\$U	\$0	\$U	\$0
49	TOTAL DEFERRED INCOME TAXES	ŀ		\$6,635,243	<u>\$0</u> \$6,635,243	\$0
50		(aantal sissa)	CE 232 618	543 054 054	245 052 AAA	E40 004 000
				THE DILLOG		

Accounting Schedule: 11 Sponsor: Paul Harrison Page: 1 of 1 11111111

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>В</u> (<u>C</u> Percentage	. <u>р</u> е	E Weighted	E Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Cost of Capital 10.00%	Capital 10.00%	Cost of Capital 10.00%
1	Common Stock	\$2,943,000,000	46.58%		4.658%	4.658%	4.658%
2	Equity Units - Taxable	\$42,310,522	0.67%	13.59%	0.091%	0.091%	0.091%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.42%	3.138%	3.138%	3.138%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$245,189,478	3.88%	13.59%	0.527%	0.527%	0.527%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		8.414%	8.414%	8.414%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

hard cure

2

St. Joseph Light and Power - Electric Case No. ER-2010-0356 Test Year Endling 10231/2010 6/302010 Update - True Up 12/31/2010 Rate Revenue Summary

۲.		ö	<u> </u>	ш		G Adlust	H Stran	-		¥ .	<u>.</u>	3
			Adjustment for	Adjustment for	Large Customer Rate Switchers/New	Weither	Annualization	Annualization for Large		Annualization		
lumber	Description	As Bilied	Corrections	Facilities		Rate Switchers	Change	Changes	Adjustment	Growth	1 octal Adjustments	Jurisdictional
-	MISSOURI RATE REVENUES								_	-		
~ ~	RATE REVENUE BY RATE SCHEDULE Residential	\$54.228.583	\$0	\$300	80	\$2.303.698	54. 876.986	05	-5659.188	546.744	\$6.667.350	\$40 895 913
4 4	Small General Service	\$9,638,806 522 005 023	85	-\$368 ex 7ex	88	\$151,507	\$849,928		569,560	-\$1,878	\$929,629	\$10,568,435
n w	Large Power	\$36,441,871	\$59,012	\$71,898	\$220,782	05	\$3,214,222	\$213,674	-55,728	0\$ \$0	\$3,512,040	\$39,953,911
► «	Lighting Adjust to Gil	\$3,010,268 ,5161 162	\$81 \$0	\$1,476 \$0	85	3 5	\$235,440 \$0	\$	85	0\$	\$234,045	\$3,244,311
6	TOTAL RATE REVENUE BY RATE SCHEDULE	\$126,043,366	\$58,931	\$79,407	\$220,782	\$2,705,118	\$11,285,573	\$213,674	\$802,187	\$123,818	\$13,340,804	\$139,384,170
₽₽	OTHER RATE RÉVENUE Excess Facilities Charges	0\$	\$0	\$79,407	0\$	05	ŝ	0\$	8		\$79,407	\$79,407
12	TOTAL OTHER RATE REVENUE	0 \$	80	\$79,407	0\$	05	80	\$0	0 \$	8	\$79.407	\$79.407
2		\$126,043,368	S68,831	9	\$220,782	52,706,718	C29'982'41\$*	\$213,674	\$802(187/	412,518	\$13,420,211	\$139,483,577

Schedule: RATE REVENUE SUMMARY Sponsor: Curt Wells/Amanda McMetlen Page: 1 of 1 11111 AL 1 AL 1111

.

Ξ

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 Summary of Net System Input Components

1 NATIVE LOAD 2 Ninseauri Retail 2 Winseauri Retail 2 Company use 5 TOTAL NATIVE LOAD 2 101,382,339 5 LOSES 5 LOSES 7 01% 7 028.	te mber	Jurtsdiction Description	TY As Billed KWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	LP Customer Rate Switching and Annualization	365-Day Adjustment	Load Growth	Total KWh Selea
5 TOTAL MATIVE LOAD 2,101,382,939 -1,147,444 40,447,991 -1,138,813 -12,048,441 -587,447 2,126,808, 6 LOSSES 7.01% 149,029.	F 0 0 7	NATIVE LOAD Missouri Retail Wholesale Company use	2,097,009,703 0 4,373,236,	-1,147,444 0	40,447,991	-1,138,813	-12,048,441	-687,447 0	2,122,435,549
6 LOSSES 7.01% 149.029.	ŝ	TOTAL NATIVE LOAD	2,101,382,939	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447	2,126,808,785
	9	LOSSES		_				7.01%	149,029,241

ł.

_