

Exhibit No. 202

Exhibit No.: -
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Staff
Case No: ER-2021-0240
Date Prepared: 9/3/2021



MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS

DIRECT

STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI

CASE NO. ER-2021-0240

Jefferson City, MO

September 2021

Ameren Missouri
Case No. ER-2021-0240
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Revenue Requirement

Line Number	A Description	B 6.60% Return	C 6.73% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$10,046,066,321	\$10,046,066,321	\$10,046,066,321
2	Rate of Return	6.60%	6.73%	6.85%
3	Net Operating Income Requirement	\$662,939,917	\$675,597,960	\$688,256,004
4	Net Income Available	\$507,147,216	\$507,147,216	\$507,147,216
5	Additional Net Income Required	\$155,792,701	\$168,450,744	\$181,108,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$41,587,045	\$45,564,821	\$49,542,598
8	Current Income Tax Available	-\$7,370,643	-\$7,370,643	-\$7,370,643
9	Additional Current Tax Required	\$48,957,688	\$52,935,464	\$56,913,241
10	Revenue Requirement	\$204,750,389	\$221,386,208	\$238,022,029
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$204,750,389	\$221,386,208	\$238,022,029

Ameren Missouri
Case No. ER-2021-0240
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$21,125,567,100
2	Less Accumulated Depreciation Reserve		\$8,800,716,093
3	Net Plant In Service		\$12,324,851,007
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$42,053,984
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies (Caldwell)		\$265,334,589
8	Prepayments (Caldwell)		\$17,191,424
9	Emission Allowances and RECs (Ferguson)		\$0
10	Fuel Inventory-Oil (Ferguson)		\$3,101,666
11	Fuel Inventory-Coal (Ferguson)		\$107,686,165
12	Fuel Inventory-Gas (Ferguson)		\$1,180,865
13	Fuel Inventory-Nuclear (Ferguson)		\$144,812,191
14	PAYS Regulatory Asset (Kunst)		\$54,673
15	PISA Regulatory Asset (Kunst)		\$243,125,609
16	Meramec ADIT (4/5) to Tracker (Ferguson)		\$563,003
17	Pension Tracker - Current (Amenthor)		\$5,136,577
18	OPEB Tracker - ER-2012-0166 (Amenthor)		\$248,245
19	Over/Under Collected Amortizations in Rate Base (Ferguson)		\$766,830
20	TOTAL ADD TO NET PLANT IN SERVICE		\$747,147,853
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	0.2685%	\$74,378
23	State Tax Offset	0.2685%	\$46,890
24	City Tax Offset	65.0630%	\$260,249
25	Interest Expense Offset	14.8904%	\$28,616,557
26	Contributions in Aid of Construction		\$0
27	Customer Deposits (Caldwell)		\$19,768,766
28	Customer Advances for Construction (Caldwell)		\$961,019
29	Pension Tracker - ER-2012-0166 (Amenthor)		\$112,858
30	Pension Tracker - ER-2014-0258 (Amenthor)		\$211,422
31	Pension Tracker - ER-2016-0179 (Amenthor)		\$1,799,160
32	Pension Tracker - ER-2019-0335 (Amenthor)		\$33,552,636
33	OPEB Tracker - ER-2014-0258 (Amenthor)		\$231,168
34	OPEB Tracker - ER-2016-0179 (Amenthor)		\$473,637
35	OPEB Tracker - ER-2019-0335 (Amenthor)		\$6,014,809
36	OPEB Tracker - Current (Amenthor)		\$3,505
37	Accumulated Deferred Income Taxes (Ferguson)		\$2,925,350,875
38	Meramec Inventory 4/5 to Tracker (Ferguson)		\$8,454,610
39	TOTAL SUBTRACT FROM NET PLANT		\$3,025,932,539

Ameren Missouri
Case No. ER-2021-0240
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
40	Total Rate Base		<u>\$10,046,066,321</u>

IBLE PLANT					
ses and Consents	\$100,173,057	P-2	\$0	\$100,173,057	100.0000%
aneous Intangibles - Production	\$421,780,868	P-3	\$28,616,970	\$450,397,838	100.0000%
omputing	\$0	P-4	\$0	\$0	100.0000%
INTANGIBLE PLANT	\$521,953,925		\$28,616,970	\$550,570,895	

CTION PLANT

M PRODUCTION

RAMERC STEAM PRODUCTION PLANT

d/Land Rights - Meramec	\$272,391	P-9	-\$217,913	\$54,478	100.0000%
ictures - Meramec	\$52,373,524	P-10	-\$41,898,819	\$10,474,705	100.0000%
er Plant Equipment - Meramec	\$448,959,394	P-11	-\$359,167,515	\$89,791,879	100.0000%
ogenerator Units - Meramec	\$112,741,498	P-12	-\$90,193,198	\$22,548,300	100.0000%
essory Electric Equipment - Meramec	\$60,199,478	P-13	-\$48,030,860	\$12,168,618	100.0000%
c. Power Plant Equipment - Meramec	\$10,445,061	P-14	-\$8,167,926	\$2,277,135	100.0000%
ce Furniture - Meramec - Amortized	\$495,940	P-15	-\$396,752	\$99,188	100.0000%
ce Equipment - Meramec - Amortized	\$314,814	P-16	-\$251,851	\$62,963	100.0000%
puters - Meramec - Amortized	\$559,195	P-17	-\$447,356	\$111,839	100.0000%
amec ARO	\$47,868,058	P-18	-\$47,868,058	\$0	100.0000%
TOTAL MERAMEC STEAM PRODUCTION PLANT	\$734,229,353		-\$596,640,248	\$137,589,105	

UX STEAM PRODUCTION PLANT

ix Post Op - 2010	\$45,069,631	P-21	\$0	\$45,069,631	100.0000%
ix Post Op - 2011 & 2012	\$154,988	P-22	\$0	\$154,988	100.0000%
d/Land Rights - Sioux	\$911,783	P-23	\$0	\$911,783	100.0000%
ictures - Sioux	\$61,084,742	P-24	\$0	\$61,084,742	100.0000%
er Plant Equipment - Sioux	\$1,057,512,080	P-25	\$18,438,041	\$1,075,950,121	100.0000%
ogenerator Units - Sioux	\$170,673,444	P-26	\$2,234,570	\$172,908,014	100.0000%
essory Electric Equipment - Sioux	\$139,689,905	P-27	\$7,871,242	\$147,561,147	100.0000%
c. Power Plant Equipment - Sioux	\$15,287,119	P-28	\$6,483,860	\$21,770,979	100.0000%
ce Furniture - Sioux - Amortized	\$1,538,249	P-29	\$0	\$1,538,249	100.0000%
ce Equipment - Sioux - Amortized	\$409,939	P-30	\$0	\$409,939	100.0000%
puters - Sioux - Amortized	\$1,307,202	P-31	\$0	\$1,307,202	100.0000%
ix ARO	\$48,317,853	P-32	-\$48,317,853	\$0	100.0000%
TOTAL SIOUX STEAM PRODUCTION PLANT	\$1,541,956,935		-\$13,290,140	\$1,528,666,795	

ICE STEAM PRODUCTION PLANT

d/Land Rights - Venice	\$0	P-35	\$0	\$0	100.0000%
ictures - Venice	\$0	P-36	\$0	\$0	100.0000%
er Plant Equipment - Venice	\$0	P-37	\$0	\$0	100.0000%
ogenerator Units - Venice	\$0	P-38	\$0	\$0	100.0000%
essory Electric Equipment - Venice	\$0	P-39	\$0	\$0	100.0000%
c. Power Plant Equipment - Venice	\$0	P-40	\$0	\$0	100.0000%
ice ARO	\$374,371	P-41	-\$374,371	\$0	100.0000%
TOTAL VENICE STEAM PRODUCTION PLANT	\$374,371		-\$374,371	\$0	

ADIE STEAM PRODUCTION UNIT

d/Land Rights - Labadie	\$13,364,165	P-44	\$0	\$13,364,165	100.0000%
ictures - Labadie	\$129,777,520	P-45	\$0	\$129,777,520	100.0000%
er Plant Equipment - Labadie	\$1,095,595,127	P-46	\$11,903,331	\$1,107,498,458	100.0000%
l Cars - Labadie	\$76,902,103	P-47	\$0	\$76,902,103	100.0000%

Computers - Labadie - Amortized	\$2,651,588	P-54	\$0	\$2,651,588	100.0000%
Labadie ARO	\$30,684,338	P-55	-\$30,684,338	\$0	100.0000%
TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,797,034,323		-\$18,644,272	\$1,778,390,051	
RUSH ISLAND STEAM PRODUCTION PLANT					
Land Rights - Rush Island	\$979,537	P-58	\$0	\$979,537	100.0000%
Structures - Rush Island	\$103,786,504	P-59	\$0	\$103,786,504	100.0000%
Power Plant Equipment - Rush Island	\$545,129,794	P-60	\$452,733	\$545,582,527	100.0000%
Boiler Generator Units - Rush Island	\$171,821,146	P-61	\$136,496	\$171,957,642	100.0000%
Accessory Electric Equipment - Rush Island	\$66,399,975	P-62	\$2,404,082	\$68,804,057	100.0000%
Power Plant Equipment - Rush Island	\$16,795,127	P-63	\$3,991,002	\$20,786,129	100.0000%
Office Furniture - Rush Island - Amortized	\$690,643	P-64	\$0	\$690,643	100.0000%
Office Equipment - Rush Island - Amortized	\$455,841	P-65	\$0	\$455,841	100.0000%
Computers - Rush Island - Amortized	\$1,610,828	P-66	\$0	\$1,610,828	100.0000%
Rush Island ARO	\$29,816,854	P-67	-\$29,816,854	\$0	100.0000%
TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$937,486,249		-\$22,832,541	\$914,653,708	
COMMON STEAM PRODUCTION PLANT					
Land Rights - Common	\$0	P-70	\$0	\$0	100.0000%
Structures - Common	\$1,976,445	P-71	\$0	\$1,976,445	100.0000%
Power Plant Equipment - Common	\$36,395,109	P-72	\$23,474	\$36,418,583	100.0000%
Boiler Generator Units - Common	\$0	P-73	\$0	\$0	100.0000%
Accessory Electric Equipment - Common	\$3,129,975	P-74	\$1,068,772	\$4,198,747	100.0000%
Power Plant Equipment - Common	\$17,331	P-75	\$1,394,174	\$1,411,505	100.0000%
TOTAL COMMON STEAM PRODUCTION PLANT	\$41,518,860		\$2,486,420	\$44,005,280	
TOTAL STEAM PRODUCTION					
	\$5,052,600,091		-\$649,295,152	\$4,403,304,939	
CALLAWAY NUCLEAR PRODUCTION PLANT					
Land Rights - Callaway	\$9,793,885	P-80	\$0	\$9,793,885	100.0000%
Structures - Callaway	\$979,990,440	P-81	-\$33,547	\$979,956,893	100.0000%
Reactor Plant Equipment - Callaway	\$1,362,278,343	P-82	\$28,695,199	\$1,390,973,542	100.0000%
Boiler Generator Units - Callaway	\$554,053,954	P-83	-\$37,796,820	\$516,257,134	100.0000%
Accessory Electric Equipment - Callaway	\$307,598,842	P-84	\$0	\$307,598,842	100.0000%
Power Plant Equipment - Callaway	\$159,141,300	P-85	-\$129,982	\$159,011,318	100.0000%
Office Furniture - Callaway - Amortized	\$17,922,119	P-86	\$0	\$17,922,119	100.0000%
Office Equipment - Callaway - Amortized	\$4,343,733	P-87	\$0	\$4,343,733	100.0000%
Computers - Callaway - Amortized	\$20,039,301	P-88	\$0	\$20,039,301	100.0000%
Callaway ARO	\$101,674,757	P-89	-\$101,674,757	\$0	100.0000%
Callaway Post Operational Costs	\$116,730,946	P-90	\$0	\$116,730,946	100.0000%
Callaway License Extension	\$2,811,966	P-91	\$0	\$2,811,966	100.0000%
TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$3,636,379,586		-\$110,939,907	\$3,525,439,679	
TOTAL NUCLEAR PRODUCTION					
	\$3,636,379,586		-\$110,939,907	\$3,525,439,679	
TOTAL HYDRAULIC PRODUCTION PLANT					

essory Electric Equipment - Osage	\$30,652,358	P-101	\$0	\$30,652,358	100.0000%
c. Power Plant Equipment - Osage	\$2,789,808	P-102	\$198,695	\$2,988,503	100.0000%
ce Furniture - Osage - Amortized	\$94,749	P-103	\$0	\$94,749	100.0000%
ce Equipment - Osage - Amortized	\$110,309	P-104	\$0	\$110,309	100.0000%
puters - Osage - Amortized	\$624,129	P-105	\$0	\$624,129	100.0000%
ds, Railroads, Bridges - Osage	\$77,445	P-106	\$0	\$77,445	100.0000%

TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$207,180,644		\$5,223,888	\$212,404,532	
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KEOKUK HYDRAULIC PRODUCTION PLANT

um. Amortization of Land Appraisal Fees - Keokuk	\$0	P-109	\$0	\$0	100.0000%
d/Land Rights - Keokuk	\$7,233,798	P-110	\$0	\$7,233,798	100.0000%
ictures - Keokuk	\$10,654,732	P-111	\$0	\$10,654,732	100.0000%
ervoirs - Keokuk	\$18,654,170	P-112	\$0	\$18,654,170	100.0000%
er Wheels/Generators - Keokuk	\$139,245,701	P-113	\$44,104,778	\$183,350,479	100.0000%
essory Electric Equipment - Keokuk	\$21,011,202	P-114	\$0	\$21,011,202	100.0000%
c. Power Plant Equipment - Keokuk	\$4,203,034	P-115	\$266,002	\$4,469,036	100.0000%
ce Furniture - Keokuk - Amortized	\$82,793	P-116	\$0	\$82,793	100.0000%
ce Equipment - Keokuk - Amortized	\$154,171	P-117	\$0	\$154,171	100.0000%
puters - Keokuk - Amortized	\$352,841	P-118	\$0	\$352,841	100.0000%
ds, Railroads, Bridges - Keokuk	\$114,926	P-119	\$0	\$114,926	100.0000%

TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$201,707,368		\$44,370,780	\$246,078,148	
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TAUM SAUK HYDRAULIC PRODUCTION PLANT

d/Land Rights - Taum Sauk	\$327,672	P-122	\$0	\$327,672	100.0000%
ictures - Taum Sauk	\$21,594,590	P-123	\$0	\$21,594,590	100.0000%
ervoirs - Taum Sauk	\$12,341,530	P-124	\$0	\$12,341,530	100.0000%
er Wheels/Generators - Taum Sauk	\$109,988,402	P-125	\$261,502	\$110,249,904	100.0000%
essory Electric Equipment - Taum Sauk	\$14,085,275	P-126	\$0	\$14,085,275	100.0000%
c. Power Plant Equipment - Taum Sauk	\$6,271,633	P-127	\$173,923	\$6,445,556	100.0000%
ce Furniture - Taum Sauk - Amortized	\$147,065	P-128	\$0	\$147,065	100.0000%
ce Equipment - Taum Sauk - Amortized	\$1,260,725	P-129	\$0	\$1,260,725	100.0000%
puters - Taum Sauk - Amortized	\$674,004	P-130	\$0	\$674,004	100.0000%
ds, Railroads, Bridges - Taum Sauk	\$232,752	P-131	\$0	\$232,752	100.0000%

TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$166,923,648		\$435,425	\$167,359,073	
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OSAGE HYDRAULIC PRODUCTION PLANT

TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$575,811,660		\$50,030,093	\$625,841,753	
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CTG PRODUCTION PLANT

d/Land Rights - CTG	\$6,558,062	P-136	\$0	\$6,558,062	100.0000%
d/Land Rights - Wind	\$558,564	P-137	\$0	\$558,564	100.0000%
d/Land Rights - Solar	\$336,744	P-138	\$0	\$336,744	100.0000%
d/Land Rights - Landfill Gas	\$17,669	P-139	\$0	\$17,669	100.0000%
ictures - CTG	\$40,547,358	P-140	\$0	\$40,547,358	100.0000%
ictures - Wind	\$39,688,422	P-141	\$0	\$39,688,422	100.0000%
ictures - Solar	\$3,163,315	P-142	\$0	\$3,163,315	100.0000%
ictures - Landfill Gas	\$6,929,162	P-143	\$0	\$6,929,162	100.0000%
l Holders - CTG	\$33,849,518	P-144	\$0	\$33,849,518	100.0000%

essory Electric Equipment - Solar	\$5,666,136	P-151	\$0	\$5,666,136	100.0000%
essory Electric Equipment - Wind	\$70,838,620	P-152	\$0	\$70,838,620	100.0000%
essory Electric Equipment - Landfill	\$6,744,240	P-153	\$0	\$6,744,240	100.0000%
c. Power Plant Equipment - CTG	\$7,185,169	P-154	\$0	\$7,185,169	100.0000%
c. Power Plant Equipment - Solar	\$69,369	P-155	\$0	\$69,369	100.0000%
c. Power Plant Equipment - Wind	\$18,877	P-156	\$0	\$18,877	100.0000%
c. Power Plant Equipment - Landfill	\$1,803,609	P-157	\$0	\$1,803,609	100.0000%
ce Furniture - CTG - Amortized	\$247,928	P-158	\$0	\$247,928	100.0000%
ce Furniture - Landfill Gas - Amortized	\$51,221	P-159	\$0	\$51,221	100.0000%
ce Equipment - CTG - Amortized	\$418,740	P-160	\$0	\$418,740	100.0000%
ce Equipment - Wind - Amortized	\$17,690	P-161	\$0	\$17,690	100.0000%
ce Equipment - Landfill Gas - Amortized	\$29,145	P-162	\$0	\$29,145	100.0000%
omputers - CTG - Amortized	\$1,398,438	P-163	\$0	\$1,398,438	100.0000%
omputers - Solar - Amortized	\$31,940	P-164	\$0	\$31,940	100.0000%
omputers - Landfill Gas - Amortized	\$56,045	P-165	\$0	\$56,045	100.0000%
er Production Plant ARO - Wind	\$35,998,038	P-166	-\$35,998,038	\$0	100.0000%
ALL OTHER PRODUCTION PLANT	\$1,937,082,681		\$475,837,690	\$2,412,920,371	
ALL OTHER PRODUCTION	\$1,937,082,681		\$475,837,690	\$2,412,920,371	
PRODUCTION PLANT	\$11,201,874,018		-\$234,367,276	\$10,967,506,742	
MISSION PLANT					
Amortization of Transmission Plant	\$0	P-171	\$0	\$0	100.0000%
nd Rights - TP	\$57,261,647	P-172	\$0	\$57,261,647	100.0000%
res & Improvements - TP	\$9,956,601	P-173	\$0	\$9,956,601	100.0000%
Equipment - TP	\$413,358,199	P-174	\$12,372,280	\$425,730,479	100.0000%
and Fixtures - TP	\$99,597,609	P-175	\$0	\$99,597,609	100.0000%
nd Fixtures - TP	\$558,657,654	P-176	\$0	\$558,657,654	100.0000%
ad Conductors & Devices - TP	\$343,620,006	P-177	\$59,050,027	\$402,670,033	100.0000%
nd Trails - TP	\$71,788	P-178	\$0	\$71,788	100.0000%
TRANSMISSION PLANT	\$1,482,523,504		\$71,422,307	\$1,553,945,811	
DISTRIBUTION PLANT					
nd Rights - DP	\$36,586,933	P-181	-\$561,022	\$36,025,911	100.0000%
res & Improvements - DP	\$17,948,047	P-182	\$0	\$17,948,047	100.0000%
Equipment - DP	\$1,196,340,823	P-183	\$51,564,276	\$1,247,905,099	100.0000%
owers, & Fixtures - DP	\$1,282,350,821	P-184	\$0	\$1,282,350,821	100.0000%
ad Conductors & Devices - DP	\$1,442,349,111	P-185	\$309,688,456	\$1,752,037,567	100.0000%
round Conduit - DP	\$591,799,313	P-186	\$0	\$591,799,313	100.0000%
round Conductors & Devices - DP	\$955,320,836	P-187	\$0	\$955,320,836	100.0000%
ansformers - DP	\$521,169,770	P-188	\$0	\$521,169,770	100.0000%
s - Overhead - DP	\$214,886,697	P-189	\$0	\$214,886,697	100.0000%
s - Underground - DP	\$182,120,703	P-190	\$0	\$182,120,703	100.0000%
- DP	\$103,632,157	P-191	\$0	\$103,632,157	100.0000%
ters	\$49,460,710	P-192	\$45,214,917	\$94,675,627	100.0000%
stallations - DP	\$164,613	P-193	\$0	\$164,613	100.0000%
ighting and Signal Systems - DP	\$189,286,456	P-194	\$0	\$189,286,456	100.0000%
DISTRIBUTION PLANT	\$6,783,416,990		\$405,906,627	\$7,189,323,617	
INCENTIVE COMPENSATION CAPITALIZATION					
re Compensation Capitalization Adj.	\$0	P-197	-\$54,328,614	-\$54,328,614	100.0000%
INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$54,328,614	-\$54,328,614	

Furniture & Equipment - GP - Amortized	\$53,391,788	P-204	\$4,695,511	\$58,087,299	100.0000%
Home Computers - GP - Amortized	\$0	P-205	\$0	\$0	100.0000%
Personal Computers - GP - Amortized	\$75,814,481	P-206	-\$3,038,674	\$72,775,807	100.0000%
Equipment - GP - Amortized	\$4,057,745	P-207	-\$122,977	\$3,934,768	100.0000%
Transportation Equipment - GP	\$159,108,923	P-208	\$15,221,365	\$174,330,288	100.0000%
Transportation Equipment - Training - GP	\$159,841	P-209	\$0	\$159,841	100.0000%
Equipment - GP - Amortized	\$5,070,789	P-210	-\$11,934	\$5,058,855	100.0000%
Shop, & Garage Equipment - GP - Amortized	\$31,519,594	P-211	-\$361,900	\$31,157,694	100.0000%
Shop, & Garage Equipment - Training - Amortized	\$2,116,666	P-212	\$0	\$2,116,666	100.0000%
Inventory Equipment - GP	\$7,620,698	P-213	-\$15,053	\$7,605,645	100.0000%
Operated Equipment - GP	\$16,739,602	P-214	\$0	\$16,739,602	100.0000%
Communication Equipment - GP - Amortized	\$119,413,233	P-215	\$35,262,600	\$154,675,833	100.0000%
Communication Equipment - Training - GP	\$12,326	P-216	\$0	\$12,326	100.0000%
Various Equipment - GP - Amortized	\$3,046,734	P-217	\$20,429,152	\$23,475,886	100.0000%
Plant ARO	\$2,551,590	P-218	-\$2,551,590	\$0	100.0000%
GENERAL PLANT	\$852,174,597		\$66,374,052	\$918,548,649	
PLANT IN SERVICE	\$20,841,943,034		\$283,624,066	\$21,125,567,100	

CASE NO. ER-2021-0270
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

B	C	D	E	F	G
Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Miscellaneous Intangibles - Production	303.000		\$28,616,970		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$47,922,463		\$0	
2. To allocate estimated plant to gas operations. (Caldwell)		-\$19,290,383		\$0	
3. To remove investment related to the paperless bill credit per the stipulation in ER-2019-0335. (Kunst)		-\$15,110		\$0	
Land/Land Rights - Meramec	310.000		-\$217,913		
1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$217,913		\$0	
Structures - Meramec	311.000		-\$41,898,819		
1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$41,898,819		\$0	
Boiler Plant Equipment - Meramec	312.000		-\$359,167,515		
1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$359,167,515		\$0	
Turbogenerator Units - Meramec	314.000		-\$90,193,198		
1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$90,193,198		\$0	
Accessory Electric Equipment - Meramec	315.000		-\$48,030,860		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$643,613		\$0	
2. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$48,674,473		\$0	
Misc. Power Plant Equipment - Meramec	316.000		-\$8,167,926		

CASE NO. 19-2021-0270
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

	B	C	D	E	F	G
at	Plant In Service	Account	Adjustment	Total	Jurisdictional	Total
ber	Adjustment Description	Number	Amount	Adjustment	Adjustments	Jurisdictional
				Amount		Adjustment
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$940,615		\$0	
	2. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$9,108,541		\$0	
5	Office Furniture - Meramec - Amortized	316.210		-\$396,752		
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$396,752		\$0	
6	Office Equipment - Meramec - Amortized	316.220		-\$251,851		
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$251,851		\$0	
7	Computers - Meramec - Amortized	316.230		-\$447,356		
	1. To remove Meramec plant assets for retirement amortization. (Ferguson)		-\$447,356		\$0	
8	Meramec ARO	317.000		-\$47,868,058		
	1. To remove ARO assets. (Caldwell)		-\$47,868,058		\$0	
5	Boiler Plant Equipment - Sioux	312.000		\$18,438,041		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$18,438,041		\$0	
6	Turbogenerator Units - Sioux	314.000		\$2,234,570		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$2,234,570		\$0	
7	Accessory Electric Equipment - Sioux	315.000		\$7,871,242		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$7,871,242		\$0	
8	Misc. Power Plant Equipment - Sioux	316.000		\$6,483,860		

Case No. ER-2021-0270
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

Account Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$6,483,860		\$0	
2	Sioux ARO	317.000		-\$48,317,853		
	1. To remove ARO assets. (Caldwell)		-\$48,317,853		\$0	
1	Venice ARO	317.000		-\$374,371		
	1. To remove ARO assets. (Caldwell)		-\$374,371		\$0	
6	Boiler Plant Equipment - Labadie	312.000		\$11,903,331		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$11,903,331		\$0	
8	Coal Car Leases - Labadie	312.200		-\$27,710,798		
	1. To remove lease assets. (Caldwell)		-\$27,710,798		\$0	
9	Turbogenerator Units - Labadie	314.000		\$2,726,293		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$2,726,293		\$0	
0	Accessory Electric Equipment - Labadie	315.000		\$14,901,949		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$14,901,949		\$0	
1	Misc. Power Plant Equipment - Labadie	316.000		\$10,219,291		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$10,219,291		\$0	
5	Labadie ARO	317.000		-\$30,684,338		
	1. To remove ARO assets. (Caldwell)		-\$30,684,338		\$0	
0	Boiler Plant Equipment - Rush Island	312.000		\$452,733		

CASE NO. ER-2021-0270
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

B	C	D	E	F	G
Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$452,733		\$0	
1 Turbogenerator Units - Rush Island	314.000		\$136,496		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$136,496		\$0	
2 Accessory Electric Equipment - Rush	315.000		\$2,404,082		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$2,404,082		\$0	
3 Misc. Power Plant Equipment - Rush	316.000		\$3,991,002		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$3,991,002		\$0	
7 Rush Island ARO	317.000		-\$29,816,854		
1. To remove ARO assets. (Caldwell)		-\$29,816,854		\$0	
2 Boiler Plant Equipment - Common	312.000		\$23,474		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$23,474		\$0	
4 Accessory Electric Equipment - Common	315.000		\$1,068,772		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,068,772		\$0	
5 Misc. Power Plant Equipment - Common	316.000		\$1,394,174		
1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,394,174		\$0	
1 Structures - Callaway	321.000		-\$33,547		
1. To remove plant associated with Callaway unplanned outage FO73. (Ferguson)		-\$33,547		\$0	

Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

	B	C	D	E	F	G
Account Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
2	Reactor Plant Equipment - Callaway	322.000		\$28,695,199		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$28,695,199		\$0	
3	Turbogenerator Units - Callaway	323.000		-\$37,796,820		
	1. To remove plant associated with Callaway unplanned outage FO73. (Ferguson)		-\$37,796,820		\$0	
5	Misc. Power Plant Equipment - Callaway	325.000		-\$129,982		
	1. To remove plant associated with Callaway unplanned outage FO73. (Ferguson)		-\$129,982		\$0	
9	Callaway ARO	326.000		-\$101,674,757		
	1. To remove ARO assets. (Caldwell)		-\$101,674,757		\$0	
10	Water Wheels/Generators - Osage	333.000		\$5,025,193		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$5,025,193		\$0	
12	Misc. Power Plant Equipment - Osage	335.000		\$198,695		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$198,695		\$0	
13	Water Wheels/Generators - Keokuk	333.000		\$44,104,778		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$44,104,778		\$0	
15	Misc. Power Plant Equipment - Keokuk	335.000		\$266,002		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$266,002		\$0	
15	Water Wheels/Generators - Taum Sauk	333.000		\$261,502		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$261,502		\$0	

Case No. ER-2021-0240
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

	B	C	D	E	F	G
Account	Plant In Service	Account	Adjustment	Total	Jurisdictional	Total
Number	Description	Number	Amount	Adjustment	Adjustments	Adjustment
17	Misc. Power Plant Equipment - Taum Sauk	335.000		\$173,923		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$173,923		\$0	
16	Generators - CTG	344.000		\$7,354,408		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$7,354,408		\$0	
17	Generators - Solar	344.000		\$1,219,725		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,219,725		\$0	
18	Generators - Wind	344.000		\$503,261,595		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$510,261,595		\$0	
	2. To remove estimated investment for the C06 turbine at the Atchison wind facility not in service. (Kunst)		-\$7,000,000		\$0	
16	Other Production Plant ARO - Wind	347.000		-\$35,998,038		
	1. To remove ARO assets. (Caldwell)		-\$35,998,038		\$0	
14	Station Equipment - TP	353.000		\$12,372,280		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$12,372,280		\$0	
17	Overhead Conductors & Devices - TP	356.000		\$59,050,027		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$59,050,027		\$0	
11	Land/Land Rights - DP	360.000		-\$561,022		
	1. To adjust for the donation of the former central substation site. (Kunst)		-\$561,022		\$0	

Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

	B	C	D	E	F	G
Account Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
13	Station Equipment - DP	362.000		\$51,564,276		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$51,564,276		\$0	
15	Overhead Conductors & Devices - DP	365.000		\$309,688,456		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$309,688,456		\$0	
12	AMI Meters	370.100		\$45,214,917		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$45,214,917		\$0	
17	Incentive Compensation Capitalization Adj.			-\$54,328,614		
	1. To assign incentive compensation to shareholders. (Kunst)		-\$54,328,614		\$0	
10	Land/Land Rights - GP	389.000		-\$1,468,475		
	1. To allocate plant to gas operations. (Caldwell)		-\$440,403		\$0	
	2. To remove plant no longer in service. (Kunst)		-\$1,028,072		\$0	
11	Structures & Improvements - GP	390.000		-\$5,310,144		
	1. To remove plant no longer in service. (Kunst)		-\$5,310,144		\$0	
12	Structures & Improvements - Large - GP	390.000		\$3,646,171		
	1. To remove ARO assets. (Caldwell)		-\$3,537,503		\$0	
	2. To include estimated plant additions through September 30, 2021. (Caldwell)		\$16,487,204		\$0	
	3. To allocate plant to gas operations. (Caldwell)		-\$9,303,530		\$0	

Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

Account Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
04	Office Furniture & Equipment - GP - Amortized	391.000		\$4,695,511		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$6,406,231			\$0
	2. To allocate plant to gas operations. (Caldwell)		-\$1,710,720			\$0
06	Personal Computers - GP - Amortized	391.200		-\$3,038,674		
	1. To allocate plant to gas operations. (Caldwell)		-\$2,423,118			\$0
	2. To remove estimated investment related to the cryptocurrency R&D project at Sioux. (Ferguson)		-\$615,556			\$0
07	Office Equipment - GP - Amortized	391.300		-\$122,977		
	1. To allocate plant to gas operations. (Caldwell)		-\$122,977			\$0
08	Transportation Equipment - GP	392.000		\$15,221,365		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$15,221,365			\$0
00	Stores Equipment - GP - Amortized	393.000		-\$11,934		
	1. To allocate plant to gas operations. (Caldwell)		-\$11,934			\$0
01	Tools, Shop, & Garage Equipment- GP - Amort	394.000		-\$361,900		
	1. To allocate plant to gas operations. (Caldwell)		-\$361,900			\$0
03	Laboratory Equipment - GP	395.000		-\$15,053		
	1. To allocate plant to gas operations. (Caldwell)		-\$15,053			\$0

Case No. ER-2021-0470
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Account	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
5	Communication Equipment - GP - Amortized	397.000		\$35,262,600		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$35,262,600		\$0	
7	Miscellaneous Equipment - GP - Amortized	398.000		\$20,429,152		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$20,886,660		\$0	
	2. To allocate plant to gas operations. (Caldwell)		-\$70,896		\$0	
	3. To remove capitalized dues and donations. (Dhority)		-\$386,374		\$0	
	4. To remove capitalized miscellaneous expense. (Dhority)		-\$238		\$0	
8	General Plant ARO	399.000		-\$2,551,590		
	1. To remove ARO assets. (Caldwell)		-\$2,551,590		\$0	
Total Plant Adjustments				\$283,624,066		

B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life
INTANGIBLE PLANT				
) Franchises and Consents	\$100,173,057	0.00%	\$0	0
) Miscellaneous Intangibles - Production	\$450,397,838	0.00%	\$0	0
Cloud Computing	\$0	0.00%	\$0	0
TOTAL INTANGIBLE PLANT	\$550,570,895		\$0	
PRODUCTION PLANT				
STEAM PRODUCTION				
MERAMEC STEAM PRODUCTION PLANT				
) Land/Land Rights - Meramec	\$54,478	0.00%	\$0	0
) Structures - Meramec	\$10,474,705	8.73%	\$914,442	95
) Boiler Plant Equipment - Meramec	\$89,791,879	8.64%	\$7,758,018	55
) Turbogenerator Units - Meramec	\$22,548,300	6.19%	\$1,395,740	60
) Accessory Electric Equipment - Meramec	\$12,168,618	10.97%	\$1,334,897	75
) Misc. Power Plant Equipment - Meramec	\$2,277,135	21.81%	\$496,643	40
) Office Furniture - Meramec - Amortized	\$99,188	5.47%	\$5,426	20
) Office Equipment - Meramec - Amortized	\$62,963	8.19%	\$5,157	15
) Computers - Meramec - Amortized	\$111,839	20.86%	\$23,330	5
) Meramec ARO	\$0	0.00%	\$0	0
TOTAL MERAMEC STEAM PRODUCTION PLANT	\$137,589,105		\$11,933,653	
SIoux STEAM PRODUCTION PLANT				
) Sioux Post Op - 2010	\$45,069,631	0.00%	\$0	0
) Sioux Post Op - 2011 & 2012	\$154,988	0.00%	\$0	0
) Land/Land Rights - Sioux	\$911,783	0.00%	\$0	0
) Structures - Sioux	\$61,084,742	3.98%	\$2,431,173	95
) Boiler Plant Equipment - Sioux	\$1,075,950,121	7.92%	\$85,215,250	55
) Turbogenerator Units - Sioux	\$172,908,014	7.23%	\$12,501,249	60
) Accessory Electric Equipment - Sioux	\$147,561,147	8.21%	\$12,114,770	75
) Misc. Power Plant Equipment - Sioux	\$21,770,979	9.76%	\$2,124,848	40
) Office Furniture - Sioux - Amortized	\$1,538,249	5.47%	\$84,142	20
) Office Equipment - Sioux - Amortized	\$409,939	1.21%	\$4,960	15
) Computers - Sioux - Amortized	\$1,307,202	17.89%	\$233,858	5
) Sioux ARO	\$0	0.00%	\$0	0
TOTAL SIoux STEAM PRODUCTION PLANT	\$1,528,666,795		\$114,710,250	
VENICE STEAM PRODUCTION PLANT				
) Land/Land Rights - Venice	\$0	0.00%	\$0	0
) Structures - Venice	\$0	0.00%	\$0	0
) Boiler Plant Equipment - Venice	\$0	0.00%	\$0	0
) Turbogenerator Units - Venice	\$0	0.00%	\$0	0
) Accessory Electric Equipment - Venice	\$0	0.00%	\$0	0
) Misc. Power Plant Equipment - Venice	\$0	0.00%	\$0	0
) Venice ARO	\$0	0.00%	\$0	0
TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0	
LABADIE STEAM PRODUCTION UNIT				
) Land/Land Rights - Labadie	\$13,364,165	0.00%	\$0	0
) Structures - Labadie	\$129,777,520	3.17%	\$4,113,947	95

	B	C	D	E	F
	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life
)	Coal Car Leases - Labadie	\$0	0.00%	\$0	0
)	Turbogenerator Units - Labadie	\$272,630,297	2.94%	\$8,015,331	60
)	Accessory Electric Equipment - Labadie	\$142,908,005	2.96%	\$4,230,077	75
)	Misc. Power Plant Equipment - Labadie	\$29,698,275	3.96%	\$1,176,052	40
)	Office Furniture - Labadie - Amortized	\$702,599	5.38%	\$37,800	20
)	Office Equipment - Labadie - Amortized	\$2,277,041	6.56%	\$149,374	15
)	Computers - Labadie - Amortized	\$2,631,588	20.29%	\$533,949	5
)	Labadie ARO	\$0	0.00%	\$0	0
	TOTAL LABADIE STEAM PRODUCTION UNIT	\$1,778,390,051		\$61,465,867	
	RUSH ISLAND STEAM PRODUCTION PLANT				
)	Land/Land Rights - Rush Island	\$979,537	0.00%	\$0	0
)	Structures - Rush Island	\$103,786,504	3.44%	\$3,570,256	95
)	Boiler Plant Equipment - Rush Island	\$545,582,527	4.11%	\$22,423,442	55
)	Turbogenerator Units - Rush Island	\$171,957,642	3.38%	\$5,812,168	60
)	Accessory Electric Equipment - Rush	\$68,804,057	3.39%	\$2,332,458	75
)	Misc. Power Plant Equipment - Rush	\$20,786,129	5.05%	\$1,049,700	40
)	Office Furniture - Rush Island - Amortized	\$690,643	5.93%	\$40,955	20
)	Office Equipment - Rush Island - Amortized	\$455,841	3.22%	\$14,678	15
)	Computers - Rush Island - Amortized	\$1,610,828	22.25%	\$358,409	5
)	Rush Island ARO	\$0	0.00%	\$0	0
	TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$914,653,708		\$35,602,066	
	COMMON STEAM PRODUCTION PLANT				
)	Land/Land Rights - Common	\$0	0.00%	\$0	0
)	Structures - Common	\$1,976,445	6.81%	\$134,596	95
)	Boiler Plant Equipment - Common	\$36,418,583	6.12%	\$2,228,817	55
)	Turbogenerator Units - Common	\$0	0.00%	\$0	60
)	Accessory Electric Equipment - Common	\$4,198,747	6.70%	\$281,316	75
)	Misc. Power Plant Equipment - Common	\$1,411,505	7.75%	\$109,392	40
	TOTAL COMMON STEAM PRODUCTION PLANT	\$44,005,280		\$2,754,121	
	TOTAL STEAM PRODUCTION	\$4,403,304,939		\$226,465,957	
	NUCLEAR PRODUCTION				
	CALLAWAY NUCLEAR PRODUCTION PLANT				
)	Land/Land Rights - Callaway	\$9,793,885	0.00%	\$0	0
)	Structures - Callaway	\$979,956,893	1.60%	\$15,679,310	90
)	Reactor Plant Equipment - Callaway	\$1,390,973,542	2.78%	\$38,669,064	60
)	Turbogenerator Units - Callaway	\$516,257,134	2.71%	\$13,990,568	50
)	Accessory Electric Equipment - Callaway	\$307,598,842	2.24%	\$6,890,214	75
)	Misc. Power Plant Equipment - Callaway	\$159,011,318	4.19%	\$6,662,574	35
)	Office Furniture - Callaway - Amortized	\$17,922,119	5.44%	\$974,963	20
)	Office Equipment - Callaway - Amortized	\$4,343,733	7.57%	\$328,821	15
)	Computers - Callaway - Amortized	\$20,039,301	22.78%	\$4,564,953	5
)	Callaway ARO	\$0	0.00%	\$0	0
)	Callaway Post Operational Costs	\$116,730,946	0.00%	\$0	0
)	Callaway License Extension	\$2,811,966	0.00%	\$0	0

B	C	D	E	F
Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life
TOTAL NUCLEAR PRODUCTION	\$3,525,439,679		\$87,760,467	
HYDRAULIC PRODUCTION				
OSAGE HYDRAULIC PRODUCTION PLANT				
Accum. Amort. of Land Appraisal Studies - Osage	\$0	0.00%	\$0	0
Land/Land Rights - Osage	\$10,543,391	0.00%	\$0	0
Structures - Osage	\$10,087,540	3.38%	\$340,959	125
Reservoirs - Osage	\$86,439,757	2.89%	\$2,498,109	150
Water Wheels/Generators - Osage	\$70,756,351	2.88%	\$2,037,783	105
Accessory Electric Equipment - Osage	\$30,682,358	3.06%	\$938,880	65
Misc. Power Plant Equipment - Osage	\$2,988,503	4.51%	\$134,781	50
Office Furniture - Osage - Amortized	\$94,749	5.25%	\$4,974	20
Office Equipment - Osage - Amortized	\$110,309	6.74%	\$7,435	15
Computers - Osage - Amortized	\$624,129	14.46%	\$90,249	5
Roads, Railroads, Bridges - Osage	\$77,445	0.00%	\$0	60
TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$212,404,532		\$6,053,170	
KEOKUK HYDRAULIC PRODUCTION PLANT				
Accum. Amortization of Land Appraisal Studies - Keokuk	\$0	0.00%	\$0	0
Land/Land Rights - Keokuk	\$7,233,798	0.00%	\$0	0
Structures - Keokuk	\$10,654,732	2.41%	\$256,779	125
Reservoirs - Keokuk	\$18,654,170	1.75%	\$326,448	150
Water Wheels/Generators - Keokuk	\$183,350,479	2.68%	\$4,913,793	105
Accessory Electric Equipment - Keokuk	\$21,011,202	2.63%	\$552,595	65
Misc. Power Plant Equipment - Keokuk	\$4,469,036	3.02%	\$134,965	50
Office Furniture - Keokuk - Amortized	\$82,793	5.61%	\$4,645	20
Office Equipment - Keokuk - Amortized	\$154,171	7.66%	\$11,809	15
Computers - Keokuk - Amortized	\$352,841	40.53%	\$143,006	5
Roads, Railroads, Bridges - Keokuk	\$114,926	1.06%	\$1,218	60
TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$246,078,148		\$6,345,258	
TAUM SAUK HYDRAULIC PRODUCTION PLANT				
Land/Land Rights - Taum Sauk	\$327,672	0.00%	\$0	0
Structures - Taum Sauk	\$21,594,590	1.34%	\$289,368	125
Reservoirs - Taum Sauk	\$12,341,530	2.40%	\$296,197	150
Water Wheels/Generators - Taum Sauk	\$110,249,904	2.02%	\$2,227,048	105
Accessory Electric Equipment - Taum Sauk	\$14,085,275	1.80%	\$253,535	65
Misc. Power Plant Equipment - Taum Sauk	\$6,445,556	2.34%	\$150,826	50
Office Furniture - Taum Sauk - Amortized	\$147,065	5.10%	\$7,500	20
Office Equipment - Taum Sauk - Amortized	\$1,260,725	7.17%	\$90,394	15
Computers - Taum Sauk - Amortized	\$674,004	20.16%	\$135,879	5
Roads, Railroads, Bridges - Taum Sauk	\$232,752	1.21%	\$2,816	60
TOTAL TAUM SAUK HYDRAULIC	\$167,359,073		\$3,453,563	

B	C	D	E	F
Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life
TOTAL HYDRAULIC PRODUCTION	\$625,841,753		\$15,851,991	
OTHER PRODUCTION				
OTHER PRODUCTION PLANT				
) Land/Land Rights - CTG	\$6,558,062	0.00%	\$0	0
) Land/Land Rights - Wind	\$558,564	0.00%	\$0	0
) Land/Land Rights - Solar	\$336,744	0.00%	\$0	0
) Land/Land Rights - Landfill Gas	\$17,669	0.00%	\$0	0
) Structures - CTG	\$40,547,358	2.40%	\$973,137	40
) Structures - Wind	\$39,688,422	2.90%	\$1,150,964	70
) Structures - Solar	\$3,163,315	5.17%	\$163,543	20
) Structures - Landfill Gas	\$6,929,162	2.40%	\$166,300	40
) Fuel Holders - CTG	\$33,849,518	2.04%	\$690,530	45
) Fuel Holders - Landfill Gas	\$15,391,585	2.04%	\$313,988	45
) Generators - CTG	\$1,008,523,402	1.65%	\$16,640,636	45
) Generators - Solar	\$15,591,715	6.71%	\$1,046,204	20
) Generators - Wind	\$1,006,104,447	3.67%	\$36,924,033	45
) Generators - Landfill Gas	\$20,525,501	1.28%	\$262,726	10
) Accessory Electric Equipment - CTG	\$120,557,740	2.05%	\$2,471,434	40
) Accessory Electric Equipment - Solar	\$5,666,136	4.13%	\$234,011	25
) Accessory Electric Equipment - Wind	\$70,838,620	3.66%	\$2,592,693	40
) Accessory Electric Equipment - Landfill Gas	\$6,744,240	2.05%	\$138,257	40
) Misc. Power Plant Equipment - CTG	\$7,185,169	2.11%	\$151,607	25
) Misc. Power Plant Equipment - Solar	\$69,369	5.11%	\$3,545	20
) Misc. Power Plant Equipment - Wind	\$18,877	2.89%	\$546	35
) Misc. Power Plant Equipment - Landfill Gas	\$1,803,609	2.11%	\$38,056	25
) Office Furniture - CTG - Amortized	\$247,928	7.74%	\$19,190	20
) Office Furniture - Landfill Gas - Amortized	\$51,221	7.74%	\$3,965	20
) Office Equipment - CTG - Amortized	\$418,740	7.65%	\$32,034	15
) Office Equipment - Wind - Amortized	\$17,690	7.65%	\$1,353	15
) Office Equipment - Landfill Gas - Amortized	\$29,145	7.65%	\$2,230	15
) Computers - CTG - Amortized	\$1,398,438	20.80%	\$290,875	5
) Computers - Solar - Amortized	\$31,940	20.80%	\$6,644	5
) Computers - Landfill Gas - Amortized	\$56,045	20.80%	\$11,657	5
) Other Production Plant ARO - Wind	\$0	0.00%	\$0	0
TOTAL OTHER PRODUCTION PLANT	\$2,412,920,371		\$64,330,158	
TOTAL OTHER PRODUCTION	\$2,412,920,371		\$64,330,158	
TOTAL PRODUCTION PLANT	\$10,967,506,742		\$394,408,573	
TRANSMISSION PLANT				
) Accum. Amortization of Transmission Plant	\$0	0.00%	\$0	0
) Land/Land Rights - TP	\$57,261,647	0.00%	\$0	0
) Structures & Improvements - TP	\$9,956,601	1.61%	\$160,301	70
) Station Equipment - TP	\$425,730,479	1.52%	\$6,471,103	65
) Towers and Fixtures - TP	\$99,597,609	2.47%	\$2,460,061	70
) Poles and Fixtures - TP	\$558,657,654	3.12%	\$17,430,119	64
) Overhead Conductors & Devices - TP	\$402,670,033	1.63%	\$6,563,522	75
) Roads and Trails - TP	\$71,788	0.00%	\$0	70
TOTAL TRANSMISSION PLANT	\$1,553,945,811		\$33,085,106	

B	C	D	E	F
Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life
) Land/Land Rights - DP	\$36,025,911	0.00%	\$0	0
) Structures & Improvements - DP	\$17,948,047	1.84%	\$330,244	60
) Station Equipment - DP	\$1,247,905,099	1.87%	\$23,335,825	60
) Poles, Towers, & Fixtures - DP	\$1,282,350,821	6.12%	\$78,479,870	58
) Overhead Conductors & Devices - DP	\$1,752,037,567	1.97%	\$34,515,140	65
) Underground Conduit - DP	\$591,799,313	2.33%	\$13,788,924	70
) Underground Conductors & Devices - DP	\$955,320,836	2.57%	\$24,551,745	57
) Line Transformers - DP	\$521,169,770	2.43%	\$12,664,425	42
) Services - Overhead - DP	\$214,886,697	3.99%	\$8,573,979	48
) Services - Underground - DP	\$182,120,703	2.76%	\$5,026,531	60
) Meters - DP	\$103,632,157	15.58%	\$16,145,890	28
) AMI Meters	\$94,675,627	5.33%	\$5,046,211	20
) Meter Installations - DP	\$164,613	1.18%	\$1,942	30
) Street Lighting and Signal Systems - DP	\$189,286,456	2.42%	\$4,580,732	40
TOTAL DISTRIBUTION PLANT	\$7,189,323,617		\$227,041,458	
INCENTIVE COMPENSATION CAPITALIZATION				
Incentive Compensation Capitalization Adj.	-\$54,328,614	3.51%	-\$1,906,934	0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$54,328,614		-\$1,906,934	
GENERAL PLANT				
) Land/Land Rights - GP	\$14,622,225	0.00%	\$0	0
) Structures & Improvements - GP	-\$1,273,026	1.67%	-\$21,260	55
) Structures & Improvements - Large - GP	\$354,134,935	1.93%	\$6,834,804	55
) Structures & Improvements - Training - GP	\$934,005	0.00%	\$0	5
) Office Furniture & Equipment - GP - Amortized	\$58,087,299	4.67%	\$2,712,677	20
) Mainframe Computers - GP - Amortized	\$0	0.00%	\$0	0
) Personal Computers - GP - Amortized	\$72,775,807	21.83%	\$15,886,959	5
) Office Equipment - GP - Amortized	\$3,934,768	6.08%	\$239,234	15
) Transportation Equipment - GP	\$174,330,288	6.30%	\$10,982,808	11
) Transportation Equipment - Training - GP	\$159,841	0.00%	\$0	5
) Stores Equipment - GP - Amortized	\$5,058,855	5.02%	\$253,955	20
) Tools, Shop, & Garage Equipment- GP - Amortized	\$31,157,694	5.21%	\$1,623,316	20
) Tools, Shop, & Garage Equipment - Training - GP	\$2,116,666	0.00%	\$0	5
) Laboratory Equipment - GP	\$7,605,645	4.98%	\$378,761	20
) Power Operated Equipment - GP	\$16,739,602	6.66%	\$1,114,857	15
) Communication Equipment - GP - Amortized	\$154,675,833	6.72%	\$10,394,216	15
) Communication Equipment - Training - GP	\$12,326	0.00%	\$0	5
) Miscellaneous Equipment - GP - Amortized	\$23,475,886	5.02%	\$1,178,489	20
) General Plant ARO	\$0	0.00%	\$0	0
TOTAL GENERAL PLANT	\$918,548,649		\$51,578,816	
Total Depreciation	\$21,125,567,100		\$704,207,019	

and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

E PLANT					
and Consents	\$26,107,080	R-2	\$3,194,683	\$29,301,763	100.0000%
ous Intangibles - Production	\$189,239,367	R-3	\$38,860,591	\$228,099,958	100.0000%
puting	\$0	R-4	\$0	\$0	100.0000%
ANGIBLE PLANT	\$215,346,447		\$42,055,274	\$257,401,721	
ON PLANT					
RODUCTION					
IEC STEAM PRODUCTION PLANT					
nd Rights - Meramec	\$0	R-9	\$0	\$0	100.0000%
res - Meramec	\$43,258,659	R-10	-\$34,128,495	\$9,130,164	100.0000%
lant Equipment - Meramec	\$372,175,981	R-11	-\$292,063,693	\$80,112,288	100.0000%
nerator Units - Meramec	\$98,898,715	R-12	-\$78,029,889	\$20,868,826	100.0000%
ory Electric Equipment - Meramec	\$47,059,614	R-13	-\$36,869,690	\$10,189,924	100.0000%
ower Plant Equipment - Meramec	\$5,966,392	R-14	-\$4,497,228	\$1,469,164	100.0000%
urniture - Meramec - Amortized	\$251,400	R-15	-\$196,932	\$54,468	100.0000%
quipment - Meramec - Amortized	\$192,518	R-16	-\$150,114	\$42,404	100.0000%
lers - Meramec - Amortized	\$180,299	R-17	-\$110,495	\$69,804	100.0000%
ic ARO	\$29,158,926	R-18	-\$29,158,926	\$0	100.0000%
MERAMEC STEAM PRODUCTION	\$597,142,504		-\$475,205,462	\$121,937,042	
STEAM PRODUCTION PLANT					
ost Op - 2010	\$19,146,075	R-21	\$1,530,517	\$20,676,592	100.0000%
ost Op - 2011 & 2012	\$59,754	R-22	\$0	\$59,754	100.0000%
nd Rights - Sioux	\$0	R-23	\$0	\$0	100.0000%
res - Sioux	\$30,637,233	R-24	\$2,057,029	\$32,694,262	100.0000%
lant Equipment - Sioux	\$431,832,726	R-25	\$28,561,725	\$460,394,451	100.0000%
nerator Units - Sioux	\$74,340,190	R-26	\$4,767,193	\$79,107,383	100.0000%
ory Electric Equipment - Sioux	\$49,560,031	R-27	\$6,613,955	\$56,173,986	100.0000%
ower Plant Equipment - Sioux	\$4,123,715	R-28	\$694,839	\$4,818,554	100.0000%
urniture - Sioux - Amortized	\$364,732	R-29	\$76,951	\$441,683	100.0000%
quipment - Sioux - Amortized	\$342,645	R-30	\$61,491	\$404,136	100.0000%
lers - Sioux - Amortized	\$513,671	R-31	\$0	\$513,671	100.0000%
ARO	\$30,383,946	R-32	-\$30,383,946	\$0	100.0000%
SIOUX STEAM PRODUCTION	\$641,304,718		\$13,979,754	\$655,284,472	
STEAM PRODUCTION PLANT					
nd Rights - Venice	\$0	R-35	\$0	\$0	100.0000%
res - Venice	\$0	R-36	\$0	\$0	100.0000%
lant Equipment - Venice	\$0	R-37	\$0	\$0	100.0000%
nerator Units - Venice	\$0	R-38	\$0	\$0	100.0000%
ory Electric Equipment - Venice	\$0	R-39	\$0	\$0	100.0000%
ower Plant Equipment - Venice	\$0	R-40	\$0	\$0	100.0000%
ARO	\$192,252	R-41	-\$192,252	\$0	100.0000%
VENICE STEAM PRODUCTION	\$192,252		-\$192,252	\$0	
IE STEAM PRODUCTION UNIT					
nd Rights - Labadie	\$0	R-44	\$0	\$0	100.0000%
res - Labadie	\$44,749,970	R-45	\$1,518,397	\$46,268,367	100.0000%
lant Equipment - Labadie	\$328,211,376	R-46	\$18,010,291	\$346,221,667	100.0000%
rs - Labadie	\$55,220,082	R-47	\$397,969	\$55,618,051	100.0000%
ir Leases - Labadie	\$5,838,565	R-48	-\$5,838,565	\$0	100.0000%
nerator Units - Labadie	\$116,485,573	R-49	\$5,310,055	\$121,795,628	100.0000%
ory Electric Equipment - Labadie	\$52,454,302	R-50	\$2,235,041	\$54,689,343	100.0000%

LAND STEAM PRODUCTION

Land Rights - Rush Island	\$0	R-58	\$0	\$0	100.0000%
Res - Rush Island	\$38,874,444	R-59	\$1,237,654	\$40,112,098	100.0000%
Plant Equipment - Rush Island	\$188,849,228	R-60	\$8,548,458	\$197,397,686	100.0000%
Generator Units - Rush Island	\$73,885,504	R-61	\$3,313,168	\$77,198,672	100.0000%
Dry Electric Equipment - Rush	\$26,488,438	R-62	\$1,069,801	\$27,558,239	100.0000%
Power Plant Equipment - Rush	\$3,342,779	R-63	\$520,031	\$3,862,810	100.0000%
Furniture - Rush Island - Amortized	\$311,403	R-64	\$25,899	\$337,302	100.0000%
Equipment - Rush Island - Amortized	\$302,397	R-65	\$22,804	\$325,201	100.0000%
Land - Rush Island - Amortized	\$667,398	R-66	\$241,625	\$909,023	100.0000%
Land ARO	\$24,378,517	R-67	-\$24,378,517	\$0	100.0000%
RUSH ISLAND STEAM PRODUCTION PLANT	\$357,100,108		-\$9,399,077	\$347,701,031	

COMMON STEAM PRODUCTION PLANT

Land Rights - Common	\$0	R-70	\$0	\$0	100.0000%
Res - Common	\$911,076	R-71	\$39,430	\$950,506	100.0000%
Plant Equipment - Common	\$19,988,926	R-72	\$770,005	\$20,758,931	100.0000%
Generator Units - Common	\$0	R-73	\$0	\$0	100.0000%
Dry Electric Equipment - Common	\$1,492,149	R-74	\$76,402	\$1,568,551	100.0000%
Power Plant Equipment - Common	\$7,468	R-75	\$20,789	\$28,257	100.0000%
COMMON STEAM PRODUCTION	\$22,399,619		\$906,626	\$23,306,245	

STEAM PRODUCTION

\$2,250,914,493	-\$468,900,505	\$1,782,013,988
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NUCLEAR PRODUCTION

MAY NUCLEAR PRODUCTION

Land Rights - Callaway	\$0	R-80	\$0	\$0	100.0000%
Res - Callaway	\$633,156,488	R-81	\$10,069,345	\$643,225,833	100.0000%
Plant Equipment - Callaway	\$617,929,045	R-82	\$25,723,248	\$643,652,293	100.0000%
Generator Units - Callaway	\$281,206,127	R-83	\$9,363,565	\$290,569,692	100.0000%
Dry Electric Equipment - Callaway	\$155,306,188	R-84	\$3,621,977	\$158,928,165	100.0000%
Power Plant Equipment - Callaway	\$40,151,249	R-85	\$6,348,866	\$46,500,115	100.0000%
Furniture - Callaway - Amortized	\$4,505,834	R-86	\$672,080	\$5,177,914	100.0000%
Equipment - Callaway - Amortized	\$2,032,918	R-87	\$217,295	\$2,250,213	100.0000%
Land - Callaway - Amortized	\$6,859,127	R-88	\$3,005,895	\$9,865,022	100.0000%
Land ARO	-\$12,830,757	R-89	\$12,830,757	\$0	100.0000%
Post Operational Costs	\$102,595,678	R-90	\$2,765,601	\$105,361,279	100.0000%
License Extension	\$339,020	R-91	\$77,908	\$416,928	100.0000%
CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,831,250,917		\$74,696,537	\$1,905,947,454	

NUCLEAR PRODUCTION

\$1,831,250,917	\$74,696,537	\$1,905,947,454
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT

Amort. of Land Appraisal Studies -	\$6,512,980	R-96	\$79,218	\$6,592,198	100.0000%
Land Rights - Osage	\$0	R-97	\$0	\$0	100.0000%
Res - Osage	\$1,607,872	R-98	\$251,165	\$1,859,037	100.0000%
Wells - Osage	\$21,835,007	R-99	\$1,030,794	\$22,865,801	100.0000%
Wheels/Generators - Osage	\$23,539,973	R-100	\$1,499,656	\$25,039,629	100.0000%
Dry Electric Equipment - Osage	\$8,111,385	R-101	\$789,304	\$8,900,689	100.0000%

KEOKUK HYDRAULIC PRODUCTION

Amortization of Land Appraisal - Keokuk	\$4,571,585	R-109	\$62,640	\$4,634,225	100.0000%
Land Rights - Keokuk	\$0	R-110	\$0	\$0	100.0000%
Leases - Keokuk	\$2,469,767	R-111	\$148,634	\$2,618,401	100.0000%
Leases - Keokuk	\$8,068,179	R-112	\$190,273	\$8,258,452	100.0000%
Wheels/Generators - Keokuk	\$35,773,543	R-113	\$3,060,631	\$38,834,174	100.0000%
Primary Electric Equipment - Keokuk	\$4,503,125	R-114	\$393,960	\$4,897,085	100.0000%
Power Plant Equipment - Keokuk	\$761,132	R-115	\$94,309	\$855,441	100.0000%
Furniture - Keokuk - Amortized	\$53,760	R-116	\$3,105	\$56,865	100.0000%
Equipment - Keokuk - Amortized	\$72,540	R-117	\$7,712	\$80,252	100.0000%
Leases - Keokuk - Amortized	\$14,128	R-118	\$52,926	\$67,054	100.0000%
Railroads, Bridges - Keokuk	\$81,368	R-119	\$1,000	\$82,368	100.0000%
KEOKUK HYDRAULIC PRODUCTION PLANT	\$56,369,127		\$4,015,190	\$60,384,317	

TAUM SAUK HYDRAULIC PRODUCTION

Land Rights - Taum Sauk	\$0	R-122	\$0	\$0	100.0000%
Leases - Taum Sauk	\$4,932,185	R-123	\$221,885	\$5,154,070	100.0000%
Leases - Taum Sauk	-\$6,063,716	R-124	\$221,222	-\$5,842,494	100.0000%
Wheels/Generators - Taum Sauk	\$11,510,133	R-125	\$1,255,359	\$12,765,492	100.0000%
Primary Electric Equipment - Taum Sauk	\$2,242,808	R-126	\$193,321	\$2,436,129	100.0000%
Power Plant Equipment - Taum Sauk	\$206,713	R-127	\$108,732	\$315,445	100.0000%
Furniture - Taum Sauk - Amortized	\$47,506	R-128	\$5,515	\$53,021	100.0000%
Equipment - Taum Sauk - Amortized	\$428,249	R-129	\$63,068	\$491,317	100.0000%
Leases - Taum Sauk - Amortized	\$200,727	R-130	\$101,101	\$301,828	100.0000%
Railroads, Bridges - Taum Sauk	\$101,228	R-131	\$2,566	\$103,794	100.0000%
TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$13,605,833		\$2,172,769	\$15,778,602	

HYDRAULIC PRODUCTION

PRODUCTION

PRODUCTION PLANT

Land Rights - CTG	\$0	R-136	\$0	\$0	100.0000%
Land Rights - Wind	\$0	R-137	\$0	\$0	100.0000%
Land Rights - Solar	\$0	R-138	\$0	\$0	100.0000%
Land Rights - Landfill Gas	\$0	R-139	\$0	\$0	100.0000%
Leases - CTG	\$19,520,889	R-140	\$883,064	\$20,403,953	100.0000%
Leases - Wind	\$58,375	R-141	\$1,050,751	\$1,109,126	100.0000%
Leases - Solar	\$433,031	R-142	\$118,625	\$551,656	100.0000%
Leases - Landfill Gas	\$1,113,578	R-143	\$0	\$1,113,578	100.0000%
Wheels/Generators - CTG	\$17,528,923	R-144	\$960,202	\$18,489,125	100.0000%
Wheels/Generators - Landfill Gas	\$1,901,753	R-145	\$0	\$1,901,753	100.0000%
Wheels/Generators - Solar	\$595,679,784	R-146	\$14,725,689	\$610,405,473	100.0000%
Wheels/Generators - Wind	\$3,691,846	R-147	\$470,805	\$4,162,651	100.0000%
Wheels/Generators - Landfill Gas	\$778,905	R-148	\$20,993,230	\$21,772,135	100.0000%
Primary Electric Equipment - CTG	\$5,308,029	R-149	\$643,836	\$5,951,865	100.0000%
Primary Electric Equipment - Solar	\$65,364,395	R-150	\$3,083,891	\$68,448,286	100.0000%
Primary Electric Equipment - Solar	\$757,886	R-151	\$212,480	\$970,366	100.0000%
Primary Electric Equipment - Wind	\$109,210	R-152	\$1,965,772	\$2,074,982	100.0000%
Primary Electric Equipment - Landfill	\$1,781,222	R-153	\$0	\$1,781,222	100.0000%
Power Plant Equipment - CTG	\$4,616,910	R-154	\$534,814	\$5,151,724	100.0000%

Equipment - Lanthum Gas - Amortized	\$12,959	R-162	\$0	\$12,959	100.0000%
ers - CTG - Amortized	\$505,405	R-163	\$222,964	\$728,369	100.0000%
ers - Solar - Amortized	\$1,446	R-164	\$0	\$1,446	100.0000%
ers - Landfill Gas - Amortized	-\$25,673	R-165	\$0	-\$25,673	100.0000%
roduction Plant ARO - Wind	\$0	R-166	\$0	\$0	100.0000%
OTHER PRODUCTION PLANT	\$720,264,617		\$45,901,203	\$766,165,820	
OTHER PRODUCTION	\$720,264,617		\$45,901,203	\$766,165,820	
DUCTION PLANT	\$4,934,655,319		-\$338,331,806	\$4,596,323,513	
DUCTION PLANT					
ortization of Transmission Plant	\$10,827,200	R-171	\$223,830	\$11,051,030	100.0000%
Rights - TP	\$0	R-172	\$0	\$0	100.0000%
& Improvements - TP	\$2,972,454	R-173	\$138,895	\$3,111,349	100.0000%
ipment - TP	\$94,722,135	R-174	\$5,254,793	\$99,976,928	100.0000%
l Fixtures - TP	\$55,629,074	R-175	\$1,449,146	\$57,078,220	100.0000%
Fixtures - TP	\$149,444,279	R-176	\$15,860,310	\$165,304,589	100.0000%
onductors & Devices - TP	\$102,928,284	R-177	\$7,108,413	\$110,036,697	100.0000%
Trails - TP	\$94,154	R-178	-\$21,779	\$72,375	100.0000%
ANSMISSION PLANT	\$416,617,580		\$30,013,608	\$446,631,188	
ION PLANT					
Rights - DP	\$0	R-181	\$0	\$0	100.0000%
& Improvements - DP	\$6,790,943	R-182	\$240,953	\$7,031,896	100.0000%
ipment - DP	\$301,588,486	R-183	\$15,490,409	\$317,078,895	100.0000%
ers, & Fixtures - DP	\$1,082,063,490	R-184	\$48,376,685	\$1,130,440,175	100.0000%
onductors & Devices - DP	\$522,768,319	R-185	\$35,936,850	\$558,705,169	100.0000%
nd Conduit - DP	\$123,124,738	R-186	\$9,453,994	\$132,578,732	100.0000%
nd Conductors & Devices - DP	\$276,915,858	R-187	\$15,691,145	\$292,607,003	100.0000%
ormers - DP	\$195,462,852	R-188	\$9,224,705	\$204,687,557	100.0000%
Overhead - DP	\$284,335,136	R-189	\$6,527,183	\$290,862,319	100.0000%
nderground - DP	\$140,976,055	R-190	\$4,384,556	\$145,360,611	100.0000%
	\$49,382,760	R-191	\$3,085,648	\$52,468,408	100.0000%
	\$551,445	R-192	\$2,145,830	\$2,697,275	100.0000%
llations - DP	\$169,371	R-193	\$37	\$169,408	100.0000%
ting and Signal Systems - DP	\$85,860,049	R-194	\$4,727,429	\$90,587,478	100.0000%
TRIBUTION PLANT	\$3,069,989,502		\$155,285,424	\$3,225,274,926	
COMPENSATION CAPITALIZATION					
ompensation Capitalization Adj.	\$0	R-197	-\$13,590,676	-\$13,590,676	100.0000%
ENTIVE COMPENSATION	\$0		-\$13,590,676	-\$13,590,676	
ATION					
PLANT					
Rights - GP	\$0	R-200	\$0	\$0	100.0000%
& Improvements - GP	\$4,172,322	R-201	\$57,832	\$4,230,154	100.0000%
& Improvements - Large - GP	\$75,833,786	R-202	-\$4,313,091	\$71,520,695	100.0000%
& Improvements - Training - GP	\$934,005	R-203	\$140,101	\$1,074,106	100.0000%
iture & Equipment - GP - Amortized	\$18,646,915	R-204	\$1,564,211	\$20,211,126	100.0000%
Computers - GP - Amortized	\$0	R-205	\$0	\$0	100.0000%
omputers - GP - Amortized	\$28,518,106	R-206	\$10,340,731	\$38,858,837	100.0000%
ment - GP - Amortized	\$2,108,449	R-207	\$162,099	\$2,270,548	100.0000%
tion Equipment - GP	\$66,842,608	R-208	\$10,003,177	\$76,845,785	100.0000%
tion Equipment - Training - GP	\$159,841	R-209	\$23,976	\$183,817	100.0000%
ipment - GP - Amortized	\$1,935,596	R-210	\$186,260	\$2,121,856	100.0000%
p, & Garage Equipment- GP -	\$11,547,433	R-211	\$1,063,920	\$12,611,353	100.0000%

GENERAL PLANT

	7/31/2009	7/31/2008	7/31/2007	100.0000 %
GENERAL PLANT	\$262,031,513	\$26,643,908	\$288,675,421	
DEPRECIATION RESERVE	\$8,898,640,361	-\$97,924,268	\$8,800,716,093	

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdiction Adjustment
Franchises and Consents	302.000		\$3,194,683		
1. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$3,194,683		\$0	
Miscellaneous Intangibles - Production	303.000		\$38,860,591		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$41,714,288		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$3,470,816		\$0	
3. To allocate existing reserve to gas operations. (Caldwell)		-\$5,991,392		\$0	
4. To allocate estimated reserve on estimated plant additions to gas operations. (Caldwell)		-\$328,984		\$0	
5. To remove accumulated reserve related to the paperless bill credit per the stipulation in ER-2019-0335. (Kunst)		-\$4,137		\$0	
Structures - Meramec	311.000		-\$34,128,495		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,392,161		\$0	
2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$36,520,656		\$0	
Boiler Plant Equipment - Meramec	312.000		-\$292,063,693		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$28,385,458		\$0	
2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$320,449,151		\$0	
Turbogenerator Units - Meramec	314.000		-\$78,029,889		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,445,414		\$0	
2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$83,475,303		\$0	

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdiction Adjustment
Accessory Electric Equipment - Meramec	315.000		-\$36,869,690		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,869,321		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$20,684		\$0	
3. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$40,759,695		\$0	
Misc. Power Plant Equipment - Meramec	316.000		-\$4,497,228		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,319,995		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$59,435		\$0	
3. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$5,876,658		\$0	
Office Furniture - Meramec - Amortized	316.210		-\$196,932		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$20,941		\$0	
2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$217,873		\$0	
Office Equipment - Meramec - Amortized	316.220		-\$150,114		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$19,503		\$0	
2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$169,617		\$0	
Computers - Meramec - Amortized	316.230		-\$110,495		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$168,723		\$0	
2. To remove Meramec reserve for retirement amortization. (Ferguson)		-\$279,218		\$0	
Meramec ARO	317.000		-\$29,158,926		

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdiction Adjustment Total
1. To remove ARO assets. (Caldwell)		-\$29,158,926		\$0	
Sioux Post Op - 2010	182.000		\$1,530,517		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,530,517		\$0	
Structures - Sioux	311.000		\$2,057,029		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,057,029		\$0	
Boiler Plant Equipment - Sioux	312.000		\$28,561,725		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$28,314,886		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$246,839		\$0	
Turbogenerator Units - Sioux	314.000		\$4,767,193		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$4,736,188		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$31,005		\$0	
Accessory Electric Equipment - Sioux	315.000		\$6,613,955		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$6,432,720		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$181,235		\$0	
Misc. Power Plant Equipment - Sioux	316.000		\$694,839		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$573,267		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$121,572		\$0	
Office Furniture - Sioux - Amortized	316.210		\$76,951		

Adjustments for Depreciation Reserve

B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdiction Adjustment
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$76,951		\$0	
Office Equipment - Sioux - Amortized	316.220		\$61,491		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$61,491		\$0	
Sioux ARO	317.000		-\$30,383,946		
1. To remove ARO assets. (Caldwell)		-\$30,383,946		\$0	
Venice ARO	317.000		-\$192,252		
1. To remove ARO assets. (Caldwell)		-\$192,252		\$0	
Structures - Labadie	311.000		\$1,518,397		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,518,397		\$0	
Boiler Plant Equipment - Labadie	312.000		\$18,010,291		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$17,912,981		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$97,310		\$0	
Coal Cars - Labadie	312.300		\$397,969		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$397,969		\$0	
Coal Car Leases - Labadie	312.200		-\$5,838,565		
1. To remove lease assets. (Caldwell)		-\$5,838,565		\$0	
Turbogenerator Units - Labadie	314.000		\$5,310,055		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,283,371		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$26,684		\$0	

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdiction Adjustment Total
Accessory Electric Equipment - Labadie	315.000		\$2,235,041		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,112,100		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$122,941		\$0	
Misc. Power Plant Equipment - Labadie	316.000		\$706,309		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$559,534		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$146,775		\$0	
Office Furniture - Labadie - Amortized	316.210		\$26,348		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$26,348		\$0	
Office Equipment - Labadie - Amortized	316.220		\$113,909		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$113,909		\$0	
Computers - Labadie - Amortized	316.230		\$394,739		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$394,739		\$0	
Labadie ARO	317.000		-\$21,864,587		
1. To remove ARO assets. (Caldwell)		-\$21,864,587		\$0	
Structures - Rush Island	311.000		\$1,237,654		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,237,654		\$0	
Boiler Plant Equipment - Rush Island	312.000		\$8,548,458		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$8,544,910		\$0	

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdiction Adjustment
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$3,548		\$0	
Turbogenerator Units - Rush Island	314.000		\$3,313,168		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,311,852		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$1,316		\$0	
Accessory Electric Equipment - Rush	315.000		\$1,069,801		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,050,779		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$19,022		\$0	
Misc. Power Plant Equipment - Rush	316.000		\$520,031		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$464,805		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$55,226		\$0	
Office Furniture - Rush Island - Amortized	316.210		\$25,899		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$25,899		\$0	
Office Equipment - Rush Island - Amortized	316.220		\$22,804		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$22,804		\$0	
Computers - Rush Island - Amortized	316.230		\$241,625		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$241,625		\$0	
Rush Island ARO	317.000		-\$24,378,517		
1. To remove ARO assets. (Caldwell)		-\$24,378,517		\$0	

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdiction Adjustment
Structures - Common	311.000		\$39,430		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$39,430		\$0	
Boiler Plant Equipment - Common	312.000		\$770,005		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$769,757		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$248		\$0	
Accessory Electric Equipment - Common	315.000		\$76,402		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$65,260		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$11,142		\$0	
Misc. Power Plant Equipment - Common	316.000		\$20,789		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$504		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$20,285		\$0	
Structures - Callaway	321.000		\$10,069,345		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$10,069,402		\$0	
2. To remove reserve associated with Callaway unplanned outage FO73. (Ferguson)		-\$57		\$0	
Reactor Plant Equipment - Callaway	322.000		\$25,723,248		
1. To remove lease assets. (Caldwell)		-\$191,735		\$0	
2. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$25,644,890		\$0	
3. To include estimated reserve on estimated plant additions. (Caldwell)		\$270,093		\$0	
Turbogenerator Units - Callaway	323.000		\$9,363,565		

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdiction Adjustment
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$10,180,742		\$0	
2. To remove reserve associated with Callaway unplanned outage FO73. (Ferguson)		-\$817,177		\$0	
Accessory Electric Equipment - Callaway	324.000		\$3,621,977		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,621,977		\$0	
Misc. Power Plant Equipment - Callaway	325.000		\$6,348,866		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$6,349,738		\$0	
2. To remove reserve associated with Callaway unplanned outage FO73. (Ferguson)		-\$872		\$0	
Office Furniture - Callaway - Amortized	325.210		\$672,080		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$672,080		\$0	
Office Equipment - Callaway - Amortized	325.220		\$217,295		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$217,295		\$0	
Computers - Callaway - Amortized	325.230		\$3,005,895		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,005,895		\$0	
Callaway ARO	326.000		\$12,830,757		
1. To remove ARO assets. (Callaway)		\$12,830,757		\$0	
Callaway Post Operational Costs	182.000		\$2,765,601		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,765,601		\$0	
Callaway License Extension	182.000		\$77,908		

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdiction Adjustment Total
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$77,908		\$0	
Accum. Amort. of Land Appraisal Studies - Osage	111.000		\$79,218		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$79,218		\$0	
Structures - Osage	331.000		\$251,165		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$206,543		\$0	
2. To redistribute reserve from accounts where reserve is exceeding book costs. (Cunigan)		\$44,622		\$0	
Reservoirs - Osage	332.000		\$1,030,794		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,030,794		\$0	
Water Wheels/Generators - Osage	333.000		\$1,499,656		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,444,442		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$55,214		\$0	
Accessory Electric Equipment - Osage	334.000		\$789,304		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$789,304		\$0	
Misc. Power Plant Equipment - Osage	335.000		\$73,457		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$70,931		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$2,526		\$0	
Office Furniture - Osage - Amortized	335.210		\$3,553		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$3,553		\$0	

Adjustments for Depreciation Reserve

B	C	D	E	F	G
Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdiction Adjustment
Office Equipment - Osage - Amortized	335.220		\$5,519		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$5,519		\$0	
Computers - Osage - Amortized	335.230		\$93,620		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$93,620		\$0	
Roads, Railroads, Bridges - Osage	336.000		-\$43,286		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$1,336		\$0	
2. To remove reserve exceeding book costs. (Cunigan)		-\$44,622		\$0	
Accum. Amortization of Land Appraisal Studies	111.000		\$62,640		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$62,640		\$0	
Structures - Keokuk	331.000		\$148,634		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$148,634		\$0	
Reservoirs - Keokuk	332.000		\$190,273		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$190,273		\$0	
Water Wheels/Generators - Keokuk	333.000		\$3,060,631		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$2,642,187		\$0	
2. To include estimated reserve on estimated plant additions. (Caldwell)		\$418,444		\$0	
Accessory Electric Equipment - Keokuk	334.000		\$393,960		
1. To include estimated reserve on existing plant through September 30, 2021. (Caldwell)		\$393,960		\$0	