Exhibit No.:

Issue: Payroll, Bad Debts, Rate Case Expense, General

Plant Reserve, L&P Ice Storm AAO, St. Joseph

Infrastructure Program

Witness: John P. Weisensee

Type of Exhibit: Rebuttal Testimony

Sponsoring Party: KCP&L Greater Missouri Operations Company

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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2012-0175

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

Kansas City, Missouri September 2012

> Date 10 29-12 Reporter XF File No. ER-2012-017

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2012-0175

1	Q;	Please state your name and business address.			
2	A:	My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,			
3		Missouri 64105.			
4	Q:	Are you the same John P. Weisensee who pre-filed Direct Testimony in this matter?			
5	A:	Yes, I am.			
6	Q:	On whose behalf are you testifying?			
7	A:	I am testifying on behalf of KCP&L Greater Missouri Operations Company ("GMO" or			
8		the "Company") for St. Joseph Light & Power ("L&P") and Missouri Public Service			
9		("MPS") territories. The term "Company" also refers to GMO's predecessor company,			
10		Aquila, Inc.			
11	Q:	What is the purpose of your Rebuttal Testimony?			
12	A:	The purpose of my testimony is to rebut various Missouri Public Service Commission			
13		("MPSC" or the "Commission") Staff (the "Staff") witnesses and Ag Processing			
14		Inc/Federal Executive Agencies/Midwest Energy Consumer's Group/Midwest Energy			
15		Users' Association/Missouri Industrial Energy Consumers (collectively referred to as the			
16		"Industrials") witness Greg R. Meyer on the following issues:			
17		> Payroll			
18		> Bad Debts			
19		> Rate Case Expense			

- 1 > General Plant Reserve
- 2 \(\sum_{\text{L&P}} \) L&P Ice Storm Accounting Authority Order ("AAO")
- 3 > St. Joseph Infrastructure Program
- 4 Additionally, I will discuss certain clarifications necessary to Staff's Revenue
- 5 Requirement/Cost of Service report ("Staff Report") and Industrials witness James
- 6 Dauphinais's Direct Testimony, and address Staff's revised Accounting Schedules.

7 Q: Is there a central theme throughout your Rebuttal Testimony?

- 8 A: Yes. A recurring point I will make is that, in most instances, the most currently available
- 9 costs should be used in determining annualizations/normalizations, in contrast to using
- prior period information. Costs included in the revenue requirement should represent
- 11 costs expected to be incurred when rates in this case go into effect, to minimize
- regulatory lag. That is precisely why a test year is used in setting rates.

13 Q: Please expand on regulatory lag.

- 14 A: Historically, increases in a company's rate base and expenses were at least partially offset
- by increased revenues in periods between rate cases. If a company set rates at a certain
- level it was expected that the company would be able to manage the increase in costs
- 17 between rate cases with growth in revenues in order to recover through rates at an
- appropriate level to ensure an adequate return. Given the current economic situation and
- 19 the flat and even declining revenue growth rate, there is very little room to cover
- increases in costs. As a result, GMO has been and is expected in at least the short term to
- 21 incur negative regulatory lag. Company witness Darrin R. Ives discusses regulatory lag
- in his Rebuttal Testimony.

- 1 Q: Are there exceptions to this general rule?
- 2 A: Yes, an exception to this rule could occur when costs are volatile from year-to-year, with
- 3 no discernable trend. In that case, such as Staff's proposed maintenance adjustments in
- 4 this case, a multi-year average may be appropriate.
- 5 <u>PAYROLL</u>
- 6 Q: Please discuss the Payroll issue.
- 7 A: The Company, Staff and Mr. Meyer each proposed a different method to annualize
- 8 overtime in this case. GMO proposed a 2.75-year average, January 2009-September
- 9 2011 (end of test year in this case), indexing prior years to 2011 dollars. The Company
- will update this to a three-year average (2009-2011) during the True-Up. Staff also
- proposed a three-year average, 2008-2011, but with no indexing. Mr. Meyer proposed
- using the twelve months ended May 31, 2012, with no adjustments.
- 13 Q: You stated earlier in your testimony that, in general, annualizations/normalizations
- should be based on current information. If that is the case, shouldn't Mr. Meyer's
- 15 proposal be accepted in this case?
- 16 A: Two factors should always be considered: (1) Is there significant volatility in the
- historical numbers, (which would support multi-year averaging) and (2) Is there a
- discernable trend (which would support using current information)? As can be seen from
- the following table, overtime varies from year-to-year. If anything, the trend is up, not
- 20 down.

Year	MPS	L&P
2007	\$3,802,409	\$1,193,744
2008	\$4,805,780	\$2,131,910
2009	\$5,043,413	\$2,459,036
2010	\$7,203,694	\$3,102,618
2011 (12 months ended 9/30)	\$6,851,841	\$3,415,780

1 Q: Why should the years prior to 2011 be indexed for salary and wage escalation?

Any multi-year averaging should entail indexing; otherwise, the average is not an "apples-to-apples" comparison. The objective is to arrive at a normalized amount that can be used during the period rates are in effect from the rate case. Using overtime dollars in the averaging that are several years old distorts the results. GMO proposed that a 3% escalation factor be used, representing the approximate union increase in recent years. Overtime predominantly consists of union costs, not management.

8 Q: Please quantify the impact of the overtime issue.

9 A: The approximate impact of Staff's proposal is \$0.3 million for MPS and \$0.1 million for 10 L&P. Mr. Meyer's proposal is approximately \$0.5 million for MPS and \$0.2 million for 11 L&P.

12 BAD DEBTS

13 Q: Please discuss the Bad Debt issue.

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There are two bad debt issues: (1) determining the proper bad debt write-off factor to apply to weather normalized revenue; and (2) deciding whether bad debt write-offs to be incurred as a result of the rate increase ordered by the Commission in this rate case should be factored into the revenue requirement calculation.

1 Q: Please discuss the bad debt write-off factor issue.

2 A: The Company, Staff and Mr. Meyer all annualize/normalize bad debt expense by 3 applying an average bad debt write-off factor to weather normalized retail revenue. The 4 Company and Staff's positions on determining the appropriate bad debt write-off factor 5 are consistent. Both parties divided actual net bad debt write-offs for the twelve month 6 period ending March 31, 2012 by revenues for the twelve month period ending 7 September 2011. The six-month lag in time periods for the numerator and denominator 8 is explained in both my Direct Testimony and Staff's Report. In addition, this has been 9 the methodology used in prior rate cases in determining bad debt expense amounts. Both 10 parties will update the factors in True-Up. Mr. Meyer, on the other hand, proposes a 11 four-year average bad debt write-off factor, 2007-2010, which the Company opposes.

12 Q: Why do you disagree with Mr. Meyer's proposal?

A: Mr. Meyer's proposal does not include recent experience. As his own table reflects on page 12 of his Direct Testimony, bad debt write-offs are definitely increasing. His table does not include 2011 activity, which is even more convincing that his proposal is inappropriate. The bad debt write-off factor for the twelve-month period ended March 31, 2012 was 0.620% for MPS and 0.573% for L&P. If Mr. Meyer insists on a multi-year average he should at least use some current periods in his averaging.

Q: Would GMO accept multi-year averaging of the bad debt write-off factor if current periods were included in the calculation?

21 A: No, for the reason emphasized throughout this Rebuttal Testimony. There is a definite discernable upward trend in bad debt write-offs; therefore, the most current information

- 1 should be utilized in setting rates in this case, the method recommended by both the
- 2 Company and Staff.
- 3 Q: Please quantify the impact of the bad debt write-off factor issue.
- 4 A: Mr. Meyer's proposal would result in a reduction in the Company's revenue requirement
- of \$1.5 million (\$1.1 million for MPS and \$0.4 million for L&P).
- 6 Q: Please discuss the issue related to a bad debt factor being applied to the rate
- 7 increase in this case.
- 8 A: This is an issue that has been discussed in recent GMO rate cases, and which was decided
- by this Commission in the Kansas City Power & Light Company's ("KCP&L") favor in
- Case No. ER-2006-0314 ("KCP&L's 2006 Case"). GMO again proposes that the bad
- debt expense built into rates in this case include bad debts related to the revenue increase
- in this case. Mr. Meyer opposes this inclusion. Staff was silent on this issue in its Direct
- Testimony, although Staff has opposed the Company's position in prior rate cases and
- has indicated its opposition to this approach in Rebuttal Testimony in the current KCP&L
- 15 rate case (Case No. ER-2012-0174).
- 16 Q: Why does GMO believe such an adjustment is necessary?
- 17 A: It is logical and intuitive that increased revenue will result in increased bad debt write-
- offs, assuming all other factors remain constant. Mr. Meyer's own chart on page 12 of
- his Direct Testimony shows that the bad debt factor remains relatively constant, although
- increasing in recent years as discussed above. Why would it make sense to believe that a
- \$50 million rate increase (for illustrative purposes only) would not result in increased bad
- 22 debt write-offs related to that increase, assuming all other factors remain constant?

1	Q:	Are you stating that total bad debt write-offs will definitely increase in 2013 once the
2		rate increase approved by this Commission goes into effect?
3	A:	No, I can't state that. The economy could improve dramatically, resulting in overall bad
4		debt write-offs not increasing, but no one can predict those events. That is why I
5		emphasize the phrase "assuming all other factors remain constant." To decide this issue
6		the Commission must decide whether it makes sense that bad debt write-offs will
7		increase related solely to this rate increase.
8	Q:	Can you link this argument to a typical customer bill?
9	A:	Yes. Let's assume a customer currently has an average monthly bill of \$100 and that the
10		customer is in arrears. Assume for illustrative and simplicity purposes that rates increase
11		10%, resulting in this customer's bill now being \$110. If that customer has been
12		delinquent in paying his/her monthly \$100 bills he/she will more than likely be
13		delinquent paying a \$110 bill; therefore, bad debt write-offs increase.
14	Q:	Please discuss the MPSC's handling of this same issue in the KCP&L's 2006 Case.
15	A:	In that case the Commission ruled in KCP&L's favor on this identical issue, styled by the
16		Commission as followed:
17 18 19		Should the bad debt percentage be applied to reflect the total revenues, including any rate increase in Missouri jurisdictional retail revenues awarded in this proceeding?
20		Report and Order, p. 62, Case No. ER-2006-0314 (Dec. 21, 2006).
21	Q:	Please state the Commission's decision in that case.
22	A:	As stated on page 63 of KCP&L's 2006 Case Report and Order:
23 24 25 26 27		The Commission finds that the competent and substantial evidence supports KCPL's position, and finds this issue in favor of KCPL. The Commission understands Staff's argument that there is not a perfect positive correlation between retail sales and the percentage of bad debts. While it's possible that KCPL's bad debt expense could decrease, the

Commission finds it more probable, and therefore just and reasonable, that an increase in the amount of revenue that KCPL is allowed to collect from its Missouri retail ratepayers will result in a corresponding increase in bad debt expense.

O: Please quantify the impact of the rate increase issue.

Q:

A:

A:

The impact is of course dependent on the rate increase granted in this case; therefore, quantification of this issue cannot be made at this time. The impact is also dependent on the bad debt write-off factor, another issue in this case, as discussed earlier in this testimony. However, and for illustrative purposes only, assuming a .6% bad debt write-off factor, the impact of GMO's requested combined \$ 80 million rate increase would be \$0.5 million.

RATE CASE EXPENSE

Please discuss the rate case expense issue.

- There are three rate case expense issues: (1) the prudence and recoverability of costs incurred relating to Case No. ER-2010-0356 ("2010 Case") which were incurred after the True-Up date in that case, to be addressed in the Rebuttal Testimony of Company witness Tim M. Rush; (2) the method of recovery of rate case expense (defer and amortize or expense normalization); and (3) if normalized, the level at which rate case expense should be set in this rate case.
- Q: Is Staff's proposal to change from the defer and amortize method of recovering rate case expense to a normalization method supported by the Company?
- 22 A: No. As stated by Mr. Majors on page 161 of the Staff Report, the defer and amortize
 23 method ensures that the exact amount of rate case expense is recovered in rates. There is
 24 no estimation involved. Ratepayers neither over nor under- pay for the costs incurred
 25 under this method.

Q: Do you agree with the statement made in the Staff Report that this assurance of recovering all costs expended reduces the incentive for the Company to control costs?

A:

Q:

A:

No, the Company takes exception to that view. As a company we strive to balance cost control measures with providing the best level of service possible. Rate case expense is a normal part of doing business within a regulated system. Attached as Schedule JPW-7 is a flowchart which depicts the process the Company utilizes to manage rate case expense. This process helps ensure the monitoring and control of those costs.

Assuming the defer and amortize method will no longer be used, what concerns do you have with the normalized level of expense in this rate case proposed by the Staff in its Direct case?

As I mentioned in the beginning of this testimony, the most currently available costs should generally be utilized in determining annualizations/normalizations, in contrast to using multi-year averages with prior period dollars. In this instance, Staff chose to use a multi-case average of the rate case expenses incurred for the 2005, 2007, and 2009 Cases, Case No. ER-2005-0436, Case No. ER-2007-0004, and Case No. ER-2009-0090 ("2009 Case"). The cost of the 2010 Case was excluded in this averaging due to the level of costs associated with that case, attributable primarily to issues surrounding the Iatan 2 project. The Company is in agreement with exclusion of the 2010 Case costs from the multi-year average. However, instead of using costs that will be up to seven years old by the time rates go into effect in the current rate case, the Company proposes two-year averaging based on the 2009 Case costs and the projected current case costs. These amounts are much more recent costs.

- 1 Q: Was the 2009 Case a fully-litigated case?
- 2 A: No, it was a settled case. Therefore, the costs incurred in that case were significantly
- lower than would be expected in a fully-litigated, absent hearings, briefs, etc., resulting in
- 4 a conservative Company normalization.
- 5 Q: How did GMO develop the estimate of current case costs?
- 6 A: The Company discussed the service needs internally and with outside providers, received
- 7 Statements of Work from those providers, filled out sole source documentation
- 8 supporting the use of the providers chosen, and built an expected level of costs for the
- 9 current case.
- 10 Q: Did GMO anticipate a fully-litigated current case?
- 11 A: Yes.
- 12 Q: What level would the Company propose to include for rate case expense for the
- current case if the defer and amortize method was replaced by the expense
- 14 normalization method?
- 15 A: If the expense normalization method was adopted, GMO recommends the inclusion of
- rate case expense at the following level: 2009 Case costs plus current case projected
- 17 costs divided by two (MPS- $$468,928 + $1,062,592 = $1.531,520 \div 2 = $765,760$, and
- 18 $L\&P-\$445,079 + \$419,427 = \$864,506 \div 2 = \$432,253$).
- 19 <u>GENERAL PLANT RESERVE</u>
- 20 Q: Please discuss the General Plant Reserve issue.
- 21 A: There are several General Plant Reserve issues in this case. Company witnesses John J.
- 22 Spanos and Darrin R. Ives discuss the General Plant amortization issue and alleged
- 23 merger detriment issue in their respective rebuttal testimonies. I will address two other

issues, Staff concerns regarding halting of depreciation on certain plant accounts and the alleged failure of the Company to comply with a provision of a stipulation and agreement in the 2010 Case.

4 Q: Please discuss the depreciation halting issue.

A:

A: Staff witness Arthur W. Rice states in the Staff Report that GMO prematurely stopped
 depreciation on certain plant accounts, an issue first addressed by Staff in the 2009 case,
 and as a result the reserve for depreciation should be arbitrarily increased by about \$4.2
 million. GMO disagrees with this proposed adjustment.

9 Q: Why is Staff recommending that this adjustment be recorded by the Company and included in this rate case?

A: During 2007, four GMO plant accounts became fully depreciated on the books of GMO.

As such, depreciation expense was stopped in order to not over-accrue the Depreciation Reserve on these plant accounts. It is Staff's claim that this should not have been done by GMO and depreciation expense should have been continued on these plant accounts until the Commission granted a 0% depreciation rate.

Q: Why did the Company stop depreciating these plant accounts?

These corporate plant accounts had become fully depreciated. For plant account 391.05, Computer System Development, which contains about 99% of the \$4.2 million issue, there was not expected to be any additional capital additions, nor have there been any additions. In addition, the depreciation accrual net salvage rate was zero for these plant accounts. As such, once the asset had become fully depreciated, the depreciation rate was set to zero in order to not over-accrue the Reserve for Depreciation for these plant accounts.

1	Q:	In the 2009 Case what was Staff's recommended depreciation rate for these plant
2		accounts?
3	A:	Staff witness Schad recommended a 0% depreciation rate for these plant accounts.
4	Q:	Is this the rate that the Company used once the assets became fully depreciated and
5		has continued to use?
6	A:	Yes. It appears that Staff's contention is that the Company did not come to the
7		Commission and request the 0% depreciation rate prior to stopping the depreciation
8		accrual.
9	Q:	Does the Company acknowledge that it did not formally request a change in the
10		depreciation rate?
11	A:	Yes, the Company acknowledges this fact. For the specific plant accounts in question,
12		stopping the depreciation expense when the assets became fully depreciated was
13		appropriate and rational. At the time of the decision to stop the depreciation expense,
4		there were no expectations of adding any assets to plant account 39105, the most
15		significant plant account at issue, nor have there been any additions. Thus, the Company
6		felt it was appropriate to stop depreciation.
17	Q:	What are you relying on that would allow you to stop depreciation on fully
8		depreciated assets?
9	A:	Missouri regulation 4 CSR 240-20.030 adopted the Code of Federal Regulations (18 CFR
20		Part 101), which provides instructions for recording electric utility financial information.
<u>2</u> 1		Part 101, General Instruction 22 "Depreciation Accounting" states "Utilities must use a
22		method of depreciation that allocates in a systematic and rational manner the service
3		value of depreciable property over the service life of the property." It continues.

"Utilities must use percentage rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property to the service life of the property." GMO believes it used a systematic and rational manner of depreciation and depreciated the assets fully over their service lives. Continuing depreciation of these assets would have resulted in a negative net asset value in asset classes no longer being utilized. This treatment did not make sense and is not appropriate. Expecting no more additions, the depreciation rate was set to 0%.

9 Q: Please discuss the alleged non-compliance with a 2010 Case stipulation and

10 agreement provision.

 A:

In the 2010 Case, the Company and Staff entered into a depreciation stipulation and agreement, NonUnanimous Stipulation and Agreement Regarding Depreciation and Accumulated Additional Amortizations ("2010 Depreciation S&A"), approved by the Commission on May 4, 2011. Staff contends in its Direct Testimony in this rate case that GMO did not comply with two provisions of the 2010 Depreciation S&A. The Company believes it did comply in all respects.

17 Q: What is the first section of the 2010 Depreciation S&A that Staff contends the Company failed to comply?

19 A: The pertinent provision is contained on page 8, Section 10, which states, in part:

KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO Case No.

1 2 3 4		ER-2009-0090. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011.			
5	Q:	What is your understanding as to the purpose of Section 10?			
6	A:	As reflected in the above stipulation language, the purpose of this section was to provid			
7		Staff detailed information as to asset retirements resulting from both Great Plain			
8		Energy's merger with Aquila (later renamed KCP&L Greater Missouri Operation			
9		Company or GMO) and KCP&L's move to its current headquarters building.			
10	Q:	Did GMO comply with this section of the 2010 Depreciation S&A?			
11	A:	Yes, in all respects.			
12	Q:	Why does Staff believe GMO did not comply?			
13	A:	Staff witness Arthur Rice, the sponsor of the pertinent section of the Staff Report, state			
14		in Appendix 3 to the Staff Report, Schedule AWR-1 that KCP&L did not submit the			
15		required study results.			
16	Q:	How did GMO comply with Section 10?			
17	A:	The Company not only complied with this particular section, but in all sections went			
18		above and beyond what would have been expected of it, as demonstrated by this			
19		chronology of events subsequent to the Commission's approval of the 2010 Depreciation			
20		S&A. Section 10 compliance is indicated in bold. In this chronology the term			
21		"Company" refers to both KCP&L and GMO:			
22 23 24 25 26 27 28		4-15-2011 Company email to Art Rice and Cary Featherstone, together with attachments, meeting the requirements of Sections 5b. and 5c. of the 2010 Depreciation S&A. File size was too large and the attachment had to be broken up and re-sent over the course of two work days, April 15 and 18. In this email Company requested a time for a meeting with Staff to discuss the scope and approach for the Section 10 requirement due 7-31-2011.			

1 2 3 4 5	6-13-2011	Various Company representatives met with Mr. Rice, Mr. Featherstone and Keith Majors to discuss the scope and approach for the Section 10 requirement. As part of this discussion the Company addressed sixteen (16) Staff questions submitted in advance of the meeting.
6 7 8 9 10 11	6-29-2011	Conference call with various Company representatives, Company depreciation consultant John Spanos, Mr. Rice and Mr. Guy Gilbert of the Staff to discuss the methodology for determining book reserve balances and resulting unrecovered reserve amounts. Discussed why the components that make up the unrecovered reserve amount can be determined in total only.
12 13 14	7-28-2011	Company email to Mr. Rice and Mr. Featherstone and other parties to the 2010 Case, together with attachments, meeting the requirements of Section 10 of the 2010 Depreciation S&A (see Schedule JPW-8).
15 16 17 18 19	10-13-2011	Various Company representatives met with Mr. Rice, Mr. Featherstone and Mr. Majors to discuss finalizing the General Plant depreciation issues addressed in the 2010 Depreciation S&A. As part of this discussion the Company addressed thirteen (13) questions submitted by Staff in advance of the meeting.
20 21 22 23 24	10-15-2011	Company email to Mr. Rice and Mr. Featherstone stating that the estimated cost to roll forward the December 2008 unrecovered reserves to May 2011 for KCP&L and June 2011 for GMO, as requested by Mr. Rice at the 10-13-2011 meeting, would be approximately \$8,000-10,000 and presumably a similar amount to update to 12-31-2010.
25 26 27 28 29	11-16-2011	Various Company representatives met with Mr. Rice, Mr. Featherstone and Mr. Majors to discuss the buildup of Account 119300, a GMO unrecovered reserve issue discussed in the 2010 Depreciation S&A. As part of this discussion the Company addressed six (6) questions submitted by Staff in advance of the meeting.
30 31 32 33	2-24-2012	Various Company representatives met with Mr. Rice, Mr. Featherstone and Mr. Majors to discuss Mr. Rice's January 11 th memo regarding pre-2004 GMO depreciation rates, the unrecovered plant report and the alleged premature halting of depreciation expense.
34 35	03-02-2012	In an effort to resolve the issues addressed in the 2010 Depreciation S&A the Company sent a proposal to Mr. Featherstone and Mr. Rice.
36 37 38 39	05-01-2012	Various Company representatives met with Mr. Rice, Mr. Featherstone, Mr. Gilbert and Mr. John Robinett and Ms. Lisa Kramer of the Staff to provide a demonstration of the Company's Powerplant asset system using specific requests from Staff.

1 2 3		5-30-2012 Mr. Rice and Mr. Robinett met with various Company representatives . KCP&L's Front and Manchester service center to inspect various gener- plant assets.			
4		The following documents were provided to Staff, in addition to documents discus			
5		above:			
6 7 8 9 10 11 12 13		 Spreadsheet listing proposed transfer of GMO transmission reserve to GMO general plant reserve by utility account. Spreadsheet listing KCP&L and GMO general plant amortization plant balances by vintage and account. Spreadsheet included assets eligible for amortization and the resulting annual amortization amount. Spreadsheet listing general plant activity for the years 2007 through 2011 for KCP&L and GMO. Spreadsheets were provided and discussed with Staff that proved the account 119300 balance was related to Missouri assets only. 			
15		As can be seen from this chronology, GMO not only complied with the provisions			
16		Section 10 of the 2010 Depreciation S&A, but addressed many other related issues over			
17		the course of over one year.			
18	Q:	Did Staff at any time indicate that it believed the Company was not in compliance			
19		with the 2010 Depreciation S&A?			
20	A:	Not that I can recall. If Staff would have felt it needed additional or different information			
21		they should have requested such of the Company. Staff's comments in the Staff Report			
22		on this issue, particularly the threat to file a complaint, came as a complete surprise to			
23		GMO.			
24	Q:	Did Staff at any point indicate that the information provided to comply with Section			
25		10 was not a "study" as contemplated by Section 10?			
26	A:	Staff never stated that the information provided was not a "study." However, Staff did			
27		inquire as to whether Mr. Spanos, Company witness in the 2010 Case, could update his			
28		calculation of the unrecovered reserve balance that he had prepared in the 2010 Case			

1		from December 2008 to a more current date. KCP&L/GMO informed Staff that this			
2		could be done but would of course cost money to prepare (see Schedule JPW-8, Page 7 of			
3		113). Staff informed KCP&L/GMO that they did not feel the effort was worth the cost at			
4		that time. At a later point a cost estimate was provided (see 10-15-2011 entry above).			
5	Q:	Now that the Company is aware that Staff believes GMO did not provide the			
6		requested information in Section 10 is the Company willing to discuss this item			
7		further with Staff?			
8	A:	Yes, the Company is always willing to talk. Staff should let GMO know exactly what is			
9		needed, provide a reasonable due date, and the Company will comply if at all possible.			
10		In the meantime, the Company requests of the Commission that it not pursue any activity			
11		related to a possible complaint involving the 2010 Depreciation S&A.			
12	Q:	How do you suppose Staff was able to complete its work and issue recommendations			
13		on this matter in its Staff Report if it did not receive the information required by			
14		Section 10?			
15	A:	I don't know how Staff arrived at its conclusions; however, I would think the Section 10			
16		information would have been necessary. Therefore, I would have to conclude that the			
17		information the Company provided Staff to meet this requirement was more than			
18		adequate for Staff to come to their conclusions stated in the Staff Report.			
19	Q:	You mention in the Chronology above that a proposal was sent to Staff to resolve			
20		General Plan under-recovery issues on March 2, 2012, six months ago. What was			

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A:

Staff's response?

GMO has not received a response.

1	Q:	What is the second section of the 2010 Depreciation S&A that Staff contends the
2		Company failed to comply?
3	A:	Section 5d states:
4 5 6 7		If KCPL or GMO seek to continue use of the Amortization Method as specified in this Agreement in the next rate case, they must submit testimony in that rate case showing why the Amortization Method should be continued.
8		Staff contends GMO has not presented any such testimony.
9	Q:	Has the Company complied?
10	A:	As demonstrated above, the Company and the Staff have worked extensively over the last
11		year and a half on various issues addressed in the 2010 Depreciation Stipulation S&A.
12		During that time the Company had no reason to believe Staff would not support
13		continued use of the Amortization Method, making the practice permanent in this rate
14		case. As a result, GMO did not present direct testimony on this issue. Mr. Spanos
15		provides this support in his Rebuttal Testimony.
16		<u>L&P ICE STORM AAO</u>
17	Q:	Please discuss the L&P Ice Storm AAO issue.
18	A:	In December 2007 the L&P service territory experienced a severe ice storm, resulting in
19		significant incremental costs (\$7.9 million). The Commission approved an AAO in File
20		No. EU-2008-0233, allowing deferral of these costs for consideration in a future rate
21		case. The Company began amortization of the deferred costs in January 2008. Recovery
22		of those costs through a five-year amortization, with no rate base treatment for
23		unamortized costs, began on September 1, 2009 with the effective date of new rates in the

2009 Case.

1 Q: What is the issue regarding these costs in this rate case?

A:

A: Staff contends that because these costs become fully amortized on the Company's accounting records in December 2012, prior to the effective date of new rates in this case, that the annual amortization of these costs should not be included in cost of service in this case; rather, four months amortization should be included. The four-month period represents the period August 31, 2012, the True-Up date in this case, through December 31, 2012, the end of the amortization. GMO believes that a full year's amortization should be included in cost of service in this rate case.

Q: Why does GMO believe a full year's amortization should be included?

The Company did not begin recovering its costs for the ice storm until new rates were effective in the 2009 Case, September 1, 2009. Therefore, the Company will not fully recover these costs until September 1, 2014, well beyond the effective date of new rates in the current rate case. In other words, the Company does not believe the amortization recorded in the accounting records should govern the issue of full recovery. To take the Staff's position would result in a significant under-recovery for the Company (about \$2.65 million, representing the period January 1, 2013 through August 31, 2014).

17 Q: Is there a possibility GMO will over-recover its costs if new rates set in the Company's next rate case become effective after September 1, 2014?

A; Yes, in that instance an over-recovery would occur. However, in that instance, the Company would propose that any over-recovery be tracked and returned to ratepayers in a future rate case, similar to Staff's proposal in this case regarding the Sibley AAOs.

ST. JOSEPH INFRASTRUCTUE PROGRAM

2 O):	Please	describe t	the St.	Joseph	Infrastructure	Program.
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A:

- A: As discussed in the Direct Testimony of William P. Herdegen, III, GMO recommends implementation of a program to address the infrastructure related to the worst performing circuits (base on "Customer Minutes Outs" metric) in and around the City of St. Joseph. This program would approach the improvements to infrastructure in a systematic process, addressing many components of the delivery system, and would require about five-years to complete. KCP&L considers this program a pilot, with plans for a similar approach in GMO's MPS service territory and the KCP&L service territory.
- Q: Please describe the accounting treatment GMO has asked for the St. Joseph
 Infrastructure Program.
 - GMO has asked for construction accounting treatment of the infrastructure program, to better match the plant additions with effective rates. This treatment would allow for the deferral to a regulatory asset of the depreciation on the infrastructure assets until the next rate case in which the costs are included in rate base, coupled with a carrying cost similar to Allowance for Funds Used during Construction. Amortization of the regulatory asset would be determined in a future rate case. The infrastructure assets are principally those assets recorded in the Distribution plant accounts (360s thru 370s). Additionally, GMO requested that the deferred, unamortized balance, net of accumulated deferred income taxes, be included in rate base in future rate cases. The Commission has approved this method of accounting treatment in the past, primarily for generation plant additions.

- 1 Q: Please describe why there is need to apply construction accounting to the St. Joseph
- 2 Infrastructure Program.

Testimony.

10

- A: Absent construction accounting, the Company would realize a cash flow detriment and an
 earnings decline, as it incurs significant construction expenditures without the ability to
 earn a return on and a return of those costs. Also, the increase to the depreciation reserve
 would represent a permanent loss; that is, the inability to recover a portion of the costs
 incurred. The significance of the scope and size of this delivery infrastructure program,
 coupled with the length of time to complete the program, warrants construction
 accounting treatment. Mr. Ives discusses the regulatory lag impact in his Rebuttal
- 11 Q: What is the issue surrounding this proposed program?
- A: Mr. Meyer, representing the Industrials, is opposed to construction accounting for this program. He states that the program would not be material in relation to L&P's plant inservice (3.74%) and therefore does not warrant construction accounting.
- 15 Q: Do you agree with Mr. Meyer's concern regarding materiality?
- 16 A: No, I do not. To compare the infrastructure program to total plant in-service provides a
 17 misleading comparison. The amount of generation assets in relation to delivery assets
 18 tends to skew the total plant in-service comparison when discussing a delivery
 19 infrastructure program. The St. Joseph Infrastructure Program would represent 8.9% of
 20 L&P's Delivery plant assets, or 14.6% of its net Delivery plant (cost less Reserve for
 21 Depreciation). Clearly, the St. Joseph Infrastructure Program represents the size and
 22 scope necessary to be considered for construction accounting treatment.

- 1 Q: Does Mr. Meyer address other concerns regarding construction accounting for this
- 2 program?
- 3 A: Yes, he addresses revenue and maintenance concerns.
- 4 Q: Please discuss his revenue concern.
- 5 A: Mr. Meyer states that GMO has not identified any potential revenue increases associated
- 6 with the program.
- 7 O: Do you agree with Mr. Meyer's revenue concern?
- 8 A: No, I do not. This program is structured around prudently addressing specific system
- 9 infrastructure conditions and continuing to provide reliable service. Any potential
- revenue impact would be realized not at the beginning of the program but much later in
- the program, and can be addressed in a future rate case. In contrast, the impact of not
- including this plant in rate base until conclusion of the program is an immediate cash
- flow and earnings impact.
- 14 Q: Please discuss Mr. Meyer's maintenance concern.
- 15 A: Mr. Meyer states that GMO has not reflected any potential maintenance savings
- associated with the program.
- 17 O: Do you agree with Mr. Meyer's maintenance concern?
- 18 A: No. I do not. This plan is primarily designed to improve system reliability and therefore
- service to customers, on the worst performing portions of the L&P system. Although the
- program's emphasis is not on generating maintenance savings, logically replacing aging
- 21 infrastructure with new facilities will reduce overall maintenance costs. Any potential
- 22 impact to maintenance costs would be incorporated in future rate cases as such savings is
- realized, similar to the revenue issue. Once again, Mr. Meyer has not focused on the fact

that absent construction accounting the Company will realize a significant cash flow and earnings detriment as plant additions are made over the five year period, not to mention a permanent loss of recovery as the Reserve for Depreciation grows.

CLARIFICATIONS

Q: What is the purpose of this section of your Rebuttal Testimony?

- A: The Company believes that comments made in the Staff Report regarding the credit/debit card program, Prepayments and the True-Up process require clarification. Additionally, clarification is required on the Transmission revenue comments made by Mr. Dauphinais in his Direct Testimony.
- 10 Q: Please discuss the credit/debit card program.

4

5

11 A: Staff witness Karen Lyons indicates on pages 153 of the Staff Report that Staff has 12 annualized this expense in its Direct case by utilizing participation levels and transaction 13 costs in effect at September 30, 2011, and will update this annualization in the True-Up 14 based on participation levels and transaction costs in effect at August 31, 2012. GMO 15 would like to point out that Staff did not make the annualization adjustment in its Direct 16 case, apparently deciding not to do so at the last minute as Staff awaited a data request 17 response. The Company, consistent with Staff, intends to update the annualization at the 18 True-Up based on August 31, 2012 participation levels and transaction costs in effect at 19 that time.

20 Q: Please discuss the Prepayment item.

21 A: On page 87 of the Staff Report Ms. Gaskins states that GMO has included gross receipts
 22 taxes in Prepayments. That is not correct.

- 1 Q: Please discuss the True-Up process.
- 2 A: The Staff Report indicated in many sections that its adjustments would be revised as part
- 3 of the True-Up process in this case. However, in other sections, where the Company
- 4 would expect a True-Up, no such indication was made. GMO believes it would be
- 5 helpful to document exactly which adjustments will be revised at True-Up. Attached as
- 6 Schedule JPW-9 is the Company's understanding of the True-Up adjustments.
- 7 O: Please discuss Transmission revenues.
- 8 A: Mr. Dauphinais proposes that the Company, and presumably the Staff, annualize
- 9 transmission revenue in the True-Up, to be consistent with the True-Up annualization of
- transmission expense, discussed by Company witness John R. Carlson in his Rebuttal
- 11 Testimony, and the update of transmission rate base. GMO agrees that such an
- annualization would be appropriate and intends to do so in the True-Up.

13 <u>STAFF'S REVISED ACCOUNTING SCHEDULES</u>

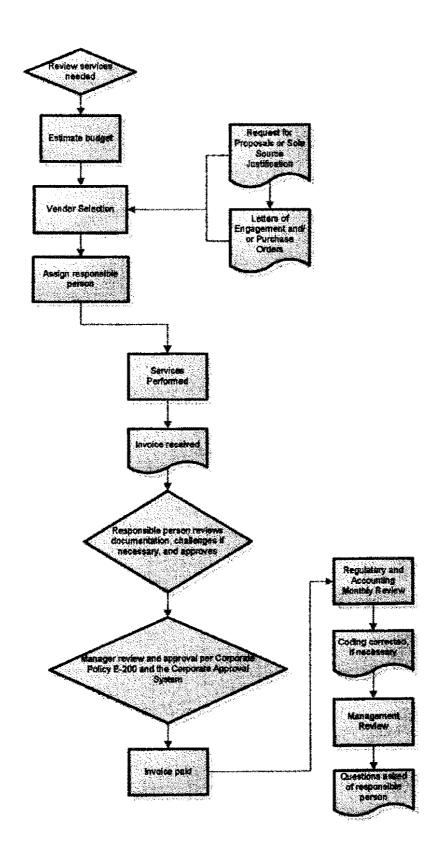
- 14 Q: In your review of Staff's Accounting Schedules did you become aware of any errors
- 15 that need to be corrected?
- 16 A: Both GMO and Staff discovered certain areas where corrections are needed. Staff has
- 17 corrected these items and prepared revised Staff Accounting Schedules. The Company
- requested a copy of these schedules through a data request (No. 263). Attached to this
- testimony as Schedule JPW-10 is a copy of those schedules.
- 20 Q: Do these schedules reflect all necessary Staff corrections of which you are aware at
- 21 this time?
- 22 A: Staff has made all of the necessary corrections with one exception. There appear to be
- 23 mechanical errors in the calculation of fuel expense and off-system sales revenue, which

- 1 we believe, if corrected, would increase Staff's calculated MPS and L&P revenue
- 2 requirements by about \$5.1 million and \$3.8 million, respectively. We are continuing
- discussions with Staff on this item.
- 4 Q: Does that conclude your testimony?
- 5 A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement General Rate Increase for Electric Service) Case No. ER-2012-0175)
AFFIDAVIT OF JOHN P. V	WEISENSEE
STATE OF MISSOURI)) ss	
) ss COUNTY OF JACKSON)	
John P. Weisensee, being first duly sworn on his	s oath, states:
1. My name is John P. Weisensee. I wo	ork in Kansas City, Missouri, and I an
employed by Kansas City Power & Light Company as R	Regulatory Affairs Manager.
2. Attached hereto and made a part hereof for	_
on behalf of KC&PL Greater Missouri Operations Comp	pany consisting of twenty-five
(<u>25</u>) pages, having been prepared in written form for	or introduction into evidence in the above
captioned docket.	
3. I have knowledge of the matters set forth	h therein. I hereby swear and affirm tha
my answers contained in the attached testimony to the	questions therein propounded, including
any attachments thereto, are true and accurate to the	best of my knowledge, information and
belief.	
John P. Wo	P. Milisemec
OULLA E TO	y of September, 2012.
Mi	ide A lesey
Notary Pub	blic
My commission expires:	NICOLE A. WEHRY Notary Public - Notary Seal State of Missouri Commissioned for Jackson County My Commission Expires: February 04, 2015 Commission Number: 11391200

KCP&L Greater Missouri Operations Company Rate Case Expense Controls



Wehry Nicole

From:

Park John

Sent:

Monday, August 06, 2012 3:41 PM

To:

Weisensee John

Subject:

FW: KCPL & GMO Rate Order Stipulation

From: Park John

Sent: Friday, August 03, 2012 5:04 PM

To: Park John

Subject: FW: KCPL & GMO Rate Order Stipulation

From: Branson Aron

Sent: Thursday, July 28, 2011 4:41 PM

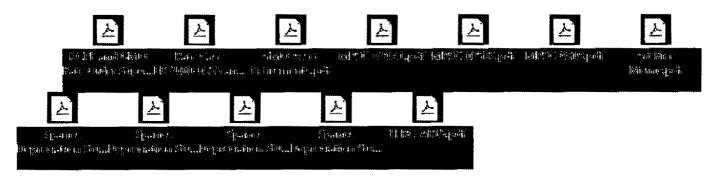
To: 'Featherstone, Cary'; 'Majors, Keith'; 'Rice, Arthur'; 'Lewis Mills'; 'David Woodsmall (<u>dwoodsmall@fcplaw.com</u>)'
Cc: Weisensee John; Rush Tim; Ives Darrin; Klote Ronald; Mulligan Larry; Park John; Bennett DeAnn; Steiner Roger

Subject: KCPL & GMO Rate Order Stipulation

The Stipulation and Agreement regarding Depreciation and Accumulated Additional Amortization in KCPL Case ER-2010-0355 and GMO Case ER-2010-0356 required the following information to be submitted by the end of July 2011:

KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011.

See attached file "KCPL and GMO Rate Order Stipulation Study Response" and all supporting files for this study.



Aron Branson Kansas City Power & Light Sr Regulatory Analyst 816-556-2915

INTRODUCTION:

In KCPL Case ER-2010-0355 and GMO Case ER-2010-0356, the parties entered into a stipulated agreement titled "NonUnanimous Stipulation and Agreement Regarding Depreciation and Accumulated Additional Amortizations." Item # 10 of the Stipulation requires the following:

- A) KCPL and GMO conduct a study regarding the retirement of property from General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO Case No. ER-2009-0090.
- B) KCPL shall complete a similar study regarding KCPL's recent corporate office relocations.
- C) KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies.

Upon satisfactory presentation of the results, Signatories to the Stipulation agree to pursue in good faith the resolution of GMO account 119300, including the support of a request by GMO for an Accounting Authority Order to balance reserves by transferring Transmission reserve to General plant reserve. Please see the attached PDF file titled "Rate Case ER-2010-0355 and ER-2010-0356 Stipulation Item #10." Response to each item in the Stipulation is addressed below.

RESPONSE:

A) Retirement of property from General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy acquisition of Aquila.

\$ 38M of general plant was retired from GMO General plant accounts 391003, 391004 and 391005 as a result of the acquisition. As part of the study a detailed listing of the assets is being provided. Please see the attached PDF file titled "GMO Asset Retirements". A summary of this information was provided in rate case ER-2009-0090 via data request MPSC-0247.1 and MPSC-0258S. Data request MPSC-0247.1 also provides GMO Corporate asset and reserve balances separated between assets sold to Black Hills, Corporate assets transferred to Non-Utility plant and assets retired. Data requests MPSC-0258S provides plant and reserve activity balances by utility account from November 2006 thru December 2008. Please see PDF file titled "MPSC-0247.1" and "MPSC-0258S."

There were no general plant assets retired from KCPL General plant accounts as a result of the acquisition.

1) Depreciation on accounts that were halted as a result of the acquisition.

Depreciation was not halted on any GMO general plant account as the result of the acquisition of Aquila by Great Plains Energy. Depreciation was halted on GMO general plant accounts 391003, 391005, 394000 and 398000 which had become fully depreciated prior to the acquisition. The halting of depreciation varied depending on the plant account, but primarily occurred between September 2006 and June 2008. Plant account 391005 Computer Software Development was the account that contained the most significant balance of asset classes in which depreciation expense was halted. Depreciation expense was halted because there were no plans to add assets to this account, the asset class was fully depreciated, and in fact all the assets in this account were eventually retired. GMO believes it was appropriate and rational to discontinue depreciation on these accounts under these circumstances. The Company has acknowledged in past rate cases that it did not formally request a change in the depreciation rate to be set at 0%; however, that was the recommended rate Staff proposed in ER-2009-0090.

2) Use of unauthorized depreciation rates.

We are not aware of any unauthorized depreciation rates applied to GMO General plant accounts. Please see the response to question 1 above if it is the Staff's contention that unauthorized depreciation rates are the result of halting the depreciation expense on asset classes that are fully depreciated and where no assets will be added prospectively.

3) Retirements or relocations of general plant as addressed in Staff witness Rosella Schad's testimony.

GMO believes the plant retired was a normal retirement and followed the Code of Federal Regulations 18 CFR part 101 Electric Plant Instruction 10, which describes the accounting for asset retirements. Instruction 10 describes that the book cost of the retirement unit is to be charged to the accumulated reserve for the property. Plant can be retired early for many reasons such as technological changes, obsolescence, or an asset is no longer needed. In these situations adjustments are not made to the reserve due to the early retirement. Plant depreciation rates are based on the average service life of a group of similar assets. This concept implies that some assets will live longer and some assets will live shorter than the average service life. Depreciation studies are conducted in Missouri at 5 year intervals. At the time of the deprecation study the history of accounts are reviewed and adjustments are made to the average service life which takes into account the retirement activity and impacts the depreciation rate.

B) Retirement of property from General plant accounts due to KCPL's recent office relocation from 1201 Walnut to 1200 Main Street.

In September 2009 KCPL moved its corporate offices from 1201 Walnut to 1200 Main Street, Kansas City, Missouri. The office facility at 1201 Walnut was leased as well as the new facility at 1200 Main. Approximately \$ 8M of general plant equipment was retired from General plant accounts 391 and 397. A detailed listing of the assets retired was previously provided in response to data request MPSC-0319 as part of Case ER-2010-0355. Please see PDF file titled "MPSC-0319."

C) KCPL and GMO shall discuss the study approach with Staff.

KCPL and GMO personnel met with Missouri Commission Staff personnel on June 13, 2011 and also held conference calls with the Staff to discuss the study approach. Those in attendance at the June 13th meeting from the Missouri Staff were Cary Featherstone, Art Rice, and Keith Majors. KCPL personnel in attendance were Ron Klote, John Weisensee, Aron Branson, John Park, DeAnn Bennett and Larry Mulligan. In a memo from Art Rice dated June 28th, Staff summarized the meeting and proposed the information listed below be included in the study. Please see PDF file titled "Art Rice Memo."

KCPL responds to Mr. Rice's requests as follows:

KCPL and GMO agreed to consult with Mr. Spanos of Gannett Fleming to verify
the method of calculating the adjustments to Plant and Reserves for the switch to
the general plant amortization method (Vintage Year Method) for General Plant
Accounts. This includes a review of the KCPL interpretation of FERC
Accounting Release (AR) 15 concerning in particular item 4 on interim
retirements.

Response: Item 1 has been completed. A conference call was held on June 29th with Arthur Rice, Guy Gilbert, John Spanos, John Park and Larry Mulligan. Mr. Spanos explained his methodology for determining book reserve balances and the resulting unrecovered reserve amounts by referencing depreciation schedules filed with his rate case study testimony.

Basically the reserve can be broken into three components. The first component represents the assignment of reserve to vintage years whose age is greater that the life assigned to the plant account. As an example, if the life of the account is 5 years, all assets with an age greater than 5 years will have the reserve balance equal to the asset cost.

The second component represents the assignment of reserve to vintage years whose age is equal to or less than the assigned life of the plant account. The assignment of the reserve is based on the number of years the asset has been in service and the reserve balance required to fully depreciate the asset over the remaining life of the asset.

The third component is the determination of the under-recovered or over-recovered reserve balance. This amount is based on the actual book reserve balance less the first two reserve components.

The under-recovered or over-recovered reserve can be attributed to activity which has occurred over time, such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

As mentioned earlier, Mr. Spanos in his testimony explained the concept of general plant amortization and provided detailed computations of reserve components in his testimony. Please see the PDF files titled "Spanos Depreciation Study – KCPL", "Spanos Depreciation Study – MPS Jurisdiction", Spanos Depreciation Study – L&P Jurisdiction" and "Spanos Depreciation Study – ECORP."

Additional items discussed involved how cost of removal and salvage transactions would be recorded for assets in general plant amortization accounts and how transfers would be recorded. Cost of removal and salvage transactions occur infrequently as evidenced by a zero net salvage rate for these accounts. Cost of removal transactions would be charged to expense. Salvage proceeds (sale of equipment, insurance proceeds, etc) would be charged to income to the extent they exceed cost of removal. Transfers of assets are usually made within the same utility account as such transfer of reserve is not an issue.

FERC AR15 item # 4 discusses interim retirements and states "interim retirements are not recognized." KCPL and GMO will follow AR 15 and will not record interim retirements. Retirements will occur only when the age of the asset has met the assigned life for the respective asset group. Please see the PDF fie titled "FERC-AR15."

2. KCPL is to perform a study to identify specific reasons for any under-recovery or over-recovery in each of the General Plant Accounts where the method was switched, and estimate the amount for each reason that contributes to the Plant adjustment calculated in item 1 above.

Response: As discussed in response to question 1 above under-recovered or over-recovered reserve can be attributed to activity which has occurred over time, such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

3. GMO is to perform a study to identify specific reasons for any under-recovery or over-recovery of each of the General Plant Accounts (all general plant accounts for MPS, L&P and ECORP) from using the old depreciation method, including but not limited to the impacts, if any, on the corporate restructuring of both former Aquila regulated and non-regulated operations.

Response: As discussed in response to question 1 above under-recovered or over-recovered reserve can be attributed to activity which has occurred over time such as changes in depreciation rates, asset retirement, and cost of removal and salvage transactions. While the total amount of the difference is known, identifying each specific component that makes up the difference is not possible. To do so would require the re-creation of every transaction that has occurred since the beginning of time for the specific asset account.

4. Both Studies will include responses to questions identified in paragraph 10 in the Depreciation Stipulation (page 8)— "accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO in Case No. ER-2009-0090."

Response: Answer to this question has been provided in response A 1 thru A3 above.

5. Both KCPL and GMO (MPS, L&P, and ECORP) will calculate the theoretical reserves as of December 31, 2010 for each account switched to the general plant amortization method. Both will further calculate the difference between the book reserves for December 31, 2010 and the theoretical reserves for each account. Both will identify the reasons for the differences and estimate a value for each reason that contributes to this difference.

Response: KCPL/GMO does not believe the Stipulation requires a depreciation study to be performed nor does KCPL or GMO believe it is prudent to spend the cost to update the study at this time. The study will be updated during the next rate case or within the 5 year time frame as required by Missouri statute. KCPL in Case ER-2010-0355 and GMO in Case ER-2010-0356 provided depreciation data which covered the period ending December 31, 2008. This same data was used in discussions with Staff concerning general plant amortization and how under-recovered and over-recovered reserve amounts were developed. See response to C 1 above. The same methodology will be applied in the next depreciation study.

CONCLUSION:

KCPL/GMO believes this report documents the study required by the Stipulation and provides the additional information requested by Mr. Rice. As mentioned in the Stipulation the satisfactorily presentation of the study will result in the parties pursuing in good faith the resolution of GMO account 119300 and a request by GMO for an Accounting Authority Order to permanently resolve the issue by transferring depreciation reserves from Transmission plant to General plant.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City)	
Power & Light Company for Approval to Make)	
Certain Changes in its Charges for Electric)	File No. ER-2010-0355
Service to Continue the Implementation of Its)	
Regulatory Plan)	
In the Matter of the Application of KCP&L)	
Greater Missouri Operations Company for)	File No. ER-2010-0356
Approval to Make Certain Changes in its Charges)	
for Electric Service)	

NON UNANIMOUS STIPULATION AND AGREEMENT REGARDING DEPRECIATION AND ACCUMULATED ADDITIONAL AMORTIZATIONS

The Signatories respectfully submit the following Non-Unanimous Stipulation and Agreement ("Agreement") to the Missouri Public Service Commission ("Commission"):

- 1. This Agreement is not "unanimous" because certain parties have not joined as signatories to this Agreement.
- 2. **Issues Settled With This Agreement.** This Agreement is intended to settle among the Signatories the issues given below. Because the parties were unable to reach a Joint Statement of the Issues, the relevant portions of the Issues Lists of both Staff and the Companies are included.
 - A. Companies' Issues List (pages 5, Item 3, and pages 7-8, Item 8) -

Additional Amortizations

- a. How should accumulated additional amortization expense be flowed back to ratepayers?
- b. Should the associated deferred income tax asset be included in rate base, as a reduction in the accumulated deferred income tax balance?

¹ Although The Empire District Electric Company is a party to these cases, the Signatories do not intend to affect and this Stipulation does not address the depreciation rates, the depreciation expense, or the treatment of the regulatory amortizations with regard to The Empire District Electric Company.

Depreciation—

- a. What lifespan should the Commission adopt for Iatan 2?
- b. Should the Commission adopt the "remaining life" or "whole life" method?
- c. Should the Commission adopt "lifespan" or "mass property" for generating facilities?
- d. Should the Commission adopt the Company's proposal of general plant amortization for small assets, including amortization of unrecovered reserve?
- e. How should net salvage (cost of removal) be determined for nuclear plant accounts?
- f. Should an amortization of the difference between the theoretical reserve and the actual reserve be a component of the depreciation rate? (GMO ISSUE ONLY)

B. Staff's Issues List (pages 5 and 7) -

Item 6- Depreciation—

- a. Should KCPL's rates for KCPL's steam production generation fleet excluding Iatan 2, Hawthorn 5, and Wolf Creek be based on (a) mass asset, whole life depreciation rates or (b) life spanned, remaining life depreciation rates?
- b. What is the appropriate life estimate to use for calculating Iatan 2's remaining life depreciation rates?
- c. Should Wolf Creek's rates reflect an adjustment to the net salvage rates to collect net salvage only on the portion of plant expected to retire as interim retirements?
- d. Should the appropriate depreciation rates for General Plant account numbers 391, 393, 394, 395, 397 and 398 remain the same as ordered in Case No. EO-2005-0329, or be amortized over a set period of time representing an estimated average service life for each year (vintage) of plant additions.
 - i. Should KCPL be allowed to amortize over 10 years the unrecovered General Plant

- ii. Should KCPL be ordered to inventory the property in these accounts, retire equipment from the books which is no longer used and useful, provide Staff with information concerning these accounts, and work with Staff to determine if any reserve transfers are warranted?
- e. Should KCPL's rates for KCPL's combustion turbine generation fleet be based on (a) mass asset, whole life depreciation rates or (b) life spanned, remaining life depreciation rates?
- f. To what accounts should the approximately \$36.7 million and \$132.2 million (total \$168.9 inillion) accumulated additional amortizations currently held in account 399 be allocated, and on what basis?
- g. Is it appropriate to make transfers among reserve accounts at this time, or use remaining life depreciation rates to correct for over or under accrued reserves?

REGULATORY AMORTIZATIONS

- 19. What should be the ratemaking treatment for the Regulatory Additional Amortizations?
- 20. What is the appropriate reduction of accumulated deferred income tax reserve that is offset to rate base that is attributable to the regulatory plan additional amortizations?
- 3. The Accumulated Additional Amortizations that are specified herein and are the subject of this Agreement are the amortizations KCPL agrees it received as additional revenue in prior rate cases based on KCPL's Regulatory Plan the Commission approved in Case No. EO-2005-0329. That plan was designed to assist KCPL to carry out its Comprehensive Energy Plan.²
- 4. The Signatories request that the Commission order KCPL and GMO to utilize the depreciation rates included in attached Schedules A-C.

² See also the provisions of paragraph 7.

5. The Signatories request that the Commission authorize KCPL and GMO to utilize the "Amortization Method" for specified General Plant accounts. The Amortization Method is a straight line method, in that the depreciation starts when the equipment is installed and stops when the equipment value is fully depreciated. For regulatory mass property accounting purposes, all of the additions to an account over a vintage (one year or one month of additions) are depreciated over a set amortization period. For depreciation accounting purposes, all of the equipment in each vintage is retired at the end of the amortization period. No interim retirements are recorded. The amortization periods to be used for specifying the depreciation rates of the specified accounts are as shown in the table below. The resulting depreciation rates to be used are as shown in attached Schedules A-C.³

General	Description	KCP&L	MPS	L&P
Plant				
Account			<u> </u>	
391	Office furniture	20 years	NA.	NA
391.01	Office furniture	NA	20 years	20 years
391.02	Computer equipment (all)	8 years	NA	8 years
391.02	Computer hardware	NA	8 years	8 years
391.04	Computer software	NA	9 years	9 years
391.06	Office Machines	NA	NA	10 years
393	Stores Equipment	25 years	25 years	25 years
394	Tools, Shop, Garage	30 years	25 years	25 years
395	Lab Equipment	30 years	30 years	30 years
397	Communications Equipment	35 years	27 years	27 years
398	Misc. Equipment	30 years	25 years	25 years

a. KCPL and GMO unrecovered general plant reserves, based on Company witness Spanos's study in this case, will not be amortized into costs of service in the KCPL case (Case No. ER-2010-0355) and GMO case (Case No. ER-2010-0356) or in future KCPL and GMO rate cases.

³ KCPL and GMO expressly agree to the numbers contained in this table.

- b. Within one calendar week of the Commission's approval of this Agreement KCPL and GMO shall provide to Staff, the Office of the Public Counsel, and the Industrials⁴ updated plant and reserve balances as of December 31, 2010.
- c. Within one calendar week of the Commission's approval of this Agreement KCPL and GMO shall identify to Staff, the Office of the Public Counsel, and the Industrials the unrecovered or over recovered plant portion that is left over after the change to Amortization Method using the amortization periods identified in the table above and reflected in the amortization rates shown on attached Schedules A-C.
- d. The Signatories agree that this use of the Amortization Method is for the purposes of resolving this case, and the Signatories are free to oppose the Amortization Method for the General Plant accounts in any future cases. If KCPL or GMO seek to continue use of the Amortization Method as specified in this Agreement in the next rate case, they must submit testimony in that rate case showing why the Amortization Method should be continued. This Agreement does not constitute any precedent in future proceedings. The assertion that a Party signed or supported this Agreement as a basis for claiming that Party supports or accepts the Amortization Method is a violation of this Agreement. All Signatories have the right to oppose the continuation of the Amortization Method in future proceedings.
- 6. The Signatories agree that the approximately \$183.4 million, as of May 3, 2011, of Accumulated Additional Amortizations⁵ will be assigned to the Iatan 2 reserves and

⁴ The "Industrials" are comprised of Praxair, Inc., and the Midwest Energy User's Association in File No. ER-2010-0355, and AG Processing, Inc., a cooperative, and the Sedalia Industrial Energy Users' Association in File No. ER-2010-0356.

accounted for separately in the reserves as shown on in the final table in paragraph 7 for as long as Iatan 2 is in operation. Prior to the completion of the true-up direct testimony to be filed in this case on February 22, 2011, KCPL agrees to identify for Staff and other interested parties how the accumulated additional amortizations will be separately accounted for in the Iatan 2 depreciation reserve.

7. The following table identifies, and KCPL agrees are, the accumulated additional amortizations provided by customers pursuant to the terms of the Regulatory Plan during the period of the Regulatory Plan through the end of December 31, 2010 and through the end of May 3, 2011:⁶

Rate Case	December 31, 2010	May 3, 2011
Case No. ER-2006-0314	\$86,716,244	\$94,120,782
Case No. ER-2007-0291	\$32,171,481	\$35,834,231
Case No. ER-2009-0089	\$13,333,333	\$16,748,858
TOTAL Missouri Jurisdictional Amount	\$132,221,058	\$146,703,871

Source: KCPL's Accumulated Depreciation Reserve Account 399

KCPL also agrees that an additional amortization amount of \$36 million (Missouri jurisdictional) was recovered from customers and accumulated from a prior case—Case EO-94-199—resulting in the total Accumulated Additional Amortizations as follows .⁷

Rate Case	All Additional Amortizations	All Additional Amortizations
	Updated Period as of	Updated Period as of May 3,
	December 31, 2010	2011

⁵ For purposes of this agreement as identified in direct testimony of Staff witness Featherstone's direct testimony at page 37 (footnote 1) the revenue stream associated with additional amortizations is referred to as "additional amortizations." The capital accumulated from the revenue stream is referred to as "accumulated additional amortizations." The sum of the revenue streams from prior rate cases is referred to as "cumulative additional amortizations." See also the provisions of paragraph 7.

⁶ KCPL and GMO expressly agree to the numbers contained in this table.

⁷ KCPL and GMO expressly agree to the numbers contained in this table.

TOTAL Missouri Jurisdictional Amount	\$168,895,789	\$183,378,602	:
Case No. EO-94-199	\$36,674,731	\$36,674,731	
Case No.EO-2005-0329	\$132,221,058	\$146,703,871	

Source: KCPL's Accumulated Depreciation Reserve Account 399

The following table is how the foregoing \$183,378,602 total Missouri jurisdictional amount is to be distributed to Iatan 2 Uniform System of Accounts, account numbers 311, 312, 314, 315 and 316 through May 3, 2011—the period prior to the effective date of rates in this case:⁸

latan 2	Plant in service	Percentage of Regulatory Amortization	Regulatory Amortization Amount
USOA Acct	12/31/10	Allocated to Iatan 2 reserves	assigned to Iatan 2 reserves May 3,
			2011
311.5	\$48,804,992	10.49%	\$ 19,240,688
312.5	\$349,784,204	75.20%	\$ 137,897,545
314.5	\$48,539,238	10.44%	\$ 19,135,918
315.5	\$16,233,097	3.49%	\$ 6,399,672
316.5	\$1,787,709	0.38%	\$ 704 ,77 9
Total	\$465,149,240	100.0%	\$183,378,602

8. If there is a restructuring of the utility industry in Missouri which requires or results in the de-regulation of KCPL's generating production facilities, including Iatan 2, KCPL agrees that any of the then-remaining Accumulated Additional Amortization represent additional amounts that have been contributed by customers and not by shareholders, and in such case the Signatories agree that a method of returning over a reasonable period of time all monies collected through the Accumulated Additional Amortizations to KCPL's regulated customers will be determined and shall be implemented.

⁸ KCPL and GMO expressly agree to the numbers contained in this table.

- 9. The Signatories agree that the Accelerated Amortization deferred tax asset will be included in rate base in this rate case (Case No. ER-2010-0355) and in future KCPL rate cases before this Commission.
- 10. KCPL and GMO shall complete a thorough study regarding retirement of property from the General plant accounts due to KCPL's operation of Aquila in conjunction with Great Plains Energy's acquisition of Aquila. KCPL shall complete a similar study regarding KCPL's recent corporate office relocations. These studies must include accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO Case No. ER-2009-0090. KCPL and GMO shall discuss the scope and the approach of the review for the studies with Staff prior to conducting the studies. The studies shall be completed and submitted to Staff, the Office of the Public Counsel, and the Industrials by the end of July 2011. KCPL shall not transfer reserve to or from the General plant accounts before the foregoing studies are submitted to Staff, the Office of the Public Counsel, and the Industrials. Upon satisfactory presentation of the results of these studies, the Signatories agree to pursue in good faith resolution of the GMO Account 119300 unrecovered reserve issue, as described by KCPL witness Ron Klote in his rebuttal testimony filed in File No. ER-2010-0356, including support of a reasonable request by GMO for an Accounting Authority Order from this Commission which will be permanently resolve this issue by balancing reserves through a transfer of depreciation reserves from Transmission plant to General plant.

Contingent Waiver of Rights:

11. This Agreement is being entered into solely for the purpose of settling the issues of depreciation and the Experimental Regulatory Plan Additional Amortizations in this case.

The Signatories agree to the treatment of the Accumulated Additional Amortizations set out in paragraph 7 above for as long as Iatan 2 is in operation. The Signatories also agree to the specific terms of paragraph 5, including subparts a. to d., and paragraph 6. Unless otherwise explicitly provided herein, none of the Signatories to this Stipulation shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, depreciation principle or method, method of cost determination or cost allocation or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Agreement in this or any other proceeding, regardless of whether this Agreement is approved.

- 12. This Agreement is a negotiated settlement. Except as specified herein, the Signatories to this Agreement shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Agreement, or in any way condition its approval of same.
- 13. This Agreement has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Agreement unconditionally and without modification, then this Agreement shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.
- 14. If approved and adopted by the Commission, this Agreement shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the validity and enforceability of this Agreement and the operation of this Agreement according to its terms.

- 15. If the Commission does not approve this Agreement without condition or modification, and notwithstanding the provision herein that it shall become void, (1) neither this Agreement nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (2) the Signatories shall retain all procedural and due process rights as fully as though this Agreement had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.
- 16. If the Commission accepts the specific terms of this Agreement without condition or modification, as to the issues of depreciation and the Regulatory Plan Additional Amortizations only, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Agreement without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Agreement.

WHEREFORE, the undersigned Signatories respectfully request that the Commission issue its Order approving all of the specific terms and conditions of this Agreement.

Respectfully submitted,

STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION

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lewis.mills@ded.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile, or electronically mailed to all counsel of record this 2nd day of February, 2011.

/s/ Sarah L. Kliethermes

	ng amo		description2	misc description	Total
XO .	118002	39102	COMP HOWR - LANWAN	CISCO System Router Memory Upgrade	(9,552.6
ļ			1	MAPP Access System LAN/WAN Panagon File Net IDM Doc Mgm System	(9,968.3 (11,844.7
ı				IPRO WATCH SECURITY SYSTEM	(224,816.8
				Vartive Software LAN/WAN	(5,325.5
			COMP HOWR - LANWAN TOLK		(261,608.2
1			COMP HOWR - PRINTERS	CIS+ Printer	(5,466.6
			COMP HOWR - PRINTERS TOUL	Panagon File Net Scanner	(7,071.7 (12,538.3
			COMP HOWR - WINTEL SERVER	[ATT Fastcall Server	(13,046.6
1				Gaa Track Server	(10,337.6
i			**************************************	GesTrack, GesTrack Online, & Flexibili	(7,219.8
				LodeSter Wintel Server	(3,780.6
				MV90 Winkel Server	(2,873.2
ı			COMP HOWR - WINTEL SERVER TO	Salest agic Server - Community intelligence Project	(19,430.7
- [39102 Tob		V.	(330,935,4
ŀ			COMP SETWR - MAINFRAME	ALCAR Import Utility	(15,000.0
-				Business Continuity tritlative Software	(140,585.4
1				Business Objectives	(253,321.1
1				Eusiness Objects for HR COMP SETWR - E-Mail	(10,444.8 (43,280.2
l				Compilance Mgmt Software (SOX)	(266,389.3
				Configuration & Completince Mgmt Software	(28,804.0
1			ļ	eBusinesa Softwara	(18,391.2
ľ				ECM Server License - Energy Resources ECM Server License for Windows	(2,339,9
			1	e-Procurement	(33,768.5
-			<u></u>	FleNet AIP Imagin Software (FileNet & Workflow)	
1				Guard1 Plus Software	(1,620.4
			***************************************	HRIMS PeopleSoft 8.9 Upgrade	(341,156.8
I				HRMS PeopleWorks Construction HRMS PeopleWorks Phase 1	(671,534.2 (331,690.1
			F	IHRMS Phase II Construction	(103,705.6
			1	HRMS PHASE II DESIGN	(210,876.6
			1	HRMS Phase II Implamentation	(138,278.2
1				HRMS PSD Self-Service	(32,282.9
				IBM Tivel Correction/Sales Tax	(128,671.3
ı			1	IBM Tivol/Cont Mgr Suits	(1,466,888.5
1			1	Internet EDI Standardization	(76,474.1
[Knowledge Base Schware McAfee Anti-Spywere	(56,841.0 (17,881.2
ı			1	Microsofi Operations Manager (MOM) Software	(34,780.9
1		ŀ	1	NSI Software for Replication Project	(44,283.9
1				Paperflow Software for Environmental Group	(6,367.8
1			Ī	PBVteres Parformance Measurement System PeopleSoft 7.5 Upgrade	(46,926.6 (348,105.3
1				PeopleSoft 8.0	(246,977.4
				PeopleSoft 8.0 Expense Module	(495,293.9
			Ì	PeopleSoft 8.0 Time & Latter Module	(176,870.1
				PeopleSoft 6.0 Upgrade PeopleSoft 6.1 Financials Upgrade	(64,984.1 (261,254.4
				PeopleSoft Accounts Receiveble Module	(341,334.0
1				PeopleSoft Budget Module	(67,025.2
Ì				PeopleSoft Cobol Compiler UNIX Software	(24,061.4
		!		PeopleSoft Contract Tracking PeopleSoft CRM Help Desk Module	(34,986.6
				PeopleSoft Enchangements	(10,279.
1			***	PeopleSoft Enterprise Support Phase I & Interium	(469,085,6
1				PeopleSoft Enterprise Support Phase II PeopleSoft PO//nventory	(2,337,491.4 (186,282.0
			ļ	PeopleSoft Porniventory PeopleSoft Regulatory Enhancement	(188,282.0
-		1		PeopleSoft Reporting Module	(2,655.2
			†	PeopleScit Reports	(45,315.4
			į.	PeopleSoft Time Collection PeopleSoft UPK Training Software	(95,869.6
			Product	PeopleWorks Phase III Design	(165,963.3
		l	.	PeopleWorks Phase III Implementation	(267,303.6
l		1	1	PET Enhancements - cash flow - upgrade Office 2	(14,447.)
				PET Enhancements - cash flow - upgrade Office 2	
		Ī	[ProCard Enhancement PVCS Tracker Software	(3,530.
		1		SMS/SHM Storage Mgmt	(287,413.
		ļ	E-	Time Slips Software for Tax Accounting	(8,586.5
1				Token Security - nTailect	(40,121.
1		ĺ	COMP SETWR - MAINFRAME TOUS COMP SETWR - MICRO/PERSONAL	Breeze Aermod/ISC Pro Software	(12,380,383.4
		l	SOME SETTING WINDSOME SONAL	Fiexbil Software Upgrade	(1,895.)
Ţ		[Mobilization Workshop SPL Transp Gas System	(19,684.
1		1	1	PC RAPPORT/PERMISSION MGMT SYS-ALSTO	
1		!	COMP PETUE DOGGOODERS	PSLF Dynamics Program - transmission	(19,750.
			COMP SETWR - MICRO/PERSONAL COMP SETWR - OTHER	Total Ensysoff Software	(60,656
			ACHIL BULLIU - OSUEW	Professional Flight Management	(48,995)
1		L	COMP SETWR - OTHER Total		(49,518.
		39104 Tot	al		(12,510,560,
l		39105	SYSTEMS DEVELOPMENT	EMS Integration Development	(30,215.
			EVETENS DEVELONIONES	SYSTEMS DEVELOPMENT	(24,717,415.1
ł		39105 Tot	SYSTEMS DEVELOPMENT Total		(24,747,630.5
į			ह। <u> </u>		(37,589,027.0
वना	BOD? TA	13 1			
118 30 Tel:	8002 To	ta:			(37,589,027.

KCPL GMO 2008 Rate Case Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 1 - Part A

Original response 0247

Offgirlat response 0247			
Transaction	Utility Account	Cost	Accum Depreciation
Sold to Black Hills	390051 - Gen Pit-Str & imprve-Lease	3,753,132.34	3,190,979.69
Sold to Black Hills	391001 - Gen Pit-Office Furn & Eqp	1,925,416,43	777,244.56
Sold to Black Hills	391003 - Gen Pit-Computer Hardware	1,702,804.70	1,138,205.43
Sold to Black Hills	391004 - Gmr Plt-Software	80,813,821,22	62,795,354.76
Sold to Black Hills	391005 - Gen Pit-Sys Dev	4,223,108.01	4,202,948.55
Sold to Black Hills	394000 - Gen Pit-Tool/Shop/Garage	272,331.37	272,331,37
Sold to Black Hills	397000 - Gen PII-Communication Eqp	936,864.37	570,852,96
Sold to Black Hills	398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
Sold to Black Hills Total		93,639,372.04	72,959,810.92

Response for 0247.1 #1, part a:

Journal Entry, FAPP900807 and 150d 113 transfer the plant and accumulated depreciation from corporate to a business unit being sold to Black Hills. The depreciation expense calculated by the fixed asset system (PowerPlant) was for the full month of July. Aquila incurred 13 days of depreciation expense, so the other 18 days of expense were reversed on journal entry 1501119 is a correction between accumulated depreciation account 119000 and 119100 with the riet impact of zero to rate base.

The section highlighted yellow represents the plant being transferred. The section highlighted green respresents the accumulated depreciation being transferred.

الله الله الله الله الله الله الله الله			i garagasa pakan kara		STATES OF STREET	
AQLCP	ACTUALS 118000	Common Utility Plant in Serv	4015 999	(5,221,693.58) FAPP900807	7/31/2008 Asset/Reserve Tremsfer/Adjust	PowerPlant Transfers
AOLOP	ACTUALS 118000	Common Utility Plant in Serv	4247 999	(2,158,022.71) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AOLCP	ACTUALS 118000	Common Utility Plant In Serv	4251 999	(18,280,435,39) FAPP900607	7/31/2006 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AOLCP	ACTUALS 118000	Common Utility Plant in Serv	4253 999	(44,109,872.59) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AOLCP	ACTUALS 118000	Common Utility Plant In Serv	4256 999	(1,079,280.18) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLOP	ACTUALS 118000	Common Utility Plant in Serv	4257 999	(2,605,725.07) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 118000	Common Utility Plant in Serv	4258 999	(498,787.01) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 118000	Common Utility Plant In Serv	4262 909	(16,668,595.93) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 118000	Common Utility Plant in Serv	4308 999	(787,742.93) FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 118000	Common Utility Plant in Serv	4247 999	(211,312.61) 1501113	7/31/2008 FAPP390807	PowerPlant Transfers
AQLCP	ACTUALS 118000	Common Utility Plant In Serv	4253 89 9	(19,904.04) 1501113	7/31/2008 FAPP330807	PowerPlant Transfers
NETCO	ACTUALS 118000	Common Utility Plant in Serv	4015 999	5,221,693.58 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant In Serv	4247 999	2,389,335.32 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant in Serv	4251 990	18,280,435.39 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant In Serv	4253 999	44,129,778.63 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
NETCO		Common Littlity Plant in Serv	4256 999	1,079,280.18 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant in Serv	4257 999	2,805,725.07 1501113	7/31/2006 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant in Serv	4258 99 6	498,787,01 1501113	7/31/2006 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant in Serv	4252 999	18,666,595.93 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
NETCO		Common Utility Plant in Serv	4308 999	787,742,93 1501113	7/31/2008 FAPP900807	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4015 999	847,497.15 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119100	Common Util Pit-Acc Amort-Orig		2,963,431.72 FAPP900907	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig		747,786.91 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119100	Common Util Pit-Acc Amort-Orig		182.00 FAPP800807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119100	Compan Util Pit-Acc Amert-Orig		269,824.32 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4251 99 9	13,426,064.99 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4253 999	34,338,687.75 FAPP900607	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Utili Pit-Acc Depr-Orig	4256 999	1,025,502.58 FAPP900807	7/31/2006 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common VIII Pit-Acc Depr-Orig	4257 909	2,038,014.76 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Util Pti-Acc Depr-Orig	4250 998	261,820.85 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfere
AQLCP	ACTUALS 119000	Common Util PII-Acc Depr-Orig	4262 999	17:258,132.33 FAPP900807	7/31/2006 Asset/Reserve Transfer/Adjust	PowerPlant Transfers
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4300 996	368,663.44 FAPP900807	7/31/2008 Asset/Reserve Transfer/Adjust	PowerPlant Transfers

Unit	Ledger Account	Acci Descr	Dept Product Project	Activity Res Type Category Sum Amount	Journal ID	Date	Line Descr	Description of the second seco
	ACTUALS 119000	Contimon Util Ptt-Acc Depr-Orig	4015 999	(4,771.81)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119100	Common Util Pit-Acc Amont-Orig		(30,186.36)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4247 999	(17,024.77)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119100	Common Util PIt-Acc Amort-Orig	4247 999	(12,090.00)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util Ph-Acc Depr-Orig	4251 989	(112,778.49)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4253 999	(283,148.48)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Ong	4256 999	(8,658.46)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Confmon Util Pit-Acc Depr-Orig	4257 999	(16,076.64)	1501119	7/31/2006	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util PIL-Acc Depr-Orig	4258 99 9	(3,077,19)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4262 989	(89,107,00)	1501119	7/31/2008	Trenefer to NETCO	Reverse 16 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util PIt-Acc Depr-Orig	4308 999	(4,859.87)	1501119	7/31/2008	Transfer to NETCO	Reverse 18 Days of Depreciation Expense
NETCO		Common Util Pit-Acc Depr-Orig	4015 999	(3,810,928.87)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4247 999	(1,017,773.23)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO		Common Util Pit-Acc Depr-Orig	4251 999	(13,426,064.99)	1501113		FAPP900807	PowerPlant Transfers
NETCO	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4253 999	(34,336,687.75)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO		Common Util Ptt-Acc Depr-Orig	4256 99 0	(1,025,502.58)	1501113		FAPP800807	PowerPlant Transfers
NETCO		Common Util Pit-Acc Depr-Orig	4257 999	(2,036,014.76)			FAPP900807	PowerPlant Transfers
NETCO		Common Utili Pft-Acc Depr-Orig	4256 999	(281,820.85)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4282 909	(17,256,132,33)	1501113	7/31/2008	FAPP900807	PowerPlant Transfers
NETCO		Common Util Pft-Acc Depr-Orig	4308 999	(368,663.44)			FAPP900807	PowerPlant Transfera
NETCO	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4015 999	4,771.81			Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO		Common Util Pit-Acc Depr-Ong	4247 999	17,024.77		7/31/2008	Transfer from AQLCP	Reverse 16 Days of Depreciation Expense
	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4251 999	112,778.49			Transfer from AGLCP	Reverse 18 Days of Depreciation Expense
	ACTUALS 119000	Common Util PII-Acc Depr-Orig	4253 999	283,148.48			Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO		Common Util Pit-Acc Depr-Orig	4250 999	6,658.48			Transfer from AGLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS 119000	Common Util PIt-Acc Depr-Orig	4257 998	18,075.64			Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO		Common Util PIL-Acc Depr-Orig	4258 999	3,077.19			Transfer from AGLCP	Reverse 18 Days of Depreciation Expense
	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4262 999		1501119		Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4308 999	4,859.87			Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO		Common Util Pit-Acc Amort-Orig		30,186.36	1501119		Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
NETCO	ACTUALS 119100	Common Util Pit-Acc Amort-Orig		12,090,00	1501119		Transfer from AQLCP	Reverse 18 Days of Depreciation Expense
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4015 999	(2,963,431.72)			Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS 119000	Common Util Pit-Acc Depr-Orig	4289 999		1501118		Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS 119000	Common Util PH-Acc Depr-Orig	4247 909	(269,824.32)			Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS 119100	Common Util Pit-Acc Amort-Orig		2,983,431.71			Correct Account	Correct Between Reserve Accounts
AQLCP	ACTUALS 119100	Common Util Pit-Acc Amort-Ovig	4247 909	269,524.32	1501118	7/31/2008	Correct Account	Correct Between Reserve Accounts
		I						

KCPL GMO 2008 Rate Case Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 1 - Part B

Original response 0247

Transaction	Utility Account	Cost	Accum Depreciation
Corporate headquarters moved to non-utility	389001 - Gen Plant-Land	607,000.00	,
Corporate headquarters inloved to non-utility	390001 - Gen Pit-Str & Improve-Own	55,488,583.69	10.512.111.22
Corporate headquarters moved to non-utility Total		56,095,583,69	10,512,111.22

Response for 0247.1 #1, part b:

Journal Entry, 179, Interfepol from the fixed asset system (PowerPlant) to the general ledger system (PeopleSoft) taking 20 West 9th out of rate base. The fixed asset system (PowerPlant) debited and irredited the same account for the transfer of the accumulated depreciation. The debit on journal entry 179 should have been to accumulated depreciation, account 119003. The journal entry AGPURCH20W takes the amount out of the correct accumulated depreciation account.

Journal entry AQPURCH2DW has other lines which do not apply to the response of this date request, but the journal entry is being shown in its entirety because the data request

askes for the "actual journal entries". The lines which do not apply to the response are grayed out.

mee bankar deele e		i lett		Turbagua Pebilunggan	Translation (See 1984)	
ECORP ACTUALS 118002	Common Utility Plant In Serv	D63	N/A	(56,095,583.69) 179	9/30/2008 Plant Journals	PowerPlant Transfers
ECORF ACTUALS 121100	NonUtility Property	680	N/A	56,095,583,69 179	9/30/2008 Plant Journals	PowerPlant Transfers
ECORP ACTUALS 148023	Acct Red IU ECORP	083	N/A	10,512,111.22 178	9/30/2008 Plant Journals	PowerPlant Transfers
ECORP ACTUALS 146023	Acct Rec IU ECORP	683	N/A	(10,512,111,22) 179	9/30/2008 Plant Journals	PowerPlant Transfers
:						
ECORP ACTUALS 11903	Common Util Pit-Acc Depr-Orig	093	N/A	10,512,111.22 AGPURCH20W	9/90/2008 Common Util PR-Acc Depr-Orig	Fair Value Adjustment - Real E

KCPL GMO 2508 Rate Case Case: ER-2009-0080 Data Request: MPSC-0247.1 - Question 1 - Part C

_	Original resource (A.4)			
Ľ	Transaction	Litility Account	Cost	Accum Depreciation
	Retirement of assets no longer in use because of integration	391003 - Gen Pit-Computer Hardware	330,835.46	330,835.48
	Retrement of assets no longer in use because of integration	391004 - Gen Pit-Schware	12,510,560,98	12,510,560.98
ŀ	Retirement of sexets no tonger in use because of integration	391005 - Gen Pit-Sys Dev	24,747,630.55	24,747,530,55
	Retrement of assets no tonger in use because of integration Total		37,589,027.01	37,589,027.01

Response for 0247.1 #1, part to:
Journal Entry, 177, interfaced from the fixed asset system (PowerPlant) to the general ledger system (PeopleSoft) for the retirement of plant no longer used because of merger.

el un a com e i esce de com me ssa (C. C. Edu elem de came caldo eserco			
ECORP ACTUALS 11800/2 Common Utility Plant in Serv 093 N/A	(37,589,027.01) 177	9/30/2006 Plant Journels	PowerPlant Asset Retirement
ECORP ACTUALS 119003 Common Util Pit-Acc Depr-Orig 083 N/A	37,589,027.01 177	9/30/2008 Plant Journals	PowerPlant Asset Retirement

KCPL GMO 2008 Rate Case Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 2

			Data	
nonth	DR Note	utility_account	Sum of Cost	Sum of Accum Dep
12/2006	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,136,440.80	2,401,564.8
		391001 - Gen Pit-Office Furn & Eqp	2,189,884.72	705,110.2
	1	391003 - Gen Pit-Computer Hardware	2,128,691.20	811,311.7
		391004 - Gen Pit-Software	77,995,860.09	48,481,014.3
		391005 - Gen Pit-Sys Dev	4,223,108.01	3,851,357.8
	Ĭ	394000 - Gen Pit-Tool/Shop/Garage	269,729.49	269,729,5
		397000 - Gen Pit-Communication Eqp	960,953.51	549,680.0
		398000 - Gen Pit-Miscellaneous Egp	9,218.47	8,832.8
	Black Hills Total		90,913,886.29	57,078,601.3
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	01,010,001.0
	ovi poroto i rocoqualitero	390001 - Gen Pit-Str & Improve-Own	53,778,742.97	0.245.270.2
	Corporate Headquarters To			9,215,379.3
	Retirement		54,385,742.97	9,215,379.3
	Kemement	391003 - Gen Plt-Computer Hardware	297,227.51	272,580.4
		391004 - Gen Plt-Software	9,626,908.02	4,855,442.3
		391005 - Gen Plt-Sys Dev	24,747,630.55	22,656,377.2
*****	Retirement Total		34,671,766.08	27,784,400.0
2/2006 1			179,971,395.34	94,078,380.7
2/2007	Black Hills	390051 - Gen Pit-Str & Imprve-Lease	3,753,132.34	· · ·
		391001 - Gen Plt-Office Furn & Eqp	1,978,222.07	738,938.0
	1	391003 - Gen Pit-Computer Hardware	1,431,361.35	
		391004 - Gen Plt-Software	79,516,039.82	57,280,500.
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.0
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	261,427.
	1	397000 - Gen Plt-Communication Eqp	960,953.51	540,902.
	1	398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893,
	Black Hills Total		92,147,042.07	66,662,680.
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	· · · · · · · · · · · · · · · · · · ·
		390001 - Gen Pit-Str & Improve-Own	55,488,583.69	9,811,582.3
	Corporate Headquarters Tol		56,095,583.69	9,811,582.
	Retirement	391003 - Gen Plt-Computer Hardware	330,835,48	311,350.
		391004 - Gen Pit-Software	12,508,030.29	7,671,260.
		391005 - Gen Pit-Sys Dev	24,747,630.55	24,747,630.
	Retirement Total		37,586,496.32	32,730,241.6
2/2007 T		**************************************	185,829,122.08	109,204,504.
6/2008	Black Hills	390051 - Gen Pit-Str & Imprve-Lease	3,753,132.34	3,160,446.
OI LOUG		391001 - Gen Pit-Office Furn & Eqp	1,925,416.43	774,511.
		391003 - Gen Pit-Computer Hardware	1,921,952.28	1,142,562.1
		391004 - Gen Pit-Software		
	ACCUPATION OF THE PROPERTY OF		80,602,384.00	62,405,016.
		391005 - Gen Pit-Sys Dev	4,223,108.01	4,223,108.0
		394000 - Gen Pit-Tool/Shop/Garage	272,331.37	270,863.3
		397000 - Gen Plt-Communication Eqp	960,953.51	609,899.
		398000 - Gen Pit-Miscellaneous Eqp	11,893.60	11,893.6
	Black Hills Total		93,671,171.54	72,598,300.8
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	
	<u> </u>	390001 - Gen Pit-Str & Improve-Own	55,488,583.69	10,466,347.9
	Corporate Headquarters Tot	al	56,095,583.69	10,466,347.9
	Retirement	391003 - Gen Pft-Computer Hardware	330,835.48	319,717.
		391004 - Gen Pit-Software	12,510,560.98	8,452,371.3
		391005 - Gen Pit-Sys Dev	24,747,630.55	24,747,630.5
	Retirement Total	The same of the sa	37,589,027.01	33,519,719.7
	I CONTOURNE FULGI		187,355,782.24	116,584,368.5

KCPL GMO 2008 Rate Case

Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 2

			Data	
month	DR Note	utility_account	Sum of Cost	Sum of Accum Depr
07/2008	Black Hills	390051 - Gen Pit-Str & Imprve-Lease	3,753,132.34	3,190,979.69
	1	391001 - Gen Pit-Office Furn & Eqp	1,925,416.43	777,244.56
		391003 - Gen Plt-Computer Hardware	1,702,804.70	1,138,205.43
		391004 - Gen Plt-Software	80,813,821.22	62,795,354.76
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,202,948.55
		394000 - Gen Pit-Tool/Shop/Garage	272,331.37	272,331.37
		397000 - Gen Pit-Communication Eqp	936,864.37	570,852.96
		398000 - Gen Pit-Miscellaneous Eqp	11,893.60	11,893.60
1	Black Hills Total		93,639,372.04	72,959,810.92
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Pit-Str & Improve-Own	55,488,583.69	10,512,111.22
	Corporate Headquarters Tot	al	56,095,583.69	10,512,111.22
	Retirement	391003 - Gen Pit-Computer Hardware	330,835.48	321,090.37
		391004 - Gen Plt-Software	12,510,560.98	8,577,439.84
		391005 - Gen Pit-Sys Dev	24,747,630.55	24,747,630.55
	Retirement Total		37,589,027.01	33,646,160.76
07/2008			187,323,982.74	117,118,082.90
08/2008	Corporate Headquarters	38900-Gen-Land-Elec	607,000.00	**
		39000-Gen-Structures & Impr-Elec	55,488,583.69	10,512,111.22
	Corporate Headquarters Tot		56,095,583.69	10,512,111.22
	Retirement	39102-Gen-Office Furniture-Computer	330,835.48	321,090.37
		39104-Gen-Office Furn-Software	12,510,560.98	8,577,439.84
		39105-Gen-Office Furn-Sys Develop	24,747,630.55	24,747,630.55
	Retirement Total		37,589,027.01	33,646,160.76
08/2008 1	otal		93,684,610.70	44,158,271.98

The transfer of corporate assets to non-utility and the retirement of assets no longer in use because of merger integration was done in September 2008, so there was no balance at the end of September 2008.

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Schedule JPW-8 Page 28 of 113

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	JATA KEJANZAT MJ. MPSC-4200 RESERVÉ BALANCE AND ACTIVITY NOVEMBER 2006 TIGH.	WEMBER 2006 THRU DECEMBER 2008 REVOID OIL Poor	PEVIDED Of Part Month											
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DM.L. Harding and 2 - 100688 70088	3800-Can-Land-Elec	Sum of begin, retermore Sum of tool, of years and or Sum of tool, of years and Euro of tool, or promove Sum of teat and placements Sum of retermore Sum of sides tool Sum of sides tool	20 00 00 00 00 00 00 00 00 00 00 00 00 0	1 7	00 CC C	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	00 00 00 00 00 00 00 00 00 00 00 00 00	22 22 22 23 28 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	00.08 25.018 (25.00) 25.018 (25.00) 25.018 (25.00) 25.018 (25.00)	25 25 25 25 25 25 25 25 25 25 25 25 25 2	00 00 00 00 00 00 00 00 00 00 00 00 00			00 00 00 00 00 00 00 00 00 00 00 00 00
SADOR - Gen Pe-Str & Improve-Cen	3900-Cen-Stroutes & Ingr-Ellic	Sum of larger despectations of the common sum of the sum of the common sum of the sum of the sum of the common sum of the sum of th	80,080-241.51 \$120,782.94 \$10.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	50.223,008.45 4 5127,395,21 50.00 50.00 50.00 50.00 50.00 50.00 50.00	127, 027, 128 127, 027, 127 120, 000 100, 000 100, 000 100, 100 100, 100 100 100 100 100 100 100 100	# 479,057,44 \$120,468,88 # 000 # 000 # 100 # 14,068,17 # 461,534,12	\$131,948.12 \$131,948.08 \$1.00	\$132,652,18 \$132,653,78 \$0.00 \$0.00 \$0.00 \$0.00 \$7.00 \$7.00 \$7.00 \$7.00 \$7.00 \$7.00 \$7.00 \$7.00 \$7.00 \$7.00	13,126,176,178,178,178,178,178,178,178,178,178,178	\$1,22,745.01 \$122,745.01 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$142,785,72 \$142,785,72 \$100 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$132.286.76 \$132.286.76 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$122,112.55 \$122,171.25 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$10,269,300,02 \$13,228.20 00.00 \$1,000,00 \$1,001,07 \$1,000,020,70 \$2,000,020,70

Business thit AQL CP - Aquille for Copporate HQ Business thit ECORP-Great Dains Energy - Aquilla	GNO ELECTRIC ACPL, OND XMS RATE CAME CASE NO. ES RADO-BAC MAY A RECLIEST WAS CHARM RESERVE BALLANCE AND ACTIVITY HOWEIRER XMS THRUE	NECEMBER 200	Chaven a											
GL Post Year Utility Account Description Balton Margar Villity Account Description After Margar	Utiliy Account Description After Mary	4	Of Post	~	*	•	•	-		-	•	2	Ξ	5
307261 - Gen Pl. Sir & Impre-Lease	3800s-Can-Sine-Leakd Imp-Gasaral	Sun of bragin_proserve Gun of bragin_proserve Gun of code_code_code_code Sun of prose selvage Sun of prose selvage Sun of prose selvage Sun of tools algerowers Sun of tools algerowers Sun of tools algerowers Sun of code algerowers Sun of end_proserve	94,856,052,38 225,286,81 80,00 80,00 80,00 80,00 90,00 80,00 80,00 80,00	14,814,526.17 123,346.82 80.00 80.00 80.00 80.00 80.00 80.00 80.00	14,000,523,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00	17 / 15 / 10 / 10 / 10 / 10 / 10 / 10 / 10	24,288,457,48 811,244.87 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00	17.002.29	27,2465,590,74 240,517,04 240,010 240,010 240,00 240,00 24,0	12, GXO, JORD, 122 14, 5, 376, 10 15, 00 15,	\$2,070,341,82 \$46,376,09 \$6,00 \$6,00 \$6,00 \$6,00 \$6,00 \$6,00	2025,744,000 2020 2020 2020 2020 2020 2020 202	01.200,757,545 161,934, 16 10.00 10.	82.518,007,28 \$23,001.51 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2.00 \$2.73,801.01
Sa1001 - Gen Pa-Critico Fum & Eup	96106-Gen-Coffice Furniture & Eq.E.	Som of bagie, marrie and of social deposition account from of costs of personnia from of grown salvage from of social subsenses Som of social transfers Sum of social presses Sum of seed, meaned	83,982,773,88 873,092,72 80,00 80,00 80,00 80,00 80,00 80,00	87,024,72 87,044,72 80,000 80,000 80,000 80,000 81,104,886,00	F4,104,536,09 F74,052,77 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$1,00 \$76,01	M, 180, GP6, A1 475, GP4, 33 40, GB, GB, GB, GB, GB, GB, GB, GB, GB, GB	24,258,314,14,14,14,14,14,14,14,14,14,14,14,14,1	94,221,973,79 98,3811,83 98,081 90,09 90,09 90,09 90,09 90,09 90,09 90,09	01.882, 85.52 01.885, 885 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88 01.88	885,881.08 885,881.88 80.00 80.00 80.00 80.00 80.00 80.00	64,514,980,73 62,88 62,03 62,03 60,03 60,03 60,03 60,03 64,584,623,63	52.253.89 585.259 57.279,29 50.00 50.00 60.00 60.00 60.00 60.00 60.00	94,590,846,30 995,784,48 90,00 90,00 90,00 90,00 90,00	\$43,071.02 \$60,00 \$0.00 \$0.00 \$6.00 \$6.00 \$6.00 \$0.00 \$40.00
S81003 - Gen P4-Camputer Nerdeurs	991G-Cen-Cena Fundum-Comparis	Sum of begin, practive care of bad depositions acrousl Sum of once all transport Sum of prose sulvege Sum of break depositions Sum of butternesses Sum of mall, preserve Sum of mall, preserve	\$10,322,740,48 \$440,385,77 \$10,00 \$	\$10,755,007.25 \$40.00 \$10.00 \$	11.050,613.99 5400.82 500.05 600.84 600.84 600.84 600.84 500.00 500.84 500.00 500.84 500.00 500.84 500.84 500.84 500.84 500.84 500.84	\$10,679,693,45 \$446,897,07 \$10,00 \$20,00 \$20,00 \$20,00 \$11,024,131,70	81,000,131.70 81 9430,468.80 9430,468.80 95.17 823,157.80 (\$724,600,197 181,000,000,197 181,000,000,197	21, 201, 201, 102, 113, 113, 113, 113, 113, 113, 113, 11	20.003, 224, 10 00.00 00	112.003.271.73 1419, 244, 10 10.00 10.00 (07.376.30 10.00 112.003.849.25	\$12,022,840,340 \$440,284,18 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$12,472,084.74 \$40.00 \$0.00 \$0.00 \$2.00 \$2.07 \$2.22.71 \$13,418.807.48	\$13,416,287,46 \$440,114,06 \$100 (\$200 \$100 \$13,884,461,54	513,004,401.34 6470,005.00 80.00 80.00 80.00 (52,274,300,40) 80.00 812,000,273,50
301004 - Cen Ju Socieme	Series Genschiften Fran Software	Burn of bagin, reserve The of the displace states of the order or	986,080,241,68 81,214,224,78 80,000 90,000 90,000 90,000 90,000 90,000	80, 307, 776, 34 81, 277, 784, 31 80,00 811, 888, 51 80,00 80,00 841, 547, 766, 30	88, 647, 109-20 81, 227, 784, 11 80, 00 844, 687, 22 (W, 144, 448, 775, 98, 20 88, 775, 94, 28, 175	81,199,420,43 81,199,420,43 81,00 80,00 80,00 80,00 80,00 80,00 80,00	\$1,200,042.09 \$1,200,042.09 \$0,00 \$0,00 \$0,17 \$22,157.89 \$4,00,042.89 \$0,00	7,000,304.73 1,102,008.00 00,00 00,00 00,00 10,0	8 47.274,044,17 40.00		671,263,915.07 81,270,579.40 80.00 80.00 80.00 80.00 80.00 80.00	872.489.89.87 81.271.391.03 80.00 80.00 80.00 80.00 80.00 80.00	\$1,214,748.81 \$1,214,748.81 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$1,214,773.80 \$1,214,773.80 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
Mitolifie . Can Pit Sya Dav	Skilok-Cam-Comta Furn-Sys Develop	Sum of buyin, potence over of that depressions extract Sum of group satisfact Sum of group loss	420,707,049,47 4420,001 31 80.00 1	125, 211, 125, 254 125, 2110, 254 130, 25 130, 25 130, 25 130, 25 130, 25 131, 25 131	#20,001.51 #20,001.51 #20,00 #20,00 #20,00 #20,00 #20,00 #20,00	8422,682.45 9422,682.45 94.00 94.00 90.00 90.00 90.00 90.00	620, 534, 303, 00 6422, 6922 46 60.00 60.	6418,827.17 6418,827.17 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00	EPO.084, OME.087.17 W116.487.17 80.00 80.00 80.00 80.00 80.00	1000 178.89 1000 1800 1000 1800	\$20,921,908,022 \$418,827.17 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	841,627.17 9416,627.17 90.00 90.00 90.00 10.00 90.00 90.00	8416,036 8416,037,17 80.00 80.00 90.00 90.00 90.00 90.00	8418,627.17 84.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00
384010 - Can Pir-Toulistop.Garage	sayot-den-Toot-Elle	Sum of bupin, wastere and of their dispersables account Sens of cross selvage Sens of cross selvage Sens of cross selvage Sens of cross selvage Sens of mail transfers Sens of mail transfers Sens of mail transfers Sens of preferred	27 157 157 157 157 157 157 157 157 157 15	100 00 00 00 00 00 00 00 00 00 00 00 00	#230,642.89 #40.00 #40.00 #40.00 #40.00 #40.00 #40.00 #40.00	\$1,882.83 \$1,883.87 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$1,663,67 \$1,663,67 \$0.00 \$0.00 \$0.00 \$43.00 \$6.00 \$5.00 \$5.00 \$5.00	72,007,200,00 10,000,00 10,000,00 10,000 10,	25.094.44 21.083.07 10.00 10.0	1550,468.31 151,000 150,00 150	1341,362.19 11,083.07 10,00 10,00 (10,00 10,00 10,00 10,00 1343.236.06	\$1,585,97 \$1,585,97 \$0,00 (90,00 \$0,00 \$0,00 \$345,119,92	2945,119 stz 45 atts 47 40 00 40 br>40 00 40 40 00 40 40 00 40 40 00 40 00 40 00 40 00 40 00 40 00	\$1,400.87 \$1,400.87 \$20.00 \$20.00 \$2,104.23 \$2,001.88 \$20.00 \$20.00 \$20.00 \$20.00
SACTOS - Gen Pit Lab Equipment	9000-Centuborator Equi-Elec	Sun of highly preserve Sun of the depreciation account Sun of preserve Sun of preserve Sun of preserve Sun of put transferre Sun of deal account of the Sun of deal account of the Sun of deal account of the	80,027,086 \$00.00 \$0.00	64.1948 64.1948 60.00 60	#1,200 BB #851,40 \$5.00 #5 #5.00 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5 #5	\$22.55 \$22.55 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00	157,296,79 2623,51 26.00 26.00 26.00 26.00 26.00 26.00 26.00 27,921,30	127,021,00 127,421,00 127,43 12,00 10 10 10 10 10 10 10 10 10 10 10 10 1	10.05 to 3.5 to	100 100 LT 100 L	270,792,33 \$482,53 \$482,51 \$1,000 \$0.00 \$0.00 \$0.00 \$40,415.M	840,415.84 842.3.61 84.00 84.00 80.00 80.00 80.00 80.00 80.00	100.03.51 100.00 1	\$42,408.73 BEZ2.51 BEZ0.00 \$15,104.73 \$40.00 \$10.00

Business Unit AGLCP - Aquile Inc Corpurate HD Business Unit ECORP-Great Plates Energy - Aquile

	REBERYE BALANCE AND ACTIVITY NOVEMBER 1000 THRO	ENSER 2004 THRU DECEMBER 2004	REVISED G. Post Nomb											
GL Post Year Littlify Account Description Before Merger - Utility Accoust Description After Neight	r - Willty Account Description After Norge	Deta	-	~	•	•	•	•	1	-	c r	=	=	2
Se7000 - Oss PR-Communication Esp	38700-Gen-Communication Equip-Elec	Sum of being hosenses Sum of the discoverable account Sum of costs, of annount Sum of costs, of annount Sum of costs, of annount Sum of the transfer Sum of the transfer Sum of the transfer Sum of the transfer Sum of ord_	146,1690,17 146,1690,17 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,000,000 140,	94,557,110.18 900,061,09 90,00 90,00 90,00 90,00 90,00 90,00	54,046,798,37 \$45,588.59 \$0.00 \$0.00 \$0.00 \$0.00 \$40.00 \$40.00	8624-227.05 \$40,161.22 \$6.00 \$0.00 \$0.00 \$0.00 \$0.00 \$6.00	60,000,000,000,000,000,000,000,000,000,	1704,809.49 840,191.22 80.00 80.00 80.00 (38,650.00) 5726,160.71	\$40,111.84 \$40,111.84 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2.00	52.52.572 1.00.111.04 10.00	\$40,117.04 \$40,117.04 \$6,00 \$0,00 \$0,00 \$0,00 \$0,00 \$6,00	\$654,465,43 \$40,111,04 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00	1698,507.27 840,111.64 80.00 80.00 80.00 80.00 80.00	8278.708.91 840.111.64 80.00 80.00 80.00 80.00 80.00 80.00
38000 - Grif Pt-Alizonianeous Esp	3900-Ger-#8s Equip Elbe	Sun of body. Drawn Bun of cong. Gymeny in Bun of cong. Gymeny in Bun of body salespe Sun of self-self-self-self- Bun of pilot-self-self-self-self-self-self-self-self	87,578,78 87,500,80 80,00 (15,790,79) 80,00 80,00 80,00	8912,453.01 \$7,500.60 80,00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$019,894,21 67,500,50 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$7,500.50 \$7,500.50 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	87,800.86 87,800.86 87,800.86 80.00 80 80.00 80 80 80 80 80 80 80 80 80 80 80 80 8	842,489.01 \$7,500.08 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00	48-69, 165, 48 48, 65, 43, 44 60, 60 60, 60 60 60, 60 60 60 60 60 60 60 60 60 60 60 60 60 6	12 12 12 12 12 12 12 12 12 12 12 12 12 1	2012,278,54 10,678,54 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00	26 19 5 15 16 16 16 16 16 16 16 16 16 16 16 16 16	25, 150, 628; 27, 1227, 73; 20, 00; 00, 00; 00; 00; 00; 00; 00; 00; 00; 00; 00;	\$7,027.23 \$1,027.23 \$9,00 \$1,001.87 \$1,00
2007 Sens of largely creations 2007 Sens of largely creation increase 2007 Sens of largel Colminate 2007 Sens of largel Senses 2007 Sens of largely senses 2007 Sens of self-largely 2007 Sens of self-largely			8 96.125.00.124.00.13 90.00	# 44,213.1 # 24,213.1 # 200 # 200	6 00.145,485,4515 00.08 00.0	00.08 00.08	3120,019,000,100 51,342,572,182 10,000 10,00	12.346,164,46 22.346,882,33 20.00 20	18. 254,254,255	112 000 246.03 10 10 10 10 10 10 10 10 10 10 10 10 10	82,792,792,896.23 \$ 82,792,792,792,792,990,990,990,990,990,990,990,990,990,9	513,000,046.51 8 52,266,47.78 60.00 80.00 (RO.01) (RO.200 20) (RO.200 20) (RO.200 20)	\$137,444,228,85 \$12,244,021,22 \$10,000	41.54.246.07 42.414.64.17 48.00 49.00 49.00 49.00 40.00 40.00 41
2000 - Seanor - Gen Pinet Land	3800 - Cm - Lm - Elec	Sun of bagin_manner Burn of bagin_manner Burn of the burnships account Burn of the burnships Burn of find sub-demons Burn of end_manner	50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00	00 00 00 00 00 00 00 00 00 00 00 00 00	8 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	8 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	20 25 25 25 25 25 25 25 25 25 25 25 25 25	8 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	25 25 25 25 25 25 25 25 25 25 25 25 25 2	20 20 20 20 20 20 20 20 20 20 20 20 20 2	8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	00 00 00 00 00 00 00 00 00 00 00 00 00	20 20 20 20 20 20 20 20 20 20 20 20 20 2	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
980001 - Cen Pl-GIr & Improve-Cum	38000-Gen-Struckurs & Impréka	Bun of bush, reserve Bun of the dispersable secural second code, greated as a Sun of gene schoolse Bun of total troopies Bun of returness Bun of delicentes	98, 881 P.C.3,41 \$129,881 ST \$100 \$0.00 \$0.00 \$0.00 \$0.00 \$2,00 \$2,00 \$3	19 JU1 5 SUN	\$129,594,190,08 \$129,594,59 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$125,771,44 \$125,894.89 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$1.20.204.50 \$1.20.204.50 \$2.00 \$0.00 \$0.00 \$0.00 \$2.00 \$2.00	66,635,741,222 6125,084,89 80,000 80,000 80,000 80,000 80,000 80,000	\$120,000.11 \$120,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	6117,798.50 6117,798.50 60.00 60.00 80.00 80.00 80.00	(81.96, 167.59) (81.96, 187.80) (81.00) (81.00) (81.00) (81.00) (81.00) (81.00) (81.00) (81.00) (81.00) (81.00)	\$10, 620, 620, 630, 830, 630, 630, 630, 630, 630, 630, 630, 6	\$19,620.04 \$19,620.04 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$19,522.04 \$19,522.04 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00
SQTIS1 - Cen PP-SRT & Improv-Lense	99006-Can-Struc-Lacks Imp-Commul	Same of being-beamers Game of the control and dependent accordant Same of costs, of commont Same of costs always Same of the same of same of same of the same of same or same of same or same	12,725,641.01 \$72,640.29 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	25 00 00 00 00 00 00 00 00 00 00 00 00 00	00 00 00 00 00 00 00 00 00 00 00 00 00		\$72 EO 28 \$72 EO 28 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	472,400.31 472,600.31 80.00 80.00 80.00 80.00 80.00 80.00	\$23,160,444,70 \$73,934,52 \$0.00 \$0.00 \$10,00	25 25 25 25 25 25 25 25 25 25 25 25 25 2	60 00 00 00 00 00 00 00 00 00 00 00 00 0		- 11	00 00 00 00 00 00 00 00 00 00 00 00 00
391001 - Gen Pl.Collico Ferri & Ego	Sel DC-Cen Caffee Further & Eq-El	Sum of logiti, metere Sum of total, all yearsold Sum of total, all yearsold Sum of total, all yearsold Sum of total subsements Sum of stafforments Burn of stafforments Burn of stafforments	84,690,022.17 \$66,710.03 \$0.00 \$0.00 \$0.00 \$6.00 \$6.00	10, 176, 176, 23 10, 176, 176, 23 10, 100 10, 100 100 100 100 100 100 100 100 100 100	(316.24.89) (316.24.89) (316.24.89) (316.24.89) (316.24.89) (316.24.89)	100 100 100 100 100 100 100 100 100 100	64.527,373.46 64 62 64 62 64 64 62 64 64 62 64 64 62 64 64 64 64 64 64 64 64 64 64 64 64 64	1,942,825,07 903,022,09 90,00 90,00 90,00 90,00 90,00 90,00	54, 600, 155, 665 \$55, 140, 36 \$1,00 \$1,00 \$1,00 \$1,00 \$3,666, 007, 48	51,050,007,000,007,000,007,000,007,000,007,000,007	83,018,000,03 940,771.17 90.00 80.00 80.00 80.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00	40,020,031,17	900,282,37 900,725,17 900,08 90,00 9	\$4.040,685.54 \$40,721.17 \$100 \$100 \$100 \$2.450,082.11 (#1,697,085.33) \$90,00 \$90,00

	REBERVE BALANCE AND ACTIVITY NOVEMBER 2008 THRU DECEMBER 2008 REVISED.	EMBER 9004 THRU DECEMBER 2004 (REVISED G: Boos Month		-									
GL Post Year Utility Assount Description Before Margar Libity Actourt Description Alas Names	LERBy Account Description After Manger	Į,	-	~		•		-	~	-	•	2	=	#
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(* *	Markoon - Can Pile Transfeldengeldeninge	South-Can-Trook-Euro	Con of back presence Dans of their presence Dans of	222 285 285 285 285 285 285 285 285 285	\$322,72.34 \$5.00 \$	22.11.26 27.12.00 27.12.00 27.	\$122 5888 88 \$175.02 \$1.00 \$1.	20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2010 2010 2010 2010 2010 2010 2010 2010	\$722, 11 b 84 \$72 5.12 \$72 5.12 \$0 5.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	20 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	12 12 12 12 12 12 12 12 12 12 12 12 12 1	25.741,25.74 25.880,25 26.25 2	#22,454.45 #2.00 #2.00 #2.00 #2.00 #2.00 #2.00 #2.00 #2.00	10.000, 110.000 10.000, 100.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0
	36600 · Can Dis.ah Engapamani	98500-Cack-Incomings Topday-Cine	Som of the September account Som of the September account Som of the September Septemb	##6.007 ## ### ### ### ### ### #### ### #######	# 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	941, 1730, MAS 1941, 447, MAS 1941, 447, 447, 447, 447, 447, 447, 447, 4	20.00 20.00	107 206 20 107.00 20 107.00 20.00 107.00 20.00 107.00 20.00 107.00 20.00 107.00 20.00	12 (2) (1) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	124,644.51 1621.53 1621.53 16.00 16.	\$510, 5640 acc \$6272,573 \$40,000 \$40	\$4.000 \$5	84 123 Per cent and a second an	## (534.95 ##.00 ##.00 #1.00 #1.40 #1.00 #1.00 #1.00 #1.00 #1.00	2.5.2.5 2.5.2.5.2.5 2.5.2.5.2.5.2.5 2.5.2.5.

Business that Barkers Margar ACA.CP - Aquille Inc Corporate HC Business that After Margar — ECORP-Great Phales Energy - Aquille

٠	•	DATA REGUEST NO. MPSC-4288 REGERVE SALANCE AND ACTIVITY INDVENIEUR 2000 THE	RL DECEMBER 2008											-	
CIL Post Year	Utility Account Description Before Name	Utility Account Description After Maryer	Deta	GL PON MONTH	~	-	•	•	•		•		2	=	12
	M700 - Gen Pt-Communication Egg	38700-Gen-Communication Equip-Elec	Rame of back, presented to the control of the contr	84,461,060,71 84,000 18,000 18,000,780,78 18,000	84,587,110.18 846,686.89 80.00 80.00 80.00 80.00 60.00 80.00	10.04 (172, MB 100.08 100.09	9624,227.05 940,191.22 950.09 950.09 950.09 950.09	\$604,418.77 840,191.22 80.00 80.00 80.00 80.00 \$70,600.48	\$40,480,48 \$40,161,22 \$10.00 \$10.00 \$40.00 \$6,00 \$728,150,71	\$739,150.71 \$40,711.64 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$778,292.35	\$40,111.04 \$40,111.04 \$0,00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$816,373.99 \$40,111.84 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$40,111.84 \$40,111.84 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$40,111.64 \$40,111.64 \$0.00 \$0.00 \$40.00 \$0.00 \$0.00 \$0.00 \$0.00	940,1704.91 940,171.64 95.00 90.00 90.00 90.00 90.00 90.00
	398000 - Gen Pf-Létec/Threous Eig	SHIOT Can tiller Equip Eac	Burn of hadin patawa Dase of your departments in control Dase of your departments of great of the burn Dase of the Bernders Dase of the Bernders Dase of the Bernders Dase of the Bernders Dase of the Bernders	900,0481.45 90,1481.45 90,00 90,00 90,00 10,00 90,00 90,00 90,00 90,00 90,00 90,00	6010,218,29 60,00 60,00 60,00 80,00 80,00 80,00 80,00 80,00	28-10-278-28 20-00-20-00-00-00-00-00-00-00-00-00-00-0	810.216.78 16.00 16.00 16.00 16.00 16.00 16.00 16.00 16.00 16.20	\$510,216,228 \$5,000 \$0,000 \$0,000 \$0,000 \$0,000 \$0,000 \$610,216,230	2810,216,29 80,00 80,00 80,00 90,00 80,00 80,00 80,00 80,00 80,00 80,00	100 000 000 000 000 000 000 000 000 000	1859,447.14 80.00 80.00 80.00 80.00 160.00 80.00 80.00	\$556,447.14 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	1459,447.14 50,670.54 10.00	5365,325.05 81,420.12 80,00 80,00 80,00 80,00 80,00 80,00 80,00	\$507,743,80 \$7,027,23 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00
2007 Gun of legal, masters 2007 Gun of legal, masters 2007 Gun of conf. of legal 2007 Gun of	process of			12 (423,480,001 12 (423,480,001 13 (420,000) 14 (420,000) 15 (420,00	125, 509, 504, 15 22, 424, 643, 79 80,00 80,00 80,00 80,00 80,00 131, 308, 527, 62 81	513, 296, 527, 182 52, 436, 216, 54 90, 100 90, 100 (421, 523, 13] (40, 697, 518, 109) 5124, 584, 440, 52, 511	612/264-400-22 913 612/264-40-22 913 6000 6000 6000 6000 6418-707-23 8000 6126-690-691 913	F1 20,000,004,000,000,000,000,000,000,000,0	62,213,216,724,0 512, 62,213,216,74 4 4 60,00 60	\$127.700,478.49 \$130, \$1 900, \$2.00 \$100, \$2.00 \$100, \$2.00.51.50, \$12.50, \$12.50, \$130, \$	1778,151.81 1870-2-00.70 180.00 180.00 180.00 180.00 180.00 180.00 180.00 180.00 180.00	\$131,687,018,31 St \$1,942,776,57 J \$0.00 \$1,00	11. 80.175,050,011.8 10.000	\$1.854.500.771.03 \$1.854.903.05 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1.0	81,002,513,274,08 81,000,317,56 80.00 80.00 80.00 (04,218,103,59 (13,59) 5135,726,428,10
	SSNO) - Oen Plast-Land	MODO Ger Land-Bec	Sun of begin, neetwee Sun of begin, neetwee Sun of these dependables account Sun of costs, of generals Sun of forces administration Sun of these intenders Sun of the submittee S	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	2 2 2 2 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	20 20 30 30 30 30 30 30 30 30 30 30 30 30 30	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	00 00 00 00 00 00 00 00 00 00 00 00 00	00 C 24 C 25	60 00 00 00 00 00 00 00 00 00 00 00 00 0	25 25 25 25 25 25 25 25 25 25 25 25 25 2	00 00 00 00 00 00 00 00 00 00 00 00 00	56 58 58 58 58 58 58 58 58 58 58 58 58 58	8 8 8 8 8 8 8 8
	360001 - Can PhStr & Ingrove-Cen	3600 Gen-Structures & Impr-Bac	Som of back, practice Som of the dependance of the second	1, (23, 11, 12), (11, 12),	1120,681 1120,881.57 180,000 1	95,141,786,05 97,20,994,09 90,00 90,00 90,00 90,00 90,00 90,00	68,271,771,44 8125,864,49 80,00 80,00 80,00 80,00 80,00 80,00 80,00 80,00	1,525,994,139 1,525,994,139 10,00 10	85.231,741,222 8129,964,39 80.00 80.00 80.00 80.00 80.00 80.00 80.00	\$129,864.09 \$129,864.09 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$ 117,719.39 \$117,778.39 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	(6134, 327, 60) (6134, 327, 60) 40, 00 (612, 111, 223 50, 00 80, 00 80, 00 80, 00 81, 100	\$19,820.04 \$10,820.04 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$19.822.04 \$19.822.04 \$2.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	(\$4.109,2074) 10,2020 10,008
·	380051 - Gen PH-Str & Improva-Lease	Sector Street and Imp Consert	State of body because the state of the state	\$2,725,541.01 \$72,549.23 \$2,000 \$0.00 \$0.00 \$0.00 \$0.00 \$2,796,400.23	\$17,000,400,200 \$77,600,00 \$10	FIZ. 5442.75 FIZ. 5442.75 FIZ. 5442.75 FIZ. 542.00 FIZ. 542.016.87	82,642,014,67 6 872,806,20 80,00 80,00 80,00 80,00 80,00 80,00 80,00	\$77,800,28 \$77,800,28 \$7,000 \$0,00 \$0,00 \$0,00 \$0,00		15. 150, 446.75 \$70,038.32 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	00 00 00 00 00 00 00 00 00 00 00 00 00	25 25 25 25 25 25 25 25 25 25 25 25 25 2	00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00	00 00 00 00 00 00 00 00 00 00 00 00 00	88 88 88 88 88 88 88 88 88 88 88 88 88
·	34(101 - Can Pi-Lattes Fun & Eup	36100-Can-Critics Furniture & Eq. El	Ruin of begin peears and of year literatural Sum of cost, of permitties and of cost, of permitties Barn of total regularism Barn of total intrader Sum of que, lass Sum of que, lass	64, 663, 1022, 17 645, 71 u.u.5 60 000 60 000 60 00 60	94,758,732,23 895,710,03 80.00 80.00 80.00 80.00 80.00 80.00	6424,442.23 69.00 60.00 60.00 70.00 (516,243.69) 80.00 80.00 84,871.006.57	20 - 1	\$4,597,372,46 \$50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1.00 \$4,502,025,02	19.52,625.97 483,529.66 10.00	# (000,145,69 # 559,140,34 # 55	\$22,742.94 \$22,742.94 \$20.00 \$40.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2.00	8 00.038 km (25.00.08 00.00 00	\$ 12,120 \$40,721.17 \$40,721.17 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	90.00 285.37 3 940,000 285.00 40.00 60.00	94,540,953,94 640,721,17 90,00 90,00 10,

Business Unit Before Marger AQLCP - Aquits Inc Corporate HQ Business Lists After Menger - ECORP-Great Plents Energy - Aquite

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_	Utility Account Description Before Manger	Utility Account Description After Marga	# # # # # # # # # # # # # # # # # # #	-	₽4		•	¥6	-	1	-	o	•	= "	4
•	1000000 A 1000000	The state of the s	Committee of Paris and Par	00 000 000	-		10 100 100 100						4. 4		
•		Complete Com		77.	01 CO 000 710	440 C41 D	0.000.000.000	70'110'CH1'C	3,879,300.04	2,160,27,280	28. 190, 199, 214	20.50	24.271 (200.714	11, 10, 10, 11, 11, 11, 11, 11, 11, 11,	13,000,000,00
					1	5	868		200 012.00		20,00			0.00	200
				8	1 5	5	8 8	8 8	8 8	1	2 2	1 8		5	2 2
			Burn of toles at Sustainents	8	8000	8	9	8	8 9	E2 658 18	8 5	8 8		9	8
			Sum of total transfers	00.00	8	017.275.053	900	8	8	1 140 701 56)	8	9		9	8
			Start) of retinates etc.	80.08	(\$636.431.61)	9	05.77.720.55	r6182,198,13	1833.401.040	(55,709.12)	8.03	(\$330,535,48)		9	G2.883.598.42
			Burn of grafts_boss	00'08	80 OF	\$0.00		\$0.00	\$0.00	00.00	\$0.00	20.03	8	\$0.00	\$0.00
			Sum of and_reserve	\$12,490,460,39	\$12,242,167.07	12 007 408.80	\$13,091,811.57	\$13,375,360.64	113,780,277,848	2.997.041.31	\$13,031,021.01	\$12,895,172.42			\$10,403,881.02
•	200 004 - One Of Column	MOTOR CO. COMPANY CO.	and the state of t	200	27 200 100			70 700 500							.,
•			Sum of letter deconstation account	\$1 218 701.00	212 208 21	220 003 21		40 mm 20 mm	200		80'8' 1'8' 18' 18' 18' 18' 18' 18' 18' 18'	21,007,007,00	20,420,404,88	20.000,000,000	7.000
				00:03	00'00			88	8		90'08	90	000	900	90
			4	80	10 00			8	80.00		8.0	90.00	80.08	80	00'08
				00'04	9			80.08	80.00		90.00	90.04	Bros	\$0.00	90.00
			Such of total transfers	8 8	8 8			8 8	9 I			8 3	8 1 8 1	8 5	8 1
			Sun of calm form	900	88		8 9	8 8	8 8	(8/2,000,03)	8.8	(m), 560, Urd, 216)	8 8	200	8 5
			Sum of ord, reserve	57,323,094,40	\$78,541,402.71	1	- t	562,225,110,50	\$83,456,010.03		121,642,963,12	\$9,458,462.98	\$9,669,076.70	\$9,679,680.41	110,000,304,12
•	381005 - Gen Pti-Sus Dev	38105-Gen-Office Furn-Sys Develop	Seas of begin, reserve	\$25,970,736.85	E28,670,738.60	628,970,738,56				828 970,738.96	247.830.66			90.00	\$0.00
			Æ	9		8	80.08			80'08	8	8	00.08	10.00	00.00
			Sum of cool of removal	3 3	8 5	9 1	90'08	900	80.00	90.00	90.00	8 :	81	900	90.00
			Supplied of the original to				8 8			88		B 8	8 8 8 6	8 8	2 2
			Burn of total transfers	00'08			9			CM 223 108 011	8	9	9	9	8
			Sum of reforments	9			90.00			80	8	(\$24,747,630,55)	8	8	00.00
			Burn of gales, trees	8		- 1	- 1	8			8	\$0.00	\$0.00	80.00	8000
			Sum of sed paterns	S8 970 78 55		\$28,970,736,58					\$24,747,630,55	0005	\$0.00	000	0004
•	SOARTH - Can Di. Traditional Course	Well Control for	o de la companya de l	30 500 311	Many Trees	2 44 44 6		10,00	4		***************************************	2	7	- 10	70
•			Sum of Intal depreciation aconual	81,898.00	31, 966.46	*1 BOB 75	61,000,00	#1, USA LTD	\$1,808.80	1941.05	3		80.00		8
			Sum of cost_of_removal	90.00	800	20'08	00.00	90.00	90.00	8	8	8	80'0	900	00°0#
			Burn of groten technique	8 8	8 6	9 9	9 9 8	9 8 9 8	8	9 :	8 1	8 I	8 1	88	8 1
			Such of lotal transfers.	3 5		8	3 5	8	8 8	B.04	8 8	8 8	8 8	8 8	000 CH
			Sum of refrements	80.00	00 00	00'00	9.5	8	800	8	90	8	0,00	90.00	80.08
			Sum of gain, loss	80.00	2000	20.00	8	20.00	00'08	8.0	60.00 10.00	80.00	OD:08	90°08	900
			Sum of end Placery		27 8 34 8 43	7,72,72	53.23.197.61	\$325,086,50	5225,046.39	\$56,448.09	\$56,481.04	\$56,481.04	156,481.04	526461.04	443.490.Be
	365000 - Gen PR-Lab Equipment	38400-Gen-Lationstory Equip-Elec	- 7	00'01	00'0	00'01	\$0.00	\$0.00	OUT THE	90 08	40.00	80.00	10.00	\$0.00	80.08
			Sum of folla deprediction action	8 5	8 8	9 5	8 8	8 2	8 i	8 :	8 S	8 : 8 :	8 i	8 8	8 S
			Sum of cream purposes	88	88	38	8 8	2 2	8 5	8 6	8 8	8 8	8		2 8
			Gurn of total auturalments	00.00	90'03	800	00.00	800	80.00	8	8	8	80.00	00'08	00 08
			Sum of lotal transfers	9 :	8 8	8	8	9	90.00	80.00	90.00	88	80.00	8:0	80.00
			Sura of celebrates	8 8	8 S	8 8	8 5	8 8	88	9 9 9 9	88	8 8	9 5	8 8	8 8
			Gurn of dead_resurve	00	2000	\$0.00	\$0.00	2000	0008	90.08	88	8.8	20.00	8	200
•	The second second second				10 m										
	Service - card Fre-Constrangulari Edge		Sum of lotal depreciation accrual	\$40,111.84	40,11,04	840,115,84	10,111,04	\$40,111.B4		53.434.86 533.434.86	(BM 200.07)	\$7,372.23	57.372.23	27.72	87,372,23
			Such of conf. of permissell	8	9 1		9 4	00.00	90.00	000	800	00'00	000	00'01	00.00
			Person of the extension	5	8 6 5		8 8	8 6			8 8	12 000 21	200	8 8	
			Gum of total transform	000	00 00		000	8		(MS 2010)	8	000	00.00	80.0	8
			Burn of refresherits		00'00		8	00 1	9	(15.000,000)	00'0	00 0	80.00	-	(81,422,541,89)
	19		Sum of end measure	\$1 075 234 07	55 671 647 6a	Т	51 151 870 87	84 101 067 54	ı	40.00 40.00 ad 7 48	90.00 CAAS AAR S	5000	20.00 CRAL 281 AM	80.00	(X75.0 013.0E)
			,						ı	2000000		******			

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Utility Account Description After Margar Data	33000-Gen-Miller Egydp-Elec	
Utility Account Description Balons Marger	SORIDIO - CAN Pik delizablembous Esp	**************************************
GL Post Year		2006 Sum of heapt_, reserve 2006 Sum of the cipyed and constant of the cipyed and constant of the cipyed and

		KOPL merger.	
		uit of the Agusta and	The property of
	nitton.	an of expension as a red	-
	July 2008 transfer ectivity is primarily related to the tale of essets to track Hills Corporation.	September 2006 retirement and adjustmest address is primarily retained to the integration of receipt on the Agula and KCPL menger.	December 1990 million and location and location of the latest the
	the cale of essets	helty is patenuarity rel	1
	of better retained to	and englastment and	and proceeding an in-
	transfer extivity is	or 2006 retirement	The same of
ä	July 2008	Septembe	į

KCPL Case: ER-2010-0386

Data Request: 0319 General Plant Activity from Jan 2007 to Aug 2010

Company | KCPL-Kansas City Power & Light Co.

Sum of ac	tivity_cost						Activity
itility acci	Year	Period	act_work	dWork Order Description	Asset Location	retirement_unit	Retirement
19100-Ge	2010)	1 05-89045	PURCH PRINTING EQUIPMENT	0633-1201 Walnut	111-FURNITURE-EQUIP-SPECIAL EQIP	(25,000.00
		1	1			111-FURNITURE-MACH-INSERTING	(7,021.86
			2 05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE-FURN-CHAIRS	(11,038.89
		1				111-FURNITURE-FURN-DESKS	(2,559.22
		1	1			111-FURNITURE-FURN-DRAPES	(9,791.63
		1		İ		111-FURNITURE-FURN-FILES	(12,328.40
	1	1	1	\	\	111-FURNITURE-FURN-MODULE WKST	(20,237.89
			-			111-FURNITURE-FURN-RACKS	(3,187.50
]					111-FURNITURE-FURN-TABLES	(908.98
	1	L				111-FURNITURE-FURN-WALL HANGINGS	(791.83
	i		3 05-94004	Miscelianeous Retirements	0633-1201 Walnut	111-FURNITURE-MACH-ACOUSTIC COVERS	(385.86
	l		1			111-FURNITURE-MACH-BURSTERS	(6,782.23
]	1				111-FURNITURE-MACH-CALCULATORS	(2,410.08
	1				44 ***********************************	111-FURNITURE-MACH-CHECK WRITE/SIGN	(7,855.28
	1	1				111-FURNITURE-MACH-DECOLLATORS	(2,447.74
	1					111-FURNITURE-MACH-DUPLICATING	(6,802.77
	1	1				111-FURNITURE-MACH-LETTR OPENER	(2,513.43
		1		1	Į.	111-FURNITURE-MACH-PERFORATING	(3,198.00
	ŀ	ì				111-FURNITURE-MACH-PRINTING	(373,828.99
	1	1	1	-	ļ	111-FURNITURE-MACH-READER PRINTR	(30,230.23
	1	1	1			111-FURNITURE-MACH-REMOTE CONTROLS	(2,100.00
	į.	1	i			111-FURNITURE-MACH-TV MONITORS	(8,715.34
	1	1				111-FURNITURE-MACH-TYPEWRITERS	(29,996.94
	1		ļ			111-FURNITURE-MACH-VERIFIERS	(45,810.34
	1					111-FURNITURE-MACH-VIDEO TP RECRDR	(2,735.78
	İ		4 05-94004	Miscellaneous Retirements	0633-1201 Walnut	111-FURNITURE MACH-TURNER SEALERS	(9,206.56
						111-FURNITURE-EQUIP-CAMERAS	(2,061.30
	1	1	1			111-FURNITURE-EQUIP-CARTS	(550.00
		ł	1			111-FURNITURE-EQUIP-CASES	(4,081.44
						111-FURNITURE-EQUIP-INSPECTION LGT	(760,42
			I			111-FURNITURE-EQUIP-LAYOUT PAD	(1,364.58
						111-FURNITURE-EQUIP-PAPER CUTTERS	(6,248.63
			I			111-FURNITURE-EQUIP-PAPER SHREDDERS	(7,947.81
······································	<u> </u>	<u> </u>				111-FURNITURE-EQUIP-SPECIAL EQIP	(151,164.40
9100-Ge	n-Office Fu	miture & E	q-El Total				(802,064.35

KCPL Case: ER-2010-0355

Data Request: 0319 General Plant Activity from Jan 2007 to Aug 2010 company | KCPL-Kansas City Power & Light Co.

Sum of acti						Activity
utility_acco			Work Order Description	Asset Location	retirement unit	Retirement
39700-Ger	2010	1 05-8118	2 Avaya PBX for HQ bidg	0633-1201 Walnut	890-GEN EQUIP COMM-TELEPHONE SYSTEM	(430,317.17
		2 05-9400	4 Miscellaneous Retirements	0633-1201 Walnut	048-COMPUTERS-AUTOMATED SEC SY	(18,984.31
			1		048-COMPUTERS-PC CONTROL	(107,879.22
]			048-COMPUTERS-SERVER	(134,850.19
		1	1	j	048-COMPUTERS-SERVER-1201 WALNU	(331,892.51)
				1	185-MICROWAVE EQ-ST DT-ROUTER NETWK	(314,235.11
		i i	1	ì	185-TELECOM EQ-COMPONENT ROUTE	(262,597.19
					185-TELECOM EQ-ETHERNET SW	(1,185,596.93
	ŀ				890-GEN EQUIP COMM-NETWORK,PC T	(13,112.59
		3 05-9400	4 Miscellaneous Retirements	0633-1201 Walnut	890-GEN EQUIP COMM-BATTERY CHARGERS	(11,172.78
					890-GEN EQUIP COMM-ISDN PHONE SYST	(54,197.61)
				<u> </u>	890-GEN EQUIP COMM-NETWATCH SYSTEM	(48,998.16
		1	1		890-GEN EQUIP COMM-PHONE TESTERS	(119,699.76
	•				890-GEN EQUIP COMM-VOICE MAIL	(136,211.00
	i	4 05-9400	4 Miscellaneous Retirements	0633-1201 Walnut	032-CABLE COMMUNICATION	(116,373.08
	!	1 1	1	İ	048-COMPUTERS-COMM CONTROLLER	(107,549.42
		1		\	048-COMPUTERS-MN CMP-PORT ADPT	(5,048.73)
				i	048-COMPUTERS-SWITCHES	(946,055.04)
		l !		i	185-MICROWAVE EQ-DATA CIRCUIT	(56,778.42)
	ļ]			185-MICROWAVE EQ-FBR OP EQ	(22,986.43)
			}		185-MICROWAVE EQ-FBR OP-INTERFACES	(17,673.74)
		1 1	1		185-MICROWAVE EQ-FBR OP-INTLGNT HUB	(39,398.79)
					185-MICROWAVE EQ-FBR OP-MODEMS	(29,618.17)
		i i	}	J	185-MICROWAVE EQ-Hub	(2,524.00)
	ļ			1	185-MICROWAVE EQ-INFO NETWORK	(128,892.67)
				1	185-MICROWAVE EQ-OPTICAL DATA	(1,050,589.31)
		l i		Į	185-MICROWAVE EQ-ST DT-MLTIPLX W/RK	(170,375.09)
	İ			İ	185-MICROWAVE EQ-ST DT-TEST EQUIP	(114,103.03)
				1	185-MICROWAVE EQ-SUN SPAR SYSTEM	(9,547.82)
		<u> </u>	,		185-MICROWAVE EQ-TEST EQUIP	(4,098.86)
		1			185-TELECOM EQ-COMPONENT ROUTE	(116,890.35)
			İ	1	185-TELECOM EQ-NEWBRIDGE NETWO	(25,841.85)
					185-TELECOM EQ-OPTIVIEW-NETWORK	(36,713.04)
	ł	<u> </u>			185-TELECOM EQ-WAN-SWITCH-NETW	(23,936.15)
		[Í	890-GEN EQUIP COMM-DISASTER RECOVRY	(248,764.25)
]	* ·		890-GEN EQUIP COMM-NETWATCH SYSTEM	(582,208.00)
20700 0	Community	l l	101	<u></u>	890-GEN EQUIP COMM-SUN-MULTIPLEX	(165,882.41)
		cation Equip-Elec To		T0000 4004 M44	TOO OF U FOUND LAIGO DIGITAL CUITOS	(7,191,593.18)
39800-Ger	2010		4 Miscellaneous Retirements	0633-1201 Wainut	990-GEN EQUIP MISC-DISHWASHERS	(1,200.00)
20000 C	Mina Card		4 Miscellaneous Retirements	0633-1201 Walnut	990-GEN EQUIP MISC-SALES PROMOTION	(127.15)
		p-Elec Total				(1,327.15
Frand Total	41					(7,994,984.68

Mulligan Larry

From:

Branson Aron

Sent:

Tuesday, June 28, 2011 3:25 PM

To:

Mulligan Larry; Bennett DeAnn; Park John

Subject:

FW: KCPL & GMO Stipulated Depreciation Study

Attachments: Discussion points from June 13 Meeting.docx

From: Rice, Arthur [mailto:arthur.rice@psc.mo.gov]

Sent: Tuesday, June 28, 2011 2:50 PM

To: Branson Aron

Cc: Weisensee John; Featherstone, Cary; Majors, Keith Subject: KCPL & GMO Stipulated Depreciation Study

Aron:

Attached is a word document reviewing the discussions of the June 13 Meeting, and the Staff's understanding as to the nature of the study.

Please forward to interested KCPL and GMO parties.

Please review and comment.

Also, please respond with an update of progress, including any response from Mr. Spanos.

Thanks

Arthur Rice, PE, Engineering & Management Services Missouri Public Service Commission 200 Madison Street Jefferson City, MO 65102 Arthur.rice@psc.mo.gov (573) 526-2722 (573) 526-0145 (fax From: Arthur Rice, Missouri PSC

To: Aron Branson, KCPL Date: June 28, 2011

Please verify these items discussed at the June 13, 2011 meeting with Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company personnel and Commission Staff—

In attendance: Cary Featherstone, Keith Majors, Arthur Rice, Aron Branson, John Weisensee, John Park, Larry Muligan, BeAnn Bennett, and Ron Klote

- KCPL and GMO agreed to consult with Mr. Spanos of Gannett Fleming to verify the method of
 calculating the adjustments to Plant and Reserves for the switch to the general plant
 amortization method (Vintage Year Method) for General Plant Accounts. This includes a review
 of the KCPL interpretation of FERC Accounting Release (AR) 15 concerning in particular item 4 on
 interim retirements.
- 2. KCPL is to perform a study to identify specific reasons for any under-recovery or over recovery in each of the General Plant Accounts where the method was switched, and estimate the amount for each reason that contributes to the Plant adjustment calculated in item 1 above.
- 3. GMO is to perform a study to identify specific reasons for any under-recovery or over recovery of each of the General Plant Accounts (all general plant accounts for MPS, L&P and ECORP) from using the old depreciation method, including but not limited to the impacts, if any, on the corporate restructuring of both former Aquila regulated and non-regulated operations.
- 4. Both Studies will include responses to questions identified in paragraph 10 in the Depreciation Stipulation (page 8)— "accounts where (1) depreciation was halted or (2) unauthorized rates were used and (3) the retirements from the acquisition or relocations that occurred as addressed in Staff witness Rosella Schad's surrebuttal testimony in GMO in Case No. ER-2009-0090."
- 5. Both KCPL and GMO (MPS, L&P, and ECORP) will calculate the theoretical reserves as of December 31, 2010 for each account switched to the general plant amortization method. Both will further calculate the difference between the book reserves for December 31, 2010 and the theoretical reserves for each account. Both will identify the reasons for the differences and estimate a value for each reason that contributes to this difference.

KANSAS CITY POWER AND LIGHT COMPANY Kansas City, Missouri

DEPRECIATION STUDY

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
ELECTRIC	PLANT	
391.00	Office Furniture & Equipment	20
391.02	Computer Equipment	5
393,00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	Chiginal COST AS OF DECEMBER 31, 2008	BOOK RESERVE	FUTURE ACCRUALS	CALCUL ANNUAL AR AMOUNT		COMPOSITE REMAINING LIFE
	Accept:	(3)	(3)	(4)	(S)	(6)	(7)	(8)	(8)*(8)/(6)	(10)=(7)/(8)
т	RANSHISSION PLANT									
352 00	STRUCTURES AND IMPROVEMENTS		60-R2.5	(5)	2,837,328.50	900,163	1,869,011	45,705	1 73	40.9
353 00	STATION EQUIPMENT		50-R0.5	(10)	87,405,483.08	26.754.455	47,391,552	905.325	1.34	52,3
353 03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT		15-S2.5	Ö	4,320,185.84	537,863	3,782,324	1 249 596	28.92	3.0
354 70	TOWERS AND FIXTURES		70-R3	(20)	2,233,561 59	2,011,107	669,189	15,048	0.72	41.7
355 00	POLES AND FIXTURES		50-50.5	(40)	67,018,767.32	30.441.087	49,385,174	1.255.758	2.20	39.3
356 CO	OVERHEAD CONDUCTORS AND DEVICES		53-R2	(20)	51,423,042.65	26,390,137	35,317,516	787,960	1 53	44 8
357 50	UNDERGROUND CONDUIT		80-R3	0	1 707,329,12	1.067.793	639,536	22,301	131	28.7
358 00	UNDERGROUND CONDUCTORS AND DEVICES		55-R4	č	1,584,584.87	1,340,618	223,948	5.661	0.55	25 8
ī	otal transmission plant				188,310,232,91	89,443,243	139,374,236	4,291,374	1.72	32.5
F	DISTRIBUTION PLANT									
351.00	STRUCTURES AND IMPROVEMENTS		50-50.5	(5)	5.411.262.99	2,918,212	2,763,616	71.749	1 33	38.5
362.00	STATION EQUIPMENT		48-R1.5	(5)	R8,183,335.66	36,150,213	56,442,285	1,503,177	1.70	37.5
352.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT		15-82.5	0	2,139,634,31	745.445	1.394.390	586,579	27.41	2.4
364.00	POLES, TOWERS AND FIXTURES		38-83	(40)	127,906,794,87	75.787,826	103,281,683	3,840,350	3.00	25.9
585.00	OVERHEAD CONDUCTORS AND DEVICES		45-R0.5.	(20)	167,807,476.93	34.879.590	94.249.380	2.567.987	2.39	36.7
386.00	UNDERGROUND CONDUIT		65-R2	(25)	101,154,717.94	21,083,966	105,359,428	2,519,217	2.49	41.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50×R1.5	(5)	184,961,241.78	#1,078,604	153,130,700	3,767,991	2.04	40.5
355.00	LINE TRANSFORMERS		34-82	10	135,162,481.43	64,559,867	57.986.361	2,182,063	1,60	26.6
369 00	SERVICES		48-R2.5	11003	43,707,937,49	23,326,393	64,090,483	2,075 234	4.75	30.9
370.00	METERS		36-R1.5	0	47,384,637.62	32,939,083	14,445,556	446,387	0.95	32.2
37100	INSTALLATIONS ON CUSTOMERS PREMISES		20-(1.5	(15)	7.988,265.87	7,942,244	1,244,250		0.81	32.2 19.1
373 00	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0 S	(5)	8,464,644,53	7,542,244 2,590,588		65,082	4 15	17.9
			20-00 m	(5)	\$404,0H4,03		6,207,311	351,932	4 10	17 9
1	OTAL DISTRIBUTION PLANT				861,072,631.22	144,001,011	6K0,685,452	19, 97 9,778	2.32	33.1
6	SENERAL PLANT									
390 00	STRUCTURES AND IMPROVEMENTS		45-R1	(15)	31,280,132,76	12,225,406	23.748,748	648,890	2 07	36,7
391 00	OFFICE FURNITURE & EQUIPMENT			1						
	FULLY ACCRUED		Elmis	ACCRUED	505.316.82	508,317	n	o		
	AMORTIZABLE		29-SQ	++ B	5.812,972,67	3,495,279	2.3)7.693	290,380	5 00	8.0
	TOTAL OFFICE FURNITURE & EQUIPMENT		10-20	v	6,319,289,49	4,901,596	2,317,593	290 360	300	Prog. (2.0)
391 Q1	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK		20-50	·· 0	1,722,156,97	571,598	1,150,559	85,040	5.00	13.4
391 02	COMPUTER EQUIPMENT									
	FULLY ACCRUED		FULLY	ACCRUED	25,752,14	25,752	0	0		
	AMORTIZABLE		5-50	n n	38,849,10	24,169	14.660	7,771	20.00	1.9
	TOTAL COMPUTER EQUIPMENT			-	54,601,24	49.921	14,680	7,771	20.00	C.ar
392.00	THANSPORTATION EQUIPMENT									
	AUTOS		7-R2	25	347,869,03	172.319	88.583	23,424	6.73	3.8
	LIGHT TRUCKS		8-R0.5	25	7,377,084.02	1,117,892	4.414.921	548,179	8.79	6.8
	HEAVY TRUCKS		10-51.5	25	12,325,194,18	2.775.000	6,471,145	929,568	7.53	70
	TR4CTORS		12-50	25	366.209.92	62,016	192,642	21,340	5.83	9.0
	TRALLERS		20-51 \$	26	799,114.50	358,860	240.672	14,597	1 84	15.4
	TOTAL TRANSPORTATION EQUIPMENT				21 218,471 55	4,505,889	11,407,964	1,636,296	771	7.0
					m space and a second		· · · · · · · · · · · · · · · · · · ·	1,557,477	* ()	1.0

SUMMARY OF ESTMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

		PROBABLE		NET	ORIGINAL COST			CALCULA		COMPOSITE
		RTIREMENT	SURVIVOR	BALVAGE	AS OF	BOOK	FUTURE ACCRUALS	ANNUAL AC	RATE	remaining Life
	ACCOUNT (I)	DATE (2)	CURVE (3)	PERCENT (4)	DECEMBER 31, 2008 (5)	RESERVE (6)	ACCAUALS (7)	AMOUNT (8)	(9)=(8)/(5)	(10)=(7)/(8)
	112	/m.k	107	131	(-)	763		1-7	1-3 (-21)	4
353 20	STORES EQUIPMENT						_			
	FULLY ACCRUEO		FULLY A		100.658,42	100,658	0	0	4 00	11.1
	AMORTIZABLE TOTAL STORES EQUIPMENT		25-5Q **	O	263,361 91 363 960 33	146,352	116,952	10,532	4 UU	111
	OLSE 2 INGER EIGHWEN!				383 800 83	247,010	116.952	10 532		=
364,90	TOOLS SHOP AND GARAGE SOLIPMENT									
	FULLY ACCRUED		FULLYA		684,388 92	664,369	Q	Q		-
	AMORTIZABI E		20-5Q **	Ü	1,395,414,38	657,960	738,455	60 a12	5 00	10 ö
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				2,080 783.30	1,342,329	738,456	69.812		
395.00	LABORATORY EQUIPMENT									•
	FULLY ACCRUED		FULLY A	CCRUED	475,056,85	475.057	Ü	. g	•	~
	AMORTIZABLE		20-50 **		2,402,042,84	1,305,375	1,096,869	119.968	5.00	9.1
	TOTAL LABORATORY EQUIPMENT		<u>-</u>		2,877,399.89	1,780,432	1,096,660	119,988		
396.00	POWER OPERATED EQUIPMENT		13-L2	15	7,557,642.08	1,813,384	4,695,602	485,900	6.35	9.7
2007 aa					• •					
397 00	COMMUNICATION EDUPMENT		m	Ann						
	FULLY ACCRUED AMORTIZABLE		FULLY A		10,198,112.56	10,198,113	0	0	5 67	8.4
	TOTAL COMMUNICATION EQUIPMENT		15-SO **	, Q.	43,454,369,87 53,652,482,43	19,109,997 29,306,110	24,344,373 24,344,373	2,898,312	5.01	□. 1
	CANT COMMINIONS WIND ECONOMISMS				03,002,482,43	29,306,110	24,344,313	2,888,312		
398 00	MISCELLAMEQUE EQUIPMENT							_		
	FULLY SCORUED			CCRUED	35,395 90	35,386	0	0		
	AMORTIZABLE		%>\$O *`	Ö	212.895.50	61,969	150,926	10,636	5.00	142
	TOTAL MISCELLANEOUS EQUIPMENT				248,292.40	97,385	150,926	10.638		
TOTAL GE	reral plant				127,455,112.34	65,943,020	69,780,822	6,262,251	4.91	11.1
TOTAL DEF	Preciable Plant				2,973,048,586.78	1,538,289,282	1,786,389,680	69,178,875	2.33	25.7
llugecola	ERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUN	T-								
391 00	OFFICE FURNITURE AND EQUIPMENT	113				208.804		(20,850) **		
391 01	OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK					205,604 14B,437		(20,000) ** (14,844) **		
391.02	COMPUTER EQUIPMENT					(33,921)		2,392 **		
393.00	STORES EQUIPMENT					(33,921) 74,701		(7,470)		· • • • • • • • • • • • • • • • • • • •
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					(162,352)		16,235		
395.00	LABORATORY EQUIPMENT			>		(184,529)		18,453 **		
397.00	COMMUNICATION EQUIPMENT					(18,430,227)		1843,023 **		
398 00	MISCELLANEOUS EQUIPMENT							3,98\$ **		
525,00	MANAGER DATA CONTRACTOR OF THE PARTY OF THE					(39,846)		17,894		
TOTAL UNI	recovered reserve adjustment for amortization a	CCOUNTS				(18,421,833)		1,842,103		
TOTAL ELE	CTRIC PLANT				2,973,049,586.78	1,517,868,249	1,780,389,680	71,918,078		

CURVE SHOWN IS INTERIM SURVIVOR CURVE, EACH FACHTY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR, ACCOUNTS USING AMORTIZATION ACCOUNTING TO THE ACCOUNT WITH A MADRIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING ANNUAL GENECIATION RATES FOR IXTAN 2 WILL BE AS FOLLOWS:

and the office of the control of the

ACCOUNT 311, 2,58% ACCOUNT 311, 2,58% ACCOUNT 314, 2,54% ACCOUNT 314, 2,64% ACCOUNT 315, 2,80% ACCOUNT 318, 2,45%

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK	LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
RUTUL.	Y ACCRUED					
	IVOR CURVE 20	-SOUARE				
	SALVAGE PERCENT					
1976 -	17,334.89	17,335	17,335			
1977	11,716.22	11,716	11,716			
1978	5,670.24	5,670	5,670			
1979	31,580.64	31,581	31,581			
1980	45,591.40	45,591	45,591			
1981	7,969.34	,	7,969			
1982	25,963.57	25,964	25,964			
1983	35,122.62	35,123	35,123			
1984	134,675.42	134,675	134,675			
1985	91,276.62	91, 27 7 65,974	91,277 65,974			
1986 1987	65,973.66 7,803.47	7,803	7,803			
1988	25,638.73	25,639	25,639			
		~~,~~	,			
	506,316.82	506,317	506,317			
<u>አ</u> ነፈር ነው።	TIZABLE					
	VOR CURVE 20	-SOUARE				
	SALVAGE PERCENT					
******	74 123 43 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5					
1989	110,321.42	107,563	107,331	2,990	0.50	2,990
1990	57,739.54	53,409	53,294	4,446	1.50	2,964
1991	1,973,496.59	1,726,810	1,723,085	250,412	2.50	100,165
1992	897,616.41	740,534	738,937	158,679	3.50	45,337
1993	99,705.86	77,272	77,105	22,601	4.50	5,022
1994	169,284.66	122,731	122,466	46,819	5.50	8,513
1995	69,999.74	47,250	47,148	22,852	6.50	3,516
1996	94,590.56	59,119	58,992	35,599	7.50	4,747
1999	27,351.32	12,992	12,964	14,387	10.50	1,370
2000	673,544.99	286,257	285,640	387,905	11.50	33,731
2001	107,252.45	40,220	40,133	67,119	12.50	5,370
2002	326,429.18	106,089	105,860	220,569	13.50	16,338
2003	11,939.04	3,283	3,276	8,663	14.50	597
2004	5,241.45	1,179	1,176	4,065		262
2005	262,896.22	46,007	45,908	216,988	16.50	13,151
2006	447,103.32	55,888	55,768	391,335	17.50	22,362 4 220
2007	85,387.81	6,404 9 827	6,390 9,806	78,998 383 266	18.50	4,270
2008	393,072.11	9,827	3,809	383,266	19.50	19,655
	5,812,972.67	3,502,834	3,495,279	2,317,693		290,360
	6,319,289.49	4,009,151	4,001,596	2,317,693		290,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..

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ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

	ORIGINAL	CALCULATED	ALLOC. BOOK	FUT BOOK	REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURV	IVOR CURVE 20	- SOUARE				
	SALVAGE PERCENI					
1996	104,395.74	65,247	65,327	39,069	7.50	5,209
1997	258.647.75	148,722	148,905	109,743	8.50	12,911
1998	114,991.10	60,370	60,444	54,547	9.50	5,742
1999	18,420.26	8,750	8,761	9,659	10.50	920
2000	203,456.10	86,469	86,576	116,880	11.50	10,163
2001	118,186.66	44,320	44,375	73,812	12.50	5,905
2002	128,334.35	41,709	41,760	86,574	13.50	6,413
2003	143,074.77	39,346	39,394	103,681	14.50	7,150
2004	140,361.03	31,581	31,620	108,741	15.50	7,016
2005	166,045.49	29,058	29,094	136,951	16.50	8,300
2006	21,747.68	2,718	2,721	19,027	17.50	1,087
2007	99,855.94	7,489	7,499	92,357	18.50	4,992
2008	204,640.10	5,11 6	5,122	199,518	19.50	10,232
	1,722,156.97	570,895	571,598	1,150,559		86,040
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL	RATE, PCT	13.4	5.00

ACCOUNT 391 COMPUTER EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)		FUT. BOOK ACCRUALS (5)	LIFE	
	ACCRUED OR CURVE 5- WAGE PERCENT	-				
2003	25,752.14	25,752	25,752			
	ABLE PR CURVE 5- VAGE PERCENT					
2004	4,189.26	3,770	3,676	513	0.50	513
2005	26,544.32	18,581	18,119	8,425	1.50	5,617
2007	8,115.52	2,435	2,374	5,742	3.50	1,641
	38,849.10	24,786	24,169	14,680		7,771
	64,601.24	50,538	49,921	14,680		7,771
COMPOSIT	E REMAINING	LIFE AND ANN	UAL ACCRUAL	RATE, PCT	1.9	12.03

ACCOUNT 393 STORES EQUIPMENT

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC: BOOK RESERVE	FUT. BOOK ACCRUALS	REM.	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY	ACCRUED					
SURVI	OR CURVE 25	-square				
NET SA	ALVAGE PERCENT	0				
1967	5,781.52	5,782	5,782			
1969	2,737.79	2,738	2,738			
1970	2,528.67	2,529	2,529			
1971	4,814.75	4,915	4,815			
1972	6,968.67	6,969	6,969			
1973	4,250.05	4,250	4,250			
1974	1,577.61	1,578	1,578			
1975	3,722.45	3,722	3,722			
1976	1,666.69	1,667	1,667			
1977	9,266.82	9,267	9,267			
1978	12,974.52	12,975	12,975			
1979	572.47	572	572			
1980	2,251.10	2,251	2,251			
1981	3,310.64	3,311	3,311			
1982	17,085.93	17,086	17,086			
1983	21,148:74	21,149	21,146			
	100 200 10	10% 663	707 #50			
	100,658.42	100,661	100,658			
AMORT]	ZARIR					
	OR CURVE 25	-SOUARE				
	LVAGE PERCENT					
1984	5,193.44	5,090	5,069	124	0.50	124
1985	6,982.87	6,564	6,537	445	1.50	297
1986	1,394.92	1,255	1,250	145	2.50	58
1987	4,770.06	4,102	4,085	685	3.50	196
1988	1,680.50	1,378	1,372	309	4.50	69
1989	20,448.06	15,949	15,883	4,565	5.50	830
1990	6,846.36	5,0 6 6	5,045	1,801	6.50	277
1991	13,654.80	9,558	9,519	4,136	7.50	551
1992	9,367.17	6,182	6,156	3,211	8.50	378
1993	61,703.89	38,256	38,098	23,606	9.50	2,485
1994	47,824.77	27,738	27,624	20,201	10.50	1,924
1995	2,372.66	1,281	1,276	1,097	11.50	95
1996	1,275.53	638	635	641	12.50	51
1997	7,666.46	3,527	3,512	4,154	13.50	308
1998	5,014.26	2,106	2,097	2,917	14.50	201

ACCOUNT 393 STORES EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOM RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTI2	ZABLE					
SURVIVO	R CURVE 29	S-SQUARE				
NET SAL	VAGE PERCEN	r o	-			
1999	15,687.76	5,961	5,937	9,751	15.50	629
2000	15,588.51	5,300	5,278		16.50	625
2001	1,283.17	385	383	900		51
2002	10,837.55	2,818	2,807	8,031	18.50	434
2003	8,428.51	1,854	1,846	6.583	19.50	338
	•	·	,			
2004	4,083.04	735	732	3,351	20.50	163
2005	2,407.66	337	336	2,072		96
2006	8,789.96	879	875	7,915	22.50	352
	263,301.91	146,959	146,352	116,952		10,532
	363,960.33	247,620	247,010	116,952		10,532
COMPOSIT	E REMAINING	LIFE AND ANNUA	AL ACCRUAL	RATE, PCT	11.1	2.89

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. Life (6)	ANNUAL ACCRUAL (7)
123	¥ ****)	131	(2)	₹57	(0)	177
	ACCRUED				14,	
	VOR CURVE 20					
NET S	ALVAGE PERCENT	0				
1901	2,491.05	2,491	2,491			
1956	18,360.20	18,360	18,360			
1957	3,842.84	3,843	3,843			
1958	968.27	968	968			
1959	79,697.50	79,698	79,698			
1960	7,444.50	7,445	7,445			
1961	4,143.26	4,143	4,143			
1962	4,505.98	4,506	4,506			
1963	24,097.21	24,097	24,097			
1964	6,294.79	6,295	6,295			
1965	37,847.40	37,847	37,847			
1966	11,735.48	11,735	11,735			
1967	6,185.81	6,186	6,186			
1968	6,987.77	6,988	6,988			
1969	21,201.41	21,201	21,201			
1970	39,968.81	39,969	39,96 9			
1971	21,043.77	21,044	21,044			
1972	13,416.30	13,416	13,416			
1973	11,879.81	11,880	11,880			
1974	6,662.78	6,663	6,663			
1975	3,479.80	3,480	3,480			
1976	17,191.27	17,191	17,191			
1977	14,149.89	14,150	14,150			
1978	11,617.21	11,617	11,617			
1979	20,119.99	20,120	20,120			
1980	16,023.52	16,024	16,024			
1981	18,702.58	18,703	18,703			
1982	23,452.96	23,453	23,453			
1983	15,887.86	15,888	15,888			
1984	60,941.65	60,942	60,942			
1985	37,290.79	37,291	37,291			
1986	25,581.92	25,582	25,582			
1987	31,451.21	31,451	31,451			
1988	59,703.33	59,703	59,702			
	684,368.92	684,370	684,369			

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	CIZABLE	action in in				
	IVOR CURVE 20 SALVAGE PERCENT	-SQUARE				
Mant 6	MUAWA LONCOM	0				
1989	55,507.00	54,119	53,738	1,769	0.50	1,769
1990	68,655.76	63,507	63,060	5,596	1.50	3,731
1991	55,356.77	48,437	48,096	7,261	2.50	2,904
1992	47,979.35	39,583	39,304	8,675	3.50	2,479
1993	163,689.00	126,859	125,966	37,723	4.50	8,383
1994	137,636.00	99,786	99,084	38,552	5.50	7,009
1995	61,979.81	41,836	41,541	20,439	6.50	3,144
1996	29,918.12	18,699	18,567	11,351	7.50	1,513
1997	28,521.93	16,400	16,285	12,237	8.50	1,440
1998	42,420.15	22,271	22,114	20,306	9.50	2,137
1999	22,278.89	10,582	10,508	11,771	10.50	1,121
2000	65,922.58	28,017	27,820	38,103	11.50	3,313
2001	36,645.85	13,742	13,645	23,001	12.50	1,840
2002	47,628.10	15,479	15,370	32,258	13.50	2,389
2003	34,293.54	9,431	9,365	24,929	14.50	1,719
2004	51,201.92	11,520	11,439	39,763	15.50	2,565
2005	87,763.78	15,359	15,251	72,513	16.50	4,395
2006	135,045.83	16,881	16,762	118,284	1,7.50	6,759
2007	90,348.27	6,776	6,728	83,620	18.50	4,520
2008	133,621.73	3,341	3,317	130,305	19.50	6,682
	1,396,414.38	662,625	657,960	738,456		69,812
	2,080,783.30	1,346,995	1,342,329	738,456		69,812
COMPOS	SITE REMAINING	LIFE AND ANN	JAL ACCRUAL R	ATE, PCT.	10.6	3.36

ACCOUNT 395 LABORATORY EQUIPOMENT

YEAR	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
, -,	(2)	(2)		* · · · · ·	1+2	
FULLY	ACCRUED					
	VOR CURVE 20	=				
NET S	ALVAGE PERCENT	0				
1965	2,519.60	2,520	2,520			
1966	7,683.13	7,683	7,683			
1967	5,366.09	5,366	5,366			
1968	2,920.00	2,920	2,920			
1969	8,251.75	8,252	8,252			
1970	10,739.81	10,740	10,740			
1971	9,616.16	9,616	9,616			
1972	6,654.70	6,655	6,655			
1973	25,311.79	25,312	25,312			
1974	2,360.41	2,360	2,360			
1975	8,907.10	8,907	8,907			
1976	22,069.41	22,069	22,069			
1977	37,482.07	37,482	37,482			
1978	3,103.77	3,104	3,104			
1979	5,276.28	5,276	5,276			
1980	4,899.82	4,900	4,900			
1981	12,817.66	12,818	12,818			
1982	25,662.09	25,662	25,662			
1983	74,952.28	74,952	74,952			
1984	54,534.01	54,534	54,534			
1985	40,131.02	40,131	40,131			
1986	41,755.84	41.756	41,756			
1987	29,631.18	29,631	29.631			
1988	32,410.88	32,411	32,411			
	475,056.85	475,057	475,057			
AMORT	IZABLE					
SURVI	VOR CURVE 20	-SQUARE				
NET S.	alvage percent	0				
	00 mam =-	49) ss	** ** *		A = A	,
1989	83,837.52	81,742	81,310	2,528	0.50	2,528
1990	111,170.53	102,833	102,289	8,882	1.50	5,921
1991	145,105.10	126,967	126,295	18,810	2.50	7,524
1992	258,270.46	213,073	211,946	46,324	3.50	13,235
1993	272,439.75	211,141	210,024	62,416	4.50	13,870
1994	86,749.00	62,893	62,560	24,189	5.50	4,398
1995	124,428.57	83,989	83,545	40,884	6.50	6,290

ACCOUNT 395 LABORATORY EQUIPOMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT - BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMOR:	TIZABLE					
SURV	IVOR CURVE 20	-SQUARE				
NET :	SALVAGE PERCENT	0				
1996	119,466.94	74,667	74,273	45,195	7.50	6,026
1997	85,289.97	49,042	48.783	36,507	8.50	4,295
1998	175,120,47	91,938	91,452	83,668	9.50	8,807
1999	46,122,68	21,908	21,792	24,331	10.50	2,317
2000	124,955.65	53,106	52,825	72,131	11.50	6,272
2001	87,711.27	32,892	32,718	54,993	12.50	4,399
2002	25,785.77	8,390	8,336	17,450	13.50	1,293
2003	129,776.69	35,689	35,500	94,277	14.50	6,502
2004	131,701.45	29,633	29,476	102,225	15.50	6,595
2005	44,495.13	7,787	7,746	36,749	16.50	2,227
2006	135,091.51	16,886	16,797	118,295	17.50	6,760
2007	47,734.03	3,580	3,561	44,173	18.50	2,388
2008	166,790.35	4,170	4,148	162,642	19.50	8,341
	2,402,042.84	1,312,316	1,305,375	1,096,669		119,988
	2,877,099.69	1,787,373	1,780,432	1,096,669		119,988
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL F	CATE, PCT	9.1	4,17

ACCOUNT 397 COMMUNICATION EQUIPMENT

. E.m	ORIGINAL	CALCULATED	ALLOC. BOOK	FUT. BOOK	REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
י די די מי	ACCRUED					
	VOR CURVE. 15	~ SOITARE				
	ALVAGE PERCENT					
1422	14 17 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. , .				
1923	481.99	482	482			
1924	303.51	304	304			
1927	789.90	790	790			
1929	853.9 6	854	854			
1945	1,087.32	1,087	1,087			
1955	8,978.78	8,979	8,979			
1956	1,650.48	1,650	1,650			
1957	109.38	109	109			
1958	849.96	850	850			
1959	39,176.39	39,176	39,176			
1961	826.27	826	826			
1962	835.43	835	835			
1963	12,961.08	12,961	12,961			
1964	42,979.11	42,979	42,979			
1965	27,472.48	27,472	27,472			
1966	5,880.93	5,681	5,881			
1967	12,189.74	12,190	12,190			
1968	19,369.24	19,369	19,369			
1969	5,315.54	5,316	5,316			
1970	21,103.59	21,104	21,104			
1971	3,528.61	3,529	3,529			
1972	8,211.97	8,212	8,212			
1973	304,820.83	304,821	304,821			
1974	1,599.98	1,600	1,600			
1975	12,299.82	12,300	12,300			
1976	21,351.41	21,351	21,351			
1977	257,841.83	257,842	257,842			
1978	131,618.19	131,618	131,618			
1979	175,340.75	175,341	175,341			
1980	51,333.14	51,333	51,333			
1981	12,961.23	12,961	12,961			
1982	7,239.51	7,240	7,240			
1983	91,337.90	91,338	91,338			
1984	30,423.94	30,424	30,424			
1985	449,112.26	449,112	449,112			
1986	56,392.99	56,393	56,393			
1987	276,565.35	276,565	276,565			
1988	117,171.75	117,172	117,172			

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	K FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FIII.T	Y ACCRUED					
	VIVOR CURVE 15	- SOUTABR				
	SALVAGE PERCENT					
14117	CHIPPENDE PRODUCT				•	
1989	73,896.01	73,896	73,896			
1990	480,481.15	480,481	480,481			
1991	632,944.03	632,944	632,944			
1992	896,201.50	896,202	896,202			
1993	5,902,223.33	5,902,223	5,902,224			
	10,198,112.56	10,198,112	10,198,113			
AMOR	TIZABLE					
SURV	IVOR CURVE 15	-SQUARE				
NET	SALVAGE PERCENT	' 0				
1994	3,309,796.60	3,199,580	3,146,813	162,984	0.50	162,984
1995	1,657,708.73	1,491,938	1,467,333	190,376	1.50	126,917
1996	955,726.88	796,407	783,273	172,454	2.50	68,982
1997	1,905,684.33	1,461,088	1,436,992	468,692	3.50	133,912
1998	1,053,980.26	737,786	725,618	328,362	4.50	72,969
1999	5,653,760.54	3,580,527	3,521,477	2,132,284	5.50	387,688
2000	7,610,619.86	4,312,938	4,241,810	3,368,810	6.50	518,278
2001	745,687.48	372,844	366,695	378,992	7.50	50,532
2002	1,406,523.28	609,447	599,396	807,127	8.50	94,956
2003	1,121,146.51	411,124	404,344	716,803	9.50	75,453
2004	2,360,716.21	708,215	696,535	1,664,181	10.50	158,493
2005	1,411,932.02	329,404	323,971	1,087,961	11.50	94,605
2006	5,362,137.25	893,868	879,127	4,483,010	12.50	358,641
2007	3,432,385.57	343,239	337,578	3,094,808	13.50	229,245
2008	5,466,564.35	182,037	179,035	5,287,529	14.50	364,657
	43,454,369.87	19,430,442	19,109,997	24,344,373		2,898,312
	53,652,482.43	29,628,554	29 ₄ 308,110	24,344,373		2,898,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.4

5.40

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)		ANNUAL ACCRUAL (7)
	ACCRUED					
	VOR CURVE 20	•				
NET S	ALVAGE PERCENT	0				
1963	2,960.72	2,961	2,961			
1968	575.79	576	576			
1969	174.88	175	175		,	
1970	2,338.68	2,339	2,339			
1971	112.47	112	112			
1972	245.07	245	245			
1973	149.41	149	149			
1974	340.21	340	340			
1975	1,622.31	1,622	1,622			
1976	2,712.35	2,712	2,712			
1977	2,188.42	2,188	2,188			
1979	3,638.03	3,838	3,838			
1980	1,452.85	1,453	1,453			
1981	2,518.30	2,518	2,518			
1982	1,782.90	1,783	1,783			
1983	1,495.32	1,495	1,495			
1984	7,786.86	7,787	7,787			
1985	2,011.27	2,011	2,011			
1988	1,090.06	1,090	1,092			
	35,395.90	35,394	35,396			
AMORT.	IZABLE					
SURVI	VOR CURVE 20	-SQUARE				
NET S	ALVAGE PERCENT	0				
7.000		0.465	0 220	300	0.50	320
1989	9,708.02 10,239.22	9,465	9,379	329	0.50	329
1990 1991	14,465.00	9,47 1 12,657	9,385 12,543	954 1,922	1.50 2.50	56 9 769
1992	6,223,23	5,134	5,088	1,135	3.50	324
1993	14,780.24	11,455	11,351	3,429	4.50	762
1994	3,174.82	2,302	2,281	894	5.50	163
1995	445.97	301	298	148	6.50	23
1997	998.37	574	569	429		
2000	5,836.54	2,481	2,459	3,378	8.50 11.50	50 294
	2,671.58	1,002	2,45% 993	1,679		294
2001	1,962.31	1,002		•	12.50	134
2003	4,947,42		535	1,427	14.50	98
2005	等 。	86 6	858	4,089	16.50	248

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVI	IZABLE VOR CURVE 20 ALVAGE PERCENT	**				
2006	13,972.23	1,747	1,731	12,241	17.50	699
2007	29,070.10	2,180	2,160	26,910	18.50	1,455
2008	94,401.45	2,360	2,339	92,062	19.50	4,721
	212,896.50	62,535	61,969	150,926		10,638
	248,292.40	97,929	97,365	150,926		10,638
COMPOS	ITE REMAINING	LIFE AND ANN	UAL ACCRUAL :	RATE. PCT	14.2	4.28

GREATER MISSOURI OPERATIONS - MPS JURISDICTION Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, <u>Years</u>
ELECTRIC	PLANT	
391.01	Office Furniture and Equipment	20
391.02	Computer Equipment	5
391.04	Software	7
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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KCP41. SREATER HASSCIRS OPERATIONS NPS JURISON TON

SUMMARY OF ESTIMATED SURVIVE CHINES, NET S'ALVAGE, DRIGHAL COST, BOOK KESERVE AND CALCULATED APRUAL DEPRECIATION ACCHUALS AS OF DECEMBER 31, 2008

COMPOSITE 1)4. REMANING RATE (9)-(8)(5) (10)-(7)(8)	3,60 2,61 3,60 2,61 3,60 2,61 3,60 3,60 3,60 3,60 3,60 3,60 3,60 3,60	3.61	20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3.67	4.33	1668 1.70 A.6.1 1.90 A.6.1 1.00 A.6.1 2.00 A.6.4 2.36 A.6.9 1.73 A.6.9	2.28	171 122 123 123 123 123 123 124 124 125 125 126 126 126 127 128 128 128 128 128 128 128 128 128 128	4.90	2.84 32.4	27.3 5.73 	E C DO'02
CALCULATED ANOINT R (8) (9)	104.129 104.129 104.129 114.129	5,435,510	4,555 1,041 4,806 26,834 36,834 36,834 36,834 36,834	158,144	13,701,847	107,011 1,649,127 2,1897 2,189,006 1,107,755	\$,027,347	113,786 2,055,310 2,055,270 2,055,270 3,155,270 4,697,226 4,697,226 4,697,226 4,697,236 4,697,30	1,103,464	21,421,825	0 20 58 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	233,486 233,488
FUTURE ACCRUALS (7)	2.740.681 2.740.682 2.740.682 2.740.682	36,806,953	4,559 18,503 124,185 842,460 842,463 842,463	3.215.067	280,60%,322	5.24%,152 75.088,563 89.225 99.484,696 49.788,478	221,681,139	7.166,602 83,813,371 108,136,371 108,136,371 10,722,873 11,722,873 116,088,399 13,032,307 14,033,381 14,033,381 18,033,381 18,033,381 18,033,381 18,033,381 18,033,381 18,033,381 18,033,381 18,033,381 18,033,381 18,033,381	20 778 679	695, 364, 009	11,550,116 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	008,757 008,757
BOOK RESCRVE (4)	437,096 437,096 437,094 437,096	本のでの場合の	3,497 9,708 197,007 197,007 197,005	797,622	63,807,745	1,540,738 303,142 21,336,945 20,746,537 48,756,	74,521,134	1,783,512 28,024,413 16,554,030 25,443,441 7,346,594 11,729,442 12,473,744 12,453,644 14,245,644 16,236,644 16,236,644	6.343.581	282,188,298	3,860.174 272.679 1,252.626	1,230,222 432,210 1,782,857
ORIGINAL COST AS OF DECEMBER 31, 2004	2.688.688.76 2.889.889.78 2.889.888.78 2.889.488.78	39,763,366,25	2018/75 20,000 20,000 178,51 18,000 1	4,312,959,85	はす。近のの、ずみて、ほこつ	5,492,752.47 95,815,875.80 A20,639 SA 47,082,679,27 48,426,43	220,664,723,25	8.505.443.00 (63.59.4 2515.51 133.776.71 (5.59 9.521.1154.59 8.67.15.786 147.755.50 (6.59 147.755.50 (6.59 147.575.71 (6.59 147.59.50 (6.59 147.59.50 (6.59 147.59.50 (6.59 147.59.50 (6.59 14.59.71 (6.59 14.59.71 (6.59)	27,734,720.49	787,421,058.42	13,830,268.80 273,578.63 1,790,638.53	1,10,122,06
NET SALVAGE PERCENT (4)	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		\$5\$ \$			6 (36 (36 (36)		8 5 8 8 8 8 9 8 8 9 0 8	£			c c
SURWVOR CURVE (3)	200 Sept. 1					89-82 88-83 88-83 88-83 87-82 87-82 80-82		65-82 47-88 47-88 56-87-5 66-83-5 56-83-5 46-82-5 66-85-8 66-85-8 66-8 66	26-50		8. 05. 05. 05. 05. 05. 05. 05. 05. 05. 05	O Sy
PROBABLE RETREMENT DAYE (2)	2637 2637 2637 2637		2006 2008 2008 2004 2004 2007 2007 2008									
ACCOUNT (1)	CROSSRDADS ENIT 1 CROSSRDADS LAT 2 CROSSRDADS LATT 3 CROSSRDADS LATT 4	TOTAL ACCESSIONY RESCINE EQUIPMENT	ANSCELLANEOUS POWER PLANT EQUIPMENT LEFFREY FREASY CENTRE. WIND RA, PH GREEP PLANT RA, PH GREEP PLANT CHOSENOLOS LWIT 1 CROSSFOADS LWIT 2 CROSSFOADS LWIT 3 GROSSFOADS LWIT 4	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	TOTAL OTHER PRODUCTION PLANT	STRUKTURES AND WERDONEWENTS STRUCTURES AND WERDONEWENTS STATION FOUR MENT TOWNERS AND FORTURES OVER A AND FOUTURES OVERFALED COMPUTIONS AND DEVICES UNDER ROPOUND CONDUCTORS AND DEVICES	total thansersion plant	OIST RIBUTION PLAKT STANDOWEDS AND WARROVERHENTS STANDOWEDS AND WARROVERHENTS PCAES, TOWERS AND EXTURES OVERHEAD CONDUCTORS AND DEVICES UNCERREDAD CONDUCTORS AND DEVICES UNCERREDAD CONDUCTORS AND DEVICES UNE TRANSPORMERS UNE TRANSPORMERS SERVICES - OVERREDAD SERVICES - UNDERGROOMD WETERS - LOAD RESEARCH METERS NET RED. COLSTOMERS NET RES LOAD RESEARCH METERS NET RETAINS OF ULSTOMERS	STREET LIGHTING AND BERNAL SYSTERS	total destribution plant General Plant	S INGCORDS AND MANAGEMENTS OFFICE FURNITURE AND EQUINAENT FULLY ACCRUSE ANGRATED TOTAL OFFICE FLORYTHE AND EQUINAMENT	COMPUTERS PLILY ACCELED AMDATURED FOTAL COMPUTERS
	345, EDM.		346 00		7	288888 388888 388888 388888 388888	-	265.00 26				58 185 8

KI'PBL -GREATER MISSOLIRI OPERATIONS NPS JURISORTION

BUMMARY OF ESTMATED SURVINOR CHRVES, NET SALVAGE, ORIGINA, COST, BOOK RESERVE ARI CALCULATED ANNUA, DEPRECIATION ACCRUALS AS OF DECEMBER 31, 1308

COMPOSITE REMEME LIFE (10jn(7)/(8)	ก	ମ୍ୟୁର୍ଯ୍ୟୁ ନ୍ୟାପ୍ୟର ଆ	की वर्षे	111	हर इस	46.5	\$ 01	¥ .04	25.4			,
COMP HEN,												
RUAL RUAL RATE PP-(Ay/(S)	14.29	20.05.52 20.05.22 2	4.00	90.5	\$,00	2.13	4.67	23	2.30			
CALCRUATED ANNIAL ACCRUAL AMOUNT RATE (b) (3)-(k)(5)	72,833 72,833	6 6 9 2 3 2 5 5 9 3 2 3 2 5 5 9 3 2 3 2 5 5 9 3 2 3 3 2 5 5 9 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	2.261 2.281	189,459	60, 582 60, 582	86,836	228.279 728.279	2,678,516	57,40%(2)1	528; (10,00) (98,632	
FUTURE ACCRUALS (7)	384.413 384.413 5.607.726	62,600 658,677 3,675,648 11,516 1,516 1,518	12.466 72.468	0 1,772,157 1,772,157	0.00 A.00.00 B.00.00 5,381	0 2301507 7,301,567	27,922,308	1465,005,127				
BOOK RESERVE (6)	125,240	73,432 65,438 718,628 554,000 110,004	43,512 44,136 67,332	1,418,700	449,541 1027,825 1,477,565	2,275,403	6,777,844 1,030,725 7,810,569	23,295,567	B68,544,504	118.250] (671.854) (671.71) (10.968) (10.71) (10.124) (10.125)	1221 S PG	6,785,2 114,885,2
ORGENAL COST AS DE DECEMPER 31, 2608	197.446,12 \$100.812,72 \$100.812 \$1,000.000.000	140.138 56 064,788 94 6.05,535 6.154,728 6.154,728 11.64,196,11	43,111,56 20,385,90 80,557,46	1.181.690.12 3.190.857.52 4,572.747.64	4.19,540 89 1,812,861 80 2,062,302,78	4.054,205.81	8,777 be4,30 3,424,291,87 10,202,135,87	55,401,358,50	1,737,713,205,97			21.653.97 22,116,356,24 680,920 UG 3,645,132,33
SAL VAGE PERCENT (4)	۵	32535	o	0	•	02	Ċ					
SURVIVOR CURVE (3)	7.50	45 45 45 45 45 45 45 45 45 45 45 45 45 4	07-62	04-05 04-05	26-80	22-51.5	15.80					
PROBABLE RETINEMENT DATE (2)												
ACCOUNT 11	SOFTWARE FIGUY ACCRURO ANDRIZED TOTAL SOFTWARE TYPEL CERTER FIRMLINE AND BY IDMAND	TRANSFORTATION GOLDBUENT AUTON AUTON AUTON HEAVT TRUCKS HEAVT TRUCKS MEDIUM TRUCKS MEDIUM TRUCKS TTANSFORTATION GOLDBUENT	STORES EQUENMENT WILLY ACCURED AMONTZED TOTAL STORES EQUENEMENT	Tooks, shop and garage equipment Skilty rackned Amphtized Tatal Tools, shop and garage equipment	LABONATORY EQUIPMENT FILLY KACRRED AMORNIZED TOTAL LABONATORY ECUIPMENT	Power operated Edupment	COMMUNICATION EQUIPMENT FULLY ACCREED AMORTIZED TOTAL COMMUNICATION EQUIPMENT	TOTAL GENERAL PLANT	Toyal Differential Plant	UNREDOVERED RESERVE ADJUSTMENT FOR AMORTZATION OFFICE, FURNITURE AND EQUIPMENT OF ACKE FURNITURE AND EQUIPMENT CARVERE FURNITURE AND EQUIPMENT SCHEMARE STONES EQUIPMENT (ADDUST NO GARGE EQUIPMENT (ADDUST OF A BONG GARGE EQUIPMENT (ADDUST OF A BONG GARGE EQUIPMENT (ADDUST OF A BONG GARGE EQUIPMENT COMMANDATION EQUIPMENT	total unnecoverso reserve adjustment for amortization	MONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED OFGANIZATION INSCELLANGOUS INTANGIBLE PLANT LAND LAND LAND
	38. 18.	392,00 392,01 392,04 392,04 392,04	393 00	00 100	382 55	396,30	397.00	۳	h	28 28 28 28 28 28 28 28 28 28 28 28 28 2	**	20100 30100 30100 30100 30100

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HOPAL - GREATER MISSOURI OPERATIONS MPS JURISDICTION

Surrany of estimated survivor curves, het salvage, drisuna, cost, book reserve and calculated annual depreciation accruals as of december 11, 2008

COMPOSITE REMANNIG LIPE (10)=(17)=(18)			·	
ATED RATE (9-(4)/(5)				
CALCULATED ANNUAL ACCRUAL FAMOURT (4) (9)				57,502,543
RUTURE ACCRUALS (1)				1,456,005,127
BOOK RESERVE	3,740,155 3,710 4,939 37,570 137,370	6,219,403	(f)	474,877,881
ORIGINAL COST AS OF DECEMBER 31, 2003 (5)	2,275,234,49 12,009,4051,006 4,937,220,44 278,630,03 22,228,19 908,003,54 37,870,19 37,870,19	E4.984.864.64	157, 546, 85 (15, 63) (10, 72) (10, 72)	心器 · 例 · 例 · 例 · 例 · 例 · / / · / · / · / ·
NET SALVAGE FERCENT (4)				
SURVINOR CURVE (3)				
PROBABLE RETREMENT DATE				
ACCOUNT (1)	155 06 LAND 355 04 LAND RIGHTS 350 11 LAND RIGHTS 350 11 LAND RIGHTS 350 12 LAND RIGHTS 350 27 RAND LAND RESEDURIENTS - JEASEHOLD IMPROVEMENTS 350 05 STRUCTURES AND INFRROVEMENTS - JEASEHOLD IMPROVEMENTS 349.00 MISCELLANBOUS EQUIPMENT	total nondepreciable plant and accounts not studied	PLANT HELD FOR FUTURE USE 311 00 STRUCTURES AND IMPROVEMENTS 314 00 GOUGER - ANT EQUIPMENT 314 00 TURBOGENERATOR UNITS 315 00 MISCELL MECAS POWER OF ANT EQUIPMENT 315 00 MISCELL MECAS POWER OF ANT EQUIPMENT 315 00 MISCELL MECAS POWER OF ANT EQUIPMENT 315 00 MISCELL MECAS POWER OF ANT EQUIPMENT 310 MISCELL MECAS POWER OF ANT EQUIPMENT 310 PRIVE POWERS. SEGNIC 310 MISCELL MECAS SEGNIC 310 MISCELL MECAS POWER OF ANT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCELL MECAS POWER OF ANT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL METAT EQUIPMENT 310 MISCEL	TOTAL ELECTRIC PLANT
	ಅದ್ದಾರದಲ್ಲಿನ		គ្ម <i>មសភ្ជាស្ត្កពីត្រូ</i>	

Curve ahover as interim survivor come. Excl facility in the account is assigned an intificious propoble relicencin treat.
 16 Year amoruzation of unvectorent reserve reliated to implementation of anomization accounting.

Note: New admitions for potioning 398,00 will have an enrued depreciation rate of \$,00%

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1271 3 T 1 1	E ACCOLLEGE					
	Y ACCRUED SALVAGE PERCENT	Λ.				
11334 4	SUPARCE EDICEIN	0				
1980	9,930.67	8,931	8,931			
1981	6,286.91	6,287	6,287			
1982	23,474.03	23,474	23,474			
1983	39,392.47	39,392	39,392			
1984	81,422.13	81,422	81,422			
1985	43,230.91	43,231	43,231			
1986	12,671.28	12,671	12,671			
1987	14,058.88	14,059	14,059			
1988	44,111.55	44,112	44,112			
	273,578.83	273,579	273,579			
AMOR1	rized					
	EVOR CURVE 20	-SOUARE				
	SALVAGE PERCENT					
1989	599,169.73	584,190	571,797	27,373	0.50	27,373
1990	19,535.34	18,070	17,687	1,848	1.50	1,232
1991	27,758.05	24,288	23,773	3, 98 5	2.50	1,594
1992	121,705.49	100,407	98,277	23,428	3.50	6,694
1993	112,087.76	86,86 8	85,025	27,063	4.50	6,014
1994	129,374.30	93,796	91,806	37,568	5.50	6,831
1995	37,752. 7 9	25,483	24,942	12,811	6.50	1,971
1996	835.25	522	511	324	7.50	43
1997	193,878.54	111,480	109,115	84,764	8.50	9,972
1998	135,696.68	71,241	69,729	65,968	9.50	6,944
2000	193,746.40	82,342	80,595	113,151	11.50	9,839
2001	69,660.61	26,123	25,569	44,092	12.50	3,527
2002	19,527.25	6,346	6,211	13,316	13.50	986
2003	17,017.84	4,680	4,581	12,437	14.50	858
2005	4,254.59	745	729	3,526	16.50	214
2006	11,052.54	1,382	1,353	9,700	17.50	554
2007	7,586.41	569	557	7,029	18.50	380
200.	, , w		 - •	- 1 - 2 - 2		
	1,700,639.57	1,238,532	1,212,257	400,303		85,026
	1,974,218.40	1,512,111	1,485,836	488,383		85,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.7

4.31

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY	Y ACCRUED					
NET S	SALVAGE PERCENT	7 0				
1996	10,000.00	10,000	10,000			
1997	284,514.73	284,515	284,515			
1998	411,639.56	411,640	411,640			
1999	224,176.23	224,176	224,176			
2000	81,664.74	81,665	81,665	•		
2001	208,516.05	208,516	208,516			
2002	107,648.45	107,648	107,648			
2003	2,162.30	2,162	2,162			
	1,330,322.06	1,330,322	1,330,322			
AMOR	rizeD					
SURV	TVOR CURVE 5-	SQUARE				
	BALVAGE PERCENT					
2005	442,965.94	310,076	310,077	132,889	1.50	88,593
2006	82,040.67	41,020	41,020	41,021	2.50	16,408
2007	85,871.29	25,761	25,761	60,110	3.50	17,174
2008	556,567.31	55,657	55,657	500,910	4.50	111,313
	1,167,445.21	432,514	432,515	734,930		233,488
	2,497,767.27	1,762,836	1,762,837	734,930		233,488
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL R	ATE, PCT	3.1	9.35

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

	ORIGINAL	CALCULATED			REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
y.I.niq	ACCRUED					
	ALVAGE PERCENT	0				
1422 2	**************************************					
1995	23,510.97	23,511	23,511			
1996	32,436.13	32,436	32,436			
1997	61,999.92	62,000	62,000			
1998	34,471.75	34,472	34,472			
2000	33,336.39	33,336	33,336		*	
2001	1,690.96	1,691	1,691			
	187,446.12	187,446	187,446			
AMORT	IZED					
SURVI	VOR CURVE 7-	SQUARE				
NET S	ALVAGE PERCENT	0				
2002	27,273.75	25,326	24,320	2,954	0.50	2,954
2005	110,603.14	55,302	53,105	57,498	3.50	16,428
2006	4,448.54	1,589	1,526	2,923	4.50	650
2007	153,521.99	32,900	31,593	121,929	5.50	22,169
2008	213,765.33	15,263	14,656	199,109	6.50	30,632
	509,612.75	130,380	125,200	384,413		72,833
	697,058.87	317,826	312,646	384,413		72,833
		~ , . . .	- •			
COMPOS	ITE REMAINING	LIFE AND ANN	UAL ACCRUAL R	ATE, PCT.	5.3	10,45

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)		ANNUAL ACCRUAL (7)
FULLY AC	CRUED VAGE PERCENT	0				
1967	2,664.50	2,665	2,665	•		
1974	12,114.72	12,115	12,115			
1976	20,128.44	20,128	20,128			
1977	4,148.51	4,149	4,149			
1980	4,055.79	4,056	4,055			
	43,111.96	43,113	43,112			
	D CURVE 25 AGE PERCENT	-				
1985	33,548.70	31,536	31,538	2,011	1.50	1,341
1987	3,930.45	3,380	3,380	550	3.50	157
1993	10,804.79	6,699	6,700	4,105	9.50	432
1996	1,035.77	518	518	518	12.50	41
2001	5,633.34	1,690	1,690	3,943	17.50	225
2004	1,632.65	294	294	1,339	20.50	65
	56,585.90	44,117	44,120	12,466		2,261
	99,697.86	87,230	87,232	12,466		2,261
COMPOSITE	REMAINING	LIFE AND ANNU	JAL ACCRUAL R	ATE, PCT	5.5	2.27

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

TYPE T P	ORIGINAL	CALCULATED	ALLOC. BOOK	FUT BOOK	REM.	ANNUAL		
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
FULLY	FULLY ACCRUED							
	ALVAGE PERCENT	0						
1947	547.31	547	547					
1951	2,537.97	2,538	2,538					
1952	559.71	560	560					
1953	682.95	683	683					
1954	1,325.67	1,326	1,326					
1955	1,906.11	1,906	1,906					
1956	756.09	756	756					
1957	1,592.60	1,593	1,593					
1958	1,217.70	1,218	1,218					
1960	10,429.09	10,429	10,429					
1961	9,696.51	9,697	9,697					
1962	10,670.10	10,670	10,670					
1963	1,674.89	1,675	1,675					
1964	5, 9 09.52	5,910	5,910					
1965	2,824.25	2,824	2,824					
1966	12,405.08	12,405	12,405					
1967	12,972.14	12,972	12,972					
1968	10,922.85	10,923	10,923					
1969	58,681.29	58,681	58,681	•				
1970	7,804.16	7,804	7,804					
1971	4,665.33	4,665	4,665					
1972	19,595.33	19,595	19,595					
1973	10,036.37	10,036	10,036					
1974	22,378.69	22,379	22,379					
1975	9,086.82	9,087	9,087					
1976	32,107.03	32,107	32,107					
1977	16,677.16	16,677	16,677					
1978	40,917.41	40,917	40,917					
1979	161,340.69	161,341	161,341					
1980	57,953.46	57,953	57,953					
1981	38,243.37	38,243	38,243			4		
1982	23,979.20	23,979	23,979					
1983	89,713.09	89,713	89,713					
1984	80,307.07	80,307	80,307					
1985	137,676.80	137,677	137,677					
1986	51,801.84	51,802	51,802					

KCF&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

	ORIGINAL	CALCULATED	ALLOC. BOOM	K FUT. BOOK	REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
77) 3 T T S	e amenten					
	Y ACCRUED	r n	•			
L#Ec.T.	SALVAGE PERCEN	L., V				
1987	114,505.06	114,505	114,505			
1988	115,789.41	115,789	115,790			•
	1,181,890.12	1,181,889	1,181,890			
AMORT	rized					
SURVI	EVOR CURVE 20	-SQUARE				
NET S	SALVAGE PERCENT	C 0				
1989	209,687.41	204,445	201,883	7,804	0.50	7,804
1990	55,800.72	51,616	50,969	4,832	1.50	3,221
1991	54,173.66	47,402	46,808	7,366	2,50	2,946
1992	102,862.89	84,862	83,798	19,065	3.50	5,447
1993	178,019.37	137,965	136,236	41,783	4.50	9,285
1994	30,971.42	22,454	22,173	8,798	5.50	1,600
1995	83,082.11	56,080	55,377	27,705	6.50	4,262
1996	188,437.46	117,773	116,297	72,140	7.50	9,619
1997	634,777.05	364,997	360,423	274,354	8.50	32,277
1998	136,464.47	71,644	70,746	65,718	9.50	6,918
1999	62,320.30	29,602	29,231	33,089	10.50	3,151
2000	62,707.28	26,651	26,317	36,390	11.50	3,164
2001	137,445.13	51,542	50,896	86,549	12.50	6,924
2002	64,055.69	20,818	20,557	43,499	13.50	3,222
2003	53,317.79	14,662	14,478	38,840	14.50	2,679
2004	103,121.82	23,202	22,911	80,211	15.50	5,175
2005	379,644.55	66,438	65,606	314,039	16.50	19,033
2006	190,186.01	23,773	23,475	166,711	17.50	9,526
2007	183,691.62	13,777	13,605	170,087	18.50	9,194
2008	280,090.77	7,002	6,914	273,177	19.50	14,009
	3,190,857.52	1,436,705	1,418,700	1,772,157		159,456
	4,372,747.64	2,618,594	2,600,590	1,772,157		159,456
COMPOS	ITE REMAINING	LIFE AND ANNU	TAL ACCRUAL	RATE, PCT	11.1	3.65

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

YEAR	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
\ 4 J	()5)	(3)	1747	\> }	(0)	111
FULLY	ACCRUED					
NET S	ALVAGE PERCENT	· O				
1951	539.00	5 39	539			
1954	712.79	713	713			
1955	566.76	567	567			
1958	3,787.46	3,787	3,787			
1961	1,276.47	1,276	1,276			
1962	1,895.67	1,896	1,896			
1966	2,401.19	2,401	2,401			
1968	1,159.46	1,159	1,159			
1969	2,607.26	2,607	2,607			
1971	803.23	803	8 03			
1972	8,218.93	8,219	8,219			
1973	695.17	695	695			
1974	31,520.93	31,521	31,521			
1975	1,690.77	1,691	1,691			
1976	2,764.27	2,764	2,764			
1977	35,803.46	35,803	35,803			
1978	13,532.14	13,532	13,532			
1979	10,515.70	10,516	10,516			
1980	117,675.06	117,675	117,675			
1981	5,945.94	5,946	5,946			
1982	45,258.04	45,258	45,258			
1983	19,328.29	19,328	19,328			
1984	43,443.79	43,444	43,444			
1985	14,701.40	14,701	14,701	,		
1986	20,061.00	20,061	20,061			
1987	55,565.67	55,566	55,566			
1988	7,171.04	7,171	7,173			
	449,640.89	449,639	449,641			
AMORT)	ZED					
SURVI	OR CURVE. 20	-SQUARE				
NET SA	ALVAGE PERCENT	0				
1989	189,231.94	184,501	182,354	6,878	0.50	6,878
1990	142,360.01	131,683	130,150	12,210	1.50	8,140
2020				+ · · / ** * * *		~ , U

KCP&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUBD (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	rized					
	IVOR CURVE 20					
NET S	SALVAGE PERCENT	' u				
1991	63,661.62	55,704	55,056	8,606	2.50	3,442
1992	84,171.07	69,441	68,633	15,538	3.50	4,439
1993	63,037.78	48,854	48,285	14,753	4.50	3,278
1994	328,512.26	238,171	235,399	93,113	5.50	16,930
1995	87,394.13	58,991	58,304	29,090	6.50	4,475
1996	43,445.53	27,153	26,837	16,609	7.50	2,215
1997	94,773.59	54,495	53,661	40,913	8.50	4,813
1998	47,397.79	24,884	24,594	22,804	9.50	2,400
1999	104,706.43	49,736	49,157	55,549	10.50	5,290
2000	39,151.43	16,639	16,445	22,706	11.50	1,974
2001	92,082.47	34,531	34,129	57,953	12.50	4,636
2002	28,296.47	9,196	9,089	19,207	13.50	1,423
2003	29,003.43	7,976	7,883	21,120	14.50	1,457
2004	59,725.05	13,438	13,282	46,443	15.50	2,996
2005	69,556.14	12,172	12,031	57,525	16.50	3,486
2006	13,113.54	1,639	1,620	11,494	17.50	657
2008	33,041.31	826	916	32,225	19.50	1,653
	1,612,661.89	1,040,030	1,027,925	584,736		80,582
	2,062,302.78	1,489,669	1,477,566	584,736		80,582
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL R	ATE, PCT	7.3	3.91

KCF&L - GREATER MISSOURI OPERATIONS MPS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

	ORIGINAL	CALCULATED	ALLOC. BOOK	FUT. BOOK	REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
BTT.T.	Y ACCRUED					
	i accroud Salvage percent	' n				
14517	DESTABLE FOR CONTACTAC	., •				
1953	1,104.29	1,104	1,104			
1957	2,558.51	2,559	2,559			
1958	2,673.18	2,673	2,673			
1960	2,767.31	2,767	2,767			
1964	2,763.39	2,763	2,763			
1971	993.41	993	993			
1972	2,052.72	2,053	2,053			
1974	100,650.03	100,650	100,650			
1975	997.00	997	997			
1976	37,756-97	37,757	37,757			
1977	16,328.53	16,329	16,329			
1978	24,678.55	24,679	24,679			
1980	2,407.07	2,407	2,407			
1981	11,494.21	11,494	11,494			
1982	1,409.95	1,410	1,410			
1983	3,998.80	3,599	3,999			
1985	5,453.23	5,453	5,453			
1985	3,181,184.76	3,181,185	3,181,185			
1987	60,153.72	60,154	60,154			
1988	14,532.85	14,533	14,533			
1985	39,513.85	39,514	39,514			
1990	2,051,078.36	2,051,078	2,051,078			
1991	464,753.91	464,754	464,754			
1992	746,539.40	746,539	746,539			
	6,777,844.00	6,777,844	6,777,844			
		4				
AMORT	TIZED					
SURV	TVOR CURVE 15	-SQUARE				
NET S	SALVAGE PERCENT	0				
1993	188,427.15	188,427	188,427			
1994	140,958.80	136,265	128,360	12,599	0.50	12,599
1995	34,251,75	30,827	29,039	5,213	1.50	3,475
1996	108,400.93	90,330	85,090	23,311	2.50	9,324
1997	172,531.87	132,280	124,606	47,926	3.50	13,693

ACCOUNT 397 COMMUNICATION EQUIPMENT

	ORIGINAL	CALCULATED	ALLOC. BOOK		REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AMOR'	TIZED					
SURV	IVOR CURVE 15	-SQUARE				
NET !	SALVAGE PERCENT	·. 0				
						
1998	186,610.30	130,627	123,049	63,561	4.50	14,125
1999	27,150.47	17,194	16,197	10,953	5.50	1,991
2000	59,509.89	33,724	31,768	27,742	ნ.50	4,268
2001	125,789.65	62,895	59,246	56,544	7.50	8,873
2002	22,595.77	9,791	9,223	13,374	8.50	1,573
2003	121.34	44	41	80	9.50	8
2004	19,734.69	5,920	5,577	14,158	10.50	1,348
2005	20,152.15	4,701	4,428	15,724	11.50	1,367
2006	1,225,577.48	204,304	192,451	1,033,126	12.50	82,650
2007	15,183.06	1,518	1,430	13,753	13.50	1,019
2008	1,077,295.57	35,874	33,793	1,043,503	14.50	71,966
	3,424,291.87	1,084,721	1,032,725	2,391,567		228,279
	10,202,135.87	7,862,565	7,810,569	2,391,567		228,279
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL	RATE, PCT	10.5	2.24

GREATER MISSOURI OPERATIONS - L&P JURISDICTION Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
ELECTRIC	PLANT	
391.01	Office Furniture and Equipment	20
391.02	Computers	5
391.04	Software	7
391.06	Office Machines	10
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

hcpal, urretter missourioperationy Lap Jirisdiction

KCPAL - SREATER MISSOURI OFFRATIONS LAP JURISOUCTION

SUMMARY OF ESTMATED SURVIVOR CURVES, NET SALVAGE, CIRCONAL COST, BOOM RETERVE AND CALCALATED AMMUAL DEPRECIATION ACCRUALS AS OF DECEMBER 34, 2009

#	を 10 20 20 20 20 20 20 20 20 20 20 20 20 20	17.4	17.5 17.5 1.0	A	5.55 5.55 5.55 5.55 5.55 5.55 5.55 5.5	50.5	1.41	25.3	, to • c i	*	, az	<u>. 14</u>	+ +
CCMPOSITE REMAINING LIFE (10)-47M8)	B 4 8 4 8 4 8 8 8 8 8 8 8 8 8 8 8 8 8 8	ţt.		ř.	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	25	4	**	-	~	•		•
TED CRUAL RATE FIJM(8)(5)	2 2 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	2.16	8.35 6.33 8.27	6.55	1 7 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	3.28	90.4	3.17	9.60	20.03	98.4		
CALCULATED ANNUAL ACCRUAL AMCINT R (4)	48.633 648.304 1092,620 641,385 184.31 184.385 503.421 187.636 233.739 203.421 187.636 203.636 203.636 203.636 203.636 203.636	4,003,148	2.285 50.718 50.518	\$2.4.78 \$3.4.34	9,266 34,5 35,5 35,5 35,5 35,5 35,5 35,5 35,5	54.23E	152,586	E90'S (2	26.035 28.035	20 25 26 manual 20 25 25 25 25 25 25 25 25 25 25 25 25 25	10, 41) y	921	154,691
AUTURE ACCRUALS (7)	1,844,945 26,6373,346 87,229,470 83,836,246 13,386,216 18,173,696,216 18,173,696,20 18,177,696 2,226,59 2,226,59 2,185,256 2,185,256	249,614,775	49,552 887,140 95,441	1,033,103	122.606 1.144.829 178.127 18.121	1,385,456	2,919,563	5,506,541	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	312 A37	5 977. 17. 917.		682,751
BOCK RESERVE (9)	46.784 16.39.000 16.90.802 9.002.39 4.872.00 7.9	13,131,542	(7,744) 36,112 (7,780)	70,548	43.920 631,214 232,655 92,003 187,013	1,496,207	1,566,796	1,765,890	372,012 375,200 580,282	002,220,1 007,421 011,042,1	167.573	26.7.44 15.165 15.165	2,037,040
ORIGINAL COST AS CH DECEMBER 31 7008	2 (25) 425 435 54 54 54 54 54 54 54 54 54 54 54 54 54	185,152,120,41	32,180,02 378,373,33 30,593,67	19,202,198	151,608.75 1,606.814.28 853,674.28 10,040.16 117,337,25.	2.876.N38.17	14.840,66V,E	8,726,211.06	2 2 2 2 1 1 1 60 5 9 5 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1075,019.84 47,007.84 1,007.84	512,575,58 512,637,00 511,00 511,00	58.2.44.83 2.25.9 05. 2.25.9 05.	A,766,741 BG
MET BALVAGE PERCENT (4)	\$5888		282		58559			(10)	٥	à	۵	Ö	
SURVIVOR CURVE (3)	50-R3 50-R2.5 57-S2.8 58-R3 68-442 58-R3 58-R3 58-R3 58-R3 58-R3 58-R3 58-R0.5		85.147.55 84.55 86.556 8		26.84 26.60 24.60 85.52.5 87.52.5			8.4 K-28.	Q8452	a a	7.50	<u> </u>	
PROBABLE RETREMENT DATE			2036 2036 2036										
ACCOUNT	STREEUTICHE PLANT STREEUTINES AND BURGAVENERTS STANTON EQUIPMENT POLES TOWERS AND SKITURES OVERHEICH CORROUNTORS AND DEWCES UNDERSTREADAND CLAROUNTORS AND DEWCES UNDERSTREADAND CLAROUNTORS AND DEWCES SPRINGES "CONTROLLED AND DEWCES SERVICES" CONTROLLED AND DEWLESS SPRINGES "UNDERSTREAD SERVICES "UNDERSTREAD AND SIGNAL SYSTEMS STREET LICHTING AND SIGNAL SYSTEMS STREET LICHTING AND SIGNAL SYSTEMS	TOTAL DISTRIBUTION PLANT IMPLISTRIAL STRAN	STEAM PRODUCTION STRUCTURES AND ABRONEMENTS BOULES PLANT ECLIPMENT ACCESSORY ELECTRIC EQUIPMENT	TOTAL STEAM PRODUCTOR	CAS OSTRIBUTION PLANT STRUCTURES AND IMPROVEMENTS MAINS TOT GATE STATION SERVICES METERS	TOTAL GAS DISTRIBUTION PLANT	total industrial steam	General Plans Structures and Improvenents	OFFICE FURNITURE AND EQUIPMENT CHOCK FURNITURE AND EQUIPMENT PAILY ACCRIEG AMOPITZED TOTAL CAFICE FURNITURE AND EQUIPMENT	CGMPLTERS FULLY ACCINED AMORTIZEO AMORTIZEO 707AL COMPUTERS	SOFTWARE FLLY ACCRIED ANORTIZED 7074L SOFTWARE	GFRGE WACHINES FULLY ACTORED ANGERTEED FULLY DEFICE BACHINES TOTAL DEFICE BACHINES	こうが アイン・ドゥ ファス・マン・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス・ス
	26.25 26.25 26.25 26.25 26.25 26.25 26.25 27.25		312.09		### HER ### HER ### #### ### #### ###################			390 06	391.01	383 085	291.04	361.08	

KCP41... GREATER MISSOURI GPERATIONS LAP JUNISDICTER

SUMBARY OF ESTIMATED SIRVINOR CLRIVES, HET BALVAGE, ORIGINAL COST, BCOK FESERVE AND CALCUMATED ANNUAL DEPAECIATION ACCRUALS AS OF DECEMBER 11, 2008

COMPOSITE REMANNES LIFE (10)-(71)(8)	ખ્યાલ . 4 વિદ્યા લ . 4	9. 9.4 9.4 9.4	. 4	, eg	33.3	, Jos wg	, čī	11.6	27.2			
I	13.52 7.06 5.11	7.54 6.00	98.80	- 95 - 95	2.32	, 6	8	4.40	\$'Y4			
CALCULATED ABULAL ACCRUAL AMOUNT (#) (#)	3.384 27.748 26.545 0 170.5071	235 315 0 B 448	0 24.87 24.85	24.838 0.45.838	31,037	2 5 6 3 2 7 7 5 6 3 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	24.971	681,589	10,367,935	39,462 43,863 · · (8,370) · · · (8,370) · · · (8,370) · · · (8,370) · · · (9,492) · · · · (9,492) · · · · · · · · · · · · · · · · · · ·	196,774	
ACCIONIS (I)	3,394 163,707 183,887 (50,188) 86,569	208 805.1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	937 £25 037 £26	0 0 0 0 0 0	361,502	2 2 2	0 200	9,624,610	27名,577,卷数5	s	'	
BCCK PESSENVE	17.0%0 13.1.006 1.1.00.062 313.201 23.7.352	1,698 552 47,466 83,076 140,465	467,512 368,910 1,356,522	202,089 300,125 502,214	*+2,59±	1165,787 377,820 1,558,437	19,487	10,387,976	233,067, 142	(364, 932) 413, 0259 413, 0259 414, 971) (463, 671) (154, 872) (254, 872) (263, 772)	(1,267,746)	\$20,77 f(4,11 g
DRIGHAL COST AS OF OKCENBER 31, 2001	25,066,14 3,75,22.38 2,34,371,35 3,048,828 88 3,248,791,15	4,965,313,72 +7,408.04 213,064.02 238,472.06	48 505 986 1 75 795 505 1 75 795 505 1	28 880 295 89 528 895 701 544 61	1,340,213,73	1,186,786.82 73,712.70 52,696,818.1	19,467.45 4% 466.17 518,031.62	20.214,388.42	422,882,274.67	,		75,000,000 113,007,40 288,246,53 11,46,53 11,411,16 1195,813
NET SALVAGE PERCENT (4)	克克斯 克斯	٥	•	a	ę	ø	٥					
SARVACOR CURVE	7-54 10-54 10-54 10-54 11-53	i M e e	2080	26-50	19-51.5	08-51	20-50					
PROBABLE RETPERMENT DATE												
ACCOUNT	TRANSPORTATON EQUIPMENT AUTOR LIGHT TRUCKS HEANT TRUCKS TRAILEDS HEDDING TRUCKS	TOTAL TRANSPORTATION EQUIPMENT STORES EQUERARY FULLY ACCRAGE ANAMORTED TOTAL STORES EQUERABLY	TOCLS SHOP AND CARAGE ECUPAENT FALLY ACCURED AMORIVED TOTAL TOCLS, SHOP AND CARAGE ECUPAENT	Labgratory Equipment Pull y Accred Amortized Total Labgratory Equipment	POWER OPERATED EQUIPMENT	COMMALNICATION EQUIPMENT FALLY ACCREED AMONYZED TOTAL COMMALMICATION EQUIPMENT	histrianeous Equiparent Pritt "Actrico anontaed Total atscellameous equipaent	total coneral plant	total depreciable plant	UMRECOVERED RESERVE ADJUSTMENT FOR AMORITZATION DIFFICE TUBNITIVES AND EQUIPMENT COMMUNITIES. SCHAUSES SCHAUSES STANDIES STANDIES STANDIES TOCKS, SHOP AND GARAGE ECLIPMENT TOCKS, SHOP AND GARAGE TOCKS, SHOP AND GARAGE TOCKS, SHOP AND GARAGE COMMUNICATION EQUIPMENT MISCELLANEOUS EQUIPMENT	total inrecovered reserve adjustment for americation	HONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED ORGANIZATION NOT SCELLAND NOT STUDIED ORGANIZATION NOT SCELLANGULE PLANT LAND LAND LAND LAND LAND NOT STRUCTURES AND SUPPROVENCIATS - LEASEHOLD MAPROVEMENTS WISCELLANGOUS PLANT ECLINBARN:
	392.00 382.01 383.62 383.62	38.36	8 A	00 60 60 7	396.00	8.285	358 (4	<i>y-1</i>	_	284.01 281.02 281.04 281.04 283.00 286.00 286.00	-	60 60 60 60 60 60 60 60 60 60 60 60 60 6

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1-7	3 mm z	121		(3)	(0,	111
FULLY	ACCRUED					
NET S	ALVAGE PERCENT	0				
1974	2,106.00	2,106	2,106			
1975	6,131.34	6,131	6,131			
1976	4,109.34	4,109	4,109			
1979	6,845.98	6,846	6,846			
1980	5,647.60	5,648	5,648			
1981	10,740.17	10,740	10,740			
1982	9,237.84	9,238	9,238			
1983	70,611.85	70,612	70,612			
1984	66,012.17	66,012	66,012			
1985	5,793.07	5,793	5,793			
1986	167.81	168	168			
1987	5,917.36	5,917	5,917			
1988	18,691.13	18,691	18,692			
	212,011.66	212,011	212,012			
AMORT	IZED					
SURVI	VOR CURVE 20	-SQUARE				
NET S	ALVAGE PERCENT	0				
1989	84,839.94	82,719	81,577	3,263	0.50	3,263
1990	14,913.22	13,795	13,605	1,308	1.50	872
1991	68,053.80	59,547	58,725	9,329	2.50	3,732
1992	57,367.26	47,328	46,674	10,693	3.50	3,055
1993	30,581.20	23,700	23,373	7,208	4.50	1,602
1994	6,096.48	4,420	4,359	1,737	5.50	316
1995	17,674.18	11,930	11,765	5,90 9	6.50	909
1996	80,893.74	50,559	49,861	31,033 41,322	7.50	4,138
1997	95,444.77	54,881	54,123		8.50 9.50	4,861
1998	19,361.86	10,165	10,025	9,337		983
1999	25,788.15	12,249	12,080	13,708	10.50	1,306
2002	26,558.45	8,631	9,512	18,046	13.50	1,337
2004	2,446.50	550	542	1,905	15.50	123
2006	16,601.49	2,075	2,046	14,555	17.50	832
2007	13,698.04	1,027	1,013	12,685	18.50	686
	560,319.08	383,576	378,280	182,038		28,015
	772,330.74	595,587	590,292	182,038		28,015

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.5

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULL	Y ACCRUED					
NET :	SALVAGE PERCENT	0				
1994	21,427.64	21,428	21,428			
1995	15,594.47	15,594	15,594			
1996	8,363.73	8,364	8,364			
1997	7,835.24	7,835	7,835			
1998	121,457.20	121,457	121,457			
1999	26,409.24	26,409	26,409			
2000	37,200.22	37,200	37,200			
2001	111,384.47	111,394	111,384			
2002	725,647.43	725,647	725,649			
	1,075,319.64	1,075,318	1,075,320			
AMORT	rized					
SURV:	(VOR CURVE 5-	SQUARE				
NET S	SALVAGE PERCENT	0				
2005	151,963.25	106,374	106,367	45,596	1.50	30,397
2006	39,647.23	19,824	19,823	19,824	2.50	7,930
2008	286,017.36	28,602	28,600	257,417	4.50	57,204
	477,627.84	154,800	154,790	322,837		95,531
	1,552,947.48	1,230,118	1,230,110	322,837		95,531
асыва	TIMIN ISING TUTOR	ያ መስማያዊ የደቅጀምት ነጻ ውጭና	ነው ነው ነው ነው ነው ነው ነው ነው ነው ነው ነው ነው ነው ነ	क्र <i>ा</i> ग्य १५८१क	n 4	<i>j</i> *
CUMPUS	SITE REMAINING	PITE WALL WAND	UAL ACCRUAL R	Alb, FCT.	3.4	6.15

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

	ORIGINAL			FUT. BOOK		
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIFE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY	ACCRUED					
NET S	ALVAGE PERCENT	' 0				
1997	136,668.62	136,669	136,669			
1998	9,811.39	9,811	9,911			
1999	14,577.27	14,577	14,577			
2000	6,515.92	6,516	6,516			
	167,573.20	167,573	167,573			
AMORT.	IZED					
SURVI	VOR CURVE 7-	SQUARE				
NET S	ALVAGE PERCENT	0				
2004	4,578.25	2,943	2,944	1,634	2.50	654
2007	126,464.39	27,101	27,108	99,356	5.50	18,065
2008	81,895.24	5,847	5,848	76,047	6.50	11,700
	212,937.88	35,891	35,900	177,037		30,419
	380,511.08	203,464	203,473	177,037		30,419
	W. NH. J. Ed. A					
COMPOS:	ITE REMAINING	LIKE AND ANN	JAL ACCRUAT, E	KATE, PCT.	5.8	7.99

ACCOUNT 391.06 OFFICE FURNITURE AND EQUIPMENT - OFF. MACHINE

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)		ANNUAL ACCRUAL (7)
FULLY AC	CRUED					
NET SALV	AGE PERCENT	0				•
1987	2,709.82	2,710	2,710	*		
1989	1,172.03	1,17,2	1,172			
1991	14,209.19	14,209	14,209			
1992	2,253.04	2,253	2,253			
1993	14,078.62	14,079	14,079			
1994	1,401.52	1,402	1,402			
1995	12,737.09	12,737	12,737			,
1996	1,609.87	1,610	1,610			
1997	5,926.26	5,926	5,926			
1998	647.19	647	647			
	56,744.63	56,745	56,745			
AMORTIZE	D					
SURVIVOR	CURVE 10	- SQUARE				
NET SALV	AGE PERCENT	0				
1999	5,440.52	5,168	4,942	499	0.50	499
2000	1,817.51	1,545	1,478	340	1,50	227
	7,258.03	6,713	6,420	839		726
	64,002.66	63,458	63,165	839		726
COMPOSITE	REMAINING	LIFE AND ANNU	AL ACCRUAL R	LATE, PCT	1.2	1.13

ACCOUNT 393 STORES EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)		ANNUAL ACCRUAL (7)
	ACCRUED					
NET S	ALVAGE PERCENT	0				
1978	3,672.98	3,673	3,673			
1982	28,897.82	28,098	28,898			
1983	14,837.24	14,837	14,837			
	47,408.04	47,409	47,408			
AMORT	CZED			*		
SURVI	OR CURVE 25	-SQUARE	,			
NET SA	ALVAGE PERCENT	0				
1984	15,278.58	14,973	14,822	457	0.50	457
1986	34,321.20	30,889	30,578		2.50	1,497
1987	1,333.23	1,147	1,135	198		57
1988	1,388.39	1,138	1,127		4.50	58
1990	5,211.55	3,857	3,818		6.50	214
1993	1,836.34	1,139	1,128		9.50	75
1995	2,050.69	1,107	1,096	955	11.50	83
1996	2,480.01	1,240	1,227	1,253	12.50	100
1998	1,681.08	706	699	982	14.50	68
2002	145,482.95	37,826	37,445	108,038	18.50	5,840
	211,064.02	94,022	93,075	117,989		8,449
	258,472.06	141,430	140,483	117,989		8,449
COMPOSI	TE REMAINING I	LIFE AND ANNU	JAL ACCRUAL	RATE, PCT	14.0	3.27

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

YEAR	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY	ACCRUED					
	ALVAGE PERCENT	0				
1954	584.24	584	584			
1960	1,063.72	1,064	1,064			
1965	4,700.91	4,701	4,701			•
1967	1,372.20	1,372	1,372			
1969	1,688.51	1,689	1,689			
1970	685.94	686	686			
1971	579.19	579	579			
1972	11,830.71	11,831	11,831			
1973	1,565.24	1,565	1,565			
1974	9,891.70	9,892	9,892			
1975	19,372.65	19,373	19,373			
1976	5,714.48 2,545.88	5,714 2,546	5,714			
1977	8,824.89	8,825	2,546			
1978	•	•	8,825			
1979	12,605.78	12,606	12,606			
1980	10,710.70 22,378.70	10,711 22,379	10,711			
1981	*	,	22,379			
1982 1983	25,760.12 47,244.34	25,760 47,244	25,760 47,244			
1984	19,216.83	19,217	19,217			
1985	55,189.01	55,189	55,189			
1986	38,967.05	38,967	38,967			
1987	70,046.56	70,047	70,047			
1988	115,072.22	115,072	115,071			
			2-5/4.2			
	487,611.57	487,613	487,612			
NA/ADTE	9071					
AMORTI	CR CURVE 20	CONTROL				
	LVAGE PERCENT					
MEI SE	TAMOR SEKCENT	V				
1989	24,579.24	23,965	23,896	683	0.50	683
1990	105,223.86	97,332	97,053	8,171	1.50	5,447
1991	52,795.82	46,196	46,064	6,732	2.50	2,693
1992	69,419.58	57,271	57,107	12,313	3.50	3,518
1993	75,005.40	58,129	57,962	17,043	4.50	3,787
	•		•	•		•

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORT	rized					•
SURV	IVOR CURVE 20	-SQUARE				
NET S	BALVAGE PERCENT	0				
1994	273,153.01	198,036	197,468	75,685	5.50	13,761
1995	275,907.16	186,237	185,703	90,204	6.50	13,878
1996	75,966.82	47,479	47,343	28,624	7.50	3,817
1997	69,693,83	40.074	39,959	29,735	8.50	3,498
1998	84,843.94	44,543	44,416	40,428	9.50	4,256
1999	39,637.13	18,828	18,774	20,863	10.50	1,987
2000	38,532.65	16,376	16,329	22,204	11.50	1,931
2002	4,792.76	1,558	1,554	3,239	13.50	240
2003	19,143.57	5,264	5,249	13,895	14.50	958
2004	23,689.95	5,330	5,315	18,375	15.50	1,185
2005	88,214.52	15,438	15,393	72,822	16.50	4,413
2006	37,530.80	4,691	4,677	32,854	17.50	1,877
2007	21,074.39	1,581	1,577	19,497	18.50	1,054
2008	123,193.14	3,080	3,071	120,122	19.50	6,160
	1,502,397.57	871,408	868,910	633,489		75,143
	1,990,009.14	1,359,021	1,356,522	633,489		75,143
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL F	RATE, PCT	8.4	3.78

ACCOUNT 395 LABORATORY EQUIPMENT

* ***	ORIGINAL	CALCULATED	ALLOC. BOOK	FUT. BOOK	REM.	ANNUAL
YEAR	COST	ACCRUED	RESERVE	ACCRUALS	LIPE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY	ACCRUED					
NET SA	ALVAGE PERCENT	0				
1957	4,512.71	4,513	4,513			
1960	1,393.91	1,394	1,394			
1963	520.09	520	520			
1964	1,057.59	1,058	1,058			
1966	821.92	822	822			
1969	1,267.94	1,268	1,268			
1970	1,400.42	1,400	1,400			
1971	568.61	569	569			
1972	1,640.29	1.640	1,640			
1975	8,010.62	8,011	8,011			
1977	2,834.35	2,834	2,834			
1978	14,729.88	14.730	14,730			
1979	39,709.60	39,710	39,710			
1980	534.71	535	535			
1981	4,762.28	4,762	4,762			
1982	30,657.79	30,658	30,658			
1983	23,322.62	23,323	23,323			
1984	12,433.03	12,433	12,433			
1985	18,156.72	18,157	18,157			
1986	8,074.34	8,074	8,074			
1987	8,236.10	8,236	8,236			
1988	17,443.00	17,443	17,442			
	202,088.52	202,090	202,089			
AMORTI	ZED					
	OR CURVE. 20	-SQUARE				
	LVAGE PERCENT		¢			
	سسسيد در	, « mm -	شد سدند پهر	3	A = A	N
1989	42,616.77	41,551	41,155	1,462	0.50	1,462
1990	22,867.50	21,152	20,950	1,918	1.50	1,279
1991	84,344.34	73,801	73,097	11,247	2.50	4,499
1992	44,330.63	36,573	36,224	8,107	3.50	2,316
1993	6,698.80	5,192	5,142	1,557	4.50	346
1994	32,097.39	23,271	23,049	9,048	5.50	1,645
1995	34,423.12	23,236	23,015	11,408	6.50	1,755

ACCOUNT 395 LABORATORY EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC, BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)			
AMORTIZED SURVIVOR CURVE 20-SOUARE									
	LVAGE PERCENT	_							
1996	7,966.08	4,979	4,932	3,034	7.50	405			
1997	26,096.92	15,006	14,863	11,234	8,50	1,322			
1998	31,598.24	16,589	16,431	15,167	9.50	1,597			
1999	5,182.59	2,462	2,438	2,745	10.50	261			
2001	29,376.35	11,016	10,911	18,465	12.50	1,477			
2002	18,311.83	5,951	5,894	12,418	13.50	920			
2003	38,178.49	10,499	10,399	27,779	14.50	1,916			
2004	49,214.04	11,073	10,967	38,247	15.50	2,468			
2008	26,549.00	664	658	25,8 9 1	19.50	1,328			
	499,852.09	303,015	300,125	199,727		24,996			
	701,940.61	505,105	502,214	199,727		24,996			
COMPOSI	TE REMAINING	LIFE AND ANN	JAL ACCRUAL I	RATE, PCT	8.0	3.56			

ACCOUNT 397 COMMUNICATION EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUBD (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
(4.)	ć m l	1 442 9		(0)	(0)	2.44
	Y ACCRUED					
net :	SALVAGE PERCENT	0				
1948	5,959.88	5,960	5,960			•
1962	595.40	595	595			
1965	475.24	475	475			
1966	1,394.39	1,394	1,394			
1967	3,829.06	3,829	3,829			
1968	1,594.47	1,594	1,594			
1969	17,785.33	17,785	17,785			
1970	4,985.48	4,985	4,985			
1971	5,046.91	5,047	5,047			
1972	3,546.37	3,546	3,546			
1973	12,330.08	12,330	12,330			
1974	7,272.24	7,272	7,272			
1975	11,514.36	11,514	11,514			
1976	17,623.03	17,623	17,623			
1977	7,973.88	7,974	7,974			
1978	18,597.50	18,598	18,598			
1979	28,737.97	28,738	28,738			
1980	82,026.59	82,027	82,027	,		
1981	87,301.91	87,302	87,302			
1982	63,415,42	63,415	63,415			
1983	35,997.24	35,997	35,997			
1984	7,500.74	7,501	7,501			
1965	10,070.72	10,071	10,071			
1986	86,765.20	86,765	86,765			
1987	42,899.87	42,900	42,900			
1986	15,483.38	15,483	15,483			
1989	80,306.75	80,307	80,307			
1991	393,884.00	393,884	393,884			
1992	82,030.80	82,031	82,031			
1993	48,842.61	48,843	48,845			
	1,185,786.82	1,185,785	1,185,787			

ACCOUNT 397 COMMUNICATION EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	CIZED CVOR CURVE 15 CALVAGE PERCENT					
1994	69,907.79	67,580	66,563	3,345	0.50	3,345
1995	64,576.46	58,119	57,244	7,332	1.50	4,888
1996	9,674.28	8,062	7,941	1,733	2.50	693
1997	59,688.20	45,763	45,074	14,614	3.50	4,175
1998	108,281.31	75,797	74,656	33,625	4.50	7,472
1999	19,809.96	12,546	12,357	7,453	5.50	1,355
2000	27,771.35	15,738	15,501	12,270	6.50	1,888
2001	3,996.36	1,998	1,968	2,028	7.50	270
2002	194,180.09	84,138	82,872	111,308	8.50	13,095
2003	7,034.39	2,580	2,541	4,493	9.50	473
2004	484.00	145	143	341	10.50	32
2007	4,110.79	411	405	3,706	13.50	275
2008	164,197.72	5,468	5,385	158,813	14.50	10,953
	733,712.70	378,345	372,650	361,061		48,914
	1,919,499.52	1,564,130	1,558,437	361,061		48,914
COMPOS	ITE REMAINING	LIFE AND ANN	UAL ACCRUAL R	ATE, PCT	7.4	2.55

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)		ANNUAL ACCRUAL (7)
FULLY	ACCRUED					
NET SA	ALVAGE PERCENT	0				
1971	885.95	886	88 6			
1978	1,053.89	1,054	1,054			
1981	1,351.08	1,351	1,351			
1983	3,842.94	3,843	3,643			
1985	3,601.74	3,602	3,602			
1987	4,945.54	4,946	4,946			
1988	3,786.31	3,786	3,785			
	19,467.45	19,468	19,467			
AMORT	EZED					
	OR CURVE 20					
NET SA	LVAGE PERCENT	0				
1990	14,325.66	13,251	13,251	1.075	1.50	717
1991	17,564.96	15,369	15,369	2,196	2.50	876
1992	6,147.89	5,072	5,072	1,076	3.50	307
1993	3,828.44	2,967	2,967	861	4.50	191
1994	12,154.72	8,812	8,812	3,343	5.50	608
1995	4,740.98	3,200	3,200	1,541	6.50	237
1996	4,869.90	3,044	3,044	1,826	7.50	243
1997	10,210.00	5,871	5,871	4,339	8.50	510
1998	3,293.55	1,729	1,729	1,565	9.50	165
1999	4,929.55	2,342	2,342	2,588	10.50	246
2002	414,713.23	134,782	134,787	279,926	13.50	20,735
2006	2,687.29	336	336	2,351	17.50	134
	499,466.17	196,775	196,780	302,687		24,971
	518,933.62	216,243	216,247	302,687		24,971
COMPOSI	TE REMAINING	LIFE AND ANN	UAL ACCRUAL F	CATE, PCT	12.1	4.81

GREATER MISSOURI OPERATIONS - ECORP Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is

anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
ELECTRIC	PLANT	
391.01	Office Furniture and Equipment	20
391.02	Computers	5
391.04	Software	7
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

KCPEL - GREATER MISSOURI OPERATIONS ECORP

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF DECEMBER 31, 2008

		SURVIVOR	NET SALVAGE	ORIGINAL COST AS OF	BOOK	FUTURE	CALCUL ANNUAL A		COMPOSITE REMAINING
	ACCOUNT	CURVE	PERCENT	DECEMBER 31, 2008	RESERVE	ACCRUALS	AMOUNT	RATE	LIFE
		(2)	(3)	(4)	(5)	(€)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
G	eneral plant								
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.\$	۵	12,594,531.17	(1,179,932)	11,874,562	322,556	3.02	36,8
	OFFICE FURNITURE AND EQUIPMENT								
391.01	OFFICE FURNITURE AND EQUIPMENT	** **							12.2
	AMORTIZED	20-SQ	¢	3,070,158.29	1,190,670	1,879,486	153,507	5.00	12.2
381.02	COMPUTERS								
	FULLY ACCRUEO	* **		2,355,432.38	2,355,432	0	0	****	*
	AMORNZED	5-SQ	0	11,752,851.11	5,776,421	5,977,230	2,350,075	20.00	2.5
	TOTAL COMPUTERS			14,108,083,49	6,130,653	5,977,230	2,350,075		
391.04	SOFTWARE								
	FULLY ACCRUED			10,656,517.91	10,656,518	. 0	0	-	•
	ANORTIZED	7-SQ	0	12,092,037.39	5,291,725	5,800,314	1,728,007	14,29	3.4
	TOTAL SOFTWARE			22,748,555.30	16,948,243	5,800,314	1,728,007		
	TOTAL OFFICE FURNITURE AND EQUIPMENT			39,926,797.08	26,269,786	13,657,030	4,231,589	10.50	3.2
394.00	TOOLS, SHOPS AND GARAGE EQUIPMENT	20- 5Q	0	43,490,69	33,106	10,985	2,174	5.00	4.8
397.00	COMMUNICATION EQUIPMENT	15-SO	Ð	1,092,578,03	262.535	830,543	72,839	6.67	11,4
398.00	MISCELLANEOUS ÉQUIPMENT	20-50	C	<u>\$3,500,59</u>	19,000	34,421	2,675	5.00	12.9
Т	TOTAL GENERAL PLANT			51,818,897.58	25,404,554	26,406,441	4,631,833	6.94	5.7
1	TOTAL DEPRECIABLE PLANT			51,810,997.56	25,404,554	26,406,441	4,631,833	8.94	5.7
ŧ	PARECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION OFFICE FURNITURE AND EQUIPMENT								
391.01	OFFICE FURNITURE AND EQUIPMENT				(1,805,480.00)		180,548 *		
391,02	COMPUTERS				(6,159,485.00)		£15,949 *		
AG, FRE	SOFTWARE				(16,025,406.00)		1,602,541		
394.06	TOOLS, SHOPS AND GARAGE EQUIPMENT				(23,491.00)		2,349 *		
397.00	COMMUNICATION EQUIPMENT				{1,034,152.00}		103,415 *		
398,00	MISCELLANEOUS EQUIPMENT	:			(3.220.00)		323		
7	OTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION				(25,054,234)		2,505,423		
ŀ	(ONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
389,00	LAND			36,491,77					
7	TOTAL HONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			36,491.77					
1	TOTAL ELECTRIC PLANT			51,847,489.33	350,320	26,406,441	7,137,2 58		

^{* 10-}year amortization of unrecovered reserve related to implementation of amortization accounting.

Account 311, 2.58% Account 312, 2.77% Account 314, 2.64% Account 315, 2.80% Account 316, 2.45%

the state of the s

^{**} Annual depreciation rates for Islan 2 will be as follows:

KCP&L - GREATER MISSOURI OPERATIONS ECORP

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2008

YEAR	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC, BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	IVOR CURVE 20	-				
TART :	SALVAGE PERCENT	0				
1990	24,046.00	22,243	22,243	1,803	1.50	1,202
1995	176,606.33	119,209	119,210	57.396	6.50	8,830
1996	19,458.70	12,162	12,162	7,297	7.50	973
1997	70,219.53	40,376	40,376	29,844	8.50	3,511
1998	87,858.22	46,126	46,126	41,732	9.50	4,393
1999	239,949.30	113,976	113,976	125,973	10.50	11,997
2000	11,962.17	5,084	5,084	6,878	11.50	598
2001	1,739,893.42	652,460	652,463	1,087,430	12.50	86,994
2002	497,744.38	161,767	161,768	335,976	13.50	24,887
2003	4,931.47	1,356	1,356	3,575	14.50	247
2004	2,247.16	506	506	1,741	15.50	112
2005	8,175.36	1,431	1,431	6 744	16.50	409
2006	76,533.45	9,567	9,567	66,966	17.50	3.827
2007	32,772.88	2,458	2,458	30,315	18.50	1.639
2008	77,759.92	1,944	1,944	75,816	19.50	3,888
	3,070,158.29	1,190,665	1,190,670	1,879,486		153,507
COMPOS	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL F	RATE, PCT	12.2	5.00

111-13

KCP&L - GREATER MISSOURI OPERATIONS ECORP

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK REŞERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	Y ACCRUED SALVAGE PERCENT	0				
1995	7,587.12	7,587	7,587			•
1996	195,390.14	195,390	195,390			
1998	449,128.40	449,128	449,128			
2000	10,600.56	10,601	10,601			
2001	122,548.99	122,549	122,549			
2002	1,342,018.14	1,342,018	1,342,018			
2003	228,159.03	228,159	228,159			
	2,355,432.38	2,355,432	2,355,432			
	TIZED					
	IVOR CURVE 5-					
NET :	SALVAGE PERCENT	0				
2004	154,726.68	139,254	138,574	16,153	0.50	16,153
2005	4,105,632.25	2,873,943	2,859,913	1,245,719	1.50	830,479
2006	4,071,268.22	2,035,634	2,025,697	2,045,571	2.50	818,228
2007	2,064,099.05	619,230	616,207	1,447,892	3.50	413,683
2008	1,356,924.91	135,692	135,030	1,221,895	4.50	271,532
	11,752,651.11	5,803,753	5,775,421	5,977,230		2,350,075
	14,108,083.49	8,159,185	8,130,853	5,977,230		2,350,075
COMPO	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL R	ATE, PCT	2.5	16.66

KCP4L - GREATER MISSOURI OPERATIONS ECORP

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC, BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)			
FULI	FULLY ACCRUED								
NET	SALVAGE PERCENT	0							
1996	73,465.33	73,465	73,465						
1997	577,644.75	577,645	577,645						
1998	809,497.93	809,498	809,498						
1999	5,365,134.72	5,365,135	5,365,135						
2000	1,075,303.20	1,075,303	1,075,303						
2001	2,755,471.98	2,755,472	2,755,472						
	10,656,517.91	10,656,518	10,656,518						
AMOF	RTIZED								
SURV	VIVOR CURVE. 7-	SQUARE							
NET	SALVAGE PERCENT	0							
						^^^			
2002	2,528,519.50	2,347,983	2,234,693	293,837	0.50	293,837			
2003	818,114.79	642,793	611,775	206,340	1.50	137,560			
2004	917,372.56	589,779	561,320	356,053	2.50	142,421			
2005	2,402,530.73	1,201,265	1,143,299	1,259,232	3.50	359,781			
2005	4,665,386.03	1,656,009	1,585,616	3,079,770	4.50	684,393			
2007	760,113.78	162,892	155,032	605,082	5.50	110,015			
	12,092,037.39	6,610,721	6,291,725	5,800,314		1,728,007			
	22,748,555.30	17,267,239	16,948,243	5,800,314	-	1,728,007			
						ř			
COMPO	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL R	ATE, PCT	3.4	7.60			

KCP&L - GREATER MISSOURI OPERATIONS BCORP

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED A ACCRUED (3)	LLOC: BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)			
SURVIVOR CURVE 20-SQUARE									
NET SALV	AGE PERCENT	0							
1990	10.584.21	9,790	9,791	793	1.50	529			
1991	11,851.08	10,370	10,372	1,479	2.50				
-	•	,	,	,		592			
1996	16,659.35	10,412	10,414	6,245	7.50	833			
1997	4,396.05	2,528	2,528	1,868	8.50	220			
	43,490.69	33,100	33,105	10,385		2,174			
COMPOSITE	REMAINING	LIFE AND ANNUA	L ACCRUAL	RATE, PCT	4.8	5.00			

KCP&L - GREATER MISSOURI OPERATIONS ECORP

ACCOUNT 397 COMMUNICATION EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC BOOL RESERVE	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	IVOR CURVE., 15	-				
NET	SALVAGE PERCENT	0				
1999	18,802.79	11,908	11,908	6,895	5.50	1,254
2002	283,286.20	122,748	122,749	160,537	8.50	18,887
2003	69,995.86	25,667	25,667	44,329	9.50	4,566
2006	586,325.84	97,741	97,743	488,584	12.50	39,087
2008	134,166.34	4,468	4,468	129,698	14.50	8,945
	1,092,578.03	262,532	262,535	830,043		72,839
COMPO	SITE REMAINING	LIFE AND ANN	UAL ACCRUAL	RATE, PCT	11.4	6.67

KCP&L - GREATER MISSOURI OPERATIONS ECORP

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOI RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
	OR CURVE 20 LVAGE PERCENT					
2001 2002	44,444.74 6,380.72	16,667 2,074	16,671 2,075	27,774 4,306	12.50 13.50	2,222 319
2006	2,675.13 53,500.59	334 19,075	334 19,080	2,341 34,421	17.50	134 2,675
COMPOSI	TE REMAINING	LIFE AND ANN	UAL ACCRUAL	RATE, PCT	12.9	5.00

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Vintage year accounting for general plant accounts

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Complaints Settlements

Staff Reports

Accounting Matters

Browse by Topio Liniform System of Accounts **Question**: Is it permissible for a public utility, licensee, natural gas company, or oil pipeline company to adopt a vintage year accounting method for the general plant accounts listed below which would eliminate the unitization and record keeping requirements associated with individual items of property and allow such companies to record only the total cost of plant additions for the year as a vintage group for each account?

Accounting Releases

Accuming Rulemakings Accounting Coldence Alternative Dispute Resolution

FOIA & CEII

No Fear Act

Interest Rates

For Public Utilities, Licensees, Natural Gas Companies

Account 391, Office Furniture and Equipment; Account 392, Transportation Equipment;

Account 393, Stores Equipment;

Account 394, Tools, Shop and Garage Equipment;

Account 395, Laboratory Equipment;

Account 396, Power Operated Equipment; Account 397, Communication Equipment;

Account 398, Miscellaneous Equipment; and Account 399, Other Tangible Property.

For Oil Pipeline Companies

Account 179, Machine Tools and Machinery;

TEXT SIZE & H L

Account 183, Communication Systems; Account 184, Office Furniture and Equipment; and

Account 185, Vehicles and Other Work Equipment.

Answer: Yes, provided the following requirements are met:

- 1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
- 2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
- 3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
- 4. interim retirements are not recognized;
- 5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
- 6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

Debbie L. Clark Chief Accountant

1.

Effective: January 1, 1997

Updated: June 28, 2010

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KCP&L Greater Missouri Operations Company ER-2012-0175 True-Up Adjustments

Cost of Capital

Rate Base

Plant and Reserve for depreciation Cash working capital Fuel inventories Regulatory assets and liabilities Accumulated deferred income taxes

Revenues

All revenues except Accounts 451 and 454

Expenses

Bad debts Fuel & purchased power

ERPP

Transmission expense (Account 565) and fees

Iatan O&M (but not the tracker)

Payroll and payroll-related costs

Other Benefits

Pension, including tracker amortization

OPEB, including tracker amortization

Insurance

Credit/debit cards

Rate case expense

DSM amortization

RES/Solar

Depreciation and amortization

Income taxes

Exhibit No.: 0

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff

Case No: ER-2012-0175

Date Prepared: August 09,2012



MISSOURI PUBLIC SERVICE COMMISSION REGULATORY REVIEW DIVISION UTILITY SERVICES STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC
Great Plains Energy, Inc.
KCP&L Greater Missouri Operations (GMO)
Test Year Ending September 30, 2011
Updated through March 31, 2012
True-Up Through August 31, 2012

CASE NO. ER-2012-0175

Jefferson City, Missouri
August 2012

Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Revenue Requirement

Line lumber	A Description	# 7.14% Return	iker Marian in panadan	
1	Net Orig Cost Rate Base	\$1,359,352,642	\$1,359,352,642	\$1,359,352,642
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$97,098,559	\$100,619,283	\$104,140,006
4	Net income Available	\$109,387,506	\$109,387,506	\$109,387,506
5	Additional Net Income Required	-\$12,288,947	-\$8,768,223	-\$5,247,500
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,738,343	\$20,932,025	\$23,125,707
8	Current Income Tax Available	\$26,395,302	\$26,395,302	\$26,395,302
9	Additional Current Tax Required	-\$7,656,959	-\$5,463,277	-\$3,269,595
10	Revenue Requirement	-\$19,945,906	-\$14,231,500	-\$8,517,095
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
12	Gross Revenue Requirement		Look of Michigan Andread Life	Z674824:00-

Accounting Schedule: 01 Sponsor: Staff Page: 1 of 1

Schedule JPW-10 Page 2 of 114

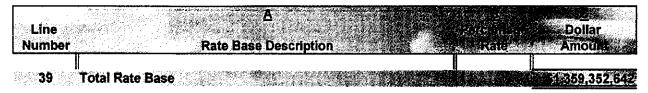
Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 RATE BASE SCHEDULE

Form Was William Townson and to	KATE DASE SCHEDULE	The state of the s	
Line Number	<u>A</u> Rate Base Description	Constitution Constitution	
1	Plant In Service		\$2,273,495,325
2	Less Accumulated Depreciation Reserve		\$779,865,338
3	Net Plant in Service		\$1,493,629,987
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$15,936,594
6	Materials and Supplies		\$26,853,471
7	Emission Allowances		\$1,745,534
8	Prepayments-MPS		\$1,603,555
9	Fuel Inventory-Oil		\$16,297,801
10	Fuel Inventory-Other		\$290,157
11	Fuel Inventory-Coal		\$13,883,665
12	Prepaid Pension Asset		\$13,776,409
13	ERISA Minimum Tracker		\$10,929,980
14	FAS 87 Pension Tracker		\$5,009,564
15	OPEB Tracker		-\$172,582
16	Vintage 1 DSM Costs		\$657,608
17	Vintage 2 DSM Costs		\$11,431,643
18	Vintage 3 DSM Costs		\$5,439,480
19	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$13,327
20	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$183,149
21	Deferred Income Tax-Crossroads	i	\$0
22	MPS latan Unit 1 and Common Regulatory Asset Vintage 1		\$2,228,139
23	latan Unit 2 Regulatory Asset Vintage 1		\$4, 103,713
24	latan Unit 2 Regulatory Asset Vintage 2		\$5,907,636
25	MPS latan Unit 1 and Common Regulatory Asset Vintage 2		\$885,048
26	TOTAL ADD TO NET PLANT IN SERVICE		\$105,130,703
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.1890%	\$ 938,6 5 9
29	State Tax Offset	5.1890%	\$147,504
30	City Tax Offset	5.1890%	\$0
31	Interest Expense Offset	16.4000%	\$6,623,364
32	Customer Advances		\$2,844,724
33	Customer Deposits	1	\$5,182,935
34	Deferred Income Taxes-Depreciation	#	\$208,830,128
35	Deferred Income Taxes on 1990 AAO		\$74,905
36	Deferred Income Taxes on 1992 AAO		\$0
37	Deferred Income Tax-Crossroads		\$14,765,829
38	TOTAL SUBTRACT FROM NET PLANT		\$239,408,048

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 RATE BASE SCHEDULE



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	Account # (Optional)	Plant Account Description	C Total Plant	. <u>D</u> Adjust Number	• Adjustments s			e eletional	MO Adjuste
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Commission		7						
1		INTANGIBLE PLANT							
2	301,000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	98.6020%	\$0	\$21,4
3	303.010	Miscellaneous intangibles (Like 353)	\$608,337	P-3	\$0	\$606,337	99.5000%	\$0	\$603,
4	303.020	Misci Intang Pit - Cap Software 5 yr	\$5,368,371	P-4	\$0	\$5,365,371	99.5020%	\$0	\$5,339,
δ	303.020	Misc Inteng-Cap Softwr-6 yr - Istan	\$51	P-5	\$61	\$0	99.5000%	\$0	
Ģ		TOTAL PLANT INTANGIBLE	\$5,994,321		\$51	\$5,994,372		\$0	\$5,964,
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
6	1	STEAM PRODUCTION - SIBLEY							
0	310.000	Steam Production Land Elec-Sibley	\$398,708	P-10	\$0	\$396,706	99.5000%	\$0	\$394
1	311.000	Steam Prod Structures Elec - Sibley	\$45,305,361	P-11	\$0	\$45,305,351	99.5000%	\$0	\$48,078
2	312.000	Steam Prod Boiler Plant Elec-Sibley	\$171,010,856	P-12	\$0	\$171,010,865	99.5000%	\$0	\$170,165
3	312.020	Steam Prod Boiler AQC ENc. Sibley	\$108,686,747	P-13	\$0	\$108,688,747	99.5000%	\$0	\$108,123
4	314.000	Steam Prod Turbogenerator - Sibley	\$62,067,682	P-14	\$0	\$62,087,582	99.5000%	\$0	\$61,757
5	315.000	Steam Prod Access Equip Elec - Sibley	\$18,392,288	P-15	\$6	\$18,392,268	99.5000%	\$0	\$16,310,
6	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,407,151	P-16	\$0	\$1,407,181	99,8000%	\$0	\$1,400
7		TOTAL STEAM PRODUCTION - SIBLEY	\$406,246,680		\$0	\$405,246,660		\$0	\$403,220
6 9	310,000	STEAM PRODUCTION - JEFFREY Steam Production Land Elec-Jeffrey	\$357,085	P-19	\$0	\$357,085	%060 3 .8e	\$0	\$35\$
Ö	311.000	Steam Prod Structures Elec - Jeffrey	\$20,570,960	P-20	\$0	\$20,670,960	99.5000%	\$0	\$20,468
*	312.000	Steam Prod Boiler Elec - Jeffrey	\$59,937,138	P-21	\$0	\$59,937,139	99.5800%	60	\$59,637
2	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$47,506,122	P-22	\$0	\$47,606,122	99.5000%	\$0	147,388
				P-23	\$0	\$19,609,814	89.5000%	\$0	\$19,412
3 4	314.000 315.000	Steam Prod Turbogenerator - Jeffrey Steam Prod Access Equip Elec - Jeffrey	\$19,559,814	P-24	\$1,708,019	\$8,663,246	99.5000%	\$0	\$8,520
4			\$6,855,226	P-25	\$1,700,013	\$0,000,a00	99.5000%	\$0	*********
6 5	315.000	Steam Prod - Jeffrey GSU's	\$0	P-26	\$0	\$2,391,498	99.5000%	\$0	\$2,379
7	316.000	Stram Prod Misc Plant Equip - Jeffrey TOTAL STEAM PRODUCTION - JEFFREY	\$2,391,498 \$167,227,834	r-20	\$1,708,019	\$158,936,863	R VEDES, EE	\$0	\$158,141
8		STEAM PRODUCTION - IATAN COMMON							
19	311.000	Steam Production Struct- letan Common	\$6,978,706	P-29	50	\$6,978,706	99.8000%	\$0	\$6,943
ō	312,000	Steam Boiler Plant - laten Common	\$19,894,441	P-30	\$0	\$19,894,441	99.5000%	\$0	\$19,79 4
1	314,000	Steam Turbogenerator - latan Common	\$552, 94 4	P-31	\$0	\$552,944	99.6000%	\$0	\$650
2	315.000	Steam Access Equip - (stan Common	\$580,380	P-32	\$0	\$680,380	99.5000%	\$0	\$577
3	316.000	Steam Production Misc. Power Plant Equip-Elec latan Common	\$24,674	P-33	\$0	\$24,674	99.5000%	\$0	\$24
4		TOTAL STEAM PRODUCTION - IATAN COMMON	\$28,031,145		\$0	\$28,031,148		\$0	\$27,890
5	***	STEAM PRODUCTION - IATAN 2	***	P-36		\$53,119	89.5000%	\$0	\$52
8 7	303.020	Misc Intang-Cap Software -5yr - letan 2	\$63,119 \$387,156	P-37	\$0 \$0	\$387,155	99.5000%	50	\$385
	303,100 311.000	Misc latan-latan Hwy & Bridge - latan 2 Steam Production Structures-latan 2	\$387,156 \$21,619,378	P-38	\$0	\$21,819,378	99.5000%	\$0	\$21,710
5. B	311.060	Steam production structures-latan 1 disallowance	\$284,376	P-39	\$0	-\$284 ,376	99.5000%	\$0	-\$282
D	312.006	Steam Prod. Boiler Plant Equip-letan 2	\$154,906,411	P-40	\$0	\$154,806,411	89.5000%	02	\$154,131
1	312.050	Steam Production Boller Plant Equip-	\$2,943,671	P-41	\$0	42,043,671	%0003.8 <i>e</i>	\$0	-\$2,033
Ž	314,000	Steam Prod. Turbogenerator-latan 2	\$20,084,080	P-42	\$0	\$20,094,060	99.6000%	\$0	\$19,893
•	314.060	Steam Production Turbogenerator-leten 2 disellowence	-\$282,548	P-43	\$0	-\$282,546	%D003.8g	\$0	-\$281
	24£ 00#		\$6,868,869	P-44	\$0	\$8,868,859	99.6000%	\$0	\$6,834
4 5	315.000 315.050	Steam Prod. Access Equip latan 2 Steam Production Access Equip-latan 2	- \$94,42 3	P-45	\$0	-\$94,423	99.6000%	\$0	493
6	316.000	disallowance Steam Prod. Misc Power Plant Equip	\$756,686	P-46	\$0	\$756,686	99.5000%	\$0	\$752
7	316.050	isten 2 Steam Production Wise Power Plant	-\$10,568	P-47	\$0	-\$10,558	99.5000%	50	-\$10
		Equip-latan 2 disallowance			<u></u>				
8	i	TOTAL STEAM PRODUCTION - IATAN 2	\$202,170,084	1	\$0	\$202,170,084	1	\$0	\$201,189

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Line	Account #	1	C Total	Adjust	100	A CARLES	dradictional	Juriedictions	AC Adjusted
mber 49	(Optional)	Plant Account Description Frame TOTAL STEAM PRODUCTION	Plent \$792,675,723	Number	Adjustrisents \$1,708,019	\$794,383,742	Allocations	Adjustments 2 \$0	S790,411,8
50		RETIREMENTS WORK IN PROGRESS-							
51		STEAM Steam Production Salvage & Removal	\$0	P-51	\$0	\$0	99.6000%	\$0	:
62		Retirements not yet classified TOTAL RETIREMENTS WORK IN PROGRESS-STEAM	\$0		\$0	\$0		\$0	
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$8	50		\$0	·,
55		HYDRAULIC PRODUCTION							
58		TOTAL HYDRAULIC PRODUCTION	\$0		\$8	\$0		\$2	
57		OTHER PRODUCTION							
58 59	346.000	OTHER PRODUCTION - NEVADA Other Production Land Elec - Neveda	\$ 59,906	P-89	\$ G	\$59,905	99.5090%	\$0	\$68,6
50	341.000	Other Prod. Structures Elec-Nevada	\$297,862	P-60	\$0	\$297,862	99.5000%	\$0	\$296,3
61	342,000	Other Prod. Fuel Holders Elec- Nevada	\$743,832	P-61	\$0	\$743,632	99.5000%	\$0	\$739,5
62 63	343.000 344.000	Other Prod. Prime Movers - Novada	\$935,801 \$829,112	P-62 P-83	\$0 \$0	\$935,801 \$629,112	99.5000% 99.5000%	\$0 \$3	\$931
64	345,000	Other Prod. Generators Elec - Nevada Other Prod. Access Eq - Elec - Nevada	\$480,423	P-64	\$0 \$0	\$480.423	99.5000%	\$0 \$0	\$625) \$478)
86	******	TOTAL OTHER PRODUCTION - NEVADA	\$3,146,736		\$0	\$3,146,735	*6:0000 1	\$0	\$3,131,
56 57	340.080	OTHER PROD - RALPH GREEN Other Production Land Elec- RG	\$0	P-67	\$0	10	99,6000%	\$0	
8	341.000	Other Prod. Structures Elec - RG	50	P-68	\$0	\$0	99.5000%	\$0	
59	342.000	Other Prod. Fuel Holders Elec - RG	\$0	P-69	\$0	\$0	99.5000%	\$0	
70	343.000	Other Prod. Prime Movers - RG	\$0	P-70	\$0	50	99.5000%	50	
71	344.000	Other Prod. Generators Elec - RG	\$0	P-71	\$0	\$0	99.5000%	\$0	
2	345.000	Other Prod. Access. Elec - RG	\$0	P-72	\$0	\$0	99.6000%	\$0	
73 74	348.000	Other Prod. Misc Plant - RG TOTAL OTHER PROD - RALPH GREEN	\$0 \$0	P-73	<u>\$0</u> \$0	\$0 \$0	99.5000%	\$0 \$0	
75	240 600	OTHER PROD - GREENWOOD	**** ***		•	*****	20 20200	.	*****
16 77	340.000	Other Production Land Elec - Greenwood Other Prod. Structures Elec - GW	\$233,862	P-76	\$0 \$0	\$233,662 \$3,069,611	99.6000% 95.6000%	\$0 \$0	\$232,
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,059,811 \$3,540,008	P-78	\$0	\$3,540,008	99.6000%	\$0 \$0	\$3,044, \$3.622.
9	343.00G	Other Prod. Prime Movers - GW	\$34,999,801	P-78	\$0	\$34,999,801	89.5000%	3 0	\$34,824,
C	344.000	Other Prod. Senerators Elec - GW	\$8,858,630	P-80	\$0	\$8,868,630	99.5000%	30	\$8,824,
H	345.000	Other Proxi. Access Elec - GW	\$6,793,816	P-81	\$0	\$5,793,816	99.5000%	\$0	\$6,759
2	346.000	Other Prod. Misc Plant - GW	800,612	P-62	\$0	\$19,008	99.5000%	\$0	\$18,
13		TOTAL OTHER PROD - GREENWOOD	\$67,614,736		\$0	\$57,514,736		\$0	\$57,227,
4	445 555	OTHER PROD SOUTH HARPER	*******	P-85		** ***	95.500D%		44 000
6	340.000 341.000	Other Production Land - SH Other Prod Structures - SH	\$1,034,874 \$10,684,973	P-86	\$0 \$0	\$1,034,874 \$10,864,973	99.5000%	\$0 \$0	\$1,029, \$10,830.
7	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-87	\$0	\$4,004,628	99.5000%	\$0	\$3,984,
18	343.000	Other Prod. Prime Movers - SH	\$68,663,289	P-88	\$0	\$68,553,289	99.6000%	\$0	\$68,319,
9	344,000	Other Prod. Generators - 5H	\$19,323,189	P-89	\$0	\$19,323,169	99.5000%	\$0	\$19,226
0	345.000	Other Prod. Access Elec Eq - 5H	\$17,148,919	P-90	\$0	\$17,148,919	99.5000%	\$0	\$17,063,
1	346.000	Other Prod. Misc Pwr Pit - SH TOTAL OTHER PROD SOUTH HARPER	\$210,611 \$121,270,463	P-91	\$0 \$0	\$210,811 \$121,270,463	99.5000%	\$0 \$0	\$209, \$120,664,
3]]	OTHER PRODUCTION CROSSROADS							
4	303.020	Misc Intangibles-TransCrossroads	\$9,584,661	P-94	30	\$9,584,851	89.5000%	\$0	\$9,638,
5	340.000	Other Production Land-Crossroeds	\$187,639	P-96	\$0	\$187,039	99.5000%	\$0	\$188,
6	341.005	Other Production Structures-Crossroads	\$1,115,939	P-96	\$0	\$1,115,839	99.6000%	\$0	\$1,110,
7	342.000	Other Prod. Fuel Holders-Crossroads	\$1,903,704	P-97	\$0	\$1,903,704	99.5000%	\$0	\$1,894,
8	343.000	Other Prod. Prime Movers-Crossroads	\$35,275,136	P-98	\$0	\$35,278,138	99.5000%	\$0	\$35,098,
19	344.000	Other Prod. Generators-Crossroads	\$7,408,554	P-99	\$0	\$7,408,564	2 9.5000%	\$0	\$7,371,
Q O	345.000	Other Prod. Acc Elec EqCrossroads	\$6,805,604	P-100	\$0	\$6,805,604	99.6000%	\$0	\$6,771,8
01	348,000	Other Prod. Misc Pwr Pit-Crossroads	\$57,268	P-101	\$0	\$57,268	99.5000%	\$0	\$56.

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	Account # [Options])	臣 Plant Account Description.		Adjust Number	enger Mijitana		្តី ស្តីស្តី គេបាន ស	Militardistional Adjustments	MO Adjuste
02		TOTAL OTHER PRODUCTION CROSSROADS	\$62,337,897		\$0	\$62,337,897		\$0	\$62,026,
03	540.055	OTHER PRODUCTION KCI	****			\$33.191	99,5000%	\$0	\$33,0
04 05	340,000	Land & Land Rights-KCI	\$33,191 \$403,201	P-104 P-105	\$0	\$403,201	99.5600%	\$0	\$401.
0 6	342.000	Structures & Improvements-KCI Fuel Holders, Producers, and Access-	\$606,815	P-106	\$0 \$0	\$506,815	99.6000 %	\$0	\$604,
07	343.000	KCI Prime Movers-KCI	\$788,811	P-107	\$0	\$798,811	99.5000%	\$0	\$794
08	344.000	Generatore-KCI	\$1,267,078	P-108	\$0	\$1,267,078	99.6000%	\$0 \$0	\$1,260, \$475,
09 10	345.000 345.000	Access Electrical Equipment-KCI Misc. Power Plant Equipment-KCI	\$477,872 \$0	P-109 P-110	\$D \$0	\$477,272 \$0	89.5000% 99.5000%	\$0 \$0	3410
11	340,000	Other Production Act 342 Salvage &	\$0	P-111	\$0	\$0	99.5000%	\$0	
12		Removal Retrements not Classified TOTAL OTHER PRODUCTION KCI	\$3,486,968	-	\$0	\$3,486,968		\$0	\$3,469
13		TOTAL OTHER PRODUCTION	\$247,756,799	<u> </u>	\$0	\$247,756,799		\$0	\$246,518
14		RETIREMENTS WORK IN PROGRESS-							
16		PRODUCTION Other Production-Salvage & Removal	\$0	P-115	\$0	\$0	99.5000%	\$0	
16		Retirements not classified TOTAL RETIREMENTS WORK IN	so	 	\$0	\$0		\$0	
		PROGRESS-PRODUCTION	•		•	ŕ		-	
17		TOTAL PRODUCTION PLANT	\$1,040,432,622		\$1,708,019	\$1,042,140,641		\$0	\$1,035,929
18		TRANSMISSION PLANT							
18	3 50.000	Transmission Land - Electric	\$2,287,317	P-119	\$0	\$2,267,317	39.5000%	\$0	\$2,265
20	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-120	\$0	\$12,498,092	99.5000%	\$0	\$12,435
21	362,000	Transmission Structures and imp.	\$7,735,149		\$0 \$1,708,019-	\$7,735,149	99.5000% 99.6000%	\$0 \$0	\$7,696 \$109,921
22 23	353.000 363.001	Transmission Station Equipment Trans, Station Equip, latan 2	\$112,182,103 \$1,168,447	P-122 P-123	-91,700,012 \$0	\$110,474,084 \$1,186,447	99.6000%	\$0 \$0	\$108,841
24 24	364.000	Transmission Towers and Fixtures	\$323,639	P-124	\$ 0	\$323,839	99.6000%	\$0	\$322
25	355,000	Transmission Poles and Fixtures	\$81,683,951	P-126	ŠO	\$81,683,951	29.5000%	\$0	\$81,276
26	358.000	Transmission Overhead Cond & Devices	\$83,460,702	P-126	50	\$83,460,702	39.5000%	\$0	\$53,183
27	600.Bac	Transmission Underground Cond & Day.	\$58,426	P-127	\$0	\$55,426	99.5000%	<u>\$0</u>	\$58
28		TOTAL TRANSMISSION PLANT	\$271,365,826		-\$1,708,019	\$269,667,807		\$0	\$268,305
29		RETIREMENTS WORK IN PROGRESS-							
30	-	TRANSMISSION Transmission-Salvage & Removal-	\$0	P-130	\$0	\$o	99,5000%	30	
30		Retirements	•	1 130	•••	4.0	*********		
31		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$8	\$0		\$0	
32		DISTRIBUTION PLANT							
13	360.000	Distribution Land Electric	\$4,938,754	P-133	\$0	\$4,936,754	99.5050%	\$0	\$4,912
14	360.010	Distribution Depreciable Land Rights		P-134	\$0	\$283,032	B9.5080%	\$0	\$281
15	360.020	Distribution Land Lessed	\$22,228	P-138	\$0	\$22,228	99.5050%	\$0	\$22
6	361.000	Distribution Structures & Improvements	\$9,475,128	P-136	\$0	\$9,475,128	99.8050%	- \$0	\$9,428
17	352.000	Distribution Station Equipment	\$119,577,064		\$0	\$119,577,064	\$9.5050% \$70303.66	\$0 \$0	\$118,985
18 18	364,000 366,000	Distribution Poles, Towers, & Fixtures Distribution Overhead Conductors & Devices	\$154,105,339 \$111,150,312		\$0 \$0	\$184,108,339 \$111,160,312	99,5050%	\$0	\$153,346 \$110,600
10	366.000	Distribution Underground Circuit	\$48,981,062	P-140	\$0	\$48,981,062	99.5050%	\$ 0	\$48,738
12	367.000	Distribution Underground Conductors & Devices	\$112,725,085	P-141	\$0	\$112,725,065	99.6050%	\$0	\$112,167
12	368.000	Distribution Line Transformers	\$162,922,696	P-142	\$0	\$182,922,696	99.5050%	\$0	\$162,116
13	0f0.88C	Distribution Services Overhead	\$14,029,385	P-143	\$0	\$14,029,385	99.5080%	\$0	\$13,959
14		Distribution Services Underground	\$50,720,223		\$0	\$60,720,223	99.5050%	\$0	\$50,489
15		Distribution Meters Electric	\$27,222,877		\$0	\$27,222,877	99.5050%	\$0 \$0	\$27,088
8		Distribution Meters PURPA	\$2,038,114		\$0	\$2,038,114	99.5050% 99.5050%	≱⊍ \$0	\$2,028 \$14,468
17	371.000	Distribution Cust Prem Install	\$14,537,698 \$31,445,968	D-1/2	\$0 \$0_	\$14,537,698 \$31,445,968	99.6060%	\$0 \$0	131,290
48 49	373.000	Distribution Street Light and Traffic Signal TOTAL DISTRIBUTION PLANT	\$864,175,965		\$0	\$664,176,965	22.420215	\$0	\$859,838
**		marting and the second second							
10	!	RETIREMENT WORK IN PROGRESS -		t					

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mber	(Optional)	Plant Account Description	Total	Adjust.	Adjustinia			Marietional Marietisents	MO Adjusts Jurisdiction
51	(Optionar)	Distribution- Salvage & Removal Retirements		P-161	\$0	\$0	99.5050%	\$0	- Parisaconte
		not yet classified				······································			
52		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$9	\$0		\$0	4
53		GENERAL PLANT						and purpose	
54	389,000	General Land Electric	\$1,086,814	P-154	\$0	\$1,086,814	99.5020%	\$0	\$1,081,
56	390.000	General Structures & Improv. Electric	\$21,202,706	P-155	\$0	\$21,202,708	99.5020%	\$0	\$21,097,
66	391.000	General Office Furniture & Equipment	\$3,150,811	P-155	-\$870,534	\$2,280,277	99.8020%	\$0	\$2,268,
67	291.020	General Office Furniture - Computer	\$2,351,086	P-157	-\$991,870	\$1,359,216	99.5020%	\$0	\$1,35%
58	381.020	General Office Furniture-Computer-latan2	\$1,578	P-168	\$0	\$1,878	99.5020%	\$0	\$1
59	391.040	General Office Furniture - Software	\$849,734	P-159	-\$183,463	\$366,271	99.5020%	\$0	\$364
60	392,000	General Transportation Equip Autos	\$105,827	P-160	\$0	\$109,827	99.5020%	\$0	\$108
61	392.010	General Transportation Equip Light Trucks	\$1,134,048	P-161	\$0	\$1,134,048	99.5020%	5 0	\$1,128
52	397.020	General Trans. Equip Heavy Trucks	\$8,490,623	P-162	\$0	\$8,490,623	99.6020%	\$0	\$8,448
63	382.030	General Trans Equip-Tractors-elec	\$324,748	P-163	\$0	\$324,748	99.5020%	\$0	\$323
34	392.040	General Trans Equip Trailers	\$784,320	P-164	\$0	\$784,320	99,5020%	\$0	\$780
55	392.060	General Trans Equip Medium Trucks	\$4,432,127	P-165	\$0	\$4,432,127	99.6020%	\$0	\$4,410
9 6	382,050	General Trans Equip Med Trucks-laten 2	\$10,218	P-166	\$0	\$10,218	99.5020%	so	\$10
17	393,000	General Stores Equipment	\$111,693	P-167	-\$87,205	\$44,488	99.5020%	\$0	\$44
88	394.000	General Tools Equipment	\$4,566,807	P-168	-\$921,229	\$3,845,678	99.5020%	\$0	\$3,627
59	395,000	General Laboratory Equipment	\$2,841,103	P-159	-\$242,414	\$2,598,689	99.5020%	\$0	\$2,586
70	396.000	General Power Operated Equipment	\$3,895,957	P-170	\$0	\$3,895,557	99.6020%	\$0	\$3,876
71	**	General Communication Equipment	\$23,041,448	P-171	-\$130,431	\$22,911,017	99.5020%	\$0	\$22,796
2		General Misc Equipment	\$175,788	P-172	-\$40,761	\$135,027	99.5020%	\$0	\$134
3		TOTAL GENERAL PLANT	\$78,280,436		-\$3,447,907	\$74,812,529		\$10	\$74,439
4		RETIREMENTS-WORKIN PROGRESS-							
	\	GENERAL PLANT		1			1	}	
'5		General Plant-Salvage & Removal-	\$0	P-175	\$0	\$0	99.6020%	\$0	
		Retirements not classified					L		
6		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	
77		ECORP PLANT				:		***************************************	
78	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$644,635	P-17B	\$0	\$64 4,635	99.5020%	\$0.1	\$841
79 .	389.000	General Land Electric -Raytown	\$28,789	P-179	\$0	\$28,789	99.5020%	\$0	\$28
30		General Structures & Improve-Raytown	\$8,824,249	P-180	\$0	\$8,824,249	99.5020%	\$0	\$8,780
11		General Struct. Leasehold improvements	\$0	P-181	\$0	\$0	99.5020%	\$0	
2	391,000	General Office Furn. & Equipment-ECORP	\$1,609,739	P-192	-\$15,400	\$1,591,339	99.5020%	\$0	\$1,583
3	391.000	General Office FurnRaytown	\$2,242,083	P-183	\$0	\$2,242,063	99.6020%	\$0	\$2,230
34	391,020	General Office Furniture-Computer-ECORP	\$3,469,161	P-184	-\$582,797	\$2,888,384	99.5020%	\$0	\$2,871
5	391.020	General Office Furn Comp-Raytown	\$2,926,054	P-185	10	\$2,928,054	99.5020%	\$0	\$2,911
16	391.040	General Office Furniture Software-ECORP	\$14,017, 66 1	P-186	-\$7,558,538	\$6,469,125	99.5020%	\$0	\$6,426
17	391,040	General Office Furn Software-Raytown	\$1,402,867	P-187	\$0	\$1,462,867	99.6020%	\$0	\$1,455
3	392.020	General Trans Heavy Trucks-Elec	\$0	P-188	\$0	\$0	99.5020%	\$0	
9	392.040	General Trans, Trailers Electric	\$0	P-189	\$0	\$0	99.5020%	\$0	
0	393.000	General Stores Equipment-ECORP	\$7,882	P-190	\$0	\$7,882	99,5020%	\$0 }	\$7
1	394.000	General Tools-Electric-Raytown	\$17,699	P-191	\$0	\$17,699	99.6020%	\$0	\$17
12 13	395.000 395.000	General Laboratory Equipment-ECORP General Fower Operatored EquipRaytown	\$0 \$16,610	P-192 P-193	\$0 \$0	\$0 \$16,610	99.5020% 99.5020%	\$0 \$0	\$16
34		General Communication Equipment-ECORP	\$298,501		\$0	\$298,601	89.6020%	\$0	\$297
16	397.006	General Communication-Raytown	\$631,487	P-195	\$0	\$631,487	99.6020%	\$ Q	\$628
16		General Miscellaneous Equipment-ECORP	\$18,728	P-196	02	\$18,728	99.6020%	\$0	\$18
7		General Misc. Equipment-Reytown	\$35,714	P-197	\$0	\$36,714	99.6020%	\$0	\$36
18		TOTAL ECORP PLANT	\$36,262,839		-\$8,159,733	\$28,093,106		\$0	\$27,953
9		RETIREMENTS-WORK IN PROGRESS-ECORP			144			***************************************	
00		ECORP-Salvage-Retirements not yet	\$0	P-200	\$0	\$0	99.5020%	\$0	
H		classified TOTAL RETIREMENTS-WORK IN PROGRESS-	\$0		\$0	\$0		\$0	
		ECORP							
2 3	389,000	UCU COMMON GENERAL PLANT Land and Land Rights-UCU	\$0	P-201	\$ 0	\$0	100.0000%	\$ 0	
		Carria and Little Research Co.U.	₩.	3	\$0		100.0000%	\$0	

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Line	Account #		A 100 May 100	Q Adjust.				Jurisdictions,	
Yumber 205	(Optional) 390.051	Plant Account Description Structures and Improvements Lessed-UCU	Plant SO	P-205	Adjustments So	Plant 50	Allocations	Adjustments 50	- our more upper
206		Gen Office Furniture & Equipment-UCU	\$0 \$0	P-206	**	***	100.0000%	50	
207		Gen Office Furniture-Computer-UCU	(A)	P-207	\$0	\$0	100.0000%	\$0	\$
208			3 U	1	1 11	10			
	ł	Computer Software-UCU	\$0	P-208	\$0	340	100.0000%	\$0	1 - 5
209		Computer Software Developments-UCU	50	P-209	#0	\$0	100.0000%	\$0	: \$1
210		Gen Transportation Equip-Auto-Elec-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	, \$ 1
211	392,060	Gen Transportation Equip Med Trucks-UCU	\$0	P-211	¥ €	\$0	100.0000%	\$0	i \$6
212	384.000	Tools, Shop and Garage Equipment-UCU	\$0	P-212	\$0	\$0	190.0000%	\$0	\$
213	395,000	Lab Equipment-UCU	\$0	P-213	\$0	\$0	100,0000%	\$0	\$
214	397.000	Communications Equipment-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	· \$4
215		Miscellaneous Equipment-UCU	\$0	P-215	\$0	\$0	100.0006%	\$0	\$4
216		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$4
217	1	TOTAL PLANT IN SERVICE	₹5.50¢ 494 000			SACTORE DE L'ANDRE		en en	\$2,273,495,32

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A Plant Adj. Number	B Plant in Service Adjustment Description	<u>C</u> Account Number	Adjustrijent Adjustrijani Amounit Amount	G Total durisdictional addinactional Adjustments Adjustments
11. 14	Misc Intang-Cap Softwr-5 yr - latan	303,020		\$0
	1. To mirror MPS adjustment for miscellaneous intangible software.(Gaskins)		\$ 51	\$0
P-24 ,	Steam Prod Access Equip Elec - Jeffrey	315.000	A VA WERKER IN	\$0
	To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		\$1,708,019	\$0
P-122	Transmission Station Equipment	353 006	194300	
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		-\$1,708,019	\$ 0
P-156	General Office Furniture & Equipment	391,000	\$\$70.E4	(
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$839,691	\$ 0
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$30,843	\$0
P-157	General Office Furniture - Computers	391 020	**************************************	
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$989,708	\$ 0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$2,162	\$0

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A Plant Adj.			<u>D</u> <u>S</u> Sectoral Adjustment Adjustment	F G Salelete Landeleten
Number	Plant in Service Adjustment Description			S-Adjustments
P-159	General Office Fumiture - Software	391.040		50
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$156,190	\$0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$27,273	\$0
P-167	General Stores Equipment	39 3300 0		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$67,205	\$0
	To include ratirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$ 0	\$0
P-168	General Tools Equipment 🕮 📖 🎎 🥞	394 000		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$869,991	\$0
	Z. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- Z-11 in Case No ER-2010-0356. (Rice)		-\$51,238	\$ 0
P-169	General Laboratory Equipment	395.000		\$0

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<u>A</u> Plant	B :	<u>C</u>	en las élementes	13. <u>G</u> Jotal
Adj.	The second second second second second second second second second second second second second second second se	Account	Adjustment Adjustif	
Number	Plant In Service Adjustment Description	Number	CONTRACTOR OF THE PROPERTY OF	nt
1	1. To include retirement to General Plant		-\$236,46 8	\$0
	where asset vintages have exceeded stated			
	lives as of December 31, 2010 per			
	depreciation Stipulation and Agreement on 2-			
	2-11 in Case No ER-2010-0356. (Rice)			
1	2. To include retirement to General Plant		-\$5,946	\$0
- 1	where asset vintages have exceeded stated		***************************************	***
1	lives as of December 31, 2011 per			
	depreciation Stipulation and Agreement on 2-			
N N	2-11 in Case No ER-2010-0356, (Rice)			
1	with the care in mit, was a care in the i			1
P-171	General Communication Equipment	397.000		
- 1	To include retirement to General Plant		-\$130,431	\$0
	where asset vintages have exceeded stated			
	lives as of December 31, 2010 per			
	depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)			.
	2-11 to Case no ER-2010-0336. (RICS)			
	2. To include retirement to General Plant		\$0	\$0
31	where asset vintages have exceeded stated		* -	:
	lives as of December 31, 2011 per			I
*2	depreciation Stipulation and Agreement on 2-			
	2-11 in Case No ER-2010-0356. (Rice)			
D.475	General Misc Equipment	398.000		
	Motivial alian milativities	sand and		
	1. To include retirement to General Plant		-\$29,281	\$0
	where asset vintages have exceeded stated			
	lives as of December 31, 2010 per			
	depreciation Stipulation and Agreement on 2-			
	2-11 In Case No ER-2010-0358. (Rice)			
	2. To include retirement to General Plant		-\$11,480	\$0
i i	where asset vintages have exceeded stated		411,400	***
	lives as of December 31, 2011 per			
	depreciation Stipulation and Agreement on 2-			
8	2-11 In Case No ER-2010-0356, (Rice)			
	ile demon the mit was leaded itylene.			
P-182	General Office Furn. & Equipment-ECORP	391.000		\$1
	To include retirement to General Plant		-\$18,227	s o
- 44	1. To include retirement to General Plant where asset vintages have exceeded stated		¥10,441	3 0
	lives as of December 31, 2010 per			
	depreciation Stipulation and Agreement on 2-			1
#		l		A
	2-11 in Case No ER-2010-0356. (Rice)	} I		I

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A Plant Adj. Number	<u>B</u> Plant in Service Adjustment Description	<u>C</u> Account Number	Oblis Adjustmenti salakemeri Amounts salama	Total ji () Jurisdictional Adjustments
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation 5tipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$173	\$0
P-184	General Office Furniture-Computer-ECORP	391.020		
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per		-\$439,316	\$0
	depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)			
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per		-\$143,481	\$ 0
	depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)			
P-186	General Office Furniture Software ECORD	39 740		
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$5,851,189	\$0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$1,707,347	\$0

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	A	В	(C)		
Line	Account	Mark Control of the C	and Adjusted:		(DEPRECIATION
Number	Number	Plant Account Description	A Green Internal and A	Raje	**Exception
1		INTANGIBLE PLANT			
2	301,000	Intangible Plant Organization Electric	\$21,556	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,305	0.00%	\$0
4	303.020	Misci Intang Pit - Cap Software 5 yr	\$5,339,646	0.00%	\$0
5	303.020	Misc Intang-Cap Softwar-5 yr - latan	\$0	0.00%	\$0
6	303,020	TOTAL PLANT INTANGIBLE	\$5,964,507	V,VV /4	\$0
Ū		TOTAL FLANT INTANGIBLE	40,004,001	- Control of the Cont	•
7		PRODUCTION PLANT		in the second se	
8		STEAM PRODUCTION		The same of the sa	
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land Elec-Sibley	\$394,722	0.00%	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$45,078,824	1.87%	\$842,974
12	312,000	Steam Prod Boiler Plant Elec- Sibley	\$170,155,801	2.19%	\$3,726,412
13	312,020	Steam Prod Boiler AQC Elec-Sibley	\$108,123,413	2.19%	\$2,367,903
14	314.000	Steam Prod Turbogenerator - Sibley	\$61,757,244	2.33%	\$1,438,944
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,310,307	2.40%	\$391,447
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,400,115	2.50% _	\$35,003
17		TOTAL STEAM PRODUCTION - SIBLEY	\$403,220,426		\$8,802,683
18		STEAM PRODUCTION - JEFFREY			
19	310.000	Steam Production Land Elec- Jeffrey	\$355,300	0.00%	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,468,095	1.87%	\$382,753
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$59,637,453	2.10%	\$1,252,887
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$47,368,091	2,10%	\$994,730
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,412,265	2.31%	\$448,423
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$8,520,429	2.37%	\$201,934
25 25	315.000	Steam Prod - Jeffrey GSU's	\$0	2.37%	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,379,541	2.59%	\$61,630
27	010.000	TOTAL STEAM PRODUCTION - JEFFREY	\$158,141,174		\$3,341,857
28	MAR Abramon Edition	STEAM PRODUCTION - IATAN COMMON		And the second s	
29	311.000	Steam Production Struct- latan Common	\$6,943,812	1.87%	\$129,849
30	312.000	Steam Boiler Plant - latan Common	\$19,794,969	2.19%	\$433,510
31	314.000	Steam Turbogenerator - latan Common	\$550,179	2.33%	\$12,819
32	315,000	Steam Access Equip - latan Common	\$577,478	2.40%	\$13,859
33	316.000	Steam Production Misc. Power Plant	\$24,551	2.59%	\$636
ψò	V10.044	Equip-Elec latan Common	T- ','-'		*:
	1	FAMILTING IGENI AMINIMIAN	1	1	

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Line	Account	<u>B</u>	n formalistic section (in the formalist section).		Principles 2
Number	Number	Plant Account Description	Junedialiese Park		Expense
34	and the same of th	TOTAL STEAM PRODUCTION - IATAN COMMON	\$27,890,989		\$ 59 0 , 6 73
35		STEAM PRODUCTION - IATAN 2			
36	303.020	Misc Intang-Cap Software -5yr - latan 2	\$52,853	0.00%	\$0
37	303.100	Misc latan-latan Hwy & Bridge - latan 2	\$385,219	0.00%	\$0
38	311.000	Steam Production Structures-latan 2	\$21,710,281	1.87%	\$405,982
39	311.050	Steam production structures-latan 2 disallowance	-\$282,954	1.87%	-\$5,291
40	312.000	Steam Prod. Boiler Plant Equip-latan 2	\$154,131,879	2.19%	\$3,375,488
41	312.050	Steam Production Boiler Plant Equip-latan 2 disallowance	-\$2,033,453	2.19%	-\$44,533
42	314.000	Steam Prod. Turbogenerator-latan 2	\$19,993,580	2.33%	\$465,850
43	314.050	Steam Production Turbogenerator-latan 2 disallowance	-\$281,133	2.33%	-\$6,550
44	315.000	Steam Prod. Access Equip latan 2	\$6,834,515	2.40%	\$164,028
45	315.050	Steam Production Access Equip-latan 2 disallowance	-\$93,951	2.40%	-\$2,255
46	316.000	Steam Prod. Misc Power Plant Equip latan 2	\$752,903	2.50%	\$18,823
47	316.050	Steam Production Misc Power Plant Equip- latan 2 disallowance	-\$10,505	2.50%	-\$263
48		TOTAL STEAM PRODUCTION - IATAN 2	\$201,159,234	TA PARTY AND A PARTY AND A PARTY AND A PARTY AND A PARTY AND A PARTY AND A PARTY AND A PARTY AND A PARTY AND A	\$4,371,279
49		TOTAL STEAM PRODUCTION	\$790,411,623	Anna Anna Anna Anna Anna Anna Anna Anna	\$17,106,492
50		RETIREMENTS WORK IN PROGRESS- STEAM			
51		Steam Production Salvage & Removal	\$0	0.00%	\$0
52		Retirements not yet classified TOTAL RETIREMENTS WORK IN PROGRESS- STEAM	\$0	-	\$0
53		NUCLEAR PRODUCTION		Acres also recovering the	
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0
55		HYDRAULIC PRODUCTION			
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
57		OTHER PRODUCTION		Personal designation de Libert	
58		OTHER PRODUCTION - NEVADA			
59	340.000	Other Production Land Elec - Nevada	\$59,605	0.00%	\$0
60	341.000	Other Prod. Structures Elec-Nevada	\$296,373	1.75%	\$ 5,187

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1 fee -		<u>B</u>			
Line Number	Account Number	Plant Account Description 1998	∰i (i•yani kayasida yan 3-Janania ••n		Depreciation Expense
61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$739,914	3.09%	\$22,863
62	343.000	Other Prod. Prime Movers - Nevada	\$931,122	4.81%	\$44,787
63	344.000	Other Prod. Generators Elec - Nevada	\$625,966	3.80%	\$23,787
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$478,021	2.85%	\$13,624
65	345.000	TOTAL OTHER PRODUCTION - NEVADA	\$3,131,001	2.05 %	\$110,24
99		TOTAL OTHER PRODUCTION - NEVADA	\$3,131,001		⊕110,24 0
66		OTHER PROD - RALPH GREEN			
67	340.000	Other Production Land Elec- RG	\$0	0.00%	\$(
68	341.000	Other Prod. Structures Elec - RG	\$0	1.75%	\$(
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	3.09%	\$(
70	343.000	Other Prod. Prime Movers - RG	\$0	4.81%	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	3.80%	\$(
72	345.000	Other Prod. Access. Elec - RG	\$0	2.85%	\$(
73	346.000	Other Prod. Misc Plant - RG	\$0	3.57%	\$(
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$(
75		OTHER PROD - GREENWOOD			
76	340.000	Other Production Land Elec - Greenwood	\$232,494	0.00%	\$(
77	341.000	Other Prod. Structures Elec - GW	\$3,044,512	1.75%	\$53,279
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,522,308	3.09%	\$108,83
79	343.000	Other Prod. Prime Movers - GW	\$34,824,802	4.81%	\$1,675,07
80	344.000	Other Prod. Generators Elec - GW	\$8,824,287	3.80%	\$335,32
81	345.000	Other Prod. Access Elec - GW	\$6,759,847	2.85%	\$192,65
82	346.000	Other Prod. Misc Plant - GW	\$18,913	3.57%	\$679
83	10 Mary	TOTAL OTHER PROD - GREENWOOD	\$57,227,163		\$2,365,84
84	Art wild the state of the state	OTHER PROD SOUTH HARPER			
85	340.000	Other Production Land - SH	\$1,029,700	0.00%	\$(
86	341.000	Other Prod Structures - SH	\$10,830,548	1.75%	\$189,53
87	342.000	Other Prod. Fuel Holders - SH	\$3,984,605	3.09%	\$123,124
88	343.000	Other Prod. Prime Movers - SH	\$68,319,973	4.81%	\$3,286,19°
89	344.000	Other Prod. Generators - SH	\$19,226,553	3.80%	\$730,609
90	345.000	Other Prod. Access Elec Eq - SH	\$17,063,174	2.85%	\$486,300
91	346.000	Other Prod. Misc Pwr Pit - SH	\$209,558	3.57%	\$7,48
92		TOTAL OTHER PROD SOUTH HARPER	\$120,664,111		\$4,823,240
93		OTHER PRODUCTION CROSSROADS			
94	303.020	Misc Intangibles-TransCrossroads	\$9,536,728	0.00%	\$(
95	340.000	Other Production Land-Crossroads	\$186,104	0.00%	\$(
96	341,000	Other Production Structures-Crossroads	\$1,110,359	1.75%	\$19,43
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,894,185	3.09%	\$58,53
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,098,762	4.81%	\$1,688,25
99	344.000	Other Prod. Generators-Crossroads	\$7,371,511	3.80%	\$280,11
100	345.000	Other Prod. Acc Elec EqCrossroads	\$6,771,576	2.85%	\$192,99

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	Δ	B . (2)			E E
Line Number	Account Number	Plant Account Description	Mo Adjustiti Vir <mark>isdic</mark> ional	in a latent	Depreciation Expense
101	346.000	Other Prod. Misc Pwr Pit-Crossroads	\$56,982	3.57%	\$2,034
102	340,000	TOTAL OTHER PRODUCTION	\$62,026,207	3.57%	\$2,241,352
102		CROSSROADS	\$62,020,207		42,44 1,44£
103		OTHER PRODUCTION KCI			
104	340.000	Land & Land Rights-KCI	\$33,025	0.00%	\$0
105	341.000	Structures & Improvements-KCI	\$401,185	2.63%	\$10,551
106	342.000	Fuel Holders, Producers, and Access-KCI	\$504,281	2.63%	\$13,263
107	343.000	Prime Movers-KCI	\$794,817	2.63%	\$20,904
108	344.000	Generators-KCI	\$1,260,743	2.63%	\$33,158
109	345.000	Access Electrical Equipment-KCI	\$475,483	2.63%	\$12,505
110	346.000	Misc. Power Plant Equipment-KCI	\$0	2.63%	\$0
111		Other Production Act 342 Salvage &	\$0	0.00%	\$0
		Removal Retirements not Classified			
112		TOTAL OTHER PRODUCTION KCI	\$3,469,534		\$90,381
113		TOTAL OTHER PRODUCTION	\$246,518,016		\$9,631,066
114		RETIREMENTS WORK IN PROGRESS-		is-Bully-light	
		PRODUCTION			
115		Other Production-Salvage & Removal	\$0	0.00%	\$0
		Retirements not classified		<u> </u>	
116		TOTAL RETIREMENTS WORK IN	\$0	-	\$0
		PROGRESS-PRODUCTION		a.vijvojuma.a.	
117		TOTAL PRODUCTION PLANT	\$1,036,929,839		\$26,737,558
118	**************************************	TRANSMISSION PLANT			
119	350.000	Transmission Land - Electric	\$2,255,980	0.00%	\$0
120	350.040	Transmission Depreciable Land Rights	\$12,435,602	0.00%	\$0
121	352.000	Transmission Structures and Imp.	\$7,696,473	1.83%	\$140,845
122	353.000	Transmission Station Equipment	\$109,921,714	1.70%	\$1,868,669
123	353,001	Trans, Station Equip. latan 2	\$1,160,615	1.70%	\$19,730
124	354.000	Transmission Towers and Fixtures	\$322,021	1.85%	\$5,957
125	355.000	Transmission Poles and Fixtures	\$81,275,531	2.93%	\$2,381,373
126	356.000	Transmission Overhead Cond & Devices	\$53,183,448	2.32%	\$1,233,856
127	358.000	Transmission Underground Cond & Dev.	\$58,134	2.49%	\$1,448
128		TOTAL TRANSMISSION PLANT	\$268,309,518		\$5,651,878
129		RETIREMENTS WORK IN PROGRESS-			
430		TRANSMISSION	\$0	0.00%	\$0
130		Transmission-Salvage & Removal- Retirements	\$0	V.00 /a	4 0
131		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		\$0
		TRANSMISSION			

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	A	<u>B</u>			# E **
Line Number	Account Number	Plant Account Description	្តន៍កំពង់ស្រីសមារក្រសួននៃធ្វើ ស្រីស្រាមស្រីស្រីសមារក	Schools represent	Depreciation Expense
fixmillosi	HOHIDEL	Plant Account pescription			-Aholese
132	<u> </u>	DISTRIBUTION PLANT		**************************************	
133	360.000	Distribution Land Electric	\$4,912,317	0.00%	\$0
134	360.010	Distribution Depreciable Land Rights	\$281,631	0.00%	\$0
135	360.020	Distribution Land Leased	\$22,118	0.00%	\$0
136	361.000	Distribution Structures & Improvements	\$9,428,226	1.61%	\$151,794
137	362.000	Distribution Station Equipment	\$118,985,158	2.08%	\$2,474,891
138	364.000	Distribution Poles, Towers, & Fixtures	\$153,345,503	3.89%	\$5,965,140
139	365.000	Distribution Overhead Conductors & Devices	\$110,600,118	2.18%	\$2,411,083
140	366.000	Distribution Underground Circuit	\$48,738,606	1.70%	\$828,\$56
141	367.000	Distribution Underground Conductors & Devices	\$112,167,096	2.49%	\$2,792,961
142	368.000	Distribution Line Transformers	\$162,116,229	3.45%	\$5,593,010
143	369.010	Distribution Services Overhead	\$13,959,940	3.64%	\$508,142
144	369.020	Distribution Services Underground	\$50,469,158	3.05%	\$1,539,309
145	370.000	Distribution Meters Electric	\$27,088,124	2.00%	\$541,762
146	370.010	Distribution Meters PURPA	\$2,028,025	7.14%	\$144,801
147	371.000	Distribution Cust Prem Install	\$14,465,736	5.12%	\$740,646
148	373.000	Distribution Street Light and Traffic Signal	\$31,290,310	3.18%	\$995,032
149		TOTAL DISTRIBUTION PLANT	\$859,898,295		\$24,687,127
150	AND THE PROPERTY OF THE PROPER	RETIREMENT WORK IN PROGRESS -			
151		Distribution- Salvage & Removal Retirements	\$0	0.00%	\$0
		not yet classified			
152	AND THE PROPERTY AND TH	TOTAL RETIREMENT WORK IN PROGRESS -	\$0		\$0
		DISTRIBUTION			
153		GENERAL PLANT			_
154	389.000	General Land Electric	\$1,081,402	0.00%	\$0
155	390.000	General Structures & Improv. Electric	\$21,097,117	2.73%	\$575,951
156	391.000	General Office Furniture & Equipment	\$2,268,921	5.00%	\$113,446
157	391.020	General Office Furniture - Computer	\$1,352,447	12.50%	\$169,056
158	391.020	General Office Furniture-Computer-latan2	\$1,570	12.50%	\$196
159	391.040	General Office Furniture - Software	\$364,447	11.11%	\$40,490
160	392.000	General Transportation Equip Autos	\$108,285	11.25%	\$12,182
161	392.010	General Transportation Equip Light Trucks	\$1,128,400	11.25%	\$126,845
162	392.020	General Trans. Equip Heavy Trucks	\$8,448,340	11.25%	\$950,438
163	392.030	General Trans Equip-Tractors-elec	\$323,131	11.25%	\$36,352
164	392.040	General Trans Equip Trailers	\$780,414	11.25%	\$87,797
165	392.050	General Trans Equip Medium Trucks	\$4,410,055	11.25%	\$496,131
166	392.050	General Trans Equip Med Trucks-latan 2	\$10,167	11.25%	\$1,144
167	393.000	General Stores Equipment	\$44,266	4.00%	\$1,771
168	394,000	General Tools Equipment	\$3,627,423	4.00%	\$145,097
169	395.000	General Laboratory Equipment	\$2,585,748	3.30%	\$85,330

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Line Number	Account Number	Plant Account Description	Apteracións Autorialisticopais		Depreciation Expense
170	396.000	General Power Operated Equipment	\$3,876,555	4.45%	\$172,507
171	397.000	General Communication Equipment	, , , ,	3.70%	\$843,486
171	398.000	General Misc Equipment	\$22,796,920	4.00%	\$5,374
172	380.000	TOTAL GENERAL PLANT	\$134,355	4,00%	
1/3		TOTAL GENERAL PLANT	\$74,439,963		\$3,863,693
174	The second secon	RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT		A SALARAMENTA A	
175		General Plant-Salvage & Removal-	\$0	0.00%	\$0
		Retirements not classified		<u> </u>	
176	de granden de de de de de de de de de de de de de	TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	\$0		\$0
177		ECORP PLANT			
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$641,425	0.00%	\$0
179	389.000	General Land Electric -Raytown	\$28,646	0.00%	\$0
180	390.000	General Structures & Improve-Raytown	\$8,780,304	2.22%	\$194,923
181	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$1,583,414	5.00%	\$79,171
183	391.000	General Office FurnRaytown	\$2,230,898	5.00%	\$111,54 5
184	391.020	General Office Furniture-Computer-ECORP	\$2,871,990	12.50%	\$358,999
185	391.020	General Office Furn Comp-Raytown	\$2,911,482	12.50%	\$363,935
186	391.040	General Office Furniture Software-ECORP	\$6,426,959	11.11%	\$714,035
187	391,040	General Office Furn Software-Raytown	\$1,455,582	11.11%	\$161,715
188	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
189	392.040	General Trans. Trailers Electric	\$0	12.50%	\$0
190	393.000	General Stores Equipment-ECORP	\$7,843	4,00%	\$314
191	394.000	General Tools-Electric- Raytown	\$17,611	4.00%	\$704
192	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
193	396.000	General Power Operatored EquipRaytown	\$16,527	4.45%	\$735
194	397.000	General Communication Equipment-ECORP	\$297,014	3.70%	\$10,990
195	397.000	General Communication-Raytown	\$628,342	3.70%	\$23,249
196	398.000	General Miscellaneous Equipment-ECORP	\$18,635	4.00%	\$745
197	398.000	General Misc. Equipment-Raytown	\$36,531	4.00%	\$1,461
198		TOTAL ECORP PLANT	\$27,953,203		\$2,022,521
199		RETIREMENTS-WORK IN PROGRESS-ECORP			
200		ECORP-Salvage-Retirements not yet	\$0	0.00%	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0
202		UCU COMMON GENERAL PLANT		vy francoura	
203	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0

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Line	Account	一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个	MO Adjusted.	Depreciation	Depreciation
Number	Number	Plant Account Description	SUFFIELDE PRIME	Harrio	EXPENSE
204	390.000	Structures and Improvements Owned-UCU	\$0	0.00%	\$(
205	390,051	Structures and Improvements Leased-UCU	\$0	0.00%	\$(
206	391.000	Gen Office Furniture & Equipment-UCU	\$0	0.00%	\$0
207	391.020	Gen Office Furniture-Computer-UCU	\$0	0.00%	\$0
208	391.040	Computer Software-UCU	\$0	0.00%	\$(
209	391.050	Computer Software Developments-UCU	\$0	0.00%	\$0
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0
211	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	0.00%	\$0
212	394.000	Tools, Shop and Garage Equipment-UCU	\$0	0.00%	\$0
213	395.000	Lab Equipment-UCU	\$0	0.00%	\$0
214	397.000	Communications Equipment-UCU	\$0	0.00%	\$0
215	398.000	Miscellaneous Equipment-UCU	\$0	0.00%	\$(
216		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
217		i Total Depreciation			\$62.962.777

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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	301.000 303.016 303.020 303.020 310.000 311.000 312.000 312.020 314.000 315.000 315.000	Depreciation Reserve Description INTANGIBLE PLANT Intangible Plant Organization Electric Miscellaneous Intangibles (Like 355) Misce Intang Pit - Cap Software 6 yr Misce Intang-Cap Software 6 yr Misce Intang-Cap Software 7 - Istan TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Bolier Plant Elec-Sibley Steam Prod Bolier Plant Elec-Sibley Steam Prod Bolier AQC Elec-Sibley	\$10,041 \$29,907 \$424,137 \$370 \$464,465	R-2 R-3 R-4 R-6	### ### ### ##########################	\$10,041 \$29,907 \$424,137 \$370 \$484,456	99.5020% 99.5000% 99.5020% 99.5000%	\$0 \$0 \$0 \$0 \$0	\$9,99 \$29,76 \$422,92 \$48 \$482,14
2 3 4 5 6 7 8 9 10 11 12 13 14 16 18	303.010 303.020 303.020 310.000 311.000 312.000 312.000 314.000 315.000	intangible Plant Organization Electric Miscellaneous Intangibles (Like 353) Misci Intang Pit - Cap Software 6 yr Misc Intang-Cap Software 7 yr - Istan TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boller Plant Elec-Sibley Steam Prod Boller ACC Elec-Sibley	\$29,907 \$424,137 \$370 \$464,455	R-3 R-4 R-5	\$0 \$0 \$0 \$0	\$29,907 \$424,137 \$370	99.5000% 99.5020%	\$0 \$0 \$0	\$29,76 \$422,02 \$48
3 4 5 6 7 8 9 10 11 12 13 14 15 18	303.010 303.020 303.020 310.000 311.000 312.000 312.000 314.000 315.000	Miscellaneous Intangibles (Like 353) Misc Intang Ptr - Cap Software 6 yr Misc Intang-Cap Softwr-6 yr - Istan TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boller Plant Elec-Sibley Steam Prod Boller Plant Elec-Sibley Steam Prod Boller ACC Elec-Sibley	\$29,907 \$424,137 \$370 \$464,455	R-3 R-4 R-5	\$0 \$0 \$0 \$0	\$29,907 \$424,137 \$370	99.5000% 99.5020%	\$0 \$0 \$0	\$29,76 \$422,02 \$48
4 5 6 7 8 9 10 11 12 13 14 15 18	303.020 303.020 310.000 311.000 312.000 314.000 314.000 315.000	Misci Intang Pit - Cap Software 5 yr Misc Intang-Cap Softwr-5 yr - Istan TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boiler Plant Elec - Sibley Steam Prod Boiler Plant Elec - Sibley Steam Prod Boiler AQC Elec - Sibley	\$424,137 \$370 \$464,465 \$464,465 \$29,046,102	R-4 R-5	\$0 \$0 \$0	\$424,137 \$370	99.5020%	\$0 \$0	\$422,02 \$38
5 6 7 8 9 10 11 12 13 14 15 18	310.000 311.000 312.000 312.000 312.000 315.000	Misc Intang-Cap Softwr-6 yr - Istan TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boiler Plant Elec-Sibley Steam Prod Boiler ACC Elec-Sibley	\$370 \$464,465 \$464,465 \$46,465 \$29,046,102	R-6	\$0 \$0	\$370		\$0	\$38
6 7 8 9 10 11 12 13 14 15 18	310.000 311.000 312.000 312.020 314.000 315.000	TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boiler Plant Elec-Sibley Steam Prod Boiler ACC Elec-Sibley	\$464,465 \$464,465 \$46,465 \$29,046,102	R-10	\$0		99.5000%		
7 8 9 10 11 12 13 14 15 16	311.000 312.000 312.020 314.000 315.000	PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boller Plant Elec-Sibley Steam Prod Boller ACC Elec-Sibley	\$0 \$29,046,102		a de la constanta de la consta	\$464,456		\$0	\$462,14
8 9 10 11 12 13 14 15 16	311.000 312.000 312.020 314.000 315.000	STEAM PRODUCTION STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boiler Plant Elec-Sibley Steam Prod Boiler AQC Elec-Sibley	\$29,046,102		Very many control of the control of	y y			
9 10 11 12 13 14 15	311.000 312.000 312.020 314.000 315.000	STEAM PRODUCTION - SIBLEY Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Boiler Plant Elec-Sibley Steam Prod Boiler AQC Elec-Sibley	\$29,046,102						
10 11 12 13 14 15	311.000 312.000 312.020 314.000 315.000	Steam Production Land Elec-Sibley Steam Prod Structures Elec - Sibley Steam Prod Bolfer Plant Elec-Sibley Steam Prod Bolfer AQC Elec-Sibley	\$29,046,102				ł	1	
11 12 13 14 16	311.000 312.000 312.020 314.000 315.000	Steam Prod Structures Elec - Sibley Steam Prod Bolfer Plant Elec- Sibley Steam Prod Boller AQC Elec- Sibley	\$29,046,102			••			
12 13 14 15	312.000 312.020 314.000 315.000	Steam Prod Boller Plant Elec-Sibley Steam Prod Boller AQC Elec-Sibley			\$0	\$0	99.5000% 99.5000%	\$0 \$0	\$25,990,4
13 14 15 18	312.020 314.000 315.000	Steam Prod Boller AQC Elec- Sibley		R-11	\$0	\$29,046,102	99.5000%	\$0 \$0	\$20,000,# \$94,818,\$
14 15 18	314,000 315,000			R-12 R-13	\$0 80	\$94,983,663 \$2,084,425	99.5000%	\$0 \$0	\$2,074,
15 18	315.000		\$2,084,425 \$35,690,797	R-14	\$9	\$35,690,797	99.5000%	\$0	\$35,512,1
16		Steam Prod Turbogenerator - Sibley Steam Prod Access Equip Elec - Sibley	\$11,941,787	R-16	\$0	\$11,941,787	99.5000%	\$0	\$11,882,0
		Steam Prod Misc Plant Equip-Sibley	\$618,991	R-16	50	\$618,991	99.8000%	\$0	\$516,3
17		TOTAL STEAM PRODUCTION - SIBLEY	\$174,275,765] , = 10	\$0	\$174,278,765	BD.00007A	\$0	\$173,404,3
18		STEAM PRODUCTION - JEFFREY							
1	310.000	Steam Production Land Elec- Jeffrey	\$0	R-19	\$0	\$0	99.5000%	\$0	
	311.000	Steam Prod Structures Elec - Jeffrey	\$16,815,129	R-20	\$0	\$16,615,129	99.6000%	\$0	\$16,632,6
	312.000	Steam Prod Boller Elec - Jeffrey	\$41,497,488	R-21	\$0	\$41,497,488	99.5000%	\$0	\$41,290,0
	312.020	Steam Prod Boller AQC Elec - Jeffrey	\$2,360,139	R-22	\$0	\$2,360,139	99.5000%	\$0	\$2,148,8
	314.000	Steam Frod Turbogenerator - Jaffrey	\$8,987,262	R-23	\$0	\$8,987,282	96,5000%	\$0	\$8,942,3
	315.000	Steam Prod Access Equip Elec - Jeffrey	\$5,185,683	R-24	\$0	\$6,186,683	99.5000%	\$0	\$5,159,7
	316.000	Steam Prod - Jeffrey GSU's	50	R-25	\$948,910	\$948,910	99.5000%	\$ 0	\$944,1
	316.000	Steam Prod Misc Plent Equip - Jeffrey	\$715,954	R-26	\$0	\$715,954	99.5800%	50	\$712,3
27		TOTAL STEAM PRODUCTION - JEFFREY	\$75,361,868	}	\$948,910	\$76,310,585		\$0	\$75,929,0
28		STEAM PRODUCTION - IATAN COMMON							
29	311.000	Steam Production Struct-laten Common	\$313,650	R-29	\$0	\$313,650	99.5000%	\$0	\$312,0
30	312,000	Steem Boiler Plant - latan Common	1990,092	R-30	\$0	\$990.992	69.5000%	\$0	\$988,0
	314.000	Steam Turbogenerator - latan Common	\$28,899	R-31	\$0	\$28,889	20000%.	\$0	\$28,7
32	315.000	Steam Access Equip - laten Common	\$25,341	R-32	\$0	\$25,341	99.5000%	\$0	\$25,2
33	316.000	Steam Production Misc. Power Plant Equip-Elec latan Common	\$584	R-33	\$0	\$584	99.5000%	\$0	\$6
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$1,359,486	de limmon vin de la deservación de la decensió	\$0	\$1,359,466		\$0	\$1,382,8
35		STEAM PRODUCTION - IATAN 2				****	na ranaki	so	\$4.B
	303.020	Miac Intang-Cap Software -Syr - latan 2	\$4,840	R-36	\$0 \$0	\$4,840 \$6,112	99.5000% 99.5000%	50 50	\$4,0 \$6,0
	303,100 311,000	Misc latan-latan Hwy & Bridge - latan 2 Steam Production Structures-latan 2	\$6,112 \$649.066	R-37	\$0	\$6,112 \$648,058	99,5000%	10	\$844.8
1	311.060	Steem production structures-latan 2	-\$3,968	R-39	\$0	-\$3,968	99.5000%	\$0	-\$3,9
40	312.000	disallowance Steem Prod. Solier Plant Equip-leten 2	\$5,086,291	R-40	\$0	\$5,086,291	99.5000%	\$0	\$5,060,8
	312.050	Steam Production Boller Plant Equip-	-\$32,801	R-41	\$0	-\$32,801	99.5500%	\$0	-\$32,8
_		laten 2 dissilowance		D 44	**	2200 AGP	99.5000%	so l	\$689,0
	314.000	Steam Prod. Turbogenerator-latan 2	\$892,495	R-42	\$0 \$0	\$892,496	99,5000%	\$0 \$0	-\$4,8
43	314.050	Steam Production Turbogenerator-laten 2 disallowance	-\$4,916	R-43		-\$4,818			,
44 :	315.000	Steem Prod. Access Equip laten 2	\$243,084	R-44	\$0	\$243,064	99.5000%	\$0	\$241,8
	315.050	Steam Production Access Equip-latan 2 disallowence	-\$1,686	R-45	\$0	-\$1,686	99.5000%	\$0	-\$1,6
46	316.000	Steam Prod. Misc Power Plant Equip	\$28,087	R-46	\$0	\$28,087	99.5000%	\$0	\$27,8
47	316.050	Steam Production Misc Power Plant	-\$198	R-47	\$0	-\$198	99.5000%	\$0	-91
48		Equip-latan 2 disallowence TOTAL STEAM PRODUCTION - IATAN 2	\$5,655,377		50	\$6,685,377		\$0	\$6,632,0

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Line umber	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments -		residencia Allocations	Juriadiciki ja Adjustmenta	NO Adjusta
49		TOTAL STEAM PRODUCTION	\$257,662,263		\$948,910	\$268,611,173		\$0	\$257,318,1
50		RETIREMENTS WORK IN PROGRESS-							
		STEAM]					
51		Steam Production Salvage & Removal	-\$363,972	R-81	\$ 0	-\$383,972	99.5000%	\$0	-\$362,
52		Retirements not yet classified TOTAL RETIREMENTS WORK IN	-\$363,972		50	-\$363,972		\$0	-\$352,
O.C		PROGRESS-STEAM	-4709°215		⇒u	-9-50-9-18-C.Y.		40	-2.30 <u>4</u> ,
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	
55		HYDRAULIC PRODUCTION		-					
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	
57		OTHER PRODUCTION							
56		OTHER PRODUCTION - NEVADA						•	
60	349.005 341.000	Other Production Land Elec - Nevada Other Prod. Structures Elec-Nevada	\$0 \$64,203	R-69 R-60	\$0 \$0	\$0 \$84,203	\$5000% \$5000%	\$0 \$0	\$63.
61	342.000	Other Prod. Fuel Holders Elec-Nevada	\$285,323	R-61	\$0	\$285,323	99.5000%	\$0	\$253.
62	343.000	Other Prod. Prime Movers - Neveda	\$461,844	R-62	\$0	\$461,844	99.6000%	\$0	3459,
63	344.000	Other Prod. Generators Elec - Nevada	\$463,763	R-63	\$0	\$463,763	99.6900%	\$0	\$481,
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$3 53, 9 13	R-64	<u> </u>	\$353,913	99.5000%	<u>\$0</u>	\$352.
85		TOTAL OTHER PRODUCTION - NEVADA	\$1,629,046		\$0	\$1,629,046		\$0	\$1,620,
66		OTHER PROD - RALPH GREEN		_					
67	340.000	Other Production Land Elec-RG	\$0	R-67	\$0	\$0	99.6000%	\$0 \$0	
68 69	341.000 342.000	Other Prod. Structures Elec - RG Other Prod. Fuel Holders Elec - RG	\$0 \$0	R-65 R-69	\$0 \$0	\$0 \$0	99.5000% 99.5000%	\$0 \$0	
70	343,000	Other Prod. Prime Movers - RG	\$0	R-70	\$0	\$0	99.5000%	\$0	
71	344.000	Other Prod. Generators Elec - RG	\$0	R-71	\$0	\$0	99.5000%	\$0	
72	345,000	Other Prod. Access. Elec - RG	\$0	R-72	\$0	\$0	95.5000%	50	
73	346.000	Other Prod. Misc Plant - RG	\$0	R-73	\$0	10	99.5000%	\$0	
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	
78 76	340.000	OTHER PROD - GREENWOOD Other Production Land Elec -	\$5	R-75	\$0	\$0	99.6000%	\$0	
		Greenwood							
77	341.000	Other Prod. Structures Elec - GW	\$707,885	R-77	\$0	\$707,886	99.5000%	\$0	\$704
78	342.000	Other Prod. Fuel Holders Elec. GW	\$1,667,652	R-78	\$0	\$1,587,552	99.6600%	\$0	\$1,559,
79	343.000	Other Prod. Prime Movers - GW	\$11,402,728	R-79	\$0 \$0	\$11,402,728 \$3,819,246	99.5000% 99.5000%	\$0 \$0	\$11,345, \$3,899,
80 81	344.000 345.000	Other Prod. Generators Elec - GW Other Prod. Access Elec - GW	\$3,919,246 \$2,526,587	R-80 R-81	\$0 \$0	\$2,526.887	99.5000%	\$0	\$2,513,
82	346.000	Other Prod. Misc Plant - GW	\$438	R-82	\$0	\$438	99,5000%	\$0	V.,u.,u,
83	346,040	TOTAL OTHER PROD - GREENWOOD	\$20,124,436		\$0	\$20,124,436	***************************************	\$0	\$20,023
94		OTHER PROD SOUTH HARPER	4	\				- L	
95	340.000	Other Production Land - SH	\$0	R-65	\$0	40	99,5000% 99,5000%	\$0 \$0	** 45**
86	341.000	Other Pred Structures - SH	\$1,143,866	R-86 R-87	\$0 \$0	\$1,143,555 \$851,499	99.5000%	\$0	\$1,137, \$847,
87 88	342.000 343.000	Other Prod. Fuel Holders - SH Other Prod. Prims Movers - SH	\$851,499 \$20,942,956	R-84	\$0 \$0	\$20,942,956	99.6000%	\$0 \$0	\$20,838,
89	344.000	Other Prod. Generators - SH	\$4,465,875	R-89	\$0	\$4,465,675	99.5800%	\$0	\$4,443
90	345.000	Other Prod. Access Elec Eq - SH	\$3,014,561	R-90	\$0	\$3,014,561	99.5000%	\$6	\$2,999
91	346.000	Other Prod. Misc Pwr Pit - SH	\$36,704	R-91		\$30,704	99.5000%		\$30,
92		TOTAL OTHER PROD SOUTH HARPER	\$30,448,950		\$0	\$35,448,950		\$0	\$30,296,
93 94	TOTANA	OTHER PRODUCTION CROSSROADS Misc intangibles-Trans,-Crossroads	\$878,593	R-94	\$0	\$878,593	99.5000%	\$0	\$874
96 95	303.020 340.000	Other Production Land-Crossroads	\$0.0°289	R-95	\$0	\$0.0,050	99.5000%	\$0	****
95 95	341.000	Other Production Structures-Crossroads	\$98,011	R-96	\$0	\$66,011	99,6000%	\$-0	\$86,
7	342.000	Other Prod. Fuel Holders-Grossroads	\$213,886	R-97	\$0	\$213,886	99.5000%	\$0	\$212
98	343.000	Other Prod. Prime Movers-Crossroads	\$6,218,232	R-98	\$0	\$6,218,232	99.6900%	\$0	\$6,187,
99	344.000	Other Prod. Generators-Crossroads	\$956,786	R-99	\$0	\$956,786 \$450 ETA	99,6000% 99,6000%	\$0 \$0	\$051, \$088
100	345,000	Other Prod. Acc Elec EqCrossroads	\$689,874	R-100	\$0 \$6	\$689,E74 \$7,498	99,5000%	\$6	₽ ₽ ₽₽₽,

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Line Yumber	Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust			200		MO Adjusted Jurisdictional
102	. Number:	TOTAL OTHER PRODUCTION	\$9,029,678	NUCHT	\$0	\$9,029,578	a sanizina di sana filizi	\$0	\$8,984,43
		CROSSROADS							
103		OTHER PRODUCTION KCI]				-	
104	340.000	Land & Land Rights-KCI	\$27,132		\$0	\$27,132	99.5000%	\$0	\$26,99
105	341.000	Structures & Improvements-KCI	\$329,593	R-105	\$0	\$329,693	99.5000%	\$0	\$327.94 \$412,22
105	342.000	Fuel Holders, Producers, and Access- KCi	\$414,292	R-106	\$0	\$414,292	99.5000%	\$0	\$412,2
107	343.000	Prime Movers-KCi	\$662,980	R-107	\$0	\$652,980	89.5000%	\$0	\$649.71
108	344.000	Generators-KCI	\$1,035,782	R-108	\$0	\$1,035,762	99.5000%	\$0	\$1,030,6
109 110	346.000 346.000	Access Electrical Equipment-KCt Misc. Power Plant Equipment-KCt	\$390,832 \$0	R-109 R-110	\$0 \$0	\$390,832 \$0	99.5000% 99.5000%	\$5 \$0	\$388.6
111	340.000	Other Production Act 342 Salvage &	\$0	R-111	\$0	\$0	99.5000%	\$0	•
		Removal Retirements not Classified	7-						
112		TOTAL OTHER PRODUCTION KCI	\$2,850,391		\$0	\$2,860,391	ŀ	\$0	\$2,836,13
113		TOTAL OTHER PRODUCTION	\$64,082,401		\$0	\$84,082,401	•	•	\$63,761,98
114		RETIREMENTS WORK IN PROGRESS-						Marian de la companya	
115		PRODUCTION Other Production-Salvage & Removal	-\$78,126	R-115	\$0	-\$75,128	99.5000%	\$0	\$74.74
440		Retirements not classified	ATE 400			-\$75,128		50	-\$74,74
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	·\$75,125		\$0	~¥£0,128		≱u j	·• (7,11
117		TOTAL PRODUCTION PLANT	\$321,306,567		\$948,910	\$322,254,477	-	\$0	\$320,643,11
118		TRANSMISSION PLANT						1	
119	350.000	Transmission Land - Electric	\$0	R-119	\$0	\$0	89.5000%	\$0 }	
120	350.040	Transmission Depreciable Land Rights	\$3,224,336	R-120	\$0	\$3,224,336	99.6000%	\$0	\$3,208,2
121	352.000	Transmission Structures and Imp.	\$1,960,433	R-121	\$0	\$1,960,433	99.5000%	\$0	\$1,940,5
122	353.000	Transmission Station Equipment	\$35,827,446	R-122	-5948,910	\$34,878,636	99.5000% 99.6000%	-\$2,812,642 \$0	\$31,891,5 \$43,6
123 124	353.001 354.000	Trans. Station Equip. Istan 2 Transmission Towers and Fixtures	\$43,836 \$322,600	R-123 R-124	\$0 \$0	\$43,836 \$322,600	99.5000%	\$0	\$320,9
126	365.000	Transmission Poles and Fixtures	\$28,624,048	R-125	\$0	\$26,624,046	89.5000%	\$0	\$26,490,9
126	355.000	Transmission Overhead Cond & Devices	\$24,157,901	R-126	\$0	\$24,187,901	99.5000%	\$0	\$24,037,1
127	000.88C	Transmission Underground Cond & Dev.	\$52, 9 83	R-127	\$C	\$52,983	80.8000%	\$0	\$52,7
128		TOTAL TRANSMISSION PLANT	\$92,203,581		-\$948,910	\$91,254,671		-\$2,812,642	\$87,985,7
129		RETIREMENTS WORK IN PROGRESS-						1	
130		TRANSMISSION Transmission-Saivage & Removal-	-\$151,499	B-130	\$6	-8151,499	99.5000%	\$0	-\$160,7
1 au		Refirements	-5101,433	120	90				-410031
131	•	TOTAL RETIREMENTS WORK IN PROGRESS-	-\$161,499		\$0	-\$181,499		\$0	- \$ 150,7
		TRANSMISSION						1	
132		DISTRIBUTION PLANT]					
133	360,000	Distribution Land Electric	\$0	R-133	\$0	\$0	99.5050%	\$0 \$0	
134 136	360.010 360.020	Distribution Depreciable Land Rights	\$0 \$5,669	R-134 R-135	\$0 \$0	\$0 \$5,869	99.5050%	\$0 i	\$5,8
138	361.000	Distribution Land Leased Distribution Structures & Improvements	\$2,138,884	R-136	\$0	\$2,139,654	99.5050%	\$0	\$2,129,0
137	362,000	Distribution Station Equipment	\$34,630,361	R-137	\$0	\$34,530,361	99.6060%	\$0	\$34,359,4
138	384.000	Distribution Poles, Towers, & Fixtures	\$78,972,323		\$0	\$78,972,323	99.5080%	\$0]	\$78,581,4
139	365.000	Distribution Overhead Conductors & Devices	\$33,358,263	R-139	\$0	\$33,358,263	99.5060%	\$0	\$33,193,1
140	356,000	Distribution Underground Circuit	\$8,747,918		\$0	\$8,747,918	99.5050%	\$0	\$8,704,6
141	367.000	Distribution Underground Conductors &	\$35,745,386	R-141	\$0	\$35,745,385	99.6050%	\$0	\$35,568.4
		Devices	4co 704 404		\$0	\$88,794,124	99.5050%	\$0	\$68,483,4
142 143	368.000 369.010	Distribution Line Transformers Distribution Services Overhead	\$66,794,124 \$13,301,051		\$0	\$13,301,081	99.5050%	\$0	\$13,235,2
144	369.020	Distribution Services Underground	\$28,784,052		\$0	\$28,784,062	99.5050%	\$0	\$26,641,6
145	370.000	Distribution Metera Electric	\$13,400,138	R-145	\$0	\$13,400,136	99.5050%	\$0	\$13,333,B
146	370.010	Distribution Meters PURPA	\$2,743,586	R-146	\$0	\$2,743,888	99.5050%	\$0	\$2,730,0
47	371.006	Distribution Cust Prem Install	\$10,218,129		\$0	\$10,218,129	99.5050%	\$0	\$10,167.5 \$8,840.7
148 149	373,000	Distribution Street Light and Traffic Signal TOTAL DISTRIBUTION PLANT	\$8,884,699 \$337,625,360	R-148	\$0 \$0	\$8,884,699 \$337,825,360	99.5050%	\$0 \$0	\$8,840,7 \$336,964,1
160		RETIREMENT WORK IN PROGRESS -			- Anna Anna Anna Anna Anna Anna Anna Ann		The state of the s		

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Line umber	Account Number	B Depreciation Reserve Description	C Total Reserve	O Adjust Number	Zdjimineme	1	7	re tricilonal	MO Adjuster Jurisdictions
151		Distribution- Salvage & Removal Retirements			\$0	-\$1,432,833	99.6050%	\$0	-\$1,425,7
	ļ	not yet classified							
152		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	-\$1,432,833		\$0	-\$1,432,833		\$0	-\$1,425,7
153		GENERAL PLANT							
154	389.000	General Land Electric	\$0	R-154	\$0	\$0	99.5020%	\$0	
155	190,000	General Structures & Improv. Electric	\$3,423,174	R-155	\$0	\$3,423,174	99.5020%	\$2,077,890	\$5,483,B
156	391.000	General Office Furniture & Equipment	\$2,145,648	R-156	-\$870,634	\$1,275,114	99.5020%	\$169,399	\$1,428,1
157 158	391.020 391.020	Ganeral Office Furniture - Computer General Office Furniture-Computer-Islan2	\$991,913 \$151	R-157 R-158	-\$991,670 \$0	\$43 \$161	99.5020% 99.5000%	\$863,728 \$0	\$863,7 \$1
169	391.040	General Office Furniture - Software	\$259,126	R-159	-\$163,463	\$75,663	99.5020%	\$86,840	\$161,8
160	382.000	General Transportation Equip Autos	\$148,282	R-160	\$0	\$148,282	99.5020%	\$0	\$147,5
151	392,010	General Transportation Equip Light Trucks	\$640,761	R-161	\$0	\$640,761	99.6020%	\$0	\$637,8
162	382,020	General Trans. Equip Heavy Trucks	\$2,668,250	R-162	\$0	\$2,658,250	99.5020%	\$0	\$2,645,0
163	392.030	General Trans Equip-Tractors-elec	\$193,639	R-163	\$0	\$193,639	99.6020%	\$0	\$192,6
164	392.040	General Trans Equip Trailers	\$808,998	R-184	\$0	\$808,998	99.6020%	\$0	\$804,5
165	392.060	General Trans Equip Medium Trucks	\$1,564,702	R-165	\$0 .	\$1,584,702	99.6020%	\$0	\$1,556,6
166	392.060	General Trans Equip Med Trucks-laten 2	\$4,851	R-186	\$0	\$4,951	99.5020%	\$0	\$4,5
187	393,000	General Stores Equipment	\$82,014	R-167	-\$67,208	\$14,809	99.5020%	-\$572	\$14,1
168	394,000	General Tools Equipment	\$3,526,088	R-168	-\$921,229	\$2,504,859	99.5020%	-\$860,669	\$1,741,
169	395.000	General Laboratory Equipment	\$1,667,420	R-169	-\$242,414	\$1,425,006	99.5020%	-\$298,506	\$1,121,4
170	396,000	General Power Operated Equipment	\$1,884,667	R-170	\$0	\$1,864,657	99,5020%	\$0	\$1,856,2
171	397.000	General Communication Equipment	\$8,661,671	R-171	-\$130,431	\$6,531,140	99.5020%	-\$356,748	\$6,138,
172	388.000	General Misc Equipment	-\$68,564	R-172	-\$40,761	-\$109,325	89.5020%	\$188,173	\$79.
173		TOTAL GENERAL PLANT	\$26,572,681		-\$3,447,907	\$23,124,774		\$1,868,243	\$24,877,8
174		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT							
75		General Plant-Salvage & Removal-	~\$11,779	R-175	\$0	-\$11,779	99.5020%	\$0	-\$11,
		Retirements not classified				,			
176		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	-\$11,779		\$0	-\$11,77 9		\$0	-\$11,7
177		ECORP PLANT							
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$281,679	R-178	\$0	\$251,579	99.5020%	\$0	\$250,4
179	389.000	General Land Electric -Reytown	\$0	R-179	\$0	\$0	99.6020%	\$0	40.000
180	390.000	General Structures & Improve-Raytown	-\$161,620	R-180	\$0	-\$161,620	99.5020%	\$2,224,618	\$2,063,
181 182		General Struct. Lessehold Improvements	\$0	R-181	\$0 -\$18,400	\$0 \$348,183	99.5020% 99.5020%	\$0 \$1,424,663	\$1.772.
83	391.000	General Office Furn. & Equipment-ECORP General Office FurnRaytown	\$367,683 \$88,318 \$	R-182 R-183	-978,400 \$6	\$615,899	99.5020%	\$1,424,002 \$6	\$613,
84	391.020	General Office Furniture-Computer-ECORP	\$3,216,320	R-184	-\$682,797	\$2,633,523	99.5020%	\$3,879,800	\$8,500.
85	391.020	General Office Furn Comp-Raytown	\$2,616,636	R-188	\$0	\$2,616,635	99.5020%	\$0	\$2,502
86	391.040	General Office Furniture Software-ECORP	\$8,707,999	R-186	-\$7,668,636	\$1,149,463	99.5020%	\$8,008,486	\$9,152,
87	391.040	General Office Furn Software-Raytown	\$927,574	R-187	\$0	\$927,674	99.6020%	\$0	\$922.
88	392.020	General Trans Heavy Trucke-Elec	\$0	R-188	\$0	\$0	99.5020%	\$0	
89	392.040	General Trans. Trailers Electric	\$0	R-189	\$0	\$0	99.5020%	\$0	
90	393,000	General Stores Equipment-ECORP	\$8,556	R-190	\$0	\$8,556	99.5020%	-\$4,321	\$4,
91	394.000	General Tools-Electric- Raytown	\$19,653	R-191	\$0	\$19,653	99.5020%	\$11,390	\$30,
92 93	396.000 396.000	General Laboratory Equipment-ECORP General Power Operatored EquipRaytown	\$0 \$18,828	R-192 R-193	\$0 \$0	\$D \$18,828	99.5020% 99.5020%	\$10,363 \$0	\$10, \$18,
94	397.000	General Communication Equipment-ECORP	-\$198,979	R-194	\$0	-\$196,979	99.5020%	\$2,146, 621	\$1,950,
_		General Communication-Raytown	-\$230,474		50	-\$290,474	99.5020%	\$ 0	-\$279,
95 96	398.000	General Miscellaneous Equipment-ECORP	-9200,474 \$19,473		\$0	\$19,473	99.5020%	\$36,037	\$56/
97		General Misc. Equipment-Raytown	\$38,237		\$0	\$38,237	99.5020%	50	\$38,
98	394,000	TOTAL ECORP PLANT	\$16,968,363		-\$8,189,733	\$7,905,630		\$17,737,267	\$25,606,
99		RETIREMENTS-WORK IN PROGRESS-ECORP							
00		ECORP-Salvage-Retirements not yet	\$0	R-200	\$0	\$0	99.6020%	\$0	
101		classified TOTAL RETIREMENTS-WORK IN PROGRESS-	\$0		so	\$0		\$0	
		ECORP			- "				
02		UCU COMMON GENERAL PLANT	*-			é n :	400 60000	,	
03		Land and Land Rights-UCU	-	R-203	\$0 \$0	\$0 -\$29,925	100.0000% 100.0000%	\$0 \$0	-\$29,
04	390.000	Structures and improvements Owned-UCU	-\$29,925	7146		*245.545·	11000-1000-1000		

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Line .	Account		Total 🛬	Adjust				dededictional	MO Adjusted
Number	Number	Depreciation Reserve Description	* Reserve	Number	Adjustments		والمستلمك الماه	A COMPANY	Jurusictional
205	390.051	Structures and Improvements Leased-UCU	-\$16,254	R-205	\$0	-\$15,254	106.0000%	\$0	-\$15,254
206	000.1ec	Gen Office Furniture & Equipment-UCU	-\$228,633	R-208	\$0	-\$228,633	100.0000%	\$0	-\$228,633
207	391.020	Gen Office Furniture-Computer-UCU	\$5,248,745	R-207	\$0	-\$5,248,746	100.0000%	\$0	-\$5,248,745
208	391.040	Computer Software-UCU	-\$4,830,588	R-208	\$0	-\$4,830,588	100.0000%	\$0	\$4,630,688
209	391,050	Computer Software Developments-UCU	\$2,111,548	R-209	\$0	-\$2,111,548	100.0000%	\$0	-\$2,111,648
210	392.000	Gen Transportation Equip-Auto-Elac-UCU	-\$158	R-210	\$0	-\$158	100.0000%	\$0	-\$158
211	392.060	Gen Transportation Equip Med Trucks-UCU	-\$1,403	R-211	\$0	-\$1,403	100.0000%	\$0	-\$1,403
212	394.000	Tools, Shop and Garage Equipment-UCU	\$15,220	R-212	\$0	\$15,220	100.0000%	\$0	-\$15,220
213	395.000	Lab Equipment-UCU	-\$10,810	R-213	\$0	-\$10,810	100.0000%	\$0	-\$10,810
214	397.000	Communications Equipment-UCU	\$1,511,306	R-214	\$0	-\$1,511,305	100.0000%	\$0	-\$1,511,309
215	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-216	\$0	-\$72,431	100.0000%	\$0	-572,431
215		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021	ĺ	\$0	-\$14,076,021	İ	\$0	-\$14,076,021
		<u> </u>		L		<u></u>			
217	的學院	TOTAL DEPRECIATION RESERVE	\$778.867.876	4 4 4 4				16,792,858	\$179.865.338

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A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	C Account Number	D E STANDER ST	G Total Superional Jurisdictional Adjustments Adjustments
R-25	Steam Prod - Jeffrey GSU's To include reserve for JEC Common (Gaskins)	315.000	\$948,910	\$0 \$0
	Transmission Station Equipment	353.000	\$0	•\$2,812,642
	\$28,573,233 overall adjustment of GMO General Plant.(Rice) To remove reserve for JEC Common		-\$948,910	\$0
R-155	(Gaskins) General Structures & Improv. Electric	\$390,000		#52407#45 9 0
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant(Rice)		\$ 0	\$2,077,690
	General Office Furniture & Equipment 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0358. (Rice)	391,000	-\$839,691	\$0 \$0
Political in the second	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$30,843	\$0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$ 0	\$159,399
	General Office Furniture - Computer	391.020	-\$989,708	\$863,726 \$0

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Votes Adjustment is (Adjustment) Amount is Shount	G Total D Jurisdictional Spottents Adjustments
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0358. (Rice)		-\$2,162	\$0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$ 0	\$863,726
R-159	General Office Furniture - Software	391,040	\$	\$86,640
	1. To Include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$156,190	\$ 0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$27,273	\$ 0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$ 0	\$86,640
R-167	General Stores Equipment	393,000		-3372
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$67,205	\$ 0
APTICATE OF THE PROPERTY OF TH	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		\$ 0	\$ 0
1	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	-\$572
R-168	General Toels Equipment	394:000		

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A Reserve	₫	C	0	∑E <u>G</u> Folat
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	The state of the s	Jurisdictional Jurisdictional Adjustments Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$869,991	\$0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$51,238	\$0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	-\$85 0,559
R-169	General Laboratory Equipment	395,000		-\$296,506
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$236,488	\$0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$ 5,946	\$ 0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$ 0	-\$2 96 ,506
R-171	General Communication Equipment	397,000		7/68
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0358. (Rice)		-\$130,431	\$ 0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		\$0	\$ 0

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A Reserve	В	. C		G Total
Adjustment	Accumulated Depreciation Reserve	Account	Adunina (S. Who was a S	Jurisdictional Jurisdictional
Number	Adjustments Description Adjustments	Number	Amount 1 . Machine Machine	Adjustments.
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	-\$ 359,7 48
R-172	General Misc Equipment	398.000	30.764	\$188,173
	1. To Include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 In Case No ER-2010-0356. (Rice)		-\$29, <i>2</i> 81	\$ D
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$11,480	\$ 0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$ 0	\$188,173
R-180	General Structures & Improve-Raytown	390,000		E
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	\$2,224,518
R-182	General Office Furn. & Equipment-EQORP	391,000	98.28 32.45(8.400	
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$18,227	\$0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 In Case No ER-2010-0356. (Rice)		-\$173	\$ 0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	\$1,424,563
R-184	General Office Furniture-Computer-ECORP	391.020		\$3,879,600

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A Reserve	B 41 (41)	 4.659¥	D (2)	E WARREN
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustmento - Adjustmante Amount - Adjustmante	Allustrients Adjustments
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$439,316	\$0
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per deprecialton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$143,481	\$0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	\$3,879,600
R-186	General Office Furniture Software-ECORP	391.040		\$8,008,486
	To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356, (Rice)		-\$5,851,189	\$0
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2- 2-11 in Case No ER-2010-0356. (Rice)		-\$1,707,347	\$0
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$ 0	\$8,008,486
R-190	General Stores Equipment-ECORP	393 000		12.00
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	-\$4,321
R-191	General Tools-Electric-Raytown	394.000		
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of General Plant.(Rice)		\$0	\$11,390
ł!	General Laboratory Equipment ECORP	Carlo (Pambi) SinGhines	contribute where the delication of the contribute of the contribut	

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ustmen umber	t Accumulated Depreciation Reserve Adjustments Description	Account Number		
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	\$10,363
R-194	General Communication Equipment-ECORP	397.000		50 240
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	\$2,146,621
ર-196ૄ	General Miscellaneous Equipment-ECORP	398.000		
	Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0	\$36,037

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Missouri Public Service - Electric Case No. ER-2012-0176 Test Year Ending September 30, 2011 Updated through March 31, 2012 Cash Working Capital

	A	<u>8</u>	<u> </u>	D. D.	E	Z E	G
Line Number	Description	Test Year Adj. Expenses	Revenue 2 Lag	i - iiliis		1(c) (385)	CWC Req
		***************************************	**************************************				
1	OPERATION AND MAINT, EXPENSE						
2	Payroll Expense including taxes	\$42,862,736	26.69	13.85	12.84	0.035167	\$1,507,35
3	Accrued Vacation	\$2,727,224	26.69	344,83	-318.14	-0.871616	-\$2,377,09
4	Sibley - Coal & Freight	\$38,811,394	26.69	17.39	9.30	0.025479	\$983,78
5	Jeffrey-Coal	\$15,349,239	26.69	16.64	10.05	0.027534	\$422,62
6	latan- Coal	\$23,367,327	26.69	43.68	-16.99	-0.048548	-\$1,087.70
7	Fuel - Purchased Gas & Oil	\$6,337,316	26.89	39.83	-13.14	-0,036000	\$228,14
8	Purchased Power	\$52,093,064	26.69	34.50	-7.81	-0.021397	-\$1,114,63
9	Injuries and Damages	\$785,492	28.69	44,27	-17.58	-0.048164	-\$37,83
10	Lake Road-Coal	\$9,541,338	26.69	20.37	6.32	0.017315	\$165,20
11	Pension Fund Payments	\$8,609,153	26.69	51.74	-25,05	-0,068630	-\$590,84
12	OPEB's	\$3,453,527	26.69	178.44	-151.75	-0.415753	-\$1,435,81
13	Cash Vouchers	\$107,017,642	26.69	30.00	-3.31	-0.009068	-\$970,43
14	TOTAL OPERATION AND MAINT. EXPENSE	\$310,755,450	, =====				-\$4,763,53
15	TAXES	v de la company					
16	FICA - Employer Portion	\$2,852,106	26.69	18,50	10.19	0.027918	\$79,62
17	Federal/State Unemployment Taxes	\$546,518	26.69	75.88	-49.19	-0.134767	-\$73,65
18	MO Gross Receipta Taxes- 6%	\$4,033,663	11.49	68.29	-66.80	-0.155616	-\$627,70
19	MO Gross Receipts Taxes- 4%	\$1,349,331	11.49	36.60	~25.11	-0.068795	-\$92,82
20	MO Gross Receipts Taxes- Other Cities	\$28,088,262	11.49	45.92	-34.43	-0.094329	-\$2,460,86
21	Corporate Franchise	\$580,244	11.49	-77.50	88.99	0.243808	\$141,48
22	Property Tax	\$17,375,758	28.69	188.38	-161.67	-0.442932	-\$7,695,27
23	TOTAL TAXES	\$52,825,880					-\$10,730,24
24	OTHER EXPENSES						
25	Sales Taxes	\$15,378,150	11,49	22.00	-10.51	-0.028795	-\$442,81
26	TOTAL OTHER EXPENSES	\$15,378,150				The state of the s	-\$442,81
27	CWC REQ'D BEFORE RATE BASE OFFSERS						MELAN CAL
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$18,089,404	26.69	45.63	-18.94	-0.051890	-\$938,65
30	State Tax Offset	\$2,842,621	26.69	45.63	-18.94	-0.051890	-\$147,50
31	City Tax Offset	\$0	26.69	45.63	-18.94	-0.051890	\$
32	Interest Expense Offset	\$40,386,367	26.69	86.55	-59.86	-0.164000	-\$6,623,36
33	TOTAL OFFSET FROM RATE BASE	\$61,318,392					-\$7,709,52
.34	 TOTAL CASH WORKING CAPITAL REQUIRED	1.		kesa Pagua		Sanga and Sanna	3123,646,12

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Income Statement

Line	Δ	E Total/Test	2 minutes of the second	D Test Year	.	Total Company	<u>G</u> Jurisdictional	H MO Final Adj	NO Juris.	MC Juns.
Number	Category Description	Yeer	Labor 🦟	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$574,682,351	See Note (1)	See Note (1)	See Note (1)	\$674, 8 82,361	-\$21,867,066	\$ 551,171,774	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$262,061,842	\$0	\$252,061,842	-\$42,218,102	\$209,843,740	\$0	\$208,727,563	\$454,914	\$208,272,649
3	TOTAL TRANSMISSION EXPENSES	\$15,625,859	\$0	\$15,525,859	-\$6,276,028	\$10,249,831	\$0	\$10,198,580	\$32,433	\$10,166,147
4	TOTAL DISTRIBUTION EXPENSES	\$21,991,543	\$0	\$21,991,543	\$738,714	\$22,730,257	\$0	\$22,617,740	\$132,336	\$22,485,404
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,196,307	\$0	\$14,195,307	-\$1,466,209	\$12,729,098	\$220,275	\$12,949,373	\$133,383	\$12,815,990
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,863,955	\$0	\$1,863,955	\$3,529,404	\$5,493,359	\$0	\$5,493,359	\$5,667	\$5,487,692
7	TOTAL SALES EXPENSES	\$173,892	\$0	\$173,892	\$3,918	\$177,810	\$0	\$177,810	\$3,918	\$173,892
8	TOTAL ADMIN. & GENERAL EXPENSES	\$50,810,749	\$0	\$50,610,749	\$367,386	\$50,978,135	-\$148,992	\$50,591,025	\$2,218,245	\$52,807,271
9	TOTAL DEPRECIATION EXPENSE	\$60,632,243	See Note (1)	Sea Note (1)	See Note (1)	\$60,632,243	-\$2,905,818	\$62,960,422	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$234,927	\$0	\$234,927	\$1,947,384	\$2,182,311	\$0	\$2,171,443	\$0	\$2,171,443
11	TOTAL OTHER OPERATING EXPENSES	\$20,630,006	\$0	\$20,630,006	\$1,441,116	\$22,071,122	\$0	\$22,052,884	\$166,685	\$21,886,199
12	TOTAL OPERATING EXPENSE	\$437,920,323	\$0	\$377,288,080	-\$40,832,417	\$397,087,906	-\$2,834,335	\$397,940,199	-\$1,286,910	\$336,266,687
13	NET INCOME BEFORE TAXES	\$138,762,028	so	\$0	\$ 0	\$177,594,445	-\$19,032,731	\$153,231,575	\$0	30
14	TOTAL INCOME TAXES	\$869,279	See Note (1)	See Note (1)	See Note (1)	\$869,279	\$25,536,023	\$26,395,302	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$35,027,884	See Note (1)	Sea Note (1)	See Note (1)	\$35,027,884	\$14,479,394	\$17,448,767	See Note (1)	See Note (1)
		L								
4	MEXCREPATING NOME OF STREET					Section of the sectio	\$30,089,360	3109 SE7 SOB	100	

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

A Income Adj.	B 71	C. Account	Dustriani Adjustrant Adjustrant		10 ⁴ 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Asignation of	Jurisdictions Adjustments
Number	Income Adjustment Description	Number		alson and the		Non-Lettor.	Lotal
Rev-2	Electric Rate Revenue			* * * * * * * * * * * * * * * * * * *	 	-\$24 070 67 0	
	To eliminate bliled FAC revenues(Lyons)		\$0	\$3	\$0	-\$35,269,698	AND THE PERSON OF THE PERSON O
	2. Updata Pariod Adjustment(Walks)		\$0	\$0	\$0	\$5,280,519	
	3. Adjustment for Billing Corrections(Kliethermes)		\$0	\$0	\$0	\$211,118	
:	4. Adjustment for Rate Switchers (Walls/Kliethermes)		\$0	\$0	\$0	-\$1,236,308	
	5. Annualization for Rate Change,(Weils/Kliethermea)		\$ 0	\$ 0	\$0	\$9,484,822	
	5. Weather Adjustment (Wells)		\$0	\$ 0	\$0	-\$4,230,637	
	7. 365-Days Adjustment (Wells/Kliethermes)		\$0	\$ 0	\$0	\$302,203	
	8. Annualization for Large Customer Load Changes (Kliethermus)		\$0	\$0	\$0	\$1,377,099	
	9. Annualization for Customer Growth (Lyone)		\$0	\$0	\$0	\$441,548	
Rey-3	FCA and Unbilled Electric Rate Revenues					39,844,567	133.0A.24
ţ	1. To eliminate FCA and Unbilled electric revenues(Lyons)		\$0	\$0	\$0	\$9,844,587	
Rev-5	Bulk Power Sales	\$47.002°				34.84 02.918	фоўтына \$402,91
	1.To annueliza SPP Loss Revenue and Net RNU through the known & measurable update period ended March 31, 2012.(Harris)		\$0	\$0	\$0	\$402 ,918	
Rev-7	Wholesale Sales Capacity	447.012.	T. X. T. M.			2 2 2 2 2 2 4	-\$934,92
	To remove Wholesale Revenue associated with a contract that expired.(Harris)		\$9	\$0	\$0	\$934,924	, " ,
Rev-8 ਂ	SFR Off System Non Firm Sales	247 620			3.4 0 * 5 0	44.90(2.88	
	1. To remove non-firm off-system sales revanues.(Herris)		\$0	\$ 0	\$	-\$4,201,338	
Rev-9	SFR Off System Firm Energy Sales (57)	.447.030	11			SY 1887 (6	\$585,09
	f. To reflect Nat Margin on non-firm off system sales.(Harris)		\$0	\$0	\$0	\$585,096	
Rev-16	Revenue interUNIntreST (blk11)	447.03%		<u> </u>		<u>1000-\$2,</u> 584,99¥	
	To remove intercompnsy/rate district energy transfers from MPS to L&P.(Herris)		\$0	\$0	\$0	-\$2,584,994	
Rev-11	SFR Off System Shee WAPA	:47.035	- 18 98 90 34 8			4566,909	-\$568,90
	1. To annualize Revenue from WAPA sales.(Harris)		\$ 0	\$0	\$0	-\$568,909	
Rev-15	Other Open Rev-Fort Ollet	460.00 f				\$4,677	
	To include an annualized level of lats tess. (Lyons)		\$0	\$ D	\$0	\$4,672	
Revi18	Revenue Trans Election Others	486.100				ક્ષ્યું એક લ્યું કર્યો	3314,23

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A Income Adj. Number	B Income Adjustment Description	Account Number	D Company Adjustment Labor	Company Adjustment Non Labor	Conspany Affluetments Total	G Jurisdictional Adjustment Labox	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdiction: Adjustriant Total
	1.To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE.(Harris)		\$0	\$0		\$0	-\$314,23 4	
E-4	Steam Operation Supervision	800.000	-\$68,06¶	177,193	**************************************	k.	1	
:	To include an annualized level of payroll expense. (Prenger)		\$25,045	\$0		\$0	\$0	
	2. To reflect an annualized level for incentive Compensation expense.(Prenger)		-\$93,106	\$0		\$0	\$0	
	3. To include an annualized level of laten 2 OSM expenses.(Lyons)		10	-\$2,125		\$0	\$0	
	4. To include a 3-Year Amortization of the excess laten 2 O&M costs over the base level tracker established in Case No. ER-2010-0368.(Lyons)	beer Merkelander der serven	\$0	\$79,318		\$0	\$0	
E-6	Fuel Expedité	501.000	7 e sp	£13,025,138	(A. 61/6/58/A)		## ##### \$\$ \$ 0	Wignation of
	To annualize fuel and purchased power expense.(Prenger)	and the second s	\$0	\$13,266,845		\$0	50	
	2.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)	ستنظم المساعدة المساع	\$0	-\$230,415		\$0	\$0	
E-6	Fuel Additives - Limeatons	B01.000	3.33.66	2883000			TOTAL S	
	t. To annualize fuel additive-Limeatone.[Frenger]		\$6	-\$50,000		\$0	\$0	
E-7	Fuel Additives - Amenoria	501.000	90	314.581			to to	1 (1)
	1. To annualize fuel additive-Ammonia/Urea.(Prenger)		\$0	-\$414,351		\$9	\$0	
E-8	Fuel Additives - PAC	601.060	S 3.22 (6.50)	See Strate			10	
	To annualize fuel additive-PAC.(Prenger)	Trailine Training	\$0	\$17,841		\$0	40	
E-10	Fuel Handiing	501,500	370,075				Z*************************************	Exp Con
	To include an annualized level of payroll expense. (Prenger)	**************************************	\$76,475	\$0		\$0	\$0	
E-12	Fuel Off-System Steam (bk20)	.601,030	4.33.54.2.51				· · · · · · · · · · · · · · · · · · ·	
	1. To remove off system alses costs in Book 20.(Harris)	74 45 15 15 15 15 15 15 15 15 15 15 15 15 15	\$0	-\$503,165	i	\$0	50	
E-14	Steam Expenses	\$02.000	201,201				\$0	· · · · · ·
	To include an annualized level of payroll expense. (Prenger)		\$91,203	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 OSM expenses.(Lyons)	turine.	\$0	\$218,439	ı	\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 C&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$56,732	!	\$0	\$0	
# 45°%	Steam Operations Electric Expense	Constant			AMARKA			

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A	B 25 (000)	. .	D with	· Er Mil	. vertile 452 i		6.6	1.50
Income Adj.		Account	Company a Adjustment	Contrary Adjustment			njelönji Jurlad Gelident Acijus	tmente
Number	Income Adjustment Description 1. To include an annualized level of payroll expense.	Number	Labor 8 537,561	Non Labor 1982	Total also man	So So	n Labor To	otal .
	(Prenger)		391,391	₹U		3 0	φu	
ı	2. To include an annualized level of latan 2 OSM expenses.(Lyons)		\$3	\$5,613	- Application of the Application	\$0	\$0	
	3. To include a 3-Year Amortization of the excess laten 2 C&M coats over the base level tracker established in Case No. ER-2010-0355.(Lyons)		\$ 0	-\$21,014	History and a society of the society	\$0	\$0	
E-16	Misc. Steam Power Operations	506.000	\$27,842	1. 50 50 502 ···				Krist .
	To include an annualized level of payroll expense. [Prenger]		\$27,842	\$0	in the state of th	\$0	\$0	
	2. To include an annualized level of jetan 2 O&M expenses.(Lyons)	;	\$0	\$38,858		\$0	\$0	
	3. To include a 3-Year Amortization of the excess laten 2 O&M costs over the base level tracker established in Case No. ER-2010-0356,(Lyons)		\$0	\$8,134	distribution of the state of th	\$ 0	\$ ā	
, E-17 🚉	Steam Power Operations Renta	. 607.000				1 23 10 22.	3	
	1. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$302		\$0	\$0	
	To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2018-0358.(Lyons)		\$0	\$415	- L. A. A. C. C. C. C. C. C. C. C. C. C. C. C. C.	\$0	\$ 0	
E-18 🗒	Allowances	509,000	1		27 3706,066	, 30		
	To reflect the annualized amortization of SG2 emission allowances.(Flarris)		\$0	\$209,058		\$0	\$0	
E-22	Maint. Superv. & Eng - Steam Power	1519.000	(4) (50 / Val.					. \$
	To include an annualized level of payroll expense. [Prenger]		\$39,798	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 C&M expenses.(Lyons)		\$0	\$8,448		\$ 0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker astablished in Case No. ER-2010-0358.(Lyona)		\$0	-\$9,733		\$ 0	\$ 0	
E-23	Maint Of Structures - Steam Power	000.118	\$27,360					Description of
	Yo include an annualized level of payroll expense. (Prenger)		\$27,368	\$0		\$0	\$0	
	2. To include an annualized level of fatan 2 O&M expenses.(Lyons)		\$0	\$43,324		\$0	\$0	
	3. To include a 3-Year Amortization of the excess letan 2 O&M coets over the base level tracker established in Case No. ER-2010-0358.(Lyons)		\$0	-\$4,258	een man op one of the design of the	\$0	\$0	
E-24	Maint, Of Boller Plant, Steam Power	512.000.	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		BEZATO (A)	.		
	To include an annualized level of latan 2 OSM expanses (Lyons)		\$0	\$410,035	T-MANAGES (TABLES)	5 0	\$0	

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A Income Ad].		Account	Company Adjustment	Company Adjustment	Continuity			dictions stments
Number	Income Adjustment Description	Number		Non Labor	Total &		Reference 1	Fotui
	2. To Include a 3-Year Amortization of the excess latan 2 OAM coats over the base level tracker established in Case No. ER-2010-0358.(Lyons)		\$0	-\$19,987		\$0	\$0	
	3. To include an annualized level of payroll exense.(Prenger)		\$90,875	\$0		\$0	\$ 0	
E-25	Maint. Of Electric Plant - Steam Power	513.008	326,013			3.0 kg (3.0 kg	10	500 .
	To include an annualized level of payroll expense, [Prenger]	***************************************	\$26,013	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 OSM expenses.(Lyons)		\$0	\$121,711		\$0	\$0	
	3. To include a 3-Year Amortization of the excess laten 2 O&M costs over the base isvel tracker established in Case No. ER-2019-0356.(Lyons)	AM 17 7 7 7 7 7 7 7 11 11 11 11 11 11 11 1	\$0	\$31,797		\$0	\$0	
E-26	Maint Of Misc. Electric Plant - Steem Power	514,000	S. Sinisto.	(Someth				· . \$
	1. To include an annualized level of payroli expense. [Prenger]		\$1,649	\$ 0		\$0	\$0	
:	2. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$5,284		\$ 0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$1,107		\$0	\$6	
E-34 🖔	Prod Turbine Oper - Super & Engrir	548.000	3843	A.4256 10				S. Carles
	To include an annualized level of payroll expense. (Prenger)		\$643	\$0		\$0	\$0	
E-35	Prod Turbine Oper	547.00d	# # # # # # # # # # # # # # # # # # #				100	Šauti 🛊
	To annualize fuel and purchased power expenses.[Prenger]		\$0	-\$2,656,186		\$0	\$0	
E-36	Funt On System Other Proc	547.020	10	35/11 970		na de la companya de la companya de la companya de la companya de la companya de la companya de la companya de		
	To annualize fuel and purchased power expense.(Prenger)		\$0	\$3,827,864		\$0	\$0	
	To annualize fuel and purchased power expense-Firm roservation charges.(Prenger)	-ca-sassidh.amm	\$0	-\$112,434		\$0	\$9	
: E-37 🔆	Fost Off System Other Prod	647,030	10 E 10	ENIZAÇO 6				i i
	1. To remove Off System sales coats in Book 20.(Harris)		\$0	-\$4,243,675		80	\$ 0	
E-38	Fuel Other laterUN/Intra 5	647.033					(50) (#70)	*
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$1,584,129		60	\$ 0	
E-39	Fuel Handling CT Gas Purch	547.102	Sec. Sec.	\$0		Name of Stat		Des
1	1. To include an annualized level of payroll expense. (Prenner)		\$369	\$9		\$0	\$0	

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 39, 2011 Updated through March 31, 2012 Adjustments to Income Statement Octail

Adj.	B	G Account	Company Adjustment	Company Comp		ti We Dendictional Juried Adjustment Walfus	
umber	Income Adjustment Description	Number	Labor	Non Labor For	u Dhar 📜	Non Labor 💮 📆	otel
E-40	Hedging Settlements	547,105	operational series an a	\$4,003,602		. 10	
	1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges to Acct 355, Purchased Power.(Hymenan)		\$0	-\$4,003,982	\$0	\$0	
E-41	Other Power Generation Expense	548.000	\$9,017		\$0 \$0	30	
	To include an annualized level of payroll expense. (Prenger)		\$9,017	\$0	\$0	\$ 0	
E-47	Misc Other Power Generation Expense	549.00C	\$4,090	30 76 (8)		NEW PARTY NO	
	To include an annualized level of payroll expense. (Prenger)		\$4,890	\$0	\$0	\$0	
E-46	Other Maint - Supr Eng Structure Gen & Miec.	7851.000	*5,88 34 701				
	To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$210	\$0	\$0	
	2 To include an annualized level of Payroll expense.(Prenger)	**************************************	\$8,701	\$0	\$40	\$0	
E-48 🔅	Other General Maintenance of Structures	.552.900			\$0,810 \$0		
	To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$8,369	\$0	\$0	
	2. To injoude an annualized level of payroll expense.(Prenger)	**************************************	\$1,041	\$0	\$6	\$ 0	
E-47	Other General Maintenance of General Plant	iela don	7428,073	357			
:	1. To include a normalized level of Other Production Maintenance Expense 2- year average (Lyons)		1 0	\$7,387	\$0	\$0	
	2. To inloude an annualized level of payroll expense.(Prenger)		\$25,672	\$0	\$0	\$0	
E-48	Other General Maintenance of Misc. General Plant	\$34.000	, , , , , , , , , , , , , , , , , , ,			100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St. 100 St	
	To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)	The second secon	\$0	-\$20	\$0	\$0	
E-52	Puch Pwr/Energy and Capacity	845.000					用名 类
	To annualize fuel and purchased power expense.(Prenger)		\$0	\$120,173	\$0	\$ 0	
E-53 <table-cell></table-cell>	Purch Per Capacity Purch - Gardn	855.008	, 18 (8° 7° 5) \$ 0	Section 2			
	To annualize feel and purchased power expense.(Prenger)		\$0	5014,543	\$ 0	\$0	
E-54	Purchased Power On-aya (bk10)	355,020	34.34			The said of the sa	25.45
	1.To correct inappropriate accounting for GMC-MPS' hedging costs related to purchased power by transferring these charges From Acct 847, Fuel (Hyneman)	and is a fight of the state of	‡ 0	\$4,003,882	\$0	\$0	

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A income Adj.	9	C Account	Company Adjustment	Adjustment * Ad			strient Ad	i isdiction ustment
umber	Income Adjustment Description	Number	Labor 🚆			ion and thon	Labor	Total
	2.To remove test year charges associated with Hedging for Purchased Power consistent with Staff's Positon in GMO FAC Case No. GO-2011-0390.(Hynemen)		\$0	-\$4,003,882	Andrew on the second	\$0	30	
	3. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$39,442,678	THE CHARGE WAS A PARTY OF THE CHARGE WAS A P	\$0	\$0	
E-55	Baee Pwr On-Sys Interco (bk10)	865.021	***	42 ,190,216			\$0	
!	f. To annualize fuel and purchased power expense.(Prenger)		\$0	\$2,108,315		\$0	\$0	
E-57	Purch Power Off-System Sales	655.030	************ **0		3-543 W Z 10		\$5	
	1.To remove off-system sales costs in Book 20.(Herris)		\$0	-\$5 ,839,210		80	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-5#	Purch Power Off-System Interunit	555,031	. 60	0.000 (0.00	20 33 859,076	\$ 50		agis isis
	1.To remove interunit off-system sales costs.(Harris)		\$0	-\$95 9,076		\$0	\$0	
E-59	Purchase Power Intrestate (bk11)	555.032	2 16.50				20	
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$684,73°		\$0	\$ D	
E-06./	Purchased Power Off-Sys WAPA	656,638	* # \$ (10 40)		eestra, jas	/ F 80	Seguido A	Z 195
	1.To remove off-system WAPA sales cost.(Harris)		\$0	-\$673,743		\$0	\$0	
E-82 .	System Control and Load Dispatch	554.006	E 09					
	 To include an annualized level of payroll expense, (Prenger) 		\$23,269	\$0		\$D	\$0	
E-63 🤃	Other Production Expenses	657.000	% _{% 8} \$32,129	- 3, 410 000	EEE13[760] ADDES	30 30 and 120	in si	
	1. To include an annualized level of payroll expense. (Prender)	The same of the sa	\$32, 129	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$ 0	-\$1,081		\$0	\$0	
E-68	Trans Oper Supry and Engrg	560 00e	12.57.00	\$7. \$7. <u>\$7.</u>		77.10		
1	To include an annualized level of payroll expense. (Prenger)		\$12,688	\$0		\$0	\$0	
	2. To reflect an annualized level of incentive Compensation expense.(Prenger)		-\$19,714	\$0	- The state of the	\$0	\$0	
E-69 🥽	Trans Operations Expense	561,000	\$9,000	88.53U87 16 89				ψ.
	To include an annualized level of payroll expense. (Prenger)		\$9,606	\$0	hebreschiechtenien	\$0	30	
	2. To annualzie SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)		\$0	\$177,077		\$ Û	\$0	

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A Income Adj. Number	Income Adjustment Description	C Account Number	Company Adjustment Labot	Adjustment 2004	Carry Charletton (Carry Charletton)	H Mictional Juriadictio Storient Adjustment Labor Total
	To include an asmuslized level of payroll expense. (Premoer)		\$3,373	\$0	\$0	50
E-71 .	Trans Oper-OH Lina Expense	563.000	\$760	10-4	57 60 <u>2</u> 34,232, 50	\$00000
	f. To include an annualized level of payroll expense. [Prenger]	W.Communition	\$760	\$0	\$0	\$ 0
E-72	Trans of Electricity by Othera	585,900	\$0	: (884 /103)		
	1.To annualize Account 565 Transmission Expenses.(Hyneman)	William W. W. W. W. W. W. W. W. W. W. W. W. W.	\$0	-\$854,703	\$0	\$0
E-74	Trans of Elec by Others Demand	865.027			200	
	To remove the test year Transmission expense associated with Crossroads based on the Commission Order in Case No. ER-2012-0356.[Featherstone)		\$0	-\$4,915,608	\$0	\$0
E-78	Trans Oper Misc Expense	š68.000	\$16,246	-C-2018115 - 258		
	To include an annualized level of payroll expense. (Prenger)		\$16,246	\$0	\$0	\$0
,	2. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)	To complete the control of the contr	\$ 0	\$316	\$6	\$0
E-78:	Misc. Transmission Expanses	676.000		\$55,157,0 ₇ 57,748,055		Section for the section of the secti
	To annualize SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)		\$0	\$111,307	\$0	\$ 0
E-82	Trans Meintenance of Structures	669.000	13 / 15 / 15 / 15 / 15 / 15 / 15 / 15 /	Maria (-12, 55, 55, 55, 55, 55, 55, 55, 55, 55, 5		10 M
	To include a normalized level of Transmission Maintenance Expense 2-year sverage (Lyons)	The state of the s	\$0	\$2,296	\$0	<u>\$0</u>
	2. To Include an annualized level of payroll expenses.(Prender)		\$259	\$0	\$0	\$0
E-83	Trans Maintenance of Station Equipment	870.000	2 16113			\$0.255 M
	1, To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$78,142	. \$0	\$ D
;	2. To include an annualized level of payroil expense.(Prenner)		\$8,113	\$0	\$0	\$0
E-84	Trains Maintenance of Overhead Lines	571.000		E TALE PUT A SEX	304,97s 30	
	1. To include a normalized level of Transmission Meintenance Expense 2-year everage (Lyons)	PAPER A PROPERTY AND A PAPER A	\$0	\$88,547	\$0	\$0
	2. To include an annualized level of payrolf expense (Prenger)		\$1,179	\$ 0	\$0	\$0
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)	Vergrands and the design of the second	\$0	\$24,250	\$0	\$0
www.	Trans Maintenance of Underground Lines					S. F. G. S. S. S. S. S. S. S. S. S. S. S. S. S.

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A tcome			Company	Company Services	ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស្រាស់ ម៉ែង ស ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស់ ស្រាស	diciloan Junisdictio
Adj. umber	Income Adjustment Description	Account Number	Adjustment :	Adjustment Adjus		stment Adjustme
ompu.	1. To include a normalized level of Transmission	- Humbon	\$0	-\$33	\$0	\$0
	Maintenance Expense 2-year average.(Lyons)					
	2. To include an annualized level of payroll	•	\$10	\$0	\$0	\$0
	expense.(Prenger)		en en en en en en en en en en en en en e			
E-86	Trans Maintenanceof Miscl. Trans Plant	873 000	276			The second second
		, wit draws.			No.	
	To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyone)		\$0	-\$113	\$9	\$0
	2. To include an annualized level of payroll		\$75	\$0	50	š o
	expense (Prenger)			4.	•	42
E-91	Distrib Oper - Supr & Engineering	585,090	\$95,665 W			30
	1. To include an annualized level of payroli expense.	·	\$32,300	\$0	\$0	\$0
	(Prenger)	1			PARTITION AND	
	2. To reflect an annualized level of incentive Compensation expenses (Prancer)		-\$128,165	\$0	\$ 0	\$0
	Exhaustan-fu. dishami					
E-92	Distrib Oper - Load Dispatching	681.000	2 35 50 C	4 N.		80
	1. To include an annualized level of payroll expense.		\$5,801	\$0	8.0	5 0
	(Prenger)]	*2,221	**	1	•
E-93	Distrib Oper - Stetion Expense	582,900	\$1,969			
	To include an annualized level of payroll expense.		\$1,988	\$0	\$0	\$0
	(Prenger)					
E-94	Distrib Oper OH Line Expense	ann cen				ST 48-350
		Mainth thing!				The state of the s
	To include an annualized lavel of payroll expense. (Prenger)		\$22,397	\$0	\$0	\$0
	2. To reflect an annualized level of Incentive Compensation		.\$17 5	\$0	\$0	3 0
	expense.(Prenger)		4,,,	***		
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of		\$0	\$1,633	\$ C	\$0
	expense entries.(Majors)					
	Distrit Oper UG Line Experise	Service de la company de la co				
E-85	Print Ober of Tim Exbause 5 1. Annual Committee of the Co	SOOM VUIN				The second secon
	To include an annualized level of payroll expense. (Prengert		\$6,593	\$0	\$0	\$0
			**	PAE 744	\$0	ėn.
	2. To reflect KCPL's Adj.CS-11 to correct for reverse) of expenses entries.(Majors)		\$0	\$25,768	•	₩
į	3. To reflect KCPL's Adj.CS-11 to correct for reversal of		340	\$3,724	\$ 0	\$0
	expenses entries.(Majora)		·	•		
	் நாள்ள கூறு இது நேர்கள் நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள நாள்ள ந	#NT Zeri = 4046 m	医二十八二甲基苯甲基二甲基苯甲基甲基甲基		AND COLUMN TO A STATE OF THE ST	860m 1 o ##
E-97	Distrib Oper Meter Expense	595.000	\$26,148			30
	1. To include an annualized level of payroll expense. (Prencer)		\$29,148	\$0	\$0	\$0
	, , ,			***	**	ža.
	To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$38,664	\$0	\$0
ļ					all the state of t	
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A ncome Adj		<u>C</u> Account	Company Adjustment	Company Adjustment	Company Adjustrations	Jurisdictional Adjustment	Jurisdictional? Adjustment	Aurianiciion Aurianimien
umber	Income Adjustment Cescription	Number	Labor	Non Labor	GENTON A		hen Labor	ाotal .
	To include an annualized level of payroll expense. (Prenger)		\$1,551	\$ 0		\$0	\$0	
E-89	Distr Oper Misc! Distr Expense	588,000	\$95,063	113. 19	Section .		\$0	
	To include an annualized level of payroli expense. (Prenger)		\$95,500	\$0		ļ so	\$0	
	To reflect an annualized level of Incentive Compensation expense.[Pronger]		-8437	\$0		\$0	\$0	
,	3. No Adjustment		\$0	\$0		\$0	\$0	
	To reflect KCPL's Adj GS-11 to correct for reversits of expense entries. (Majors)		\$0	\$13,006		10	\$0	
E-103	Distrib Meint-Supry & Engineering	000.0 08	\$164		448 11794	Si Si	5.	
	To Include a normalized level of Distribution Maintenance Expense 3- year systage(Lyons)		\$0	\$600		\$ 0	\$0	
	2. To include an annualized level of payroli expense.[Prenger]	Continued by Art Art Art Art Art Art Art Art Art Art	\$784	\$0		\$0	\$0	
E-104	Distrib Maint-Structures		\$4.082	es adom	4 500 (2000)			¥A S
	To include a normalized level of Distribution Maintenance Expense 3- year average(Lyone)		***	\$13,846		\$0	\$9	
	To include an annualized level of payroll expense.(Prenger)		\$4,092	\$0		\$0	\$0	
E-105	Distri Maint-Station Equipment	£92,000	\$4,730	10 D / 15			\$0	es a perfeçõe
	To include a normalized level of Distribution Maintenance Expense 3- year average[Lyons]		\$0	\$88,168		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$4,738	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$4,859		\$ 0	\$0	
E-106	Distrib Malm: OH Rines	503.000		180703-588		e a comediant de		
	To include a normalized level of Distribution Maintenance Expense 3- year average(Lyone)		\$9	\$142,070		\$ 0	\$0	
	2. To include an ennualized level of payroli expense.(Prenger)		\$3 6,7 2 0	\$9		\$0	\$0	
	3. To reflect an annualized level for incentive Compensation expense.[Pranger]		-\$130	\$0		\$0	\$0	
	4, To reflect KCPL's Adj. CS-11 to correct for raversals of expense entries.(Majors)		\$6	\$164,412		to	\$0	
	S. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$ 0	\$1,399		\$ 0	\$.6	
E-107	Distrib Maint-Waint Ordergrad Lines	594 000	2 (E) (S 4) (S 8)		real state			
	To include a normalized level of Distribution Maintenance Expense 3-year average(Lyons)		10	\$2,172		50	\$0	

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A Income	•	(e) L	O T Company	Company	Verified Con-	inicia seriic	odictional Juris	i dictions
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor		Augurments entit	ethet As da e ska	national Augustianski Augustianski Augustianski Augustianski Augustianski Augustianski Augustianski Augustians Augustianski Augustianski Augustianski Augustianski Augustianski Augustianski Augustianski Augustianski August	etmente Eolai
	2. To include an annualized level of payroll expense.[Pranger]		\$7,848	\$0		\$0	\$0	
E-108	Distrib Meint-Maint Line Transformer	595,000	\$3,887	- 5 74.12 <u>1</u> 6	20119.10	=15 (6.2)	\$ 0 \$ 0	i Saar s
	To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$36,526		\$0	\$ 0	
	2. To include an annualized level of payroll expense.(Prenger)		\$3,987	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$88,595		\$ 0	\$0	
E-109	Distr!b Maint-Maint St Lights/Signal	596 000	\$3,768	**************************************	7.497,898		3 6	
	To include a normalized level of Distribution Maintenance Expense 3- year everage(Lyons)		\$0	293,315		\$0	\$0	
	2. To include an annualized level of payroll expense (Prenper)		\$3,708	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	1 93		20	\$0	
	4. To reflect KCPU's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$ 0	\$782		\$0	\$0	
E-110	Distrib Maint-Maint of Meters	387,000	\$1,725	7 (N. 12) NOT		TO THE RES		
	To include a normalized level of Distribution Maintanance Expense 3- year average(i.yons)		\$0	-\$12,89 2		\$0	\$6	
	2. Yo include an annualized level of payroll expense.(Prenger)		\$1,728	\$0		\$0	\$0	
E-1175;	Distrib Maint-Maint Misci Distrb Pin	\$98.000						
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyona)		\$0	-\$53,84 1		\$ 0	\$0	
	2. To include an annualized level of payroli expense (Prenger)		\$3,345	\$0		\$0	\$ 0	
E-116	Customer Acct Superv Exp	9 01.000	SERVICE					
	To include an annualized level of payroll expense, (Prenger)		\$10,331	\$0	A terminal A terminal A	\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$14,862	\$ 0		\$0	\$0	
E-116	Cust Accts Meter Reselling Expense	902 000	5.5 (*) 5/6 (*)			26.7	\$0,,,	
	To remove outsourced meter reading expense.(Lyons)		\$ 0	-\$2,396,215	sagipte de la constitución de la	\$0	\$9	
	2. To include an annuelized level of payroll expense.[Prepger]		\$10,078	\$0	enamente de la companya de la companya de la companya de la companya de la companya de la companya de la compa	\$0	\$0	
	3. To reflect XCPL's Adj.CS-11 to correct for reversal of expense entries.(Malore)		\$ 0	\$50,127	nei@eg#AvitVelStocker	\$0	\$0	
E-117	Customer Acets Records and Collection	- 10 - 12 - 2						\$220,27

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A		C	D W	u ve		a a garage		para ny sejara i
income	and the state of t		Company	Company 14	Company **	Jurisdictional	uristictional	Jurisdictions
Ad). Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment :	acijus unanie	Adjustment	Angustment Asomilabor	Adjustment Total
	1. To reflect interest at 4.25%(Prime rate 3/31/12 plus 1%)		\$0	\$0		\$0	\$220,275	<u></u>
	on balance of Acct. 235 ending 3/31/12(Gaskine)							
	2. To include an annualized level of payroll expense. (Prenger)		\$115,202	\$0		\$0	\$0	
E-118	Uncoffectible Accounts Expense	904.050		Leve 1		9	(382) 30	
	1.To include an annualized level of had debt expense. (Lyons)		\$0	\$229,611		92	\$0	
E-119	Misci, Costomer Accts Expense	905,000	\$2,738	\$506,881	2 00 810	SO	1 00	
	1. To include an annualized level of payroll expense. (Prenger)		\$2,736	\$0		\$0	\$0	
	2.To annusitie bank fees for the sale of accounts receivable. (Harris)	7.00.000.000.000.000.000.000.000.000.00	\$0	\$508,883		\$0	\$0	
	3	Arthurson (1974)	\$0	\$0		\$0	\$0	
E-122	Customar Service Superv. Exp	307.000			35,33,595	30 /	ARTHUR DOS	2.2
	To include an annualized level of payroll expense, (Prenger)	***************************************	\$3,595	\$0		\$0	\$0	
E-123	Customer Assistance Expense	908.000	5,377	es rouge le	WEDA)		1000 (1000)	
	To include amortization for Vintage 2 ER-2010-0356 DSM deferral.(Lyons)		\$0	\$907,928		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0176 DSM Deferral.(Lyons)		\$0	\$906,580		\$0	\$0	
	3. To include an annualized level of payroll expense.[Prenger]	**************************************	\$1,477	\$0		\$ Q	\$0	
	4, To include an annualized level of advertising expense./Prancer)		\$0	.\$108		\$0	\$0	
	6. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM edvertising costs.(Mejors)	AA-Kiidhaa Aaadaa Aa	\$0	\$117,600		\$0	ů ¢	
	8. To include ERPP amortization of a 3-year period.(Lyons)		\$0	\$72,331		\$60	\$0	
E-124	Instructional Advertising Expense	909.000					1998 (1998) (20	
	1.To include DSM advertising costs (Lyons)		\$0	\$10,718		\$0	30	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,811	\$0		\$0	\$0	
	3. To include an annualized level of advertising expense.(Prenger)	**************************************	\$0	4295		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)	and the state of t	\$0	\$28,630		\$0	\$0	
E-125	Misc Customer Accounts and Info Exp	910.000	41018	\$5500A40		A STATE OF THE STA		
	To include an annualized level of payroll expense. (Prenger)		\$9,781	\$0		\$0	\$0	
	To reflect an annualized level of incentive Companiation expense (Prenger)		-\$10,797	\$0		\$0	\$0	

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A Income Adj. Number	§ Income Adjustment Description	C Account Number	Company Adjustment Labor	Company Adjustment Non-Cabor		Surfacetorial Adjustment Labor	H Cristictional Jurisdic Adjustment Adjusta Non Labor Toti	tiona nenti
	3. To reflect KCPL's Adj CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	4 133		\$0	SØ	
	4.To include an annualized fevel of Renewable Energy Costs through Merch 31, 2012.(Lyons)		\$0	\$1,070,318		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable Energy Costs.(Lyons)		\$ 0	\$510,258		\$0	\$0	
E-128	Sales Supervision	911.000			(c.19/04-511		\$0 × 35	P.M.
	To include an annualized level of payroll expense, (Prenger)	Annual Principal Community of the Commun	\$11	\$0		\$0	\$0	
E-129	Salos Expense	9 12.000	, Andrews (1986)	10.2.20			The state of the s	;
	To include an annualized level of payroll expense. (Pranger)		\$3,889	\$0		\$10	\$0	
E-131	Misci Sales Expense	. 2 18.060	7/2 3/218			X	56	670
	To include an annualized level of payrolf expense. (Prenger)		\$218	50		\$0	\$0	
E-135	Admin & Gen-Administrative Salaries-Allocated	920.000	\$2,391,566	210	Was a second			
	To include an annualized level of payroli expense. (Prenger)		\$235,150	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$169,736	\$0		\$0	\$0	
	To reviewe test year MPS expenses related to KCPL's ORVS employee serverance program.(Hyneman)		-\$2,457,065	\$40		\$0	€0	
	To reflect KCPL's Adj. C5-11 removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$1,183,870		\$ 0	\$0	
	5. To reflect KCPL's Adj.CS-11 to remove executive discretionary bonuses and executive severance payments.(Mglors)		\$0	4380,446		\$0	\$0	
E-138 -	Admin & Gen Administrative Salaries-100%	920,600	- 13 (5. 9)	Table 1				.,
	To remove test year transition costs amortizations.(Majors)		\$ 0	-\$295,456		\$0	\$0	
E-137	A & G Exponded	1921,000°	Sec. Wil					201
	1.To remove employus exparation (ORVS) expenses booked to account 921 (career transition services), (Hynemen)		-\$44,902	\$0		\$0	\$0	
	2. No Adjustment	With the state of	\$0	\$0		\$0	\$0	
	3. To correct expense report items to below the line.(Majors)		\$0	-\$977		\$0	\$0	
	4. Yo reflect KCPL's Adj CS-11 to correct lobbying expense to below the line.(Malors)	A STATE OF THE STA	\$0	-518		\$ 0	\$0	
	5. To reflect KCPL's Adj CS-11 to correct reversals of expense entries. [Majors]		\$0	\$404		\$ 0	\$0	

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A				S.E. No.		orthog Day (s. s.	Section M 33	Est Success
Income Adj.		Account	Company	Company.	Company	Kinetikelada Adjustment Labor	diffedictional	Jurisdictionsi Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	тош	Labor	Non Labor	Total
	6. To reflect KCPL's Adj.CS-11 to remove spousal travel.(Majors)		\$0	-\$87		\$0	\$0	
	7. To include an annualized level of latan 2 O&M expenses.(Lyona)		\$ 0	\$1,017		\$0	\$0	
	8. To include a 3-Year Amortigation of the excess laten 2 O&M costs over the base level tracker established in Case No. ER-2010-0358.ft.yons)		\$0	\$ 5,323		\$0	\$0	
E-138	A & G Expenses Transferred	922,000	-58 , 297		7	i y zat	\$ 20 St	š
	To include an annualized level of payroll expanse. (Prenger)		-\$8,297	\$0		\$0	\$0	
E-140	Cutside Services Employed-Allocated	923. 000		. Man			\$0	**************************************
	To reflect KCPL's Adj.CS-11 to remove expenses related to Aquila Headquarters and former executive.(Majors)		\$ 0	\$141,524		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees (Majors)		\$0	-\$361,447		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$298		\$0	\$0	
E-141	Outside Services Employed-100%	923.000	AL CAMBAN	NAME OF THE PERSON	Section 1		10 A 10 A 10 A 10 A 10 A 10 A 10 A 10 A	\$0
	To remove test year transition costs amortization.(Majors)		\$0	-\$650,003		\$0	\$0	
E-142	Property insurance	924.500	S (50)		3100,033	38.42 . 30 .		Market Control of the
	To include an annualized level of insurance expense.(Gaskins)		\$0	\$108,836		\$0	\$9	
E-143	isjuries and Damages	\$28,000	**************************************	S SALETA			9	\$0
	1. To include an annualized level of Injuries & Damages.(Gaskins)		\$0	\$593,470		50	\$0	
	2. To include an annualized level of payroli expense.iPrengeri		-\$376	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to account for settlement of the GMO FAC Remand Case EO-2003-0218 and book interest on pending FAC litigation.(Majors)		\$0	\$390,597		\$0	\$6	
	4. To include an annualizad level of insurance expense.(Gaskina)		\$0	\$18,043		\$0	ξΩ	
E-144	Employee Pensions and Benefits-Allocated	926,000	\$198,679			American de la constitución de l	10 (10 kg/s)	W2 - 19
1	1. To include an annualized lavel of payroll expense. (Prenger)		\$1,582	\$0		\$0	\$0	
	2. To reflect an annualized level for other benefits.(Pranger)		\$168,814	\$0		\$0	\$0	
ĺ	3. To reflect an annualized level of 401K expenses.(Prenger)	Į	\$35,184	\$0		\$0	\$ 0	

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Income Adjustment Description ust GMO SERP payments for reasonableness and litication to Acct 926 Employee Benefits.(Hyneman) musitzed account 928 FAS 106 GMO MPS OPEB .(Hyneman) musitze MPS Pension expense based on ER-2010- musitze MPS Pension expense based on ER-2010- musitze MPS pension expense based on ER-2010- musitze MPS pension expense about the first operation of FAS 87 by expense including funded elatus adjustment . m) e Pensions and Benefits-100% usitze 3/3/1/12 MPS ERISA pension esset balance months(Hyneman)		Company Adjustment Labor \$0 \$0	Adjustration	m Juriscictional Julien Alliestonia A	dustment Adjust Ish Labor To 50 \$0	Constitution (Constitution (Co
ust GMO SERP payments for reasonableness and flocation to Acct 926 Employee Benefits. (Hyneman) nualized account 926 FAS 106 GMO MPS OPEB (Hyneman) nualize MPS Penalon expense based on ER-2010-pulation - 12 yr avg MPS projected share of FAS 87 ry expense including funded status adjustment . in) e Penalons and Benefits-100% ualize 3/3/1/12 MPS ERISA penalon esset balance nonthe (Hyneman))	\$0 \$0 \$0	-\$121,607 -\$113,775	\$0	\$Q \$0	
(Hyneman) nualize MPS Penaion expense based on ER-2010- nualize MPS Penaion expense based on ER-2010- nulation - 12 yr avg MPS projected share of FAS 87 by expense including funded status adjustment . Inthe Penaions and Benefits-160% ualize 3/31/12 MPS ERISA pension esset balance nonthe(Hyneman)		\$0			, -	
sulation - 12 yr avg MPS projected share of FAS 87 ry expense including funded status adjustment . int e Pensions and Benefits-100% ualize 3/31/12 MPS ERISA pension esset balance nonths(Hyneman)		R Company of the Comp	\$6,294,677	\$0	\$0	
ualize 3/31/12 MPS ERISA pension esset balance nonths(Hyneman)	926.000			Arminent Arminent Communication (Arminent Communication Co		
nonths(Hyneman)	1	*****************************	ZALESTI SZEKO		E E E	\$
		\$0	\$1,825,113	\$0	\$0	
nensament	24024.001	 1.5			7	*01
lude an annualized level of payroll expense.	жинишири	\$14,242	\$0	\$0	\$0	
fect the most current MPSC assesment (Prenger)	Andrew Andrews of the Control of the	\$0	\$171,205	\$0	\$0	
SPOSITION	928.003	### 19 06		CO .		
lude an annualized level of payroll expense.	***************************************	\$938	\$0	\$0	\$ 0	
ect the most current FERC assesment (Pranger)		\$0	\$7,298	\$0	\$0	
im Exp- Mc Proceeding	928.011			and the second second	noval v	
ect KCPL's Adj. CS-11 to correct lobbying a to below the line.(Majors)		\$0	-\$875	\$0	\$0	
iect KCPL's Adj. CS-11 to remove rate case s pursuant to Commission Order Case No. ER-2010 ijora]	TO THE REAL PROPERTY OF THE PAR	\$0	.\$98,138	\$0	\$0	
ect KCPL's Adj. CS-11 to remove over amortization ate case expenses. (Majors)		\$0	-\$158,968	\$0	\$0	
ect KCPL's Adj. CS-11 to remove Nextsourca rate ensas.(Majors)		\$0	-421,938	\$0	\$0	
ove test year amortization of 2009 Rate Case s. (Majors)		\$9	-\$126,700	\$0	\$0	
nualize emortization of December 31, 2010, 2010 to Expenses over 3 years.(Majors)		\$0	\$427,228	\$0	\$0	
ortize Post True Up 2010 Rate Case Expenses over (Majors)	,	\$0	\$50,734	\$0	\$ 0	
		\$0	\$146,283	\$0	\$0	
lude a normalizad level of rate case expenses over Majora)	928.000					166 A
Majora)	1	\$361	\$0	\$0	\$0	
	a a normalized level of rate case expenses over ora) Load Research	e a normalized level of rate case expenses over ora)	a a normalized level of rate case expenses over praise. Load Research 528,090	a a normalized level of rate case expenses over posts 10ad Research 228,000	a a normalized level of rate case expenses over prairies. 128.030 S145,283 S0 Load Research S28.030 S185 S145,283 S0 S145,283	a a normalized level of rate case expenses over praise. So \$145,283 \$0 \$0 Load Research \$25,000

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A Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Compani Adjustreent Non Labor			Mclinistmont .	Jurisdictional Adjustments
	To include an annualized level of payroll expense. [Prenger)	Manage of the stat	\$258	\$0		\$0	\$ 0	
E-154	Miscellaneous A&G Expense	930.000			44,410		\$0	. \$
	To include an annualized level of payroll expense. [Prencer]		\$849	\$0		\$0	\$0	
	2. To reflect an annualized level for dues & donations expense.(Prenger)		\$0	-\$24,099		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	ı
	To reflect KCPL's CS-11 Removal of Long-Term incentive Program Equity Expenses.(Prenger)		\$0	.\$83,£82-	!	\$0	\$0	l
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$18		\$20	\$0	
	6. To reflect KCPL's Adj.CS-11 to correct for reversels of expense entires.(Majors)	Wallack Andrews of the Control of th	\$0	\$82,525		\$0	\$0	
	7. To reflect KCPL's Adj.CS-11 to remove spouset travel(Majors)	nech interference menter mes	\$0	-\$14		\$0	\$0	
€-15 5	General Advertising Expense	001,060	\$840				or a production of the second	Ser Hapen . \$
	t. To include an annualized level of payroll expense. (Prenger)		\$840	\$0		\$0	\$0	ı
	2. To include an annualized level of advertising expense.(Prenger)		\$0	-\$27,267		\$0	\$0	•
E-158	Admin & General Expense-Ronts	931,000					7.7 7	\$148,99
	To reflect an annualized level of lease expense.(Prenger)		\$0	\$381,648		\$0	\$0	i
	2. To include costs associated with the lease abatement period.(Prenger)		\$0	\$0		\$0	-\$148, 99 2	
	3. To reflect KCPL's Adj.CS-11 to correct for reversels of expense entries.(Majors)		\$0	\$5,667		\$0	\$0	+
	4. To reflect KCPL's Adj. CS-11 to establish a rent abatement regulatory llability.(Majors)		\$0	-\$1,058,590		\$0	\$0	
	S. To reflect KCPL's Adj. CS-11 to correct for additional rent payment in the test year. (Majors)		\$ C	\$55,325		\$0	\$0	
E-157	A&G Trensportation Expense	933.000	39 %				Market so	
	To eliminate depreciation expanse on transportation equipment charged to OSM(Gaskina)		\$0	41,592,421		\$0	\$0	•
E-160	Maint. Of General Plant	935.000	E DOT	3577				∰argalareway •
	1. To include an annualized level of payroll expense, (Prenger)	Whitelest control of the control of	\$2,017	92		\$0	\$ 0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)	According to the control of the cont	\$0	\$47,840		\$0	\$0	
	3. To include an annualized level of general maintenance.(Lyons)	A CONTRACTOR AND A CONT	\$0	-\$345,403		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	O Company Adjustment Labor	Company Adjustment Non-Labor	sompany Adjustinanta I qua	- Adjustopaul a	windelonal Adjustment Adjustment	Jurisdictional Adjustments Total
E-184	Depreciation Expense, Dep. Exp.	703.000	so.	4.100	287.7		\$2,903,263	-\$2,903,263
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$2,903,263	
E-187	Depreciation Reserve Amortizations	703.000		4. 40			42, 356	42,385
	To include an annualized level of depreciation for AAO EO-90-101 and EO-93-37(Lyone)	***************************************	\$0	\$0		\$ 0	-\$2,356	
∴ E-17 0 (:	Amort-LTD Term Electric Plant	704,000		39 (36,982			ros es es al o.	tive supplementally \$0
	To include amortization of LTG-Term Electric Plant (Gaskins)		\$0	-\$130,862		\$ 0	\$G	
E-171	Amortization of intangible Plant-Software	705.010	**************************************				\$0	\$9
	To include amortization of intangible Plant Software.(Gaskins)	mydrafia de de la constante de la constante de la constante de la constante de la constante de la constante de	\$0	\$1,087,404		\$0	\$0	
E-172	Amortization of Other Inlangible Plant	705.010		3763 121	_:3 3 0635	\$0	SMOTHER STATE	
	To include an annualized level of interest expense for the AAO EO-90-101 and EO-93-37 (Lyons)	AT TO THE WAY	\$ 0	\$118,784		\$ 0	\$0	
	To include amertization of Other Intengible Plent.(Gaskins)		\$0	\$587,667		\$0	\$0	
E-173	latan 1 & 2/Common Regulatory Asset Amortization	705.000	- E. E. S. S. S. S. S. S. S. S. S. S. S. S. S.	92 97401				
	To annualize the amortization of later Unit 1 Common only Regulatory Asset "Vintage 1" over 27 years.(Majors)		***	\$62,598		\$0	\$0	
	To amortize laten Unit 1 Common only Regulatory Asset "Vintage 2" over 25.4 years.[Majors]	of the state of th	\$0	\$34,881		\$0	\$0	
	To amortize latan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years.(Majors)		\$0	\$64,441		\$ 0	\$0	
	4. To amortize latan tinit 2 and Common Regulatory Asset "Vintage 2" over 46.1 years.(Majors)		\$0	\$128,511		\$ 0	\$ 0	
E-184	Property Taxes - Elec	768.126	\$60.00		a de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	1.4	\$0	3 6. 200 12. 30
	To include an annualized level of property taxes.(Gaskins)		\$0	\$1,421,827		\$0	\$0	i
E-186	F.L.C.A. Taxes	768.142	- 30 , 	900 9349 277	Secretary	30 30		
	To remove ORVS Payroll Texes booked in test year.(Hyneman)		\$0	-\$148,277		\$0	\$0	
E-188	Conat Payroli Tax	708.156	13 316 68					X
	1. To reflect an annualized level of payroli taxes.(Prenger)		\$167,568	\$0		\$0	\$0	
E-193	Current income Taxes	709.101.	- 1985 S	0.560 S	and the same	\$0	\$25,536,02	
	1. To Annualize Current Income Taxee		\$0	\$0		\$0	\$25,536,023	•
İ	No Adjustment		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B	C Account Number	D Company Adjustment Labor		Adjuetments		Janedictional Jurisdictions Adjustment Adjustments Non Labor Total
E-196	Deferrad Income Texes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	3 0		\$ 0	\$8,640,132 -\$8,640,132
E-199 a.	Amort Fed Def Inc Tax 1. To Annualize Amort Fed Def Inc Tax	. 7 41.110	\$0	\$0.000 St	to commente of annual	\$0	45,836,2 82 .\$5,839,282
	Tatal Operating Revenues Total Operating & Maint. Expense	4 *****	\$1,294.672		5 (446) 2 (1		\$24587,066 - \$21,887,06

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 39, 2011 Updated through Merch 31, 2012 Income Tax Calculation

		2-20/2 1	.2) D []	• • • • •	STATE !
Line Number	Description	Percentage Rate	Test Year	7 18% Return	4 25409. Selim	1,68% Listen
7,440,144,24					***	
1	TOTAL NET INCOME BEFORE TAXES		\$153,231,575	\$133,285,569	\$139,000,075	\$144,714,479
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$62,980,422	\$82,960,422	\$62,960,422	\$62,950,422
4 5	Book Transport Deprc Exp to Maint Expense 50% Meals & Entertainment		\$0 \$116,795	\$0 \$116,795	\$0 \$116,795	\$0 \$116,795
6	Book Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
7	Book Amortization Expense		\$1,836,492	\$1,836,492	\$1,836,492	\$1,836,492
8 9:	Removal of Sibley AAO Depreciation Removal of Sibley AAO Amortization		\$2,355 -\$118.7 6 4	\$2,355 -\$118,764	\$2,355 -\$118,764	\$2,355 - \$ 118,764
10	TOTAL ADD TO NET INCOME BEFORE TAXES		\$64,797,300	\$64,797,300	\$64,797,300	\$64,797,300
					• •	
11	SUBT. FROM NET ING. BEFORE TAXES		***	* ** ***	440 804 007	# 40 mma 467
12	Interest Expense calculated at the Rate of	2.9710%	\$40,386,367	\$40,386,367	\$40,386,367	\$40,386,367
13 14	Tax Straight-Line Depreciation		\$107,781,125	\$107,781,125 \$0	\$107,781,125 \$0	\$107,781,125 \$0
15	Production Income Deduction IRS Nuclear Feel Amortization		\$0 \$0	\$0 \$0	\$0	\$0 \$0
10 16	IRS Amortization Deduction		\$1,103,251	\$1,103,251	\$1,103,251	\$1,103,251
17	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$149,270,743	\$149.270.743	\$149,270,743	\$149,270,743
"	TOTAL SUBT. PROMINET INC. BEFORE TAXES		क (चलक्राक्रा) क	a tabiwa pri wer	# 143,E10,140	4 140,210,143
18	I INET TAXABLE INCOME]	\$88,758,132	\$48,812,226	\$54,526,632	\$60,241,036
• ••						• - · · • · · · · · · · · · · · · · · ·
19	PROVISION FOR FED. INCOME TAX					
20	Net Taxable Inc Fed. Inc. Tax		\$68,758,132	\$48,812,226	\$64,526,832	\$60,241,036
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,584,647	\$2,544,713	\$2,842,621	\$3,140,528
22	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0 \$61,884,011	\$0
23	Federal Taxable Income - Fed. Inc. Tex	See Tax Table	\$65,173,585	\$46,267,513	\$61,884,011 \$18,989,404	\$57,100,508 \$19,985,179
24 25	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	269 INX INDIE	\$22,810,755	\$16,193,830	\$10,908,404	\$12,003,110
26	Wind Production Tax Credit		\$0	30	sn l	\$0
27	Net Federal Income Tax		\$22,810,755	\$16,193,630	\$18,089,404	\$19,985,179
28 29	PROVISION FOR MO. INCOME TAX Net Taxable income - MO. Inc. Tax		\$88,768,132	\$48,812,226	\$54 ,526,632	\$80,241,036
30	Deduct Federal Income Tax at the Rate of	50,000%	\$11,406,378	\$8,096,815	\$9,044,702	\$9,992,590
31	Deduct City Income Tax - MO. Inc. Tax	00.000	\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax	1	\$57,352,754	\$40,715,411	\$45,481,930	\$50,248,446
33	Missouri Income Tax at the Rate of	6.250%	\$3,584,547	\$2,544,713	\$2,842,621	\$3,140,528
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
36	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	Deduct Missouri Income Tax - City Inc. Tex		\$0	\$0	\$0	\$0
36	City Taxable Income		\$68,758,132	\$48,812,226	\$54,526,632	\$60,241,036
39	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$22,610,755	\$16,193,630	\$18,089,404	\$19,985,179
42	State Income Tax		\$3,584,547	\$2,544,713	\$2,842,621	\$3,140,528
43	City Income Tax		\$0	<u>\$0</u>	<u> </u>	<u>\$0</u>
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$26,395,302	\$18,738,343	\$20,932,026	\$23,125,707
45	DEFERRED INCOME TAXES					
46	Deferred income Taxes - Def. Inc. Tax.		\$18,280,008	\$18,280,008	\$18,280,008	\$18,280,008
47	Amortization of Deferred ITC		-\$677,664	-\$677,564	-\$677,564	-\$877,564
48	Deferred income Taxes-State		\$0	\$0	\$0	\$0
49	Amort Fed Define Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,877
50	Amort St Define Tax		\$17,448,767	\$0. \$17,448,767	\$0 \$17,448,767	\$0 \$17,448,767
51	TOTAL DEFERRED INCOME TAXES		1	, ,		
52	TOTAL INCOME TAX		L CANADA	Sasan alian k	70.28 - R.M. 6_	11874,474

Accounting Schedule: 11 Sponsor: Staff Page: 1 of 1

Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Income Tax Calculation

A B C D E Line Percentage Test 7.14% 7.40% Number Description Rate Year Return Section Return	7.66%
---	-------

	Federal Tax Table 1		No recipion of the second	S. P. Santana a stat
Federal Income Taxes	\$65,173,585	\$46,267,513	\$51,684,011	\$57,100,508
15% on first \$50,000	\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000	\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001	\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001	\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001	\$3,286,100	\$3,286,100	\$3,285,100	\$3,286,100
35% > \$10MM < \$15,000,001	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334	\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333	\$16,394,088	\$9,776, 9 63	\$11,672,737	\$13,568,511
Total Federal Income Taxes	\$22,810.755		\$18,089,404	\$19,985,178

Accounting Schedule: 11 Sponsor: Staff Page; 1 of 1

Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	Embadded Cost of Capital	Costoi Capital	Cost of Capital Capital R60%	Weighted MeCoat of Capifel 9:00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term De bt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
6	Short Term Debt	\$0	0.00%	0.00%	0.000%	0,000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.006%
7	TOTAL CAPITALIZATION	\$6,350,043,000	100.00%		7.143%	7.402%	7.661%
8	PreTax Cost of Capital				9.742%	10.163%	10.583%

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Summary of Net System Input Components

Α	en a Salaran La companya da Salaran La companya da Salaran	<u>C</u>	\$ <u>D</u>	E Adjus	E tments	G	<u> </u>
Line Number durisdiction L		TY As Billed kWh Sales	Weather Adjustment &	Large Customer Rate/Switch Annualization	Days Adjustment	Customer Growth Large Power Load Change	Total kWh Sales
1 NATIVE LOAD 2 Missouri Retail 3 Wholesale 4 Non-Missouri Retail 5 Firm Capacity Customen 6 Company use	s	5,932,869,330 27,473,000 0 0		-25,751,744 0 0 0 0	2,028,140 0 0 0	39,937,267 0 0 0 0	5,954,564,754 27,697,000 0 0
7 TOTAL NATIVE LOAD 8 LOSSES	F	5,960,342,330	5,705,761	-25,751,744	2,028,140	39,937,267 6.64%	5,982,261,754 425,474,000
9 NEWSYSTEMINEUT		in the state of th					6,407,735,754

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Rate Revenue Summary

Server Server	Δ Β		E C D E Adjustments					
Line Number	Description	As Billed	Update Period Adjustment	Adjustment for Billing Corrections	Adjustment for Rate Switchers	Annualization for Rate Change	Weather Adjustment	
1	MISSOURI RATE REVENUES			THE CONTRACT OF THE CONTRACT O				
2 3	RATE REVENUE BY RATE SCHEDULE Residential	\$291,883,814	\$ 161,143	\$0	\$0	\$4,914,580	-\$3,644,975	
4	Small General Service	\$75,691,630	, , , , , , , , , , , , , , , , , , ,	\$0	\$0	\$1,415,953	-\$409,025	
5	Large General Service	\$68,444,001	\$2,667,819	\$0	-\$1,531,061	\$1,307,787	-\$185,636	
6	Large Power	\$81,512,046	· ' [-\$211,118	\$294,753	\$1,677,633	\$0	
7	Special	\$ 464,218	-\$997	\$0	\$0	\$9,573	\$0	
8	Lighting	\$8,929,802		\$0	\$0	\$159,295	\$0	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$526,925,511	\$5,280,519	-\$211,118	-\$1,236,308	\$9,484,821	-\$4,239,636	
10	OTHER RATE REVENUE							
11	Adjust to G/L	\$760,590		\$0	\$0	\$0	\$0	
12	TOTAL OTHER RATE REVENUE	\$760,590	\$0	\$0	\$0	\$0	\$0	
and the state of t	AS ESTIMATION TO THE COUNT ANY PARTY TO THE CONTRACTOR OF THE COUNTY OF							
	TO THE SOURCE SERVICE OF THE SERVICE	\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	er alle de la company		\$1,236,308	\$9,484,821	PROPERTY OF THE PROPERTY OF TH	

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Missouri Public Service - Electric Case No. ER-2012-0175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Rate Revenue Summary

1 M	ISSOURI RATE REVENUES	[Adjustments	<u>Jurisdictional</u>
8	•			***************************************		
3 Re 4 St 5 La 6 La 7 St 8 Li	ATE REVENUE BY RATE SCHEDULE esidential mall General Service arge General Service arge Power pecial ighting OTAL RATE REVENUE BY RATE SCHEDULE	\$429,322 -\$261,747 -\$28,722 \$163,350 \$0 \$0 \$302,203	\$0 \$0 \$1,377,099 \$0 \$0	\$814,132 -\$453,019 \$80,435 \$0 \$0 \$0	\$1,466,675 \$2,310,622 \$4,359,958 \$8,576 \$379,095	\$294,558,016 \$77,158,305 \$70,754,623 \$85,872,004 \$472,794 \$9,308,897 \$538,124,639
11 A	THER RATE REVENUE djust to G/L OTAL OTHER RATE REVENUE	\$0 \$0		\$0 \$0	\$0 \$0	\$760,590 \$760,590

Missouri Public Service - Electric Case No. ER-2012-8175 Test Year Ending September 30, 2011 Updated through March 31, 2012 Executive Case Summary

Line Number	A Description	B A Company of the Co
1	Total Missouri Jurisdictional Operating Revenue	\$551,171,774
2	Total Missouri Rate Revenue By Rate Schedule	\$538,885,229
3	Missouri Retail kWh Sales	5,954,564,754
4	Average Rate (Cents per kWh)	9.050
5	Annualized Customer Number	244,572
6	Profit (Return on Equity)	\$60,232,916
7	Interest Expense	\$40,386,367
8	Annualized Payroll	-\$1,286,910
9	Utility Employees	3,055
10	Depreciation	\$ 6 2,962,777
11	Net Investment Plant	\$1,493,629,987
12	Pensions	\$20,606,091

Accounting Schedule: Executive Case Summary

Sponsor: Staff Page: 1 of 1

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Exhibit No.: 0

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: ER-2012-0175 Date Prepared: August 9, 2012



MISSOURI PUBLIC SERVICE COMMISSION REGULATORY REVIEW DIVISION UTILITY SERVICES STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT AND POWER - ELECTRIC
Great Plains Energy, Inc
KCP&L-Greater Missouri Operations (GMO)
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
True-Up Through August 31, 2012

CASE NO. ER-2012-0175

Jefferson City, Missouri

August 2012

Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.14% * Return	7 40% Return	7.66% Return
1	Net Orig Cost Rate Base	\$465,593,485	\$465,593,485	\$465,593,485
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$33,257,343	\$34,463,230	\$35,669,117
4	Net Income Available	\$30,665,244	\$30,665,244	\$30,665,244
5	Additional Net Income Required	\$2,592,099	\$3,797,986	\$5,003,873
6	Income Tax Requirement	W. W. W. W. W. W. W. W. W. W. W. W. W. W		
7	Required Current Income Tax	\$5,336,119	\$6,100,954	\$6,945,076
8	Current Income Tax Available	\$3,730,023	\$3,730,023	\$3,730,023
9	Additional Current Tax Required	\$1,606,096	\$2,370,931	\$3,215,053
10	Revenue Requirement	\$4,198,195	\$6,168,917	\$8,218,926
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$4 / 98 / 95 @	Service Participation	68,218,926

Accounting Schedule: 01
Sponsor: Staff

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Test Year 12 Months Ending September 30, 2011

Updated through March 31, 2012 RATE BASE SCHEDULE

Line		B Barcentine	C Dollar
Number	Rate Base Description	- Halesta	s s imount
1	Plant In Service		\$711,441,579
2	Less Accumulated Depreciation Reserve		\$248,480,678
3	Net Plant in Service	-	\$462,960,901
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,295,726
6	Materials and Supplies		\$12,032,360
7	Emission Allowances		-\$14,093
8	Prepayments-L&P		\$394,187
9	Prepayments-Pensions (prior method)		\$4,386,504
10	Fuel Inventory-Other		\$124,865
11	Fuel Inventory-Oil		\$2,733,025
12	Fuel Inventory-Coal		\$4,686,602
13	Vintage 1 DSM Case No ER-2009-0090		\$227,816
14	Vintage 2 DSM Case No ER-2010-0356		\$1,980,826
15	Vintage 3 DSM Case No ER-2012-0175		\$1,193,288
16	Prepaid Pension Asset-Tracker		\$337,405
17	Prepaid Pension Pension Expense		\$3,684,792
18	ERISA Minimum Tracker		\$1,675,535
19	OPEB Tracker		-\$156,309
20	latan 1/Common Regulatory Asset Vintage 1		\$1,956,282
21	latan 1/Common Regulatory Asset Vintage 2		\$947,688
22	latan Unit 2 Regulatory Asset "Vintage 1"		\$2,185,853
23	latan Unit 2 Regulatory Asset "Vintage 2"		\$3,156,031
24	TOTAL ADD TO NET PLANT IN SERVICE		\$37,236,931
25	SUBTRACT FROM NET PLANT		
26	Federal Tax Offset	5.1890%	\$272,805
27	State Tax Offset	5.1890%	\$43,774
28	City Tax Offset	5.1890%	\$0
29	Interest Expense Offset	16.4000%	\$2,268,576
30	Customer Deposits		\$1,182,571
31	Customer Advances for Construction	}	\$184,050
32	Deferred Income Taxes-Depreciation		\$30,652,571
33	Unamortized Investment Tax Credit		\$0
34	TOTAL SUBTRACT FROM NET PLANT		\$34,604,347
35	Total Rate Base		(6, 8, 5, 593, 485

Accounting Schedule: 02

Sponsor: Staff

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St. Joseph Light and Power - Electric Case Mo. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Plant in Service

12345678910111	301,000 303,020 303,020 303,020	INTANGIBLE PLANT Intangible Plant Organization Electric Misc Intangible-Cap Software 5 yr Misci Intangible Cap Software - Istan 1 Misci Intangible Cap Software - Lake Road	\$75,000 \$3,118,216 \$221,549	P-2		:			
2 3 4 5 6 7 8 9 10	303.020 303.020	Intangible Plant Organization Electric Misc Irrtangible-Cap Software 5 yr Misc Intangible Cap Software - Istan 1 Misc Intangible Cap Software - Lake Road	\$3,118,216				l	1 .	
3 4 5 6 7 8 9 10 11	303.020 303.020	Misc Intangible-Cap Software 5 yr Misc Intangible Cap Software - Istan 1 Misc Intangible Cap Software - Lake Road	\$3,118,216			#4# AAA	455 55555	***	***
4 5 6 7 8 9 10	303,020	Misci Intangible Cap Software - latan 1 Misci Intangible Cap Software - Late Road		1 ~ *	\$0	\$76,000	100.0000%	\$0	\$75,0
5 6 7 8 5 10 11		Mieci Intangible Cap Software - Lake Road	\$221.548	P-3	\$0	\$3,118,216	100.0000%	\$0	\$3,118,2
6 7 8 9 10	3 03.020			P-4	\$0	\$221,649	100.0000%	\$0	\$221,5
8 9 10		TOTAL PLANT INTANGIBLE	\$350,000 \$3,764,766	P-5	\$0 \$0	\$350,000 \$3,764,766	74.9600%	\$0 \$0	\$262,3 \$3,677,1
9 10 11		PRODUCTION PLANT							
10 11		STEAM PRODUCTION							
11		STEAM PRODUCTION - LAKE ROAD				,			
	310,000	Steam Production Land Elec - LR	\$38,919	P-10	\$0	\$39,919	74.8600%	\$0	\$29,1
	311,000	Steam Production Structures - LR	\$16,839,160	P-11	\$0	\$15,839,160	74.9600%	\$ 0	\$11,873,0
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	P-12	\$0	\$0	74.9600%	\$0	
13	312,000	Steam Production Boller Plant - LR	\$80,123,614	P-13	\$0	\$80,123,614	63.1700%	\$0	\$37,980,0
14	312.020	Steam Production Boller AQC - LR	\$11,547,185	P-14	10	\$11,547,185	63.1700%	\$0	\$7,294,1
15	314,000	Steam Prod Turbogenerator - LR	\$16,024,674	P-15	\$0	\$16,024,674	99.8400%	\$0	\$16,016,0
16	315.000	Steam Production Access Equip - LR	\$3,858,699	P-15	\$0	\$3,850,699	74.9600%	\$0	\$2,692,4
17	315.000	Steam Prod. Equip GSU	\$0	P-17	\$0	\$0	74.9600%	50	
18	316,000	Steam Prod Misc Power Plant - LR	\$731,686	P-18	\$0	\$731,696	47.6000%	\$0	\$348,2
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$108,163,937		\$ 0	\$108,163,937		\$0	\$76,432,4
20 21	303.100	STEAM PRODUCTION IATAN 1 Misc intangible latan 1 Highway & Bridge	\$489,933	P-21	\$0	\$488,933	100.0000%	\$0	\$489,9
22	310.000	Steam Production Land - laten 1	\$249,279	P-22	\$0	\$249,279	100.0000%	\$0	\$249,
	311.000	Steam Production Structures - lates 1	\$5,092,840	P-23	\$0	\$5,092,940	100.0000%	\$0	\$6,092,
	311.050	Steam Production Structures - laten 1 Disellowence (Commission Order ER- 2010-0368)	-\$15,160	P-24	\$0	-\$15,1 50	100.0000%	\$0	\$15,
25	312,000	Steam Production Boiler Plant - latan 1	\$95,694,484	P-25	\$0	\$95,584,484	100,0000%	\$0	\$85,584,4
	312.050	Steam Production Boiler Plent-latan 1 Disaltowence (Commission Order ER-	-\$262,720	P-26	\$40	-\$262,720	100.0000%	\$0	-\$262,7
27	312.020	2010-0366)	**** ***	P-27	\$0	\$455,225	100.0000%	**	\$455,2
		Steam Production Boiler AQC - latan 1	\$465,225				100.0000%	\$0 *0	
	314.000	Steam Prod Turbogenerator - laten 1	\$10,737,070	P-28	\$0 \$0	\$10,737,070	100.0000%	\$0	\$10,737,0 \$11,058,4
	315.000	Steam Prod Access Equip - Islan 1	\$11,058,485	P-28 P-30	\$0 \$0	\$11,088,486 -\$21,473	100.0000%	30 \$0	\$21,4
30	316.060	Stean Prod Access Equip-letan 1 Disallowance (Commission Order ER- 2010-0358	-\$21,473	P-30	**	*******	100,910,076	•4	~# £ ₹ _{\$} #
31	316.000	Steam Prod Misc Power Plant - letan 1	\$1,804,420	P-31	\$0	\$1,804,420	100.0000%	\$0	\$1,804,4
	316,000	Steam Prod Misc Power Plant-latan 1 Disallowance (Commission Order ER-	-\$2,383	P-32	\$0	\$2,383	100.0000%	\$ 0	-\$2, :
33	:	2010-0366 TOTAL STEAM PRODUCTION IATAN 1	\$125,180,081		\$0	\$125,180,081		\$0	\$125,180,0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Production Struct- latan Common	\$12,812,655	P-35	\$0	\$12,812, 688	100.0000%	\$0	\$12,812,6
36	312.000	Steam Boiler Plant - Iatan Common	\$32,188,373	P-38	\$0	\$32,168,373	100,0000%	\$0	\$32,168,5
	314.000	Steam Turbogenerator - Istan Common	\$581,858	P-37	\$0	\$581,658	100.0000%	Şū	\$681,6
38	315.000	Sinem Access Equip - latan Common	\$956,860	P-36	\$0	\$956,560	100.0000%	\$0	\$956,6
39	318,000	Steam Pwr-Misc Pwr Pit. Equip-Elec	\$20,271	P-39	\$0	\$20,271	190,0000%	\$0	\$20,2
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,539,630		\$0	\$46,639,630		\$0	\$46,639,6
41	444 min -	STEAM PRODUCTION - IATAN 2	**** ****		**	e no 454	100.0000%	s o	\$28,1
	303.020 303.100	Misc Intang-Cap Software -5yr - latan 2 Misc intangible-letan 2 Highway &	\$28,162 \$205,188	P-42 P-43	\$0 \$0	\$28,152 \$208,168	100,0000%	\$0 \$0	\$205,1
	311,000 311,050	Bridge Steam Production Structures-latan 2 Steam Production Struc-latan2	\$11,564,004 \$150,716	P-44 P-45	\$0 \$0	\$11, 55 4,004 -\$150,716	190.0000% 100.0000%	\$0 \$0	\$11,684,0 -\$150,7

Accounting Schedule: 03 Sponsor: Staff Page: 1 of 5

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Plant in Service

Line	Account #	.	C Total	D Adjüst	5 5	Variation in			NO Adjusted
Humber		Plant Account Description	10445451701861868	Number	Adjustments :	and Plant and	Mications	Abustments	Jurisdictional
46	312.006	Steam Prod. Boller Plant Equip-latan 2	\$82,088,502	P-48	\$0	\$82,090,802		\$0	\$82,098 60
47	312.060	Steam Production Soller Plant Equip-	-\$1,083,121	P-47	\$0	-\$1,083,121	100.0000%	\$0	-\$1,083,12
48	314,000	istan 2 disailowance Steam Prod. Turbogenerator-istan 2	\$10,649,601	P-48	\$0	\$10,649,601	100.0000%	\$0	\$10,649,60
49	314.050	Steam Production Turbogenerator-latan	-\$149,746	P-49	\$0	-\$149,748	100.0000%	\$0	\$10,649,60 •\$149,74
75	214.059	2 Disallowance	्क र जर्भ र जस	"	•••	بيسيئ فيستمارهن	100.0000	4 .4	-41-42-31-3
50	315.000	Steam Prod. Access Equip,- leten 2	\$3,640,412	P-60	\$0	\$3,840,412	100.0000%	\$0	\$3,640,41
51	315.050	Steam Production Access Equip-latan 2	-\$50,043	P-51	\$0	-\$50,043	100.0000%	\$0	-\$50,04
		Disatlowance		1					
52	316.000	Steam Prod. Misc Power Plant Equip	\$401,035	P-82	\$0	\$401,035	100.0000%	\$0	\$401,03
5 3	316.050	laten 2 Steem Production Misc Power Plant	-\$5,696	P-63	\$0	-\$5,596	100.0000%	\$0	\$5,69
25	910.000	Equip-letan 2 Disallowance	-40,000	1.03	**	-421000	140704414	40	
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,147,672	1	\$0	\$107,147,672		\$0	\$107,147,67
				l			k k	466	
56	1 (TOTAL STEAM PRODUCTION	\$387,031,320	1	\$0	\$387,031,320		\$0	\$355,299,85
***				-					
56		RETIREMENT WORK IN PROGRESS- STEAM							
57		Steam Salvage & Removal Retirements not	50	P-57	\$ 0	\$0	%00000.001	\$0	·s
	1 1	vet classified	70	1	-			31	. •
58		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0	•	\$0	: \$
		STEAM		İ					
	1								
59		NUCLEAR PRODUCTION							
80		TOTAL NUCLEAR PRODUCTION	\$0	1	\$0	\$0		\$0	·
	!	The second secon		ĺ	, ,	***			
81		HYDRAULIC PRODUCTION							
**			\$0			<u> </u>		\$0	\$
62		TOTAL HYDRAULIC PRODUCTION	20		\$0	⇒u		źν	; *
63		OTHER PRODUCTION		1					:
							•		
84	1	OTHER PRODUCTION PLANT	4	ļ		A			
65 66	341.000 342.000	Other Prod Structures - Electric	\$1,477,027	P-65 P-68	\$0 \$0	\$1,477,027	100.0000%	\$0 \$0	\$1,477,02 \$605,10
67	343.000	Other Prod Fuel Holders - Electric Other Prod Prime Movers - Electric	\$605,108 \$11,005,810	P-67	\$0 \$0	\$605,108 \$11,005,810	100.0000%	\$U \$U	\$11,005,81
68	344,000	Other Prod Generators - Electric	\$3,402,740	P-88	\$0	\$3,402,740	100.0000%	\$0	\$3,402,74
69	348,000	Other Prod Accessory Equip - Electric	\$1,148,058	P-69	\$0	\$1,148,058	100.0000%	\$0	\$1,148,05
70		TOTAL OTHER PRODUCTION PLANT	\$17,638,743	ļ	\$0	\$17,638,743	į	\$0	\$17,638,74
71	1	OTHER PRODUCTION-LANDFILL GAS TURBINE		-					'
72	341,000	Other Prod Structures-Electric	\$1,343,649	P.72	\$0	\$1,343,649	100.0000%	\$0	\$1,343,64
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,648	P-73	\$0	\$1,343,649	100.0000%	\$0	\$1,343,64
74	343.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	\$00000%	\$0	\$
75	344,000	Other Prod Generators-Electric	\$4,030,947	P-75	\$0	\$4,030,947	100.0000%	\$0	\$4,030,94
76	345.000	Other Prod Accessory Equip-Electric	\$0	P-76	\$0	\$0.	100,0000%	\$0	
77	1	TOTAL OTHER PRODUCTION-LANDFILL	\$6,718,245	-	\$0	\$6,718,245		\$0	\$8,718,26
		GAS TURBINE		į					
78		OTHER PROD-RALPH GREEN		ł			ĺ		
79	340.000	Other Production Land Elec-RG	\$11,376	P-79	\$0	\$11,378	106.0000%	\$0	\$11,37
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	P-80	\$0	\$1,446,707	100.0000%	\$0	\$1,446,70
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	P-81	\$6	\$442,781	100.0000%	\$0	\$442,7B
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	P-82	\$0 50	\$5,336,929 \$6,758,388	100.0000%	\$0 \$0	\$5,338,92 \$6,758,36
83 84	344.000 345.000	Other Prod. Generators Elec-RG Other Prod. Access Elec-RG	\$6,758,368 \$1,339,138	P-83 P-84	50 50	\$1,339,138	100.0000%	\$0	\$1,339,1\$
85	345.000	Other Prod. Misc Plant-RG	\$20,000	P-85	\$0	\$20,000	100.0000%	\$0	\$20,00
86		TOTAL OTHER PROD- RALPH GREEN	\$15,355,298	1	\$0	\$15,356,289		\$0	\$15,355,29
87		TOTAL OTHER PRODUCTION	\$39,712,287		\$0	\$39,712,287		\$0	\$39,712,28
85		RETIREMENTS WORK IN PROGRESS-							· !
		PRODUCTION					485 20416	I	ì
89	[[Other Production-Salvage & Removal	\$0	P-89	\$0	\$0	100.0000%	\$0	\$
		Retirements not classified		I			i	t	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Plant in Service

	Account #		C Total	D Adjust	75-474 2845	As Atjustos		Linoitsibahut	· ROXING
nber	(Optional)	Plant Account Description TOTAL RETIREMENTS WORK IN	Plant 50	Number	Adjustments	so	Allocations	Adjustments 50	a Aurosolictic
_		PROGRESS-PRODUCTION	,			4.		**	
1		TOTAL PRODUCTION PLANT	\$426,743,607		\$0	\$426,743,607		\$0	\$395,012
2		TRANSMISSION PLANT							
3	350.000	Transmission Land - Electric	\$377,163	P-93	\$0	\$377,163	100.0000%	\$0	\$377
ia l	360.010	Transmission Land Rights - Electric	\$1,942,471	P-94	50	\$1,942,471	100.0000%	\$0	\$1,942
6	350,040	Transmission Depreciable Land Rights	106,68	P-95	\$6	\$3,901	100.0000%	\$0	\$3
6	352.000	Transmission Structures and Improvments	\$582,240	P-96	\$0	\$582,240	100,0000%	\$0	\$582
7	353,000	Transmission Station Equipment	\$23,100,889	P-97	\$0	\$23,100,889	100.0000%	\$0	123,100
8	353,000	Transmission Station Equip - laten 2	\$618,203	P-88	\$0	\$618,203	100,0000%	\$0	\$618
9	355.000	Transmission Poles and Fixtures	\$16,970,673	P-99	\$0	\$15,970,873	100.0000%	\$0	\$15,970
00	356.000	Transmission Overhead Conductors	\$11,372,028	P-100	\$0	\$11,372,028	100.00000%	\$0	\$11,372
01		Transmission Underground Conduit	\$16,148	P-101	\$0	\$15,148	100.0000%	\$0	\$16
02	355.000	Transmission Underground Conductors	\$31,692	P-102	<u> </u>	\$31,692	100.0000%	\$0	\$31
)3		TOTAL TRANSMISSION PLANT	\$54,015,808		\$0	\$64,015,608		\$0	\$64,01
04		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							Action 1
)5		Transmission-Salvage & Removal-	\$0	P-106	\$0	\$0	100.0000%	\$0	
06		Retirements TOTAL RETIREMENTS WORK IN PROGRESS-	50		\$0	\$0		50	<u> </u>
-		TRANSMISSION	7*			*-		4-	
7		DISTRIBUTION PLANT							
16	360.000	Distribution Land Electric	\$671,027	P-108	\$0	\$671,027	100.0000%	\$0	\$67
19	360.010	Distribution Land Rights	\$99,840	P-109	\$0	\$95,640	100.0000%	\$0	\$91
0	361.000	Distribution Structures & Improvements	\$2,458,746	P-110	\$0	\$2,468,748	100.0000%	\$0 \$0	\$2,48! \$45,730
1	162.000	Distribution Station Equipment	\$46,730,399	P-111	\$0	\$46,730,399	100.0000%	\$0 \$0	\$39.68
2	384.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	P-112	\$0	\$39,681,598 \$29.822,284	100.0000%	\$0	\$29,82
3	365.000 366.000	Distribution Overhead Conductors Distribution Underground Circuit	\$29,822,284 \$8,948,236	P-113	\$0 \$0	\$6,945,236	100.0000%	\$0 \$0	\$8,94
5	357.000	Distribution Underground Conductors	\$23,870,086	P-115	50	\$23,870,056	100.0000%	\$0	\$23,87
16	368.000	Distribution Line Transformers	\$40,709,676	P-116	\$0	\$40,799,678	100.0000%	\$0	\$40,791
7	369.010	Distribution Services Overhead	\$4,470,296	P-117	\$0	\$4,470,296	100.0000%	\$0	\$4,47
18		Distribution Services Underground	\$11,440,618	P-118	\$5	\$11,440,618	100.0000%	\$0	\$11,440
10		Distribution Services - Maters	\$8,642,118	P-119	\$0	\$8,542,118	100.0000%	50	\$8,54
20	371.000	Distribution Customer Installation	\$4,784,014	P-120	\$0	\$4,784,014	100.0000%	\$0	\$4,784
21	373.000	Distribution Street Light and Signals	\$6,321,357	P-121	\$6	\$6,321,357	100.0000%	\$0	\$6,32
22		TOTAL DISTRIBUTION PLANT	\$228,647,065		\$0	\$228,647,965		\$0	\$228,647
13		DISTRIBUTION RETIREMENT WORK IN							
14		PROGRESS Distribution Salvage & Removal Retirements	\$0	P-124	\$0	\$0	100.0000%	\$0	
-		not yet classified	***************************************						
18		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$9		\$0	
5		GENERAL PLANT							
7		General Land Electric	\$728,769	P-127	\$0	\$7.28,769	100.0000%	\$0	\$728
6		Ganeral Structures & Improv. Electric		P-128	\$0	\$8,054,907	100.0000%	\$0	\$8,054
9		General Office Furniture - Electric	\$369,541		-\$124,872	\$244,869	100.0000%	\$0	\$24
0		General Office Furn Comp Electric	\$1,157,781	P-130	-\$568,669	\$489,122	100.0000%	\$0	\$489
1		General Office Furn-Comp-Intan 2	\$836	P-131	\$0	\$836	100.0000%	\$0	
2		Gen-Transp Eq-Autos-Elec	\$0	P-132	\$0	\$0	100.0000%	\$0	***
3		General Trans Light Trucks - Electric	\$322,577	P-133	\$0	\$322,677	100.0000%	\$0 \$0	\$322
4		General Trans. Heavy Trucks - Electric	\$3,139,716	P-134	\$0	\$3,139,716	100.0000%	\$0 \$0	\$3,139 \$133
5		General Trans Trailers - Electric	\$133,480	P-136	\$8	\$133,480	100.0000%, 100.0000%	\$0 \$0	\$100 \$940
6		General Trans Med Trucks - Electric	\$840,621	P-136 P-137	\$0 \$0	\$940,821 \$5,415	100.0000%	\$0 \$0	\$5
7		General trans Med Trucks-latan 2	\$5,415		-\$85,564	\$119,976	100.0000%	\$0	\$119
8		General Stores Equipment - Electric	\$205,530 \$1,790,420	P-138	-\$277,360	\$1,513,060	100,0000%	20	\$1,613
9		General Tools - Electric	\$1,790,420 \$490,648	P-140	-\$277,300 -\$61,777	\$438,868	100.0000%	\$0	\$430
0		General Laboratory - Electric	\$685,682	P-141	03.	\$565,582	100.0000%	\$0	\$566
		General Power Oper. Equip - Electric General Communication - Electric	\$4,520,151	P-142	-\$370,683	\$4,149,468	100.0000%	\$0	\$4,149
3		General Misc Equipment-Electric	\$40,130	P-143	-\$9,385	\$30,746	100.0000%	\$ Û	\$30

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Monitis Ending September 30, 2011 Updated through March 31, 2012 Plant In Service

	Account #		Total	Adjust.		A Augustini Plant		in the dectional	MO Adjust Jurisdictio
iber IS	(Optional)	Plant Account Description RETIREMENTS WORK IN PROGRESS -	<u>Plank</u>	Militable	Adjuatments .	. L. C.	Allocator) (#3	As all framients	Juneaicas
•		GENERAL PLANT							
6		General Plant Ssivage & Removal	\$0	P-146	50	\$0	100.0000%	\$0	
		Retirements not yet classified	7-		7	,,,		→ ™	
7		TOTAL RETIREMENTS WORK IN PROGRESS -	SO		so	\$0		\$0	1
		GENERAL PLANT	•		4.2	•		**	
8		GENERAL PLANT - LAKE ROAD	f						
9	390.000	General Structures - LR	\$2,093	P-149	\$0	\$2,093	74.9600%	\$0	\$1
0	321.000	General Office Furniture - LR	\$461,738	P-150	-\$134 ,508	\$327,130	74.9800%	\$0	\$245
1	381.020	General Office Furniture Computer - LR	\$458,648	P-151	-\$296,991	\$162,855	74.9600%	\$0	\$121
2	391,040	General Office Furniture Software - LR	\$222,241	P-152	-\$9,811	\$212,430	74.9600%	\$0	\$159
3	392,000	General Trans Autos - LR	\$0	P-163	\$0	\$0	74.9800%	\$0	
4	397,010	General Trans Light Trucks - LR	\$67,200	P-154	\$0	\$87,200	74.9600% 74.9600%	\$0	\$60
5 6	392.020 392.049	General Trans Heavy Trucks - LR General Trans Trailers	\$0	P-155	\$0	\$0 \$182,580	74.9600%	\$0 \$0	\$135
7	382.050	General Trans Med Trucks - LR	\$182,560 \$11,573	P-167	\$0 \$0	\$11,573	74.9600%	50	\$8
8	384,000	General Tools - LR	\$382,391	P-168	-\$36,687	\$145,804	74.9400%	\$0	\$259
9	395.000	General Laboratory - LR	\$355,069	P-159	-\$15,079	\$339,980	74.9600%	\$0	\$254
Ö	396,000	General Power Operated Equip - LR	\$898,632	P-160	30	\$898,632	74.9600%	\$0	\$673
1		General Communication - LR	\$308,048	P-161	50	\$308,048	74.9690%	\$0	\$230
2	398.000	General Misc. Equip - LR	\$12,091	P-162	-\$1,351	\$10,740	74.9600%	\$0	\$8
3	405.556	TOTAL GENERAL PLANT - LAKE ROAD	\$3,362,292	100	-\$493,427	\$2,868,865	(4,2000.0	\$0	\$2,150
4	:	·			,				
5	390.000	GENERAL PLANT - IATAN Goneral Strucures & Impr-Elec	\$104,395	P-165	\$G	\$104,396	100.0000%	\$0	\$104
6		General Office Furniture - latan	\$3,896	P-166	-\$1,535	\$2,360	100.0000%	\$0 \$0	\$2
7	381.020	General Office Furn Comp - istan	\$92,340	P-167	\$0	\$92,340	100.0090%	\$0	592
8	391.040	General Office Furn Software - Islan	\$167,782	P-188	-\$167,762	\$0	100.0000%	80	1
9	397,000	General Communications - laten	\$725,038	P-169	\$0	\$725,038	100.0000%	\$0	\$726
O		TOTAL GENERAL PLANT - IATAN	\$1,083,430		-\$159,297	\$924,133		\$0	\$924
1		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			nemen Mercel				
2		General Plant-Selvage and Removal-	\$0	P-172	\$0	\$0	100.0000%	\$0	
- 1		Retirements not classified						######################################	***************************************
3		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$C	\$0		\$0	
4		INDUSTRIAL STEAM PRODUCTION PLANT							
5	310.090	Industrial Steam Land	\$11,450	P-175	\$0	\$11,450	0.0000%	\$0	
6	311.090	Industrial Steam Structures	\$32,160	P-178	\$0	\$32,160	£00000%	\$0	
7		Industrial Steam Boller Plant	\$1,237,464	P-177	50	\$1,237,464	0.0000%	\$0	
8		industrial Steam Accessory	\$48,849	P-178	\$0	\$48,848	%0000£0	\$0	
9	375,090	industrial Steam Distribution	\$151,660	P-179	\$0	3161,660	£00000%	\$0	
a	376.090	Industrial Steam Meine	\$1,085,128	P-180	\$0	\$1,665,128	£00000.0	\$0	
1	379,090	industrial Steam CTY Gate	\$883,075	P-181	\$0	\$663,076	0.0000%	\$0	
2		Industriel Steam Services	\$100,842	P-182	\$0	\$100,842	€.00000%	\$0	
3		Industrial Steam Services - Other	\$412,137	P-183	\$0	\$412,137	9.0000%	<u>\$0</u>	
4		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,212,766		\$0	\$4,212,766		\$0	
6		INDUSTRIAL STEAM RETIREMENT WORK IN							
8		PROGRESS Industrial Steam Salvage & Removal	\$0	P-186	\$5	\$0	0.0000%	\$0	
ļ		Retirement not yet classified	· -					\$0	
7		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$ 0	\$0		ąu	
В		ECORP PLANT							
₽		Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-189	\$0	\$197,806	74.9600%	\$0	\$146
0		General Land Electric -Raytown	\$7,703	P-190	\$0	\$7,703	100.0000%	\$0	57
1		General Structures & Improve-Raytown	\$2,361,281	P-191	\$0	\$2,361,261	74,9600%	5 0	\$1,770
2		General Struct Leasehold Improvements	10	P-192	10	\$6 4400 200	74.9600%	\$G en	£100
3		General Office Furn. & Equipment-CORP	\$493,945	P-193	-\$6,646	\$498,299	100.0000% 74.9600%	\$0 \$0	\$488 \$448
4		General Office FurnRaytown	\$599,949	P-194	\$0	\$599,949 \$286.493	74.9600%	\$0 \$0	\$440 \$653
6	391,020	General Office Furniture-Computer-CORP	\$1,064,605	P-196	-\$178,822	\$886,683			\$588
6		Ganeral Office Furn Comp-Raytown	\$782,975	P-196	\$6 }	\$762,976	74.9600%	50	. <u>T.R.R.</u> X

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through Narch 31, 2012 Plant In Service

Line	Account #		<u>C</u> Total	<u>Ω</u> Adiust.				Jurisdic (John)	ZMZWajust
	(Optional)	Plant Account Description		August. Number	Adjustments	Plant	Aliocations	Adjustments	Juris diction
198	391.040	General Office Furn Software-Raytown	\$391,445	P-198	\$0	\$391,446	74.9600%	\$0	\$293,
199	392.020	General Trans Heavy Trucks-Elec	\$0	P-199	\$0	\$0	74.9600%	\$0	
500	392.040	General Trans. Trailers Electric	\$0	P-200	\$0	\$0	100.0000%	\$0	
201	393.000	General Stores Equipment-Electric-CORP	\$2,419	P-201	\$0	\$2,419	100.0000%	\$0	\$2.
202	394.000	General Tools-Electric-Raytown	\$4,736	P-202	\$0	\$4,736	109.0000%	\$0	\$4,
203	396.000	General Laboratory Equipment-ECORP	\$0	P-203	\$0	\$0	74,9600%	\$0	
204	396,000	General Power Operatored EquipRaytown	\$4,448	P-204	\$0	\$4,445	100.0000%	\$0	\$4,
205	397.000	General Communication Equipment-CORP	\$91,695	P-206	\$0	\$91,698	100.0000%	\$0	\$91,
20 8	397.000	General Communication-Raytown	\$168,978	P-205	\$0	\$168,978	74.9500%	\$0	\$126,
207	398.000	General Miscellaneous Equipment-CORP	\$5,747	P-207	\$0	\$5,747	100.0000%	\$0	\$5,
208	398.000	General Misc. Equipment-Raytown	\$9,824	P-208	\$0	\$9,824	74.9600%	\$0	\$7,
209		TOTAL ECORP PLANT	\$10,488,622		-\$2,503,678	\$7,984,944		\$0	\$6,136,
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet	\$0	P-211	\$0	\$0	74.9600%	\$0	
212	j	TOTAL RETIREMENTS-WORK IN PROGRESS-	\$0		30	50	ŧ	\$0	
4 1 A		ECORP	#V		***	40		40	
213		UCU COMMON GENERAL PLANT							
214	389.000	Land and Land Rights-UCU	\$0	P-214	\$0	to to	100.0000%	\$0	
215	390,000	Strucutures & Improvements-Electric-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	
216	390.050	Structures & improvements-Leased-UCU	\$0	P-216	\$6	\$0	100.0000%	\$0	
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	P-217	\$0	\$0	100,0000%	\$0	
218	391.020	Gen-Office Furniture Computer-UGU	\$0	P-218	\$0	\$0	100.0000%	\$0	
219	391.040	Gen Office Furniture Software-UCU	\$0	P-219	\$0	\$0	100.0000%	\$0	
220	391.060	Gen Office Furniture System Development- UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	
222	392,050	Gen Transportation Equip-Med Trucks-Elec- UCU	\$0	P-222	\$0	\$0	100.0000%	\$0	
23	394.000	Gen Tools-Electric-UCU	\$0	P-223	\$0	\$0	100.0000%	\$0	
24	395.000	Gen Laboratory Equip-Elec-UCU	\$0	P-224	\$ @	\$0	100,0000%	\$ 0	
225	397.000	Gen-Communication Equip-Electric-UCU	\$0	P-225	\$0	\$0	100.0000%	\$0	
26	398.000	Gen Misc Equipment-Elec-UCU	\$0	P-226	\$0	\$0	100.0000%	\$0	
27	1	TOTAL UCU COMMON GENERAL PLANT	\$0	1	\$6	50		\$0	

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Plant in Service

A Plant	<u>B</u>		D. Mgg	<u>G</u> Total
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Adjustments Amount & Amount	Aufbeiments 1 Adjessments
P-129	General Office Furniture - Electric	391,000	30.00	**************************************
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$53,881	\$0
P-130	General Office Furn Comp Electric	391.020	2688 888 ALVANOR BERNING	
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815	\$0
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298 _, 156	\$0
P-138	General Stores Equipment - Electric	393.000	\$81,664	Ú
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,233	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$34,321	\$ 0
P-139	General Tools - Electric	394,000	\$277,360	

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Plant in Service

<u>A</u> Plant	8	C	DAY LA E	E D
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustmen Adjustme Amount Amount	ni Jurisdictional
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380	\$0
P-140	General Laboratory - Electric	395.000		in the second se
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,9 9 7	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220	\$0
P-142	General Communication - Electric	397.000		<u> </u>
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$ 363,182	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501	\$0
P-143	General Misc Equipment-Electric	398.000		30 2 342 50
	1. To Include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736	\$0

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012

Adjustments to Plant in Service

A Plant	<u>B</u>	<u>C</u>	Q (UANTOE MA Total	G Total
Adj.	10.70	Account	Adjustment v Adjustment	Jurisdictional Jurisdictional
Number	Plant In Service Adjustment Description 2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	Number	Amount Amount \$1,351	Adjustments & Adjustments \$0
P-150	General Office Furniture - LR 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	391,000	-\$134,608	\$0 \$0
P-151	General Office Furniture Computer - LR 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	391.020	-\$295,991	\$0
	General Office Furniture Software - LR 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	391.040	-\$167,573	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356, (Rice)		\$ 167, 7 62	\$0
	General Tools - LR 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	394,000	-\$36,587	\$0 \$0
P-159	General Laboratory - LR	395.000		\$0

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Plant in Service

A	2	€: %		G G
Plant		Account	A Total	Total
Adj. Number	Plant in Service Adjustment Description	Number	Adjustment Adjustment Amount Amount	Sintatulistional Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$15,079	\$0
P-162	General Misc. Equip - LR	398.000		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,351	\$0
P-166	General Office Furniture - latan 🐒 🗯 🗯	391.000	\$ 100 miles	5
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535	\$0
P-168	General Office Furn Software - Jatan	391.040	STATE OF THE STATE	20
	1, To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762	\$0
P-193	General Office Furn. & Equipment-CORP	391.000		30
-	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$ 173	\$ 0
P-195	General Office Furniture-Computer-CORP	391.020		10

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	B Plant In Service Adjustment Description	<u>C</u> Account Number		E STOTAL Light State Light St
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356, (Rice)		-\$140,256	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356, (Rice)		-\$38,566	\$0
P-197	General Office Furniture Software-CORP	391.040		
	1. To include General plant retirement where asset vintages have exceeded stated fives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152	\$0

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

	Δ	<u>B</u>	<u> </u>		E
Line Number	Account	0)	MC Adjusted	Payreclation	7
Rumper	Number	Plant Account Description	Jurisdictional 🦭		Expense
	VAN-ERROW				
1		INTANGIBLE PLANT	į	i	
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	· - 1	0.00%	\$0 \$0
4	303.020	Misci Intangible Cap Software - latan 1	\$3,118,216 \$221,549		\$0 \$0
5	303.020	Miscl Intangible Cap Software - later 1		0.00%	
6	303.020	TOTAL PLANT INTANGIBLE	\$262,360 \$3,677,125	0.00%	\$0 \$0
10		TOTAL PLANT INTANGIBLE	\$3,077,123		40
7		PRODUCTION PLANT		The state of the s	
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - LAKE ROAD			
10	310.000	Steam Production Land Elec - LR	\$29,174	0.00%	\$0
11	311.000	Steam Production Structures - LR	\$11,873,027	1.90%	\$225,588
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	0.00%	\$0
13	312.000	Steam Production Boiler Plant - LR	\$37,980,087	2.16%	\$820,370
14	312.020	Steam Production Boiler AQC - LR	\$7,294,357	2.16%	\$157,558
15	314.000	Steam Prod Turbogenerator - LR	\$16,015,059	2.33%	\$373,151
16	315.000	Steam Production Access Equip - LR	\$2,892,481	2.37%	\$68,552
17	315.000	Steam Prod. Equip GSU	\$0	2.37%	\$0
18	316,000	Steam Prod Misc Power Plant - LR	\$348,287	2.90%	\$10,100
19		TOTAL STEAM PRODUCTION - LAKE	\$76,432,472	Г	\$1,655,319
		ROAD			, ,
20		STEAM PRODUCTION IATAN 1			
21	303.100	Misc Intangible latan 1 Highway & Bridge	\$489,933	0.00%	\$0
22	310.000	Steam Production Land - latan 1	\$249,279	0.00%	\$0
23	311,000	Steam Production Structures - latan 1	\$5,092,940	1.84%	\$93,710
24	311,050	Steam Production Structures - latan 1	-\$15,150	1.84%	-\$279
		Disallowance (Commission Order ER-2010-			
^=	240.000	0356)	#05 E04 404	2.04%	64 AEA 447
25	312.000	Steam Production Boller Plant - latan 1	\$95,594,484	1	\$1,950,127
26	312.050	Steam Production Boiler Plant-latan 1	-\$262,720	2.04%	-\$5,359
		Disallowance (Commission Order ER-2010- 0356)			
27	312.020	Steam Production Boiler AQC - latan 1	\$455,225	2.04%	\$9,287
28	314.000	Steam Prod Turbogenerator - latan 1	\$10,737,070	2.30%	\$246,953
29	315.000	Steam Prod Access Equip - latan 1	\$11,058,456	2.34%	\$258,768
30	315.050	Steam Prod Access Equip-latan 1	-\$21,473	2.34%	-\$502
-		Disallowance (Commission Order ER-2010-	- WHATE		
		0356	4	***************************************	
31	316.000	Steam Prod Misc Power Plant - latan 1	\$1,804,420	2.49%	\$44,930

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

Line	Account	<u>B</u>		oeloleelottelij	Depreciation
Number	Number	Plant Account Description	airiedkajonsi :	e s Raleig S	Expense
32	316,000	Steam Prod Misc Power Plant-latan 1	-\$2,383	2.49%	-\$59
		Disallowance (Commission Order ER-2010- 0356			
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,180,081	} 	\$2,597,576
34	Andrews were community for the	STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Production Struct- latan Common	\$12,812,668	1.84%	\$235,753
36	312,000	Steam Boiler Plant - latan Common	\$32,168,373	2.04%	\$656,235
37	314.000	Steam Turbogenerator - latan Common	\$581,658	2.30%	\$13,378
		.	*		* . • • • •
38	315.000	Steam Access Equip - latan Common	\$956,660	2.34%	\$22,386
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,271	2.49%	\$505
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,539,630		\$928,257
41		STEAM PRODUCTION - IATAN 2			
42	303.020	Misc Intang-Cap Software -5yr - latan 2	\$28,152	0.00%	\$0
43	303.100	Misc Intangible-latan 2 Highway & Bridge	\$205,188	0.00%	\$0
44	311.000	Steam Production Structures-latan 2	\$11,564,004	1.84%	\$212,778
45	311.050	Steam Production Struc-latan2 Disallowance	-\$150,716	1.84%	-\$2,773
46	312.000	Steam Prod. Boiler Plant Equip-latan 2	\$82,098,502	2.04%	\$1,674,809
47	312.050	Steam Production Boiler Plant Equip-latan 2 disallowance	-\$1,083,121	2.04%	-\$22,096
48	314.000	Steam Prod. Turbogenerator-latan 2	\$10,649,601	2.30%	\$244,941
49	314.050	Steam Production Turbogenerator-latan 2 Disallowance	-\$149,746	2.30%	-\$3,444
50	315.000	Steam Prod. Access Equip latan 2	\$3,640,412	2.34%	\$85,186
51	315.050	Steam Production Access Equip-latan 2 Disallowance	-\$50,043	2.34%	-\$1,171
52	316.000	Steam Prod. Misc Power Plant Equip latan 2	\$401,035	2.49%	\$9,986
53	316.050	Steam Production Misc Power Plant Equip- latan 2 Disallowance	-\$5,596	2.49%	-\$139
54	rahandaraha da da da da da da da da da da da da da	TOTAL STEAM PRODUCTION - IATAN 2	\$107,147,672		\$2,198,077
55		TOTAL STEAM PRODUCTION	\$355,299,855		\$7,379,229
56		RETIREMENT WORK IN PROGRESS- STEAM			
57		Steam Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

Line	<u>A</u> Account		MD Adjuster 1	ipersition-	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jütisdictional	Rate	Expense
58		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	\$0		\$0
59		NUCLEAR PRODUCTION		:	
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0
61		HYDRAULIC PRODUCTION			
62		TOTAL HYDRAULIC PRODUCTION	\$0	<u> </u>	\$0
63		OTHER PRODUCTION			
64		OTHER PRODUCTION PLANT		Ī	
65	341.000	Other Prod Structures - Electric	\$1,477,027	1.75%	\$25,848
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.09%	\$18,698
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	4.78%	\$526,078
68	344.000	Other Prod Generators - Electric	\$3,402,740	4.11%	\$139,853
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	2.84%	\$32,605
70		TOTAL OTHER PRODUCTION PLANT	\$17,638,743		\$743,082
71		OTHER PRODUCTION-LANDFILL GAS TURBINE		:	
72	341.000	Other Prod Structures-Electric	\$1,343,649	1.75%	\$23,514
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,649	3.09%	\$41,519
74	343.000	Other Prod Prime Movers-Electric	\$0	4.78%	\$0
75	344.000	Other Prod Generators-Electric	\$4,030,947	4.11%	\$165,672
76	345.000	Other Prod Accessory Equip-Electric	<u>\$0</u>	2.64%	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,718,245		\$230,705
78	;	OTHER PROD- RALPH GREEN			
79	340.000	Other Production Land Elec-RG	\$11,376	0.00%	\$0
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	1.75%	\$25,317
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	3.09%	\$13,682
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	4.81%	\$256,706
83	344.000	Other Prod. Generators Elec-RG	\$6,758,368	3.80%	\$256,818
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	2.85%	\$38,165
85	346.000	Other Prod. Misc Plant-RG	\$20,000	3.57%	\$714
86		TOTAL OTHER PROD- RALPH GREEN	\$15,355,299		\$591, 4 02
87		TOTAL OTHER PRODUCTION	\$39,712,287		\$1,565,189
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION			

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

ļ	A	<u>B</u>		11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18) 11 (18	*** E
1	Account			ising dalahar	Depreciation
Number	Number	Plant Account Description	Jurisdictional	a faire and a	Expense
89		Other Production-Salvage & Removal	\$0	0.00%	\$0
		Retirements not classified		1_	
90		TOTAL RETIREMENTS WORK IN	\$0		\$0
		PROGRESS-PRODUCTION			
91		TOTAL PRODUCTION PLANT	\$395,012,142		\$8,944,418
92		TRANSMISSION PLANT			
93	350,000	Transmission Land - Electric	\$377,163	0.00%	\$0
94	350.010	Transmission Land Rights - Electric	\$1,942,471	0.00%	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	0.00%	\$0
96	352.000	Transmission Structures and Improvments	\$582,240	1.83%	\$10,655
97	353.000	Transmission Station Equipment	\$23,100,889	1.70%	\$392,715
98	353.000	Transmission Station Equip - latan 2	\$618,203	1.70%	\$10,509
99	355.000	Transmission Poles and Fixtures	\$15,970,873	2.93%	\$467,947
100	356.000	Transmission Overhead Conductors	\$11,372,028	2.32%	\$263,831
101	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
102	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
103		TOTAL TRANSMISSION PLANT	\$54,015,608		\$1,146,721
104		RETIREMENTS WORK IN PROGRESS-			
-		TRANSMISSION		-	
105		Transmission-Salvage & Removal-	\$0	0.00%	\$0
		Retirements		L	
106		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		\$0
		TRANSMISSION			
107		DISTRIBUTION PLANT		j	
108	360.000	Distribution Land Electric	\$671,027	0.00%	\$0
109	360.010	Distribution Land Rights	\$99,640	0.00%	\$0
110	361.000	Distribution Structures & Improvements	\$2,468,746	1.61%	\$39,747
111	362.000	Distribution Station Equipment	\$46,730,399	2.08%	\$971,992
112	364.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	3.89%	\$1,543,614
113	365.000	Distribution Overhead Conductors	\$29,822,284	2.18%	\$650,126
114	366.000	Distribution Underground Circuit	\$8,945,236	1.70%	\$152,069
115	367.000	Distribution Underground Conductors	\$23,870,056	2.49%	\$594,364
116	368.000	Distribution Line Transformers	\$40,799,676	3.45%	\$1,407,589
117	369.010	Distribution Services Overhead	\$4,470,296	3.64%	\$162,719
118	369.020	Distribution Services Underground	\$11,440,618	3.05%	\$348,939
119	370.000	Distribution Services - Meters	\$8,542,118	2.00%	\$170,842
120	371.000	Distribution Customer Installation	\$4,784,014	5.12%	\$244,942
121	373.000	Distribution Street Light and Signals	\$6,321,357	3.18%	\$201,019
122		TOTAL DISTRIBUTION PLANT	\$228,647,065		\$6,487,962
123		DISTRIBUTION RETIREMENT WORK IN			
		PROGRESS		1	

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

1 3	Α	B			E
Line Number	Account Number	Plant Account Description	MO Adjustes Jurisdictional	Rate	Depreciation Expense
124	TVGIII DOL	Distribution Salvage & Removal Retirements	\$0	0.00%	\$0
		not yet classified			
125		TOTAL DISTRIBUTION RETIREMENT WORK	\$0		\$0
		IN PROGRESS			
126		GENERAL PLANT			
127	389.000	General Land Electric	\$728,769	0.00%	\$0
128	390.000	General Structures & Improv. Electric	\$8,054,907	2.73%	\$219,899
129	391.000	General Office Furniture - Electric	\$244,669	5.00%	\$12,233
130	391.020	General Office Furn Comp Electric	\$489,122	12.50%	\$61,140
131	391.020	General Office Furn-Comp-latan 2	\$836	12.50%	\$105
132	392.000	Gen-Transp Eq-Autos-Elec	\$0	11.25%	\$0
133	392.010	General Trans Light Trucks - Electric	\$322,677	11.25%	\$ 36, 3 01
134	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	11.25%	\$353,218
135	392.040	General Trans Trailers - Electric	\$133,480	11.25%	\$15,017
136	392.050	General Trans Med Trucks - Electric	\$940,621	11.25%	\$105,820
137	392.050	General trans Med Trucks-latan 2	\$ 5,415	11.25%	\$609
138	393.000	General Stores Equipment - Electric	\$119,976	4.00%	\$4,799
139	394.000	General Tools - Electric	\$1,513,060	4.00%	\$60,522
140	395.000	General Laboratory - Electric	\$438,868	3,30%	\$14,483
141	396.000	General Power Oper. Equip - Electric	\$565,682	4.45%	\$25,173
142	397.000	General Communication - Electric	\$4,149,468	3.70%	\$153, 5 30
143	398.000	General Misc Equipment-Electric	\$30,745	4.00%	\$1,230
144		TOTAL GENERAL PLANT	\$20,878,011		\$1,064,079
145		RETIREMENTS WORK IN PROGRESS -			
		GENERAL PLANT			
146		General Plant Salvage & Removal	\$0	0.00%	\$0
		Retirements not yet classified			
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0
148		GENERAL PLANT - LAKE ROAD			
149	390.000	General Structures - LR	\$1,569	2.73%	\$43
150	391.000	General Office Furniture - LR	\$245,217	5.00%	\$12,261
151	391.020	General Office Furniture Computer - LR	\$121,926	12.50%	\$15, 2 41
152	391.040	General Office Furniture Software - LR	\$159,238	11.11%	\$17,691
153	392.000	General Trans Autos - LR	\$0	11.25%	\$0
154	392.010	General Trans Light Trucks - LR	\$50,373	11.25%	\$5,667
155	392.020	General Trans Heavy Trucks - LR	\$0	11.25%	\$0
156	392.040	General Trans Trailers	\$136,862	11.25%	\$15,397
157	392.050	General Trans Med Trucks - LR	\$8,675	11.25%	\$97 6
158	394.000	General Tools - LR	\$259,215	4.00%	\$10,369
159	395.000	General Laboratory - LR	\$254,849	3.30%	\$8,410
160	396.000	General Power Operated Equip - LR	\$673,615	4.45%	\$29, 9 76
161	397.000	General Communication - LR	\$230,913	3,70%	\$8,544

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

Line	Account	<u>B</u>		epřeciation [-
Number	Number	Plant Account Description		Hiller F	Expense
162	398.000	General Misc. Equip - LR	\$8,051	4.00%	\$322
163	<u> </u> 	TOTAL GENERAL PLANT - LAKE ROAD	\$2,150,503	ANALYSIS OF THE PROPERTY OF TH	\$124,897
164	<u> </u>	GENERAL PLANT - IATAN			
165	390,000	General Strucures & Impr-Elec	\$104,395	2.73%	\$2,850
166	391.000	General Office Furniture - latan	\$2,360	5.00%	\$118
167	391.020	General Office Furn Comp - latan	\$92,340	12.50%	\$11,54 3
168	391.040	General Office Furn Software - latan	\$0	11.11%	\$0
169	397.000	General Communications - latan	\$725,038	3.70%	\$26,826
170		TOTAL GENERAL PLANT - IATAN	\$924,133		\$41,337
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
172		General Plant-Salvage and Removal- Retirements not classified	\$0	0.00%	\$0
173	Nacian de dans de la constant de la	TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT			
175	310.090	Industrial Steam Land	\$0	0.00%	\$0
176	311.090	Industrial Steam Structures	\$0	0.00%	\$0
177	312.090	Industrial Steam Boiler Plant	\$0	0.00%	\$0
178	315.090	Industrial Steam Accessory	\$0	0.00%	\$0
179	375.090	Industrial Steam Distribution	\$0	0.00%	\$0
180	376.090	Industrial Steam Mains	\$0	0.00%	\$0
181	379.090	Industrial Steam CTY Gate	\$0	0.00%	\$0
182	380.090	Industrial Steam Services	\$0	0.00%	\$0
183	381.090	Industrial Steam Services - Other	\$0	0.00%	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS			
186		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	0.00%	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT	\$0		\$0
101		WORK IN PROGRESS	4.	Ī	**
188		ECORP PLANT			
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$148,275	0.00%	\$0
190	389,000	General Land Electric -Raytown	\$7,703	0.00%	\$0
191	390.000	General Structures & Improve-Raytown	\$1,770,001	2.22%	\$39,294
192	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$488,299	5.00%	\$24,415
194	391.000	General Office FurnRaytown	\$449,722	5.00%	\$22,486
195	391,020	General Office Furniture-Computer-CORP	\$663,908	12.50%	\$82,989

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Depreciation Expense

Line	Account	B	MO Adjusted	200 C C C C C C C C C C C C C C C C C C	Dépreciation
Number	Number	Plant Account Description	Jurisdictions:		Expense
196	391.020	General Office Furn Comp-Raytown	\$586,919	12.50%	\$73,365
197	391.040	General Office Furniture Software-CORP	\$1,485,766	11.11%	\$165,069
198	391.040	General Office Furn Software-Raytown	\$293,427	11.11%	\$32,600
199	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$(
200	392.040	General Trans. Trailers Electric	\$0	12.50%	\$(
201	393.000	General Stores Equipment-Electric-CORP	\$2,419	4.00%	\$97
202	394.000	General Tools-Electric-Raytown	\$4,736	4.00%	\$189
203	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$(
204	396.000	General Power Operatored EquipRaytown	\$4,445	4.45%	\$198
205	397,000	Constal Communication Equipment CODD	\$91,595	3.70%	\$3,389
205 206	397.000	General Communication Equipment-CORP General Communication-Raytown	1	3.70%	1 "
	398.000	General Miscellaneous Equipment-CORP	\$126,666	4.00%	\$4,687
207 208	1	General Misc. Equipment-Raytown	\$5,747	ŀ	\$230
208 209	398.000	TOTAL ECORP PLANT	\$7,364 \$6,136,992	4.00%	\$295 \$449,303
210	mmmerielle selection of the selection of	RETIREMENTS-WORK IN PROGRESS-ECORP			
211		ECORP-Salvage-Retirements not yet	\$0	0.00%	\$(
		classified		** *-	
212		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0
213		UCU COMMON GENERAL PLANT			
214	389.000	Land and Land Rights-UCU	\$0	0.00%	\$(
215	390.000	Strucutures & Improvements-Electric-UCU	\$0	0.00%	\$(
216	390.050	Structures & Improvements-Leased-UCU	\$0	0.00%	\$0
217	391,000	Gen-Office Furniture & Equipment Elec-UCU	\$0	0.00%	\$0
218	391.020	Gen-Office Furniture Computer-UCU	so so	0. 0 0%	\$6
219	391.040	Gen Office Furniture Software-UCU	\$0	0.00%	\$(
220	391.050	Gen Office Furniture System Development- UCU	\$0	0.00%	\$0
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$(
222	392.050	Gen Transportation Equip-Med Trucks-Elec- UCU	\$0	0.00%	\$0
223	394.000	Gen Tools-Electric-UCU	\$0	0,00%	\$0
224	395,000	Gen Laboratory Equip-Elec-UCU	\$0	0.00%	\$0
225	397.000	Gen-Communication Equip-Electric-UCU	\$0	0.00%	\$0
226	398.000	Gen Misc Equipment-Elec-UCU	\$0	0.00%	\$0
227		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
228	k Baran Baran M Marin Baran Baran	Total Depreciation	NAME OF THE PERSON OF THE PERS		\$18,258,717

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Lipdated through March 31, 2012 Accumulated Depreciation Reserve

3 34 31 35 5 6 7 8 9 3 111 3 3 14 15 5 3 114 15 5 3 115 17 3 22 22 3 3 22 22 3 3 22 22 3 3 22 22 3 3 22 22	03.020	INTANGIBLE PLANT Intangible Plant Organization Electric Misc Intangible Cap Software 6 yr Misc Intangible Cap Software - latan 1 Misc Intangible Cap Software - Lake Road TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structuree - LR Steam Production Structuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production Boiler AQC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU Steam Prod. Equip GSU	\$0 \$211,273 \$142,696 \$141,742 \$495,711 \$0 \$6,685,962 \$0 \$26,739,144 \$8,490,382 \$10,135,860	R-2 R-3 R-4 R-5 R-10 R-11 R-12 R-13	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$211,273 \$142,696 \$141,742 \$495,711	106.9000% 100.000% 100.000% 74.9600%	\$0 \$0 \$0 \$0 \$0	\$211,27 \$142,69 \$109,26 \$460,21
2 3(3) 3 (4) 3 (6) 5 (6) 7 8 9 9 10 3:11 12 3:12 13 3:14 15 3:15 16 3:17 18 3:19 20 3(1) 21 3(2) 22 3:22 23 3:22 24 3:22 26 3:12 27 3:12 28 3:12 29 3:12	819.000 811.000 811.000 811.000 811.000 812.000 814.000 814.000 814.000 814.000 814.000	Intangible Plant Organization Electric Misc Intangible-Cap Software 6 yr MiscI Intangible Cap Software - latan 1 MiscI Intangible Cap Software - latan 1 MiscI Intangible Cap Software - Lake Road TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structuree - LR Steam Production Bructuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$211,273 \$142,696 \$141,742 \$496,711 \$6,685,962 \$28,738,144 \$6,480,382	R-3 R-4 R-5 R-10 R-11 R-12	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$211,273 \$142,696 \$141,742 \$495,711	100.0000% 100.0000% 74.9600%	\$0 \$0 \$0 \$0	\$ \$211,27 \$142,69 \$109,26 \$460,21
3 34 31 35 5 6 7 8 9 3 111 3 3 14 15 5 3 114 15 5 3 115 17 3 22 22 3 3 22 22 3 3 22 22 3 3 22 22 3 3 22 22	819.000 811.000 811.000 811.000 811.000 812.000 814.000 814.000 814.000 814.000 814.000	Misc Intangible-Cap Software 6 yr MiscI Intangible Cap Software - latan 1 MiscI Intangible Cap Software - latan 1 MiscI Intangible Cap Software - Lake Road TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structuree - LR Steam Production Structuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler ACC - LR Steam Production ACC - LR Steam Production ACC - LR Steam Production ACC - LR Steam Production ACC - LR Steam Production ACC - LR Steam Production ACC - LR Steam Production ACC - LR	\$211,273 \$142,696 \$141,742 \$496,711 \$6,685,962 \$28,738,144 \$6,480,382	R-3 R-4 R-5 R-10 R-11 R-12	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$211,273 \$142,696 \$141,742 \$495,711	100.0000% 100.0000% 74.9600%	\$0 \$0 \$0 \$0	\$211,27 \$142,69 <u>\$109,26</u> \$460,21
4 3(5) 3(6) 3(7) 3(7) 3(7) 3(7) 3(7) 3(7) 3(7) 3(7	819,000 811,000 811,000 811,000 811,000 811,000 811,000 814,000	Misci Intangible Cap Software - Iatan 1 Misci Intangible Cap Software - Lake Road TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - LAKE ROAD Steam Production Lend Elec - LR Steam Production Structuree - LR Steam Production Bructuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production Boiler AQC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$142,696 \$141,742 \$495,711 \$0 \$6,685,962 \$28,738,144 \$6,489,382	R-10 R-11 R-12	\$0 \$0 \$0 \$0 \$0 \$0	\$142,596 \$141,742 \$495,711	74.9600% 74.9600%	\$0 \$0 \$0	\$142,69 <u>\$109,2</u> 5 \$460,21
5 36 6 7 8 9 310 3111 33114 33114 33118 33	319.000 311.000 311.000 311.010 312.000 312.000 315.000 316.000	Misci Intangible Cap Software - Lake Road TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structuree - LR Steam Production Structuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler ACC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$141,742 \$495,711 \$0 \$6,685,962 \$26,739,144 \$6,480,382	R-10 R-11 R-12	\$0 \$0 \$0 \$0 \$0	\$141,742 \$495,711 \$50	74.9600% 74.9600%	\$0	\$10 <u>6,26</u> \$460,21
6 7 8 9 9 110 3 111 3 112 3 114 3 115 3 116 3 117 118 3 119 20 21 31 22 23 3 22 24 3 119 22 23 3 12 24 3 119 22 23 3 12 24 3 119 22 23 3 119 22 24 3 119 24 24 24 24 24 24 24 24 24 24 24 24 24	819.000 811.000 811.010 112.000 912.020 914.000 915.000	TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structuree - LR Steam Production Bructuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$495,711 \$0 \$6,685,962 \$26,739,144 \$8,490,382	R-10 R-11 R-12	\$0 \$0 \$0	\$495,711 \$0	74.9 6 90%	\$0	\$460,21
8 9 310 33111 33142 33144 33115 33117 33117 33119 322 3322 33224 3312222 331222 331222 331222 331222 331222 331222 331222 331222 3312222 331222 331222 331222 331222 3312222 331222 331222 331222 3312222 331222 331222 331222 331222 331222 331222 331222 331222 331	111,000 111,010 112,090 112,020 114,090 118,000	STEAM PRODUCTION STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structures - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler ACC - LR Steam Production Boiler ACC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$6,685,962 \$0 \$26,739,144 \$6,490,382	R-11 R-12	\$0			\$h	.
9 3 3 1 1 1 2 3 1 1 1 2 3 1 1 1 5 3 1 1 1 5 3 1 1 1 5 3 1 1 7 1 8 3 1 1 9 2 0 2 1 3 1 2 2 2 3 3 2 2 4 3 1 2 2 6 3 1 2 6 3 1 2 7 2 8 3 1 2 9 3 1 1 2 9 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	111,000 111,010 112,090 112,020 114,090 118,000	STEAM PRODUCTION - LAKE ROAD Steam Production Land Elec - LR Steam Production Structuree - LR Steam Production Boiler Plant - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production Boiler AQC - LR Steam Production Access Equip - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$6,685,962 \$0 \$26,739,144 \$6,490,382	R-11 R-12	\$0			\$ñ	\$ \$
10 3:11 11 3:11 12 3:11 13 3:11 14 3:11 15 3:11 17 3:11 17 3:11 18 3:11 20 3:11 21 3:11 22 3:11 23 3:1	111,000 111,010 112,090 112,020 114,090 118,000	Steam Production Land Elec - LR Steam Production Structuree - LR Steam Prod. Struct, Lease Impr - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production ACC - LR Steam Prod Turbogenerator - LR Steam Prod. Equip GSU	\$6,685,962 \$0 \$26,739,144 \$6,490,382	R-11 R-12	\$0			sn .	
111 3 3 12 3 12 3 13 14 3 15 16 3 17 3 18 3 19 22 3 3 22 3 3 22 4 3 12 22 3 12	111,000 111,010 112,090 112,020 114,090 118,000	Steam Production Structuree - LR Steam Prod. Struct, Lease Impr - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$6,685,962 \$0 \$26,739,144 \$6,490,382	R-11 R-12	\$0			: SA 1	· S
12 3:13 3:114 3:115 3:115 3:118 3:119 220 3:1224 3:1224 3:1224 3:1224 3:1226 3:1227 3:1228 3:1229 3:	111.010 112.000 112.020 114.000 115.000	Steam Prod. Struct, Lease Impr - LR Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Prod Turbogenerator - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$0 \$26,739,144 \$8,490,382	R-12		化烷 美丘丘 九年 1			
13 3 14 3 15 15 15 15 15 15 15 15 15 15 15 15 15	112.000 112.020 114.000 118.000	Steam Production Boiler Plant - LR Steam Production Boiler AQC - LR Steam Prod Turbogenerator - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$26,739,144 \$6,490,182				74.9800%	\$0	\$5,011,7
144 3:15 3:16 3:17 3:18 3:19 3:19 3:19 3:19 3:19 3:19 3:19 3:19	112.020 314.000 318.000 316.000	Steam Production Boller AQC - LR Steam Prod Turbogenerator - LR Steam Production Access Equip - LR Steam Prod. Equip GSU	\$6,490,182	1 P-11	\$0	\$0	74.9600%	\$0	
15 3 16 3: 16 3: 17 3: 18 3: 19 20 21 3: 22 3: 2	314.000 315.000 315.000	Steam Prod Turbogenerator - LR Steam Production Access Equip - LR Steam Prod. Equip GSU			\$0	\$26,739,144	63.1700%	\$0	\$18,891,11
16 3 17 3 18 3 19 20 21 31 22 3 22 3 22 3 22 3 22 3 22 3	318.000 316.000	Steam Production Access Equip - LR Steam Prod. Equip GSU	\$10,136,860	R-14	\$0	\$6,490,382	63.1700%	50	\$4,089,97
17 3-18 3-19 20 20 21 31 22 3-32 24 3-32 25 3-12 25 3-	16,000	Steem Prod. Equip GSU		R-16	\$0	\$10,135,650	99.9400%	\$0	\$10,129,56
18 3-19 20 21 34 22 3-22 3-22 3-22 3-22 3-22 3-22 3-2			\$3,183,137	R-16	\$0	\$3,183,137	74.9600%	\$0	\$2,366,07
19 20 31 32 3 3 3 24 3 3 24 3 3 24 3 3 24 3 3 24 3 3 24 3 3 3 24 3 3 3 24 3 3 3 24 3 3 3 3	316.000	1 Stram Prod Mier Power Plant . I R	\$0	R-47	\$0	\$0	74.9800%	\$0	
20 21 34 22 23 23 24 3 24 25 27 27 28 27 29 31			\$185,204	R-18	\$0	\$185,204	47.5000%	<u> </u>	\$88,11
21 36 22 3:23 3:24 3:24 3:26 3:26 3:27 3:29 3:29 3:29		TOTAL STEAM PRODUCTION - LAKE ROAD	\$53,419,479		\$0	\$53,419,479		\$0	\$38,606,61
23 3· 24 3· 26 3· 26 3· 27 3· 28 3· 29 3·	03.100	STEAM PRODUCTION IATAN 1 Misc Intangible laten 1 Highway & Bridge	\$7,742	R-21	\$0	\$7,742	100.0000%	\$ 0	\$7,74
23 3· 24 3· 26 3· 26 3· 27 3· 28 3· 29 3·	10.000	Steam Production Land - latan 1	\$0	R-22	\$0	\$0	100.0000%	\$0	
24 31 25 31 26 31 27 31 28 31 29 31	311.000	Steam Production Structures - laten 1	\$2,710,608	R-23	\$0	\$2,710,605	100,0000%	\$0	\$2,710,60
26 31 27 31 28 31 29 31	11.050	Steam Production Structures - latan 1 Disaflowance (Commission Order ER- 2010-0358)	-\$209	R-24	\$0	-\$208	100.0000%	\$0	-120
26 31 27 31 28 31 29 31	12,000	Steam Production Boller Plant - latan 1	\$30,653,658	R-25	\$0	\$30,653,586	100.0000%	50	\$30,563,56
28 31 29 31	12,050	Steam Production Boiler Plant-latan 1 Disallowance (Commission Order ER- 2010-0366)	-\$4,020	R-26	sa	-\$4,020	100.0000%	\$0	-\$4,0
28 31 29 31	12.020	Steam Production Boiler AGC - later 1	\$48,754	R-27	\$0	\$48,754	100,0000%	\$0	\$48,7
29 31	14.000	·	\$7,610,941	R-28	\$0	\$7,610,941	100.0000%	\$0	\$7,610,9
		Steam Prod Turbogenerator - Istan 1		R-29	\$0	\$4,796,150	100.0000%	\$0	\$4,796,1
	115.000 115.050	Steam Prod Access Equip - latan 1	\$4,796,150 -\$387	R-30	\$0	-\$367	100.0000%	\$0	-\$3
30 31	16,000	Steam Prod Access Equip-latan 1 Disallowance (Commission Order ER- 2010-0366	-4981	R-30		- ಇವರ ಕ	100.0000 A	**	! !
31 31	16.000	Steam Prod Misc Power Plant - latan 1	\$545,490	R-31	\$0	\$548,490	100.0000%	\$0	\$545,4
32 31	15.000	Steam Prod Misc Power Plant-laten 1 Disallowance (Commission Order ER-	-\$45	R-32	\$0	-\$4 5	100.0000%	\$0	-\$4
33		2010-0366 TOTAL STEAM PRODUCTION LATAN 1	\$46,268,608	-	\$0	\$46,268,508		\$0	\$46,268,80
34		STEAM PRODUCTION - IATAN COMMON							i
35 31	11.000	Steam Production Struct- laten Common	\$714,614	R-35	\$0	\$714,614	100.6000%	\$0	\$714,81
35 31	12.000	Steam Boiler Plant - Latan Common	\$2,139,589	R-36	\$0	\$2,139,589	100.0000%	\$0	\$2,139,56
	14.000	Steam Turbogenerator - Iztae Common	\$36,917	R-37	\$0	\$35,917	100.0000%	\$0	\$36,91
38 31	15.000	Steam Access Equip - laten Common	\$50,74B	R-38	\$0	\$60,748	100.0000%	\$9	\$50,74
	16.000	Steam Pwr-Misc Pwr Pit. Equip-Elec	\$874	R-39	\$0	\$874	100.0000%	\$0	\$87
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$2,941,742		\$0	\$2,941,742		\$9	\$2,941,74
41		STEAM PRODUCTION - IATAN 2	AA			28 424	106,0000%	***	e es
	03.020	Miec Intang-Cap Software -6yr - laten 2	\$2,565	R-42	\$0	\$2,566		\$0	\$2,66
l	03.100	Miac Intangible-Istan 2 Highway & Bridge	\$3,240	R-43	\$0	\$3,240	100.0000%	\$0 	\$3,24 \$343,46
		Steam Production Structures-laten 2	\$343,462	R-44	\$0	\$343,462			
45 31	11.000	Steam Production Struc-latan2 Disallowance	-\$2,102	R-45	\$0	-\$2,102	100.0000%	\$0	-\$2,10

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St. Joseph Light and Power - Electric Gase No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Accumulated Depreciation Reserve

Line	<u>A</u> Account	B	C d > Total	D. Adjust				, and a	MO Adjusted
Number	Number	Depreciation Reserve Description		Numbe	* Assumments :				JuriedicBoriel
46	312.000	Steam Prod. Boller Plant Equip-latan 2	\$2,695,672	R-46	\$0	\$2,695,672		\$0	\$2,695,672
47	312.050	Steam Production Boiler Plant Equip-	-\$17,384	R-47	\$0	-\$17,384	100.0000%	\$0	-\$17,884
]	iatan 2 disallowance		1		I			
49	314.000	Steam Prod. Turbogenerator-latan 2	\$357,015	R-48	\$0	\$387,016	100.0000%	\$0	\$367,016
49	314.050	Steam Production Turbogenerator-latan	-\$2,608	R-49	\$0	-\$2,806	100.0000%	\$0	-\$2,606
60	315.000	2 Disallowance	*440.000	R-80		\$128,820	100.0000%	40	\$128,820
51	316.060	Steam Prod. Access Equip latan 2 Steam Production Access Equip-latan 2	\$128,820 -\$893	R-61	\$0 \$0	\$140,62V -\$893	100.0000%	\$0 \$0	\$120,020 \$893-
21	310.000	Disaflowance	*\$655	H-DI	***	-6057	100.0000.2	•0	-4030
52	316,000	Steam Prod. Misc Power Plant Equip.	\$14,885	R-52	so	\$14,885	100,0000%	\$0	\$14,886
τ-		etan 2	7,			, (,		v-	• •
63	316.050	Steam Production Misc Power Plant	-\$105	R-63	\$0	-\$105	100.0000%	\$0	-\$105
	1 1	Equip-Istan 2 Disallowance		1					
54		TOTAL STEAM PRODUCTION - IATAN 2	\$3,632,569		\$0	\$3,532,569		\$0	\$3,532,569
				-					
66	i [TOTAL STEAM PRODUCTION	\$106,162,398	1	\$0	\$106,162,398		\$0	\$91,349,612
	1 1			1					
56	1	RETIREMENT WORK IN PROGRESS							
**	1	STEAM	£5 557 560	R-57	\$0	-\$2,927,896	100.0000%	\$0	-\$2,9 27, 895
67	! !	Steam Salvage & Removal Retirements not. vet classified	-\$2,927,896	12-21	\$40	-#w'av. 1 *020	100,000,000	•0	#5'9#L'NUO
58		TOTAL RETIREMENT WORK IN PROGRESS	-\$2,927,896		\$0	-\$2,927,896		\$0	-\$2,927,896
40	1 1	STEAM	-4542513000	Ì	, ,	# M,0 207 1,000		**	42122: July
	1 1	V 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2							
59	1	NUCLEAR PRODUCTION		1					
			,						
60] [TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$8
***				1					
61]	HYDRAULIC PRODUCTION		l					
52]	TOTAL HYDRAULIC PRODUCTION	50	·	\$0	\$0		\$0	\$0
Q.K	1	TOTAL HIDIADLIO FRODOSTAIS	**	1	74	ęs.		**	-
63	1	OTHER PRODUCTION		1					
				l					
64	1 1	OTHER PRODUCTION PLANT		1					
65	341.000	Other Prod Structures - Electric	\$1,359,239		\$0	\$1,359,239	100.0000%	\$0	\$1,369,239
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	R-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prima Movers - Electric	\$13,209,219	R-67	\$0	\$13,209,219	100.0000%	\$0 \$0	\$13,209,218 \$3,278,432
66 69	344.000	Other Prod Generators - Electric Other Prod Accessory Equip - Electric	\$3,278,432 \$947,647	R-68	\$0 \$0	\$3,278,432 \$947,647	100.0000%	50	\$947,847
70	340,000	TOTAL OTHER PRODUCTION PLANT	\$19,399,645	11.403	\$0	\$19,389,645	155.5-50	SC SC	\$19,299,645
	1 1	1 Post 1 Carrier are 4 a sub-32 4 a degrade ou Tables and a sure of a sub-	* /,,/-		1	*(*)*==;**		*"	****
71	1	OTHER PRODUCTION-LANDFILL GAS		l					
	1 1	TURBINE							
72	341.000	Other Prod Structures-Electric	\$13,166	R-72	\$0	\$13,166	100.0000%	\$0	\$13,166
73	342.000	Other Prod Fuel Holders-Electric	\$84,584	R-73	\$0	\$84,584	190.0000%	\$0	\$84,584
74	343.000	Other Prod Prime Movers-Electric	\$0	R-74	\$0	\$0 \$389,213	100.0000% 100.0000%	\$0 \$0	\$0 \$389,213
76	344,000	Other Prod Generators-Electric	\$389,213	R-75	\$0	\$389,£14 \$0	100.0000%		\$0 \$0
78 77	348.000	Other Prod Accessory Equip-Electric TOTAL OTHER PRODUCTION-LANDFILL	\$0 \$486,963	M-10	\$0 \$0	\$486,9 \$ 3	100.000.001	<u>\$0</u>	\$488,963
f į	1	GAS TURBINE	4400,000		Ψ¢.	* 100,000			*
	((GAQ TORBING			1				
78		OTHER PROD- RALPH GREEN		1					
79	340.008	Other Production Land Elec-RG	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80	341.000	Other Prod. Structures Elec-RG	\$474,194	R-60	\$6	\$474,194	100.0000%	\$0	\$474,194
61	342.000	Other Prod. Fuel Halders Elec-RG	\$134,484	R-81	\$0	\$134,484	100.0000%	\$0	\$134,484
52	343,000	Other Prod. Prime Movers-RG	\$2,627,681	R-82	\$0	\$2,527,681	100.0000%	\$0 \$0	\$2,527,681 \$6,099,500
83	344.008	Other Prod. Generators Elec-RG	\$5,099,600 \$928,228	R-84	\$0 \$0	\$5,099,600 \$926,228	100.0000%	\$0	\$926,228
84 86	346.000 346.000	Other Prod. Access Elec-RG Other Prod. Misc Plant-RG	\$920,220 \$3,765		\$0 \$0	\$3,765	100.0000%	_ so	\$3,765
86	3-10.UUU	TOTAL OTHER PROD-RALPH GREEN	\$9,165,852		50	\$9,185,852		\$0	\$9,168,852
v		在 ame to the state of the stat	7-1,100,000	Ì	1	33-4-			
87		TOTAL OTHER PRODUCTION	\$29,052,460	1	\$0	\$29,052,460		\$0	\$29,082,460
				Į	i		l		
88	1	RETIREMENTS WORK IN PROGRESS-		1					
•	1	PRODUCTION		-					A
89	1 F	Other Production-Salvage & Removal	-\$48,186	R-89	\$0	-\$46 ,186	100,0000%	\$0	-\$46,186
	. L	Retirements not classified		t	1	1	5		

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Accumulated Depreciation Reserve

	A	B	2	, • , •	E PROPERTY	ned at a	, Q	Н	71
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted . Reserve	full dictional	Jurisdictional Adjustments	Mac Adjusted Jurisdictional
90		TOTAL RETIREMENTS WORK IN	-\$46,186		\$0	-\$46,186		\$0	-\$45,186
		PROGRESS-PRODUCTION							
91		TOTAL PRODUCTION PLANT	\$132,240,776		\$0	\$132,240,776		\$0	\$117,427,990
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
94	350.010	Transmission Land Rights - Electric	\$0	R-94	\$0	\$0	100.0000%	\$0	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0 \$0	\$3,901 \$258,583
96 97	362.000 353.000	Transmission Structures and Improvments	\$268,583	R-96 R-97	\$0 \$0	\$258,583 \$7,294,099	100.0000%	\$0 \$0	\$7,294, 0 98
98	353.000	Transmission Station Equipment Transmission Station Equip - latan 2	\$7,294,099 \$23,233	R-98	\$0	\$23,233	100.0000%	50	\$23,233
99	358.000	Transmission Poles and Fixtures	\$8,807,838	R-99	\$0	\$8,807,838	100.0000%	-\$863,053	\$7,944,788
100	356,000	Transmission Overheed Conductors	\$6,384,788	R-100	\$0	\$6,384,788	100.0000%	\$0	\$6,384,788
101	357.000	Transmission Underground Conduit	\$5,649	R-101	\$0	\$5,649	100.0000%	\$0	\$5,649
102	358.000	Transmission Underground Conductors	\$32,425	2 1	\$0	\$32,425	100.0000%	\$0	\$32,428
103		TOTAL TRANSMISSION PLANT	\$22,810,516		\$0	\$22,810,518		-\$863,053	\$21,947,463
104		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
105		Transmission-Salvage & Removal- Retirements	-\$143,554	R-105	\$0	-\$143,554	100.0000%	\$0	-\$143,\$54
106		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$143,554		\$0	-\$143,554		\$0	-\$143,654
107		DISTRIBUTION PLANT							
108	360.000	Distribution Land Electric	\$0	R-108	\$0	\$0	100.0000%	\$0	\$0
109	360.010	Distribution Land Rights	\$0	R-109	\$0	\$0	100.0000%	\$0	\$0
110	361.000	Distribution Structures & Improvements	\$553,254	R-110	\$0	\$553,254	100.0000%	\$0	\$553,254
111	382.000	Distribution Station Equipment	\$19,014,363	R-111	\$0	\$19,014,363	100.0000%	\$0	\$19,014,363
112	364.000	Distribution Poles, Towers, & Fixtures	\$17,753,914	R-112	\$0 \$0	\$17,763,914 \$10,500,680	100.0000%	\$0 \$0	\$17,763,914 \$10,500,680
113 114	365.000 366.000	Distribution Overhead Conductors Distribution Underground Circuit	\$10,500,680 \$2,260,016	R-113 R-114	\$0 \$0	\$2,260,016	100.0000%	\$0	\$2,260,016
115	367.000	Distribution Underground Conductors	\$5,520,743	R-115	\$0 \$0	\$5,620,743	100.0000%	\$0	\$5,520,743
116	368,000	Distribution Line Transformers	\$21,645,844		\$0	\$21,645,644	100.0000%	\$0	\$21,645,644
117	369.010	Distribution Services Overhead	\$3,650,815		\$0	\$3,650,615	100,0000%	\$0	\$3,650,\$15
118	369.020	Distribution Services Underground	\$5,624,101	R-118	\$0	\$5,624,101	100.0000%	\$0	\$5,624,101
119	370.000	Distribution Services - Meters	\$5,104,630	R-119	\$0	\$5,104,530	100.0000%	\$0	\$5,104,630
120	371.000	Distribution Customer Installation	\$2,704,285	R-120	\$0	\$2,704,285	100.0000%	\$0	\$2,704,285
121	373.000	Distribution Street Light and Signals	\$2,701,643	R-121	\$0	\$2,701,643	100.0000%	\$0	\$2,701,643
122		TOTAL DISTRIBUTION PLANT	\$97,033,788		\$0	\$97,033,788		\$0	\$97,033,788
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS		-					
124		Distribution Selvage & Removal Retirements not yet classified	-\$1,097,183	R-124	\$0	-\$1,097,183	100,0000%	\$0	-\$1,097,163
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	-\$1,097,183		\$0	-\$1,0 9 7,183		\$0	-\$1,097,153
126		GENERAL PLANT							
127	389.000	General Lend Electric	\$0	R-127	\$0	\$0	100.0000%	\$0	\$0
128	390.000	General Structures & Improv. Electric	\$2,090,555		\$0	\$2,090,655	100.0000%	\$1,125,881	\$3,216,436
129	391.000	General Office Furniture - Electric	-\$78,706		-\$124,872	-\$203,578	100.0000%	\$344,032	\$140,454
130	391.020	General Office Furn Comp Electric	\$636,531	R-130	-\$668,659	-\$32,128	100.0000%	\$294,233	\$262,105
131	391.020	General Office Furn-Comp-latan 2	\$80	R-131	\$0	\$80	100.0000%	\$0	\$80
132	392.000	Gen-Transp Eq-Autos-Elec	\$2,965	R-132	\$0 \$0	\$2,966 \$183,825	100.0000%	\$0 \$0	\$2,965 \$163,826
133	392.010	General Trans Light Trucks - Electric		R-133	\$0 \$0	\$1,663,032	100.0000%	\$0	\$1,563,032
134	392.020 392.040	General Trans. Heavy Trucks - Electric General Trans Trailers - Electric	\$1,563,032 \$133,480	R-135	\$0	\$133,480	100.0000%	\$0	\$133,480
135 136	392.040 392.050	General Trans Med Trucke - Electric	\$449,417		\$0	\$449,417	100.0000%	\$0	\$449,417
137	392.060	General trans Med Trucks-laten 2	\$2,624		\$0	\$2,624	100.0000%	\$0	\$2,624
138	393.000	General Stores Equipment - Electric	\$216,252	R-138	\$85,554	\$130,698	100.0000%	-\$153,824	-\$23,126
139		General Tools - Electric	\$1,060,073	R-139	-\$277,360	\$802,713	100.0000%	-\$46,343	\$755,370
140	395.000	General Laboratory - Electric	\$288,490	R-140	-\$51,777	\$236,713	100.0000%	-582,584	\$164,129
141	396.000	General Power Oper, Equip - Electric	\$193,269	R-141	\$0	\$193,269	100.0000%	\$0	\$193,269
142	397.000	General Communication - Electric	\$565,793	R-142	-\$370,683	\$195,110	100.0000%	\$775,773 \$0.337	\$970,883 \$12,497
143	398.000	General Misc Equipment-Electric	\$37,209	R-143	-\$9,385	\$27,824 \$E 776 699	100.0000%	-\$9,327 52 247 841	\$18,497 \$8,024,440
144		TOTAL GENERAL PLANT	\$7,354,889	I	-\$1,588,290	\$5,776,599	1	\$2,247,841	40,044,440

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Accumulated Depreciation Reserve

Line	<u>A</u> Account	■ AND AND AND AND AND AND AND AND AND AND	C Total	D Adjust	.			San Landin	MO Adjusted
umber	Number	Depreciation Reserve Description		Number	Adjustments	Realing.		A Committee	Jurisdictional
145		RETIREMENTS WORK IN PROGRESS -							
146	}	GENERAL PLANT General Plant Salvage & Removal	\$0	R-146	\$0	\$0	100.0000%	\$0	\$
1-74		Retirements not yet classified	**	14-4-10	44	•	100.000	9 ~0	Ψ'
147		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0	1	\$0	\$0		\$0	34
		GENERAL PLANT							
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$577	R-149	\$0	\$677	74.9600%	\$0	\$43
150	391.000	General Office Furniture - LR	\$268,076	R-160	-\$134,608	\$131,487	74,0600%	\$0	\$98,54
151 152	291.020 391.040	General Office Furniture Computer - LR General Office Furniture Software - LR	\$503,252 \$200,472	R-151 R-152	-\$295,991 -\$9,811	\$207,261 \$199,561	74.9600% 74.9600%	\$0 \$0	\$156,36 \$142,91
153	392.000	General Trans Autos - LR	\$00,47	R-163	\$6	\$0	74.9600%	\$0	\$
154	392,010	General Trans Light Trucks - LR	\$33,276	R-154	\$0	\$33,276	74.9600%	\$0	\$24,94
168	392.020	General Trans Heavy Trucks - LR	\$0	R-155	\$0	\$0	74.9800%	\$0	\$
156	392,040	General Trans Trailers		R-156	\$0	\$51,202	74,9600%	\$0	\$38,38
157 158	392.050 394.000	General Trans Med Trucks - LR General Tools - LR	\$13,819 \$290,183	R-167 R-158	\$0 -\$36,887	\$13,819 \$253,596	74.9800% 74.9500%	\$0 \$0	\$10,35 \$190,09
159	395.000	General Laboratory - LR	\$290,581	R-169	-\$16,079	\$275,602	74.9600%	\$0	\$206,59
160	396,000	General Power Operated Equip - LR	\$120,238	R-160	\$0	\$120,238	74.9600%	\$0	\$90,13
161	397.000	General Communication - LR	\$14,415	R-161	\$0	\$14,415	74.9600%	\$0	\$10,80
162	398.000	General Misc. Equip - LR	\$8,184	R-162	-\$1,352	\$6,832	74.9600%	\$0	\$6,12
163		TOTAL GENERAL PLANT - LAKE ROAD	\$1,792,374		-\$493,428	\$1,298,946		\$0	\$97 3,89
164		GENERAL PLANT - IATAN				4			
165 166	390.000 391.000	General Strucures & Impr-Elec General Office Furniture - laten	\$3,365	R-186 R-188	\$6	\$3,366 \$217	100.0000%	\$0 \$0	\$3,364 \$21
157	391.000	General Office Furn Comp - laten	\$1,752 \$47,230	R-167	-\$1,835 \$0	\$47,230	100.0000%	50 50	\$47,23
168	391,040	General Office Furn Software - leten	\$179,696	R-168	-\$157,762	\$22,133	100.0000%	\$1,277,254	\$1,299,38
169	397.000	General Communications - latan	\$78,568	R-169	\$0	\$78,568	100.0000%	\$0	\$78,86
170		TOTAL GENERAL PLANT - IATAN	\$310,810		-\$159,297	\$161,813		\$1,277,254	\$1,428,76
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
172		General Plant-Salvage and Removel-	\$0	R-172	\$0	\$0	100.0000%	\$0	\$
173		Retirements not classified TOTAL RETIREMENTS WORK IN PROGRESS-	\$0	1	\$0	\$0		\$0	*
11.0		GENERAL PLANT	#0		APO	40			•
174		INDUSTRIAL STEAM PRODUCTION PLANT							
176	310.090	Industrial Steam Land	\$0	R-176	\$0	\$0	0.0000%	\$0	\$
176	311.090	Industrial Steam Structures	-\$4,776	R-176	\$0	-54,776	0.0000%	\$0	\$
177 178	312.090 315.090	Industrial Steam Boller Plant		R-177 R-178	\$0 \$0	\$142,166 -\$33,287	0.0000%	\$0 \$0	\$ \$
179	375.090	Industrial Steam Accessory Industrial Steam Distribution	-\$33,287 \$57,917	R-179	\$0 \$0	\$57,917	0.0000%	\$0	\$
180	376,090	Industrial Steam Mains	\$1,097,434	R-186	\$0	\$1,087,434	0.0000%	\$40	\$
181	379.090	Industrial Steam CTY Gate	\$283,998	R-181	\$0	\$283,998	0.0000%	\$0	\$
182	380.090	Industrial Steam Services	\$101,476	R-182	\$0	\$101,476	0.0000%	\$0	\$
183	381.090	Industrial Steam Services - Other	\$258,892	R-183	\$0 \$0	\$258,892 \$1,893,820	0.0000%	\$0 \$0	2
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,893,820		***************************************	41,000,024		••	**
185		INDUSTRIAL STEAM RETIREMENT WORK IN							
		PROGRESS	****	2400	÷a	Pánn cás	0.0000%	\$0	\$1
186		Industrial Steam Salvage & Removal Retirement not yet classified	-\$ 10 0,615	K-185	\$ 0	-\$100,616	9,0000256	3 11	*
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$100,616		\$0	-\$100,615		\$0	\$4
188		ECORP PLANT]					
189	303.020	Miscelleneous Intangibles-Cap Softwr-5 yr	\$77,227	R-189	\$6	\$77,227	74.9600%	\$0	\$57,88
190	189.000	General Land Electric -Raytown	\$0	R-180	\$0	\$0	100.0000%	\$0 ********	\$1 2050 47
191	390.000	General Structures & Improve-Raytown		R-191	\$0 \$0	-\$43,247 \$0	74.9600% 74.9600%	\$682,688 \$0	\$850,17 \$
192	390,050 391,000	General Struct, Leasehold Improvements General Office Furn, & Equipment-CORP		R-192 R-193	-\$6,546	\$107,148	100.0000%	\$437,124	\$544,27
193 194	391.000	General Office Furn. & Equipment-CORP	\$138,048	R-194	\$0	\$138,048	74.9600%	\$0	\$103,48
195	391.020	General Office Furniture-Computer-CORF		R-195	-\$178,822	\$808,099	74.9800%	\$1,190,447	\$1,796,18
196	391.020	General Office Furn Comp-Raytown	\$639,912	R-196	#0	\$599,812	74.9600%	\$0	\$524,654
197	391.040	General Office Furniture Software-CORP	\$2,672,031	I R.497	-\$2,319,210	\$352,821	74,9600%	\$2,457,387	\$2,721,863

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Accumulated Depreciation Reserve

	A ·	B = 1-1 mark and a second	C C	Q	. E 155.1			Н	
Line	Account		Total	Adjust.		As Adjusted			HAO ABJUSTAN
ımber	Number	Depreciation Reserve Description		Number	Adjustments	A RESIDENCE		Adjustments	Jerisdictions
198	391.040	General Office Furn Software-Raytown	\$248,208	R-198	\$0	\$248,208	74.9600%	\$0	\$186,0
199	392,020	General Trans Heavy Trucks-Elec	\$0	R-199	\$0	\$0	74.9600%	\$0	
200	392,040	General Trans. Trailers Electric	\$0	R-200	\$0	\$0	100.0000%	\$0	
201		General Stores Equipment-Electric-CORP	\$2,625	R-201	\$0	\$2,625	100.0060%	-\$1,326	\$1,2
202	394.000	General Tools-Electric-Raytown	\$5,259	R-202	\$0	15,269	100.0000%	\$3,496	\$8,7
203	395.000	General Laboratory Equipment-ECORP	\$0	R-203	\$0	\$0	74.9600%	\$3,180	\$3,1
204	396,000	General Power Operatored EquipRaytowa	\$5,038	R-204	\$0	\$5,038	100.0000%	\$0	\$6,0
205	397,000	General Communication Equipment-CORP	-\$60,443	R-205	\$0	-\$60,443	100.0000%	\$658,686	\$698,2
206	397.00 0	General Communication-Raytown	-\$75,051	R-208	\$0	-\$76,051	74,9600%	\$0	-\$56,2
207	398.000	General Miscellaneous Equipment-CORP	\$5,975	R-207	\$0	\$6,975	100.0000%	\$11,058	\$17,0
208	396.000	General Misc. Equipment-Raytown	\$10,232	R-208	\$0	\$10,232	74.9600%	\$0	\$7,
209		TOTAL ECORP PLANT	\$4,786,627		-\$2,503,678	\$2,281,849		\$5,442,839	\$7,169,6
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet	\$0	R-211	\$0	\$0	100.0000%	\$0	
		classified	·						
212		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0	Michigan Control	\$0	
213		UCU COMMON GENERAL PLANT			į				
214	389.000	Land and Land Rights-UCU	\$0	R-214	\$0	\$0	100.0000%	20	
215	390,000	Strucutures & Improvements-Electric-UCU	-\$9,484	R-215	\$0	-\$9,484	100.0600%	\$0	-\$9,
216	390.050	Structures & Improvements-Lassed-UCU	-36,453	R-216	\$0	-\$5,453	100.0000%	\$40	-\$5,
217	391.000	Gen-Office Furniture & Equipment Elec-UGU	\$86,320	R-217	\$0	-\$68,320	100.0000%	64	-\$60,
218	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-218	\$0	-\$1,652,394	100.0000%	\$0	-\$1,652,
219	391.040	Gen Office Furniture Software-UCU	-\$1,553,648	R-219	\$0	\$1,563,646	100.0000%	\$0	-\$1,563,
220	391.050	Gen Office Furniture System Development- UCU	-\$897,861	R-220	\$0	-\$897,861	100.0000%	\$0	-\$897,
321	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-221	\$0	-\$88	100.0000%	\$0	-4
222	392.050	Gen Transportation Equip-Med Trucke-Elec- UCU	-\$491	R-222	\$0	-\$491	100.0000%	\$0	-\$
223	194.000	Gen Tools-Electric-UCU	-\$8,196	R-223	\$0	-\$5,196	100.0000%	\$0	-\$5,
224		Gen Laboratory Equip-Elec-UCU	-\$3,467	R-224	\$0	-\$3,467	100.0000%	\$0	-\$3.
26		Gen-Communication Equip-Electric-UCU	-\$628,502	R-225	\$0	-\$626,602	100.0000%	\$9	-\$626.
26		Gen Misc Equipment-Elec-UCU	-\$23,513	R-226	\$0	-\$23,513	100.0000%	\$0	-\$23
27		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482			-\$4,744,482		\$0	-\$4,744,

St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012

Updated through March 31, 2012
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment	A 1 490-0400-047 -	<u>C</u> Account	。	G Total Signatictional Jurisdictional
Number	Adjustments Description	Number	Amount Amount	Adjustments Adjustments
	Transmission Poles and Fixtures 1. To rebalance of reserves to accomplish	355.000	\$0	-\$863,053 -\$863,053
	\$28,573,233 overall adjustment of GMO General Plant. (Rice)		·	. '/
R-128	General Structures & Improv. Electric	390.000	*************************************	\$1,125,881
	To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	\$1,125,881
R-129	General Office Furniture - Electric	391.000	1/2/19	F 976 100 100 2
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$ 53,881	\$ 0
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$ 0	\$ 344,032
R-130	General Office Furn Comp Electric	391.020		\$294,233
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298,156	\$0
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$ 0	\$294,233

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Teet Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	E Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number		G Total Threelictional Jurisdictional Adjustments (#Adjustments
R-138	General Stores Equipment - Electric	393.000		\$153,824
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,233	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$34,321	\$ 0
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	,	\$ 0	-\$153,824
R-139	General Tools - Electric	394,000		-\$46,343
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980	\$ 0
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380	\$ 0
	To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$ 0	-\$46,343
R-140	General Laboratory - Electric	395 000		***************************************
	1. To Include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,997	\$0

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments for Depreciation Reserve

<u>A</u> Reserve	B Prince	<u>C</u>	PO STANCES	E WASSE
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustment	Compositional Jurisdictional Adjustments
Homse	To Include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220 \$0	\$0 \$0 -\$82,584
	To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		, ,	-\$02.5 04
R-142	General Communication - Electric	397,000	\$370,883	3775.773
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182	\$ 0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501	\$ 0
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$ 0	\$775,77 3
R-143	General Misc Equipment-Electric	398.000	And the second s	-\$9,327
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1,351	\$O
	To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$ 0	-\$9,327
R-150	General Office Furniture - LR	391.000		

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Test Year 12 Months Ending September 30, 2011

Updated through March 31, 2012 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Total Adjustment (Adjustment) Amount Anologies	G Total Displictional Jurisdictional Adjustments Adjustments
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$134,608	\$0
	No Adjustment		\$0	\$0
R-151	General Office Furniture Computer - LR	391.020	4,194,99	
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2019-0356. (Rice)		-\$295,991	\$0
	No Adjustment		\$0	\$0
R-152	General Office Furniture Software - LR	391,040		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$167,573	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1 57,762	\$0
1	No Adjustment		\$0	\$0
R-158	General Tools - LR	394.000		\$0
	To include General plant rettrement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$36,587	\$0
ingri-vagiones ages	No Adjustment		\$0	\$ 0
R-159	General Laporatory - LR	395.000	1.49	380

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments for Depreciation Reserve

ljustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Rojustment Amount Amount	Juristictional Jurisdictional
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$15,079	\$0
	No Adjustment		\$0	\$0
R-162	General Misc. Equip - LR	398.000		
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,352	\$0
	No Adjustment		\$0	\$0
R-166	General Office Furniture - tatan	391:000		
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535	\$0 ·
R-168	General Office Furn Software - latan	391:040		\$1,277,2
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762	\$ 0
	2. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	\$1,277,254
R-191	General Structures & Improve-Raytown	390.000		
	To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	\$682,588
R.193	General Office Furn: & Equipment-CORP	391.000		

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments for Depreciation Reserve

A Reserve	В	<u>c</u>	Q selection	G Table
Adjustment Number		Account Number	Adjustment 🚕 Adjustmen	ACCOUNTS AND ACCO
**************************************	Adjustments Description 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	Number	Amount Amount -\$5,819	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$ 173	\$0
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	\$437,124
R-195	General Office Furniture-Compoter-CORP	391.020		\$1,190,447
	To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		.\$38,566	\$0
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	\$1,190,447
R-197 🤼	General Office Furniture Software-CORP	391.040		210
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1 ,868,058	\$0
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152	\$0

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Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D Total Adjustment Adjustment Amount Argunt	<u>G</u> Total durante donal Jurisdictional Adjustments Adjustments
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	\$2,457,387
R-201	General Stores Equipment-Electric-CORP 1. To rebalance of reserves to accomplish \$28,673,233 overall adjustment of GMO General Plant. (Rice)	393,000	\$ 0	-\$1,326
R-202	General Tools-Electric-Raytown 1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	394,000	\$ 0	\$3,495 \$3,495
R-203	General Laboratory Equipment-ECORP 1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	395.000	\$ 0	\$3,180 \$3,180
R-205	General Communication Equipment CORP 1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	397.000	\$ 0	\$658,686
	General Miscellaneous Equipment-CORP, 1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	398.000	\$ 0	\$11,058
10 July 10 Jul	Total Reserve Adjustments		3.023.44.83E	100 100 100 100 100 100 100 100 100 100

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Cash Working Capital

	A	Ø =	_ C ;	D E	ELAP-FILE	Market E	C
Line Number	Description	Test Year Adi. Expenses	Revenue Lag	Expense	Net Lag	Factor (Col E / 365)	CWC Req
		T T T T T T T T T T T T T T T T T T T		1059 Seed B	CONTRACTOR		7.00 × 2.00 × 2.00
1	OPERATION AND MAINT, EXPENSE		1				
2	Payroll Expense incl employee withholdings	\$16,599,907	26.69	13.85	12.84	0.035167	\$654,103
3	Accrued Vacation	\$1,201,425	26.69	344,83	-318.14	-0.871616	-\$1,047,181
4	Sibley Coal	\$12,556,722	26.69	17.39	9.30	0.025479	\$319,933
5	Jeffrey Coal	\$4,991,690	26.69	16.64	10.05	0.027534	\$137,441
6	latan-Coal	\$7,599,234	26.69	43.69	-17.00	-0.046575	-\$353,934
7	Lake Road Coal & Freight	\$3,102,916	26.69	20,37	6.32	0.017315	\$53,727
8	Fuel - Purchased Gas and Oil	\$3,330,759	26.69	39.83	-13.14	-0.036000	-\$119,907
9	Purchased Power	\$14,513,791	26.69	34.50	-7.81	-0.021397	\$310,552
10	Injuries and Damages	\$207,509	26.69	31,45	4.76	-0.013041	\$2,706
11	Pension Fund Payments	\$2,029,755	26.69	51.74	-25.05	-0.068630	-\$139,302
12	OPEB's	\$1,039,683	26.69	176.44	-151.75	-0.415753	\$432,251
13	Cash Vouchers	\$35,305,251	26,69	30.00	-3.31	-0.009068	-\$320,148
14	TOTAL OPERATION AND MAINT. EXPENSE	\$104,478,642					-\$1,560,777
15	TAXES	uno ministra					
16	FICA - Employer Portion	\$1,323,939	26.69	13,63	13.06	0.035781	\$47,372
17	Federal/State Unemployment Taxes	\$265,337	26.69	75.68	-49.19	-0.134767	-\$35,759
18	City Franchise Taxes	\$4,051,611	11,49	38.63	-27, 1 4	-0.074356	-\$301,262
19	Corporate Franchise	\$128,817	11.49	-76.00	87.49	0.239699	\$30,877
20	Property Tax	\$5,582,532	25.69	182.07	-155.38	-0.425699	-\$2,376,478
21	TOTAL TAXES	\$11,352,236				WANNA ARABA	-\$2,635,250
22	OTHER EXPENSES						
23	Sales Taxes	\$3,462,369	11.49	22.00	-10.51	-0.028795	-\$99,699
24	TOTAL OTHER EXPENSES	\$3,462,369			:		-\$99,699
25	CWG REQ'D BEFORE RATE BASE OFFSETS					(1000000	\$4,295,728
26	TAX OFFSET FROM RATE BASE					:	
27	Federal Tax Offset	\$5,257,364	26.69	45.63	-18.94	-0.051890	-\$272,805
28	State Tax Offset	\$843,590	26.69	45.83	-18.94	-0.051890	-\$43,774
29	City Tax Offset	\$0	26.69	45.63	-18,94	-0,051890	\$0
30	Interest Expense Offset	\$13,832,782	26.69	86.55	-69.86	-0.164000	-\$2,268,576
31	TOTAL OFFSET FROM RATE BASE	\$19,933,736				A Administration of the Control of t	-\$2,585,155
32	I TOTAL CASH WORKING CAPITAL REQUIRED						

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Income Statement

- Line Number	Δ ik∷ (Category Description	Total Test Year	C Test Year Labor	2 Test Yésr Non Labor	E Adjustments	Total Company Adjusted	Q Jurisdictional Adjustments	H MO Final Adj Jurisdictional	MO Juris. Labor	MO Juris Non Labor
1	TOTAL OPERATING REVENUES	\$188,406,716	See Note (1)	See Note (1)	See Nate (1)	\$188,406,716	\$556,980	\$172,758,984	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES TOTAL TRANSMISSION EXPENSES	\$98,162,075 \$5,317,806	\$0 ¹ \$0	\$98,162,075 \$6,317,606	-\$25,988,076 -\$636,887	\$72,173,999 \$4,680,919	\$665,63 6 \$0	\$69,686,977 \$4,680,919	\$1,065,542 \$87,539	\$68,601,435 \$4,693,380
4 5	TOTAL DISTRIBUTION EXPENSES TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,920,280 \$3,806,122	\$0 \$0	\$6,920,280 \$3,606,122	\$332,865 \$648,744	\$7,252,935 \$4,254,866	\$0 \$ 0	\$7,016,825 \$4,254,866	\$341,705 \$217,236	\$6,574,120 \$4,037,630
6 7	TOTAL CUSTOMER SERVICE & INFO. EXP. TOTAL SALES EXPENSES	\$482,346 \$51,689	\$0 \$0 \$0	\$482,346 \$61,889 \$19.078,194	\$798,098 \$4,746	\$1,280,444 \$55,635 \$19,168,780	\$0 \$0	\$1,280,444 \$56,635	\$17,584 \$4,746 \$297,499	\$1,262,860 \$51,889 \$17,225,477
9 10	TOTAL ADMIN, & GENERAL EXPENSES TOTAL DEPRECIATION EXPENSE TOTAL AMORTIZATION EXPENSE	\$19,078,194 \$16,246,456 \$1,727,993	See Note (1)	\$19,070,194 See Note (1) \$1,727,993	\$110,586 See Note (1) -\$381,632	\$15,246,456 \$15,346,461	-\$70,578 \$2,966,666 \$194,316	\$17,522,976 \$18,258,717 \$1,540,777	\$227,495 See Note (1) \$0	\$17,226,477 See Note (1) \$1,546,777
11 12	TOTAL OTHER OPERATING EXPENSES TOTAL OPERATING EXPENSE	\$7,377,186 \$157,970,347	\$0 \$0	\$7,377,186 \$142,723,891	\$518,877 -\$24,592,789	\$7,896,063 \$133,377,558	\$0 \$3,756,040	\$7,411,256 \$131,689,392	\$2,031,851	\$7,411,256 \$111,398,824
13	NET INCOME BEFORE TAXES	\$30,436,369	\$ 0	\$0	\$D	\$55,029,158	-\$3,189,060	\$41,067,592	\$ 0	\$0
14 15	TOTAL INCOME TAXES TOTAL DEFERRED INCOME TAXES	\$184,729 \$6,477,721	See Note (1) See Note (1)	See Note (1) See Note (1)	See Note (1) See Note (1)	\$184,729 \$6,477,721	\$3,546,294 \$678,599	\$3,730,023 \$6,672,325	See Note (1) See Note (1)	See Note (1) See Note (1)
9.4 163	NETOPERMENHOOME	eres projektiven	<u> </u>			34.00 JAN 708	\$7,422,953	(#± \$ 30,665-244		e de la company

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

St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

A Income Adj. Number	Intomé Adjustment Déscription	S Account Number	Adjustment Adju			G Crional Sol	H jurisdictional Sellustreent Lui Labor	arradictional Academients Total
Rev-2	Electric Rate Revenue	BG carron					2.5 19.6 pula	Tin Rie Ro
t.m.r	1. To remove billed FAC revenue (Lyons)		\$0	\$0		**************************************	-\$4,95B,655	er 🌢 entre niger
	2. Update Period Adjustments (Welts/Cox)		\$0 \$0	\$0		\$ 0	\$5,566,374	
	2. Adjust for Excess Facilities (Wells)		\$0 \$0	\$0		\$0	-\$77,044	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		so	\$0 \$0		\$0	\$77,044	
	4- Cestes Western Smithonisals for Excess Lecitions (sauss)		-	•		40	#3 E, U C)	
	5. Adjustment for Billing Corrections (Cox)		\$0	\$0		\$0	\$19,449	
	6. Adjustment for Rate Switchers (Cox)		\$0	\$0		\$0	\$192,650	
	7. Annualization for Rate Change (Wells/Gox)		\$0	\$0		\$0	\$13,563,792	
	8. Weather Adjustment (Wells)		\$0	· \$0		\$0	-\$269,17 5	
	9. 365-Days Adjustment (Wells/Cox)		\$0	\$0		\$0	\$192,972	
	10. Annualization for Customer Growth (Lyona)		\$ 0	\$0		\$0	-\$60,354	
	11. To include a three-year amortization of the shortfall related to the L&P Phase in per the Commission Order in Case No ER-2010-0355 (Wells/Lyone)		\$0	\$0		\$0	-\$1,870,245	
Rev-3	Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue		\$3			Wa.	(1016	-\$ 8,853,016
	t, To adjust FCA and Unbilled electric revenue (Lyona)		\$0	\$0		\$0	-\$8,853,016	
Rev-B	Bulk Power Sales	447.002		01 40 0 0		77736	376 388	S10-11-7.12
	To include adjustment reflecting SPP Loss Revenue and Net RNU. (Harris)		\$0	\$0		\$ 0	-\$76,643	
Rev-7	SFR Off System Sales	447.020						-\$ 937,74
,	1. To annualize non-firm off-system sales revenue, (Harris)		\$0	\$0		\$ 0	-\$537,749	
Roy-8	Rev Inter/UNIntra ST	\$447.031°			a established	€4.4 5 0	. \$5,087,3 9	
	To remove interconspany/rate district energy transfers from L&P to MPS. (Harrie)		\$0	\$0	The second secon	\$0	-\$3,087,391	
Rev-11	Other Oper Rev-Fort Disc	450.001	(a)			S 1252		\$11,98
	To include an annualized level of late fees. (Lyone)		\$0	\$0		\$0	\$11,882	
Rev-14	Revenues Transmission Elect for Others	456.30Q				2.33.49 2.	\$197,01	
	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staffe Mid-point ROE (Harris)		\$0	\$0		\$0	4 197,011	
, Edi	Steam Operation Supervision	800 000	\$ 251.00\53\0.30##	<i>Y.</i> 6350	035000		· Anger	\$118,527
	t. To adjust test year payroll to reflect Staffs annualized level. (Prenger)		\$109,533	\$0		\$0	\$0	

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St. Joseph Light and Power - Efectric Case No. ER-2012-0176 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

A ncome Adj	D The state of the	C Account		Comedity (s. Adjustment Adj	at many Adjustment	garisdieriogs. Adjustment	. Adjustmen
umber	Income Adjustment Description 2. To include an annualized level of Short Term incentive	Number	Labor 50	140m 3.460m	Total Labor S	Non Labor 30	- Note
	Compensation (Prenger)		•	*		•	
	3. To include an annualized level of letan 2 O&M expense (Lyons)		\$0	\$0	\$1	\$15,032	
	4. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2019-0358. (Lyons)		\$0	\$0	94	\$131,559	
E-8	Fuel Expense	501.000	\$163,616			iewa ta	7.67.38
	1. To adjust text year payroll to reflect Staff's annualized level. (Prenger)		\$163,815	\$0	\$	3 0	
	2. To annualize fuel and purchased power expense (Prenger)		\$0	\$929,520	\$4	1 \$0	
	To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)	75. 00.00.00.00.00.00.00.00.00.00.00.00.00	\$0	-\$973,502	\$1) \$a	
E-7	Fuel Additives Umestone	801.000	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		S. Seeple Commission	- 1	
	1. To enqualize fuel additives - Limestone (Prenger)		\$0	\$35,271	\$	0 \$ 0	
E-8 (6)	Fuel Additives Ammonis	3 07.006					5 BW (4/4)
	To annualize fuel additives - Ammonia (Prenger)		\$0	\$380,284	\$4	D\$ C	
E-0	Foel Additives PAC	501.000				\$50	SHEET.
	1. To annualize fuel additives - PAC (Prenger)		\$0	-\$24,167	\$	\$0	
E-13⊲	Fuel Off-System Steam (bk20)	3501.030		10.00		\$0	
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$334,930	*	o \$ 0	
E-20 💥	Steam Expenses	502.000	*			808, VOIS (\$188	4200
	To adjust test year payroll to reflect Staff's annualized level. (Prenoer)		\$285,068	\$0		50	
	2. To include an annualized level of letan 2 O&M expense (Lyons)		\$0	\$0		\$244,453	
	3. To include a 3-Year Amortization of the excess letten 2 O&M costs over the base level tracker established in Case No. ER-2019-0366 (Lyons)		\$ 0	\$0	*	343,947	
E-22	Steam Operations Electric Expense	805,000	3)0Z84Z	Mark States	27780 S. L. E. E. E. E. E. E. E. E. E. E. E. E. E.	· · · · · · · · · · · · · · · · · · ·	BÉRÉKAN KA
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)	THE PERSON NAME OF TAXABLE PARTY.	\$107,647	\$0	\$) \$ 0	
	2. To include an annualized level of laten 2 Q&M expense (Lyons)		\$0	\$0	\$	\$6,949	
į	3. To include a 3-Year Amortization of the excess laten 2 OBM costs over the base lavel tracker established in Case No. ER-2019-0356 (Lyons)		\$0	\$0	*	96,843	
E-23	Misc. Steam Power Operations	308.006	97.8 8			\$99,034	¹⁹⁸⁶ - 1 ⁸⁶ 2 589 ,

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 38, 2011 Updated through March 31, 2012 Adjustments to income Statement Detail

Δ	8	Mar Carl	O's oran					
income		ende per d	Company	Company	(Company)		durisdetlonal	Junadictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Mon 1 shor			Adjustment	Adjustments Total
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$77,001	\$0		\$60	\$0	
	Z. To include an annualized level of laten 2 Q&M expense (Lyone)		\$0	\$0	i	\$0	\$57,200	
	To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 (Lyons)	riadakkidakkid	\$0	\$ 4		\$6	\$42,734	
E-24	Steam Power Operations Rents	507,000	* * 30		4	30	\$716	
	To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	-\$566	
	To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2919-0356 (Lyone)		10	\$0	ı	\$0	\$682	
E-26	Allowances	509,000	4					
	To reflect the annualized amortization of SO2 emission allowances. (Herris)		\$0	\$31,199	ı	\$0	\$0	
	No Adjustment		\$0	\$0	1	\$0	\$0	
ଜ (E-29 ୁ	Maint Superv & Eng - Steam Power	510,000	(#1,000 to 1				\$10,198	\$10,19
	To adjust test year payroll to reflect Staff's annualized level. (Presqer)		\$96,313	\$6	+	\$0	\$0	
	2. To include an annualized level of latan 2 OSM expense (Lyons)		\$0	\$0	•	\$ 0	\$12,807	
	3. To include a 3-Year Amortization of the excess latan 2 O&M coats over the base level tracker established in Case No. ER-2010-0356 (Lyons)	,	\$0	\$0	•	\$0	-\$2,609	
- E-30 ∰	Maint Of Structures Steam Power	\$11.00g	\$ \$24,696))			i vestembre i	E WESTER	
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$24,656	\$0		50	\$0	
	2. To include an annualized level of letan 2 Q&M expense (Lyons)		\$0	\$0	i	\$0	\$53,891	
	3. To include a 3-Year Amortization of the excess laten 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lvons)		\$0	\$ 0			\$19,690	
ं E-31ं\ं\	Maint, Of Boller Plant - Steam Power	512.000	. - 14 (97,198		(1) E 17 TANKE		\$ 80,83 %	
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$197,193	\$0	1	t 0	\$0	
	2. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0	ı	\$0	\$127,968	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0358 (Lyons)		\$ 0	\$0	•	\$0	-\$47,132	
. E-33	Maint: Of Electric Plant - Stham Power	513.000	\$ \$26,438	in in the	P. (18. 18. 18. 18. 18. 18. 18. 18. 18. 18.		SEE SEE SE OS	\$81,103
	i. To adjust test year payroll to reflect Staff's annualized level. (Prengor)		\$28,436	\$0	1	\$ 0	\$0	

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St. Joseph Light and Power - Ejectric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

Ad). umber	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	AUJUSTI MALS	Adjustment Labor	orfselictional Adjustment Non Labor	Adjustmen
	To include an annualized level of latter 2 O&M expense (Lyons)		\$0	\$0		\$0	\$64,498	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$ 0	\$8		\$0	\$18,805	
E-84	Maint Of Misc Electric Plant - Steam Power	514,000	\$3,164	30. 30.	A 50 51 154	\$0	\$2,720	
	To adjust test year payroll to reflect 5taff's annualized level. (Prenger)		\$3,154	\$6		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expense (Lyons)		\$0	\$0		\$0	\$2,164	
	3. To include a 3-Year Amortization of the excess latan 2 OSM costs over the base level tracker established in Case No. ER-2010-0356 (Lyone)		\$0	\$0		\$ 0	\$685	
E-43	Other Generation Fuel	647,000	7 × 4				**	
	To annualize fuel and purchased power expenses (Prenger)		\$0	\$2,020,939		\$0	\$0	
E-44	Fluel On System Other Prod	547,020	* * * * * * \$ 0	LEGIS			1	ane catalete
	To annualize fuel and purchased power expenses (Prenger)		\$0	\$815,795		\$0	\$0	
E-46	Fuel Off-Sys Other Prod (BK20)	547.030	6 0				1 0	Charles Course
	1. To remove off-system sajes costs in Book 26. (Harris)		\$0	-\$612,669		\$0	\$0	
E46	Pire) Other Brasi Uninitra ST/bit 1	34.035	* * 40					
	To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$226,711		\$0	\$ û	
E47	Fuel Handling CT Gas Purch	547.102	3.29					
	t. To adjust test year payroli to reflect Staff's annualized level. (Prenger)		\$447	\$0		\$0	\$0	
E-48	Other Power Generalion Expense	548.0b0	\$10,597					No. of the
	To adjust test year payroli to reflect Staff's annualized level. (Prenger)		\$40,591	\$0		\$0	\$0	
E-52	Maintenance of Supercialon and Engineer	561.000			a son the	SKINK OF THE	50	Senso Co.
	t. To adjust test year payroll to reflect Staff's annualized lavel. (Prenger)		\$13	\$0		\$0	\$0	
E-54 e /	Other Generation Maint. Struct CT	. 5 52.000	CALE & TOTAL		Carrie Late	88228 30	新州,在李德	
	To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyona)		\$0	\$17,870		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized layer. (Prenger)		\$1,841	\$0	:	\$0	\$0	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

A ncome		C	O Company	Company e.	e de paro		di. Lakilonai Juri	<u>l</u> saletion
Adl. umber	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment	Adelanina Tid		Present Adj	usimen Total
	Other Generation Maint CT	553.000	\$8,949	348,901	305-00			1001
	To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyone)		\$0	\$48,303		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized [svel. (Prengar)		\$8,949	\$0		\$0	\$0	
E-65	Other Generation Maint Misc Exp.	554.000	\$1,628	\$190.			50	Maring (
	To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		50	\$150		\$ 0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. [Prenger]		\$1,626	\$0		\$0	\$0	
E-59	Purch Pwr-Energy & Cpcty Pur-Al	555,900					28.9 0	sety .
	To annualize fuel and purchased power expenses (Prenger)		\$ 0	-\$7,904,750		\$0	\$0	
E-61	Purchased Power On-eye (5k10)	555,020			64E,15166	30	9	
-	To annualize fuel and purchased power expenses (Prenger)		\$0	-\$16,216,360		\$0	\$ 0	
E-84	Purchased Power Off-System Sales	235,036		ST STATE				Geogra es
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$2,869,044		\$0	\$0	
	Purchased Power Off-System Interuolt	655.031					**************************************	
	To remove interent off-system sales costs. (Harris)		\$0	-\$457, 7 27		\$0	\$0	
E-86	Purchase Power Intrasture (DK11)	565,032	50					
	To remove intercompany/Rate district energy Transfers from LBP to MPS. (Harris)		\$0	-\$1,968,579		\$0	\$0	
E-68	System Control and Load Dispatch	556,000	£21,277		as Ca		10	Š.
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,377	\$0		\$0	\$0	
3-69	Other Production Expenses	557,000	8587 ,2104	(F) (F) (F) (F)			\$0	ź., .
	1. To adjust lest year payroll to reflect Slaff's annualized level. (Prenger)		\$57,210	\$0		\$ 0	\$10	
	2. To reflect L&P Adj. C5-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$261	iidadis whee dalphomenis	\$0	\$0	
E-74	Transmission Oper Suprv and Engrig	560.000	ASS TO SEC.					Mg DN 1
	t. To adjust test year payroll to reflect Staff's annuelized level. (Prenger)		\$17,000	\$0		\$0	\$0	
	To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,989		\$0	\$0	
	Transmission Operations Expense		 					SKN S

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St. Joseph Light and Power - Electric Case No. ER 2012 0178 Test Year 12 Months Ending September 30, 2014 Updated through March 31, 2012 Adjustments to Income Statement Octali

A :		· · · · ·		and the second		· Andrews		DOM:
Income	*	Account	Company	Company	Section.		redictional Juris	k (Chi
Adj. Number	Income Adjustment Description	Number	Adjustment Labor	Adjustinant Non Eabor		etin i S am	And abor T	nmonu otal
	To adjust test year payroll to reflect Staffe annualized toyel. (Prender)		\$14,299	\$0		\$0	\$0	
	2. To ennualize SPP Schedule 1A Admin Fees for GMC- L&P. (Hyneman)		\$0	\$109,618		\$0	\$0	

E-76	Transmission Oper-Station Expenses 1. To adjust test year payroll to reflect Staff's annualized	882,000	\$20,485 \$20,455	\$0 \$0	\$20,455	\$0 \$0	30 7 7. 3 0	4 31.18
	i. 10 august van payron to isnoce stan s annuenzed Isvai. (Prangar)		\$20,443	\$u		***	∌ĕ	
E-77	Transmission Oper-Ois Line Expense	563.000	\$1,000			意	***	. \$
	 To adjust test year payroll to reflect Staff* annualized level, (Prenger) 		\$1,998	\$0		\$0	\$0	
, E-78	Transmission of Electricity by Others	\$85,000	4 (2 (2)	The Control			\$0	
	To annuatize Account 585 Transmission Expenses (Hyneman)		\$ 0	-\$920,284		\$0	\$10	
E-82	Transmission Oper Misc Expense	886,000	\$21,885	- 66 68 40	N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	To adjust test year payroll to reflect Staff's annualized level. (Prenosr)		\$21,855	\$6		\$0	\$0	
E-84	Misc. Transmission Expenses	875,000	12 (T) Fin 22.					Sz., \$
	To annuelize SPP Schedule 1A Admin Fees for GMO- L&P. (Hyneman)		\$0	\$74,223		\$0	\$ 0	
E47 🖔	Maintenance of Supervision and Engineering	\$48.000°	******		- AFRICA (P. 61	90° E 10	7 2 7 2 N	
	To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyone)		\$9	\$651		\$0	\$9	
E-89	Trane Maintenance of Structures	569.000	a addin.				1 (4)	\$
	To include a cormalized level of Transmission Maintenance Expense 4-Year Average (Lyone)		\$0	\$20,074		\$6	\$0	
	2. To adjust test year payrol) to reliect Staff's annualized level. (Prenger)		\$616	\$0		\$0	\$0	
. `E-8 9`;	Trans Maintenance of Station Equipment	670.060			energy and the second second			(46.19) 3
	1, To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyone)		\$0	-\$ 31,169		\$0	\$0	
	2. To edjust test year payroli to reflect Staff's annualized level. (Prenger)		\$10,034	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$176		\$0	\$0	
E-90	Trans Maintenance of Overhead Lines	571.000	-4494					\$
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$19,433		\$0	\$0	
	2. To adjust less year payroll to reflect Staff's annualized level. (Pranger)		\$1,049	\$0		\$0	\$ 0	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

A ncome Adj.	B	<u>C</u> Account	Company Adjustment	Company 4 Adjustment Ad		e dia e conne ment Adj	LE K archong Jurisdic Ustment Pagjisti	
mber	Income Adjustment Description	Number	Labor	Non Labor	Fotal Lab	or No	n Labor	al.
E-91	Trans Maintenance of Underground Lines	572.800	\$0	\$10.7			\$0 ∂ ₹	
	To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$10		\$0	\$ 0	
E-92	Trans Maintenanceof Miscl. Trans Plant	573.000	\$232	\$175	327		\$0	
	To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$175		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$232	\$0		\$0	\$0	
E-97	Distro Oper - Supr & Engineering	580.000	\$20,142	E EATE CO		. Justine	10	. p
	To adjust teet year payroll to reflect Staff's annualized level. (Prenger)		\$29,142	\$0		\$0	\$ 0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$10	\$24,727		\$0	\$ 0	
E-98	Distri Oper -Losd Dispatching	681.000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				\$6	
	To adjust test year payroll to reflect Staff's annualized isvel. (Prenger)		\$7,551	\$0		\$0	\$0	
E-69	Distrib Oper - Station Expense	582.000	3377		Sec. 95.7287 (Name of Sec. 95)	, SO	.	
	To adjust test year payroll to reflect Staff's annualized level, (Prenger)		\$3,217	\$0	Ì	\$0	\$0	
E-100	Distrb Oper OH Line Expense	583.000	34,907			J. Company	Market Team of the	Sayer.
	To adjust test yeer payroll to reflect Staff's annualized level. (Prenger)		-\$4,907	\$0		\$0	\$0	
	To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19		\$0	\$0	
E-101	Distrib Oper UG Line Expense	584.000	\$ \$ \$ \$53 6 \$				50	2+
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,330	\$0		\$0	\$0	
	2. To include an annualized level of Short Term incentive Compensation (Prenger)		\$ 0	\$2		\$0	\$0	
-102	Distrit Oper Street Light & Signal Expense	585.000	3.35317				50	5 3
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$317	\$0		\$0	\$ 0	
-103	Distrib Oper Meter Expense	588.000	(\$41,27 8)	\$50	Sec. 15,716 (SEC.)	· d		
	To adjust test year payroli to reflect Staff's annualized level. (Prenger)		\$43,276	\$0		\$0	\$0	
-104	Distrib Oper Customer install Expense	587.600	17.48.44	i ka a i a ja			30	
	To adjust lest year payroll to reflect Staff's annualized level. (Prenger)		\$5,446	\$0		\$0	\$0	

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St. Joseph Light and Power - Electric Case No. ER.2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

A Income Adj Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company & Adjustment & A. Non-Endig			Science Jurisdi L'Ement Adjust R'Esbor To	
E-105	Distr Oper Misci Dietr Expense	\$88,000	\$135,735		3.00 (3.00		The second secon	••
	To adjust test year payroll to reflect Staff's annuelized level. (Prenger)		\$138,735	\$0	######################################	\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$93	A LEGIC TANKS	\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		30	-\$730	To a distribution of the control of	\$0	\$9	
E-(110	Distrib Maint-Supriv & Engineering	690,000	000 350 81705	1.2 sc#51 2016	\$\$\$£\$\$\$\$	30	45	
	To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$1,294		\$0	\$0	
	2. To adjust test year payroll to reflect Staffs annualized level. (Prenger)		\$785	\$0	i i qui qu	\$0	\$0	
e4ff	Distrib Maint-Structures	000.120	\$ \$7.976	A KOTO A				
	To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyone)		\$9	\$33,403		\$6	\$0	
	2. To adjust test year psyrolf to reflect Staff's annualized level. (Prenger)		\$7,970	\$0	- April - Apri	\$0	\$0	
E-112	Distrib Maint-Station Equipment	\$22,000					30	
	1. To include a normalizad level of Clattibution Maintenance Expense 2-Year Average (Lyons)		\$0	-628,917		\$0	\$0	
	To adjust test year payroll to reflect Staff's annuelized level. (Prenger)		\$1 8,112	\$0		\$0	\$0	
E-113	Distrb Maint-OH lines	\$145.00¢		PROBLEM (ASS)	2666 E 374			
	To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$9	-\$22,602	a Street Brownian	\$0	\$0	
	To adjust test year payrol! to reflect Staff's annualized level. (Prenger)		\$39,733	\$6		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compansation (Prenger)		\$0	\$ 19		\$0	\$0	
E-314	Diatrib Maint-Maint Undergrind Lines	864,000						
	1, To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$6,206		\$0	\$0	
	2. To adjust test year payroll to reflect Staffs annualized level. (Prenger)		\$9,22 0	\$0	RAMMA BEST STORMENT	\$0	\$ 0	
E-115	Cletrib Maint-Maint Lipe Transformer	600.aea	L. C. WILL					ز ج د
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$4,195		\$ 0	\$0	
	To adjust test year payroll to reflect Staff's annualized level, (Pranger)		\$9,80%	\$.0		\$0	\$0	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

Adj.	.B	Account Number	D Company Adjustment Labor	Compatify Adjustment Non-Latter		Juriadictional Adjustment	Jurisdictional Liur Adjustment Ad Non Labor	justiment
E-116	Distrib Maint-Maint St Lights/Signal	596,000	\$5,214	NOTI L 1007			MON CARDOT	2707
	To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyona)		\$0	\$15,156		\$0	\$0	
	Z. 7o adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,214	\$0		\$ 0	\$0	
E-117 :	Distrib Maint-Maint of Meters	597.000.	\$8,124	AND RESERVE		32 2345 (1930-19 30).		A Direct
	To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$5,555		\$0	\$0	
	2. To adjust test year psyroll to reflect Staff's angualized level. (Prenger)		\$8,124	\$0		\$ 0	\$0	
E-118	Distrib Matrit Maint Misci Distrib Pin	\$96,900	37,084	113 585				
	To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$15,555		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level, (Prenger)	7.	\$7,854	\$0		\$0	\$0	
E-123	Customar Acut Superv Exp	901.000					Marketin and the second	eselvas
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,018	\$0		\$ 0	\$2	
	To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,878		\$0	\$0	
E-124	Cust Accts Meter Reading Expense	902.000	22 52 174					-144
	To adjust test year payroll to reflect Staff's annualized level. (Prengar)		\$82,174	\$0		\$0	\$0	
E-125	Cuatorier Accia Records and Collection	903.000	waster.				\$0 as	
	To reflect interest at 4.25% (primic rate 3/31/12 plus 1%) on balance of acct 235 ending 3/31/12 (Gaskins)		\$0	1 50,259		\$0	\$ B	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$117,542	\$0		\$0	\$0	
E-128 ; `	Uncollectible Accounts Expanse	904.000°	50°	\$5100 for	3219,0 (1	\$6 E		**************************************
	To include an annualized lavel of Bad Debt Expense. (Lyons)		\$0	\$213,811		\$10	\$0	
E-127	Miscl. Customer Acets Expense	\$95.000	33,894					\$63 est
	To adjust test year payroli to reflect Staff's ennualized (evel. (Prenger)		\$3,504	\$0		\$0	\$ 0	
	2. To annualize bank fees for the sale of accounts receivable. (Herrie)		\$ 0	\$164,460		\$0	\$9	
E-130	Cuetomer Service Superv. Exp	907.000						in Markey
	To adjust teet year payroll to reflect Staff's annualized level. (Pranger)		\$3,621	\$0		\$0	\$ 0	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	B	C Account Number	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustinents	a de La fin (m)	ar (*) Strete tonal Adjustisent	i Jurisdictiona Adjustments Total
	Customer Assistance Expense	908.000		Non-Labor \$424,105	20 E32 391	Lubor	Mon Labor	
	To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyone)		\$0	\$157,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral (Lyons)		\$0	\$196,881		\$0	\$0	
	3. To adjust test year раутон to reflect Staff's annualized level. (Prenger)		\$1,293	\$0		\$0	\$0	
	4. To include ERPP amortization over a 3-year period (Lyons)		\$0	\$29,434		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$35,500		\$0	\$0	
	6. To include an annualized level of advertising expenses (Prenger)		\$0	-\$32		\$0	\$0	
E-132	Instructional Advertising Expense	090,80		2 2 2 2 1 1 C				
	To include DSM Advertising expense (Lyons)		\$0	\$3,259		\$ -0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,654	\$0		\$0	\$0	
•	3. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majore)		\$0	\$8,942		\$ a	\$0	
	4. To include an annualized level of advertising expenses (Prenger)		\$0	-\$73		\$0	\$0	
E-133	Misc Customer Accounts and Info Exp	910.000	antoia.		M 527		\$0.	
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,016	\$0		\$0	\$0	
	To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$34		\$0	\$0	
	3. To include an annualized level of Short Term incentive Compensation (Prenger)		\$0	\$2,091		\$0	\$0	
	4. To include an ennualized level of Renewable Energy Costs through March 31, 2012 (Lyons)		\$0	\$120,234		\$0	\$0	
	5. To include a 3-Year Amortization of defarred Renewable energy Costs (Lyons)		\$0	\$224,990		\$0	\$0	
E-136	Sales Supervision	911.000		Name and So			A second	
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11	\$0		\$0	\$0	
E-137	Sales Expense	912,000	e e ath		XXXXXXXXXXX		30	\$
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,475	\$0		\$0	\$0	
E-139	Miscl. Sales Expense	916.b00	\$260	**************************************	· 1260	\$0		
	1. To adjust test year payroli to reflect Staff's annualized level. (Prenger)		\$250	\$0		\$0	\$0	
E-143	Admin & Gen-Administrative Salarips-Allocated	920.000	3796.1 90				30	Weto, socie is

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to income Statement Detail

A Income Adj. Number	E Income Adjustment Description	C Account Number	Company Adjustment Labor	Company Adjustment A Non-Labor	- Nicesy desinent 1981	auticuli-apparations especiment	H ([ctional J stiment / Libor	urisdictiona Vdjuatments Total
	To remove test year L&P expenses related to KCPL's ORVS employee severance program (Hynemen)		\$ 0	-\$819,957		\$0	\$ 0	
	To adjust test year payroll to raffect Staff's annualized level, (Prenper)		\$295,190	\$0		\$0	\$ 0	
	3. To reflect L&P Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses, (Prenger)		\$0	-\$364,241		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove discretionary bonuses and executive severance payments. (Majors)		\$0	-\$110,036		\$Q	\$0	
	5. To include an annualized level of Short Term incentive Compensation (Prenger)		\$0	\$32,898		\$0	\$0	
E-144	Admin & Gen Administrative Salaries-100%	920.000	-				10	e e e e e e e e e e e e e e e e e e e
	To remove test year transition costs amortization (Majors)		\$0	-\$74,208		\$0	\$0	
E-148	A & G Expenses	.921.900°		2.78.128/160.c.,			e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	
	To remove employee seperation (OVRS) expenses booked to account 921 (career transition services) (Hivneman)		\$0	-\$14,008		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0	1	\$0	\$0	
	4. To reflect L&P Adj. CS-11 to correct expense report items to below the line. (Majors)		\$0	-\$291		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to correct tobbying expenses to below the line. (Majore)		\$0	-\$5		\$0	\$0	
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$28	-	\$0	\$0	
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,4 38	Air	\$0	\$0	
	8. To include an annustized level of latan 2 OSM expense (Lyons)		\$0	50		\$ 0	\$1,506	
	To include a 3-Year Amortization of the excess latan 2 O&M costs over the base layer tracker established in Case No. ER-2010-0358 (Lyons)		\$0	\$0		\$0	-\$2,211	
E-147	A&G Expenses Transferred	3 22007.	\$3,57,6672				Poster.	
	1. To adjust test year payroll to reflect Staff's annualized level. (Premper)		-\$7,997	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-148	KCPL Bill of Common Use Plant	\$22.050	N pi				150	t days of the
	To include an annualized level of lease expansa- Electricity and Employee Subaldized Parking (Pranger)		\$0	\$3,348		\$0	\$ 0	
an opogravane	Outside Services Employed Allocated	AST MAT			77,	The second secon	\$0	3 No. 1

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to income Statement Detail

A Income	B CONTRACTOR	Ç.	D Company	Company			THAT HE HAVE	Juried ction
Adj. Jumber	hicoma Adjustment Description	Account Number	Ad∫ustment *	Adjustment Non Labor	動力		addustment 2 Von carros	Adjustmen
Artition	To reflect L&P Adj. CS-11 to remove Goldman Sachs consulting fees and executive consulting fees. (Mejors)	Isquipper	SO SO	-\$119,099		\$0	\$0	
E-150	Outside Services Employed-Amortization of Merger Transition-100%	923,000		* steads	i i je je je je je je je je je je je je je			- Marine Constitution of the Constitution of t
	1. To remove test year transition costs amortization (Majors)		\$0	-\$163,257	:	\$0	\$0	
E-153	Property Insurance	924.000		20084,830		\$0		
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$8,830		\$0	\$0	
E-154	Injuries and Damages	925,900	2341460					(1)
	To include an annualized level of injuries and damages (Gaskins)		\$0	-\$720,642		\$0	\$0	
	2. To adjust test year psyroll to reflect Staff's annualized level. (Prenger)		-\$1,450	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC Intigation. (Majors)		\$0	\$110,643		\$0	\$0	
	4. To include an annualized level of insurance expense. (Gaskins)		\$0	-\$11,7 94		\$0	\$0	
E-156	Employee Pensions and Benefits-Allocated	\$28,000	2 32 139	3.1.1.1.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	1886 5.00.00	1 867/34 0	Constant State	
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,139	\$6		\$û	\$0	
	2. To adjust test year to an annualized level of 481k expenses (Pranger)		\$0	\$103,280		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$378,888		\$0	\$0	
	4. To remove SERP payments charged to L&P from KCPL and Aquila. (Hyneman)		\$0	-\$242,289		\$0	\$0	
	5. To annualize Account 929 FAS 166 GMO-L&P OPEB expense (Hymeman)		\$6	\$23,297		\$0	\$0	
	5. To annualize L&P pension expense as an allocation of total GPE FAS 97 pension expense (Hyneman)		\$0	\$2,043,289		\$0	\$6	
E-155	Employee Panelons and Benefits Electric 100%	928.00 0	23.5	(2)(§) (§), (§)			., & \$245,7 2	
:	To annualize 3/31/2012 L7P ERISA pension asset balance over 60 months (Hyneman)		\$0	\$0		\$0	\$248,729	
E-164 :	Reg Comm Exp-Mo Proceeding-Elec-(10%	925.011	E CONTRACTOR		2007/1001/20	•	weeks Land S	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$27,047	\$0		\$0	\$0	
	Z. To reflect L&P Adj. C\$-11 to correct lobbying expenses to below the line, (Majors)		\$0	-\$235		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2018-0355, (Majors)		\$0	.\$38,984		\$0	\$0	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 36, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

A		1 C	D O	i yan	4.81		* (6) S 1
ncome Adj.		Account	Company Adjustment	Company Amountees	one of problems make the control or one of the control	Service Const	Jurisdiction Adjustment
lumber	Income Adjustment Description 4. To reflect L&P Adj. CS-11 to remove over-amortization of	Number	Labor so	Non-Labor - -\$36,438		\$0 \$0	Total
	4. 19 remett LaP Adj. US-11 to remove over-amortization of 2007 rate case expenses. (Majors)		P	-924,436	To the second se	9U	•
	5. To reflect L&P Adj. CS-11 to remove Naxiaource rate case expenses (Majore)			-\$18,644	An Andrews (An ingress of An	\$0 \$0	1
	6. To include current level of PSC Assessment (Prenger)		\$9	\$51,3 55		\$0 \$0	ı
	7. To remove test year amortization of 2009 Rate Case expenses. (Mzjors)		\$0	-\$55,897	Marin April	\$0 \$0	!
	8, To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years. (Majors)		\$ 6	\$269,487		\$ 0 \$ 0	•
	9. To include a normalized level of rate case expenses over 3 years. (Majors)	Arthurselland	\$0	\$76,129	- Vertermine de de la constitución de la constituci	\$0 \$0	•
E-186	Reg Comm Exp- FERC Proceedings	928,023	See Strike			· · · · · · · · · · · · · · · · · · ·	S assia ee
	To adjust test year payroll to reflect Stat's annualized level. (Prenger)	and traditionisms	\$1,498	# D	тире подпримента п	\$0 \$0	1
	2. To include current level of FERC Assessment (Prenger)		\$0	\$4,678	**************************************	\$0 \$0	i
E-107	Reg. Comm. Load Recearch	928.030					
	To adjust test year payroll to reflect Staff's annualized level. (Prenper)		\$439	\$0	THE PROPERTY OF THE PROPERTY O	\$D \$0	i
E-166	Reg. Comm. Misc Fariff Filling	\$28.040					Sastana X
:	1. To adjust test year psyroli to reflect Staff's annualized level. (Prenger)		\$2,074	\$0	- Company and the second secon	\$ 0 \$0	
E-170	Miscellaneous A&G Expense	930.000	 				Ø:
:	To adjust test year payroll to reflect \$taff's annualized lavel. (Prenger)		\$1,039	\$0		\$ a \$ 0	١
	Z. No Adjustment		\$0	\$0	Marie Article Color	\$0 \$0	
	3. To reflect L&P Adj. CS-11 Removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$28,345	A planting and a second a second and a second and a second and a second and a second and a second and a second and a second and a second and a second a second and a second and a second and a second and a second a	\$0 \$0	i .
	4. To reflect L&P Adj. CS-11 to remove apounal travel (Majors)		\$0	-\$4	A	\$0 \$0	1
,	5. To adjust test year to annualize dues and donations (Prenger)		\$0	-\$8,723		\$0 \$0	
5474	General Advertising Expense	930,160	180 0			Maria Vi	
	To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$680	\$0	- Makeus vilentes	\$0 \$0	
	To include an annualized level of advertising expenses (Prenger)		\$ 0	-\$8,593		\$0 \$0	
(472 <u>%)</u>	Admin & General Expense Rents	\$31.000	10 mg 2 mg 2 mg 2 mg 2 mg 2 mg 2 mg 2 mg		5800-2000	\$0 -\$ \$16,882	
	1. To refrect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		***	30	dyninamilladnings	\$0 -\$277,549	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Montha Ending September 20, 2011 Updated through March 31, 2012 Adjustments to Income Statement Detail

Income	B man a policina de la composición dela composición de la composición dela composición dela composición dela composición de la composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composición dela composic		Company	Contract			H Differentiages	uradiction
Adj. Number	income Adjustment Description	Account Number	Adjustment Labor	Adjustinder A Nor Labor 8		Adjustment Labor	Non Labor	
	2. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$17,260		\$0	\$0	
	3. To include an entualized level of tease expense-Post Abatement (Prenger)		\$0	\$129,576		\$0	\$0	
	4. To include an annualized level of tease expense-Other Parking (Prenger)		\$0	-\$947		\$0	\$0	
	5. To include an annualized level of tease expense-MO Lease Abatement Amortization [Prenger)	and-task-task-task-task-task-task-task-task	\$ 0	\$ 0		\$0	-\$39,062	
E-173	A&G Transportation Expense	933,600	\$ 30	\$55 (Gai (2))	ESIMENT	5 00	60	
	To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)	Martin As A Manages on A Martin As A Marti	\$0	-\$ 591,890		\$0	\$0	
E-176	Maint. Of General Plant	936,000	100	34 34		**** ********************************		
	To adjust test year payrolf to reflect Staff's ennualized level. (Prenger)		\$1,233	30		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)	Advactorium (Aversa Assultanesse	\$0	-\$1,330		\$0	\$0	
E-181	Depreciation Expense, Dep. Exp.	703.000					EEL ME (0)	\$2,986,6
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,986,668	
E-189	Amortization of Intangible Plant-Software	705.07 t	2 et 2 so	a e e			4 7 (1)	
	To include amortization of intangible Plant (Gaskins)		\$0	\$667,067		. \$0	\$0	
E-190	Amortization of Other Plant (later Bridge)	205,011		en Sara Supra				
	1. To include amortization of Other Plant (Gaskins)		\$0	\$11,028		\$0	\$0	
]	Amortization Expense Misc Non-Plant (ice Storm)	205.011	. 3 . 3 . 5 . 5 0 .	Metalic Exercise			V	Retrieval
1	 To remove amortization expense associated with the 2007 ice Storm shrough the True Up Period, August 31, 2012. (Lyons) 		\$0	·\$1,059,624		\$0	\$0	
E-102	stan 1/Common Regulatory Asset Amortization	705.001			352.34V	w n	for face	3/2012 T
	To annualize the amortization of laten Unit 1 and Common Regulatory Asset "Vintage 1" over 27 years. (Majors)		\$ 0	\$0		\$ a	\$54,585	
	2. To annualize the amortization of latan Unit 1 and Common Regulatory Asset "Vintage 2" over 25.4 years. (Majors)	77.7	\$0	\$0		\$0	\$37,164	
E-193	latan 2/Common Regulatory Asset Amortication	4405.100	7			N N	\$102,4 483	
	To annualize the amortization of laten Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	
*	2. To emortize latan Unit 2 Regulatory Asset "Vintage "2"		20	\$0		\$0	\$66,312	

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Adjustments to income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	Company 3 Adjustment Labor	E 2 6 Compility Adjustment Non Labbs			rgarik Jonal Grus gent Non Labor	Jurisdictional Adjustments Total
	To include an annualized level of property taxes (Gaskins)		\$0	\$390,740		\$0	\$0	
	F.LC.A. Taxee-Elec (1985/01) 110 September 2011 100	708.142			e de la Company		10	
	1. To adjust FICA taxes to an annualized level (Prenger)		50	\$177,619		\$0	\$0	
	2. To remove test year OVRS payroll expenses		\$0	-\$49,482		\$0	\$0	
E-212	Corrent Income Taxes	709.101	***	\$0.80	4	\$6.	\$3,546,294	*6 3,545,204
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,545,294	
	No Adjustment		\$0	\$0		\$0	\$0	
E-215	Deferred Income Taxes - Def. Inc. Tax.	. Židitio					.: \$2,757,228	-\$2,167,226
	f. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$ 0		\$ 0	-\$2,167,228	
E-216	Amerization of Deferred ITC	749:410.					33 ,640	1888
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,540	
E-218%	Amort Fed Dar Inc Tax	Z11.110.					\$2,832,187	\$2,832,187
	1. To Annualize Amort Fed Definc Tax		\$0	\$0		\$ 0	\$2,832,187	
	Total Operating Revenues		**************************************				\$656,980	**********
	Total Operating & Maint, Expense	45.46	\$2,215,381	REAL TRACE	ATTA DATE	A CHARLES	70,935	\$7,979,93

St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Income Tax Calculation

Line	Δ	<u>B</u> Percentage		D 7:14%	E 7.40%	L 7.7.66%
umber	Description	Rate	Year	Return	is taum	Return
1	TOTAL NET INCOME BEFORE TAXES		\$41,067,592	\$45,265,787	\$47,236,509	\$49,286,51
2	ADD TO NET INCOME BEFORE TAXES			ļ		
3	Book Depreciation Expense		\$18,258,717	\$18,258,717	\$18,258,717	\$18,258,71
4	50% Meals & Entertainment		\$41,065	\$41,065	\$41,065	\$41,00
5	Book Amortization Expense		\$784,343	\$784,343	\$784,343	\$784,34
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,084,125	\$19,084,125	\$19,084,125	\$19,084,12
7	SUBT. FROM NET INC. BEFORE TAXES			-	ļ	
8	Interest Expense calculated at the Rate of	2,9710%	\$13,832,782	\$13,832,782	\$13,832,782	\$13,832,7
9	Tax Straight-Line Depreciation		\$35,882,458	\$35,882,458	\$35,882,458	\$35,882,4
10	IRS Tax Return Plant Amortization		\$479,266	\$479,256	\$479,266	
11		<u> </u>				\$479,2
77	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,194,506	\$50,1 94 ,506	\$50,194,506	\$50,194,50
12	NET TAXABLE INCOME		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,1
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,1
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$522,077	\$741,119	\$843,590	\$948,6
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	
17	Federal Taxable income - Fed. Inc. Tax		\$9,435,134	\$13,414,287	\$15,282,538	\$17,227,5
18	Federal Income Tax at the Rate of	See Tax Table	\$3,207,946	\$4,595,000	\$5,257,364	\$5,996,4
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	
21	Net Federal Income Tax		\$3,207,946	\$4,595,000	\$5,257,364	\$5,996,4
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,1
24	Deduct Federal Income Tax at the Rate of	50.000%	\$1,603,973	\$2,297,500	\$2,628,682	\$2,998,2
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	:
26	Missouri Taxable Income - MO. Inc. Tax		\$8,353,238	\$11,857,906	\$13,497,446	\$15,177,9
27	Missouri Income Tax at the Rate of	6.250%	\$522,077	\$741,119	\$843,590	\$948,6
28	PROVISION FOR CITY INCOME TAX		1			
29	Net Taxable Income - City Inc. Tax		\$9,957,211	\$14,165,406	\$16,126,128	\$18,176,1
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	
32	City Taxable Income		\$9,957,211	\$14,155,406	\$16,126,128	\$18,176,1
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$3,207,946	\$4,595,000	\$5,257,364	\$5,996,4
36	State Income Tax		\$522,077	\$741,119	\$843,590	\$948,6
37	City Income Tax	<u> </u>	\$0	\$0	\$0	40.045.0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,730,023	\$5,336,119	\$6,100,954	\$6,945,0
39	DEFERRED INCOME TAXES					*****
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,911,502	\$6,911,502	\$6,911,502	\$6,911,50
41	Amortization of Deferred ITC		-\$37,432	-\$37,432	-\$37,432	-\$37,4
42	Deferred Income Taxes - State		\$0	\$0	\$0	2004.7
43	Amort Fed Definc Tax		-\$201,745	-\$201,745	-\$201,745	-\$201,7
44	Amort St Definc Tax		\$0	\$0	\$0	ee e70 3
45	TOTAL DEFERRED INCOME TAXES		\$6,672,325	\$6,672,325	\$6,672,325	\$6,672,3
46	TOTAL INCOME TAX		CAR ARTOLO	Service Company	E43 772 27/	4.57

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Summary of Net System Input Components

A B Little Number Jurisdiction Description	<u>Č</u> TY As Billed kWh Sales	D Billing Adjustments		tments Large Cust Rate Switch/Annualiza tion	G 365- Day Adjustment	E.
1 NATIVE LOAD 2 Missouri Retail 3 Wholesale 4 Non-Missouri Retail 5 Firm Capacity Customers 6 Company use	2,109,428,218 0 0 0 0	183,449 0 0 0	11,897,241	3,290,400	323,479 0 0 0 0	-4,260,179 0 0 0 0
7 TOTAL NATIVE LOAD	2,109,428,218	183,449	,		323,479	-4,260,179
8 LOSSES ST. MET SYSTEMUNIPUT THE						6.42%

St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Income Tax Calculation

A B C D E Line Percentage Test 1.2 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4	7.06% Refurn
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	Federal Tax Table	•		
Federal Income Taxes	\$9,435,134	\$13,414,287	\$15,282,538	\$17,227,517
15% on first \$50,000	\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000	\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001	\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001	\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001	\$3,094,046	\$3,286,100	\$3,285,100	\$3,286,100
35% > \$10MM < \$15,000,001	\$0	\$1,195,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334	\$0	\$0	\$107,364	\$846,456
36% > \$18,333,333	\$0	\$0	\$0	\$0
Total Federal Income Taxes	\$3,207,948		45/25/25/4	\$5,996,456

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Capital Structure Schedule

Line Number		B Dollar Amount	<u>C</u> Percentage of Total Capital Structure		-oa or Capital	Cost of	G Weighted Come of Araclapita \$9.00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,350,043,000	100,00%		7.143%	7.402%	7.661%
8	PreTax Cost of Capital				9.642%	10.056%	10.470%

St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Summary of Net System Input Components

A Line	B	
Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,120,862,608
3	Wholesale	0
4	Non-Miesouri Retail	o
5	Firm Capacity Customers	0
6	Company use	oj oj
7	TOTAL NATIVE LOAD	2,120,862,608
8	LOSSES	145,501,000
	ONETESYSTEMINPUT	2,266,383,508

St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Rate Revenue Summary

Δ.	B 2	<u> </u>	<u>D</u>	E	E ments	9	H
.ine Number	Description	As Billed 🕜	Update Period Adjustment		Adjustmetn for Billing Corrections	Adjustment for Rate Switchers	Annualization for Rate Change
1	MISSOURI RATE REVENUES		***************************************				
2	RATE REVENUE BY RATE SCHEDULE		WWW like do ch. do.				
3	Residential	\$65,229,164	\$1,614,459	-\$300	\$0	\$0	\$5,548,07
4	Small General Service	\$11,349,025	\$528,831	-\$2,849	\$0	\$0	\$995,81
5	Large General Service	\$25,975,228	\$1,120,992	-\$534	\$0	\$0	\$2,397,58
6	Large Power	\$43,429,905	\$3,381,047	-\$71,885	\$19,449	\$192,650	\$4,306,06
7	Lighting	\$3,387,832	\$241,046	-\$1,476	\$0	\$0	\$315,25
8	TOTAL RATE REVENUE BY RATE SCHEDULE	\$149,371,154	\$6,886,375	-\$77,044	\$19,449	\$192,650	\$1 3, 56 3,79
9	OTHER RATE REVENUE		WWW.				
10	Adjust to G/L	\$69,160	\$0	\$0	\$0		\$1
11	Excess Facilities Charges	\$0	\$0	\$77,044	\$0	\$0	\$I
12	TOTAL OTHER RATE REVENUE	\$69,160	\$0	\$77,044	\$0	\$0	\$
445	TOTALENSSOURFRATEREVENUES	EMPRESSIONE)			811.18	(100 (100 (100 (100 (100 (100 (100 (100	\$1956974

Schedule: RATE REVENUE SUMMARY

Sponsor: Staff

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St. Joseph Light and Power - Electric Case No. ER-2012-0175 Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Rate Revenue Summary

ne umber	Description	Weather Adjustment	365-Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					ı
2	RATE REVENUE BY RATE SCHEDULE				İ	
3	Residential	-\$285,719	\$481,245	\$19,084	\$7,376,843	\$72,606,00
4	Small General Service	-\$5,599	\$25,088	\$0	\$1,542,282	\$12,891,30
5	Large General Service	\$22,143	-\$74,033	-\$99,438	\$3,366,718	\$29,341,94
6	Large Power	\$0	-\$239,329	\$0	\$7,587,997	\$51,017,90
7	Lighting	\$0	\$0	\$0	\$554,824	\$3,942,65
8	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$269,175	\$192,971	-\$80,354	\$20,428,664	\$169,799,81
9	OTHER RATE REVENUE					
10	Adjust to G/L	\$0	\$0	\$0	\$0	\$69,16
11	Excess Facilities Charges	\$0	\$0	\$0	\$77,044	\$77,04
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$77,044	\$146,20

Test Year 12 Months Ending September 30, 2011 Updated through March 31, 2012 Executive Case Summary

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Line Number	Description S	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$172,756,984
2	Total Missouri Rate Revenue By Rate Schedule	\$169,946,022
3	Missouri Retail kWh Sales	2,120,862,608
4	Average Rate (Cents per kWh)	8.013
5	Annualized Customer Number	64,810
6	Profit (Return on Equity)	\$20,630,447
7	Interest Expense	\$13,832,782
8	Annualized Payroll	\$2,031,851
9	Utility Employees	3,055
10	Depreciation	\$18,258,717
11	Net Investment Plant	\$462,960,901
12	Pensions	\$8,146,110

Accounting Schedule: Executive Case Summary

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