Exhibit No.: 123456789
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: ER-2022-0130

Date Prepared: August 16, 2022



MISSOURI PUBLIC SERVICE COMMISSION FINANCIAL & BUSINESS ANALYSIS DIVISION STAFF TRUE-UP FILING - AUGUST 16, 2022 STAFF ACCOUNTING SCHEDULES

EVERGY MISSOURI WEST Test Year Ending June 30, 2021 Update Period December 31, 2021 True Up Period May 31, 2022

CASE NO. ER-2022-0130

Jefferson City, MO

August 2022

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Revenue Requirement

Line	Δ	<u>B</u> 6.58%	<u>C</u> 6.71%	<u>D</u>
Number	Description	6.58% Return	8.71% Return	6.83% Return
Nullibel	Description	Return	Retuin	Ketuiii
1	Net Orig Cost Rate Base	\$2,487,128,642	\$2,487,128,642	\$2,487,128,642
2	Rate of Return	6.58%	6.71%	6.83%
3	Net Operating Income Requirement	\$163,653,065	\$166,761,975	\$169,870,886
4	Net Income Available	\$131,325,238	\$131,325,238	\$131,325,238
5	Additional Net Income Required	\$32,327,827	\$35,436,737	\$38,545,648
6	Income Tax Requirement			
7	Required Current Income Tax	\$26,422,526	\$27,395,700	\$28,368,875
8	Current Income Tax Available	\$13,829,046	\$13,829,046	\$13,829,046
9	Additional Current Tax Required	\$12,593,480	\$13,566,654	\$14,539,829
10	Revenue Requirement	\$44,921,307	\$49,003,391	\$53,085,477
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$44,921,307	\$49,003,391	\$53,085,477

Accounting Schedule: 01 Sponsor: Staff

Page: 1 of 1

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 RATE BASE SCHEDULE

Line Number Rate Base Description Percentage Rate Amount		RATE BASE SCHEDULE		
Plant In Service	Lina	<u>A</u>	<u>B</u>	<u>C</u>
Plant In Service		Data Basa Description		
State Saccumulated Depreciation Reserve State Saccumulated Depreciation Reserve Saccumulated Deferred Income Place Saccumulated Place Saccumulated Place	Number	Kate Base Description	Kate	Amount
State Saccumulated Depreciation Reserve State Saccumulated Depreciation Reserve Saccumulated Deferred Income Place Saccumulated Place Saccumulated Place	1	Plant In Service		\$4,220,070 100
Say	•	1 14111 111 001 1100		ψ -1 ,220,070,100
4 ADD TO NET PLANT IN SERVICE 5 Cash Working Capital 6 Contributions in Aid of Construction Amortization 7 Materials and Supplies 8 Prepayments 9 Emission Allowances - energy factor 10 Fuel Inventory-Coal 11 Fuel Inventory-Other 12 Fuel Inventory-Other 13 FAS 87 Pension Tracker 14 OPEB Tracker 15 Pay as You Save 16 PISA Deferral - regulatory asset 17 Iatan Unit 1 and Common Regulatory Asset Vintage 1 18 Iatan Unit 2 Regulatory Asset Vintage 2 19 Iatan Unit 2 Regulatory Asset Vintage 2 10 Iatan Unit 2 Regulatory Asset Vintage 2 11 Iatan Unit 2 Regulatory Asset Vintage 2 12 SUBTRACT FROM NET PLANT 16 State Tax Offset 17 Interest Expense Offset 18 Contributions in Aid of Construction 19 Customer Deposits 10 Customer Advances for Construction 10 Customer Advances for Construction 11 Fee 2018-0145 Protected EDIT - Rate Case 12 Excess ADIT - Stibley 10 TOTAL SUBTRACT FROM NET PLANT 17 Excess ADIT - Stibley 10 TOTAL SUBTRACT FROM NET PLANT 18 Excess ADIT - Stibley 10 TOTAL SUBTRACT FROM NET PLANT 19 Excess ADIT - Stibley 10 State Tax Offset 10 State Tax Offset 11 Feederal Tax Offset 12 Subtract From Interest Expense Offset 13 Subtract From Interest Expense Offset 14 Subtract From Interest Expense Offset 15 Subtract From Interest Expense Offset 16 EDIT - MO Tax Change 17 Subtract From Interest Case 18 Subtract From Interest Case 19 Subtract From Interest Case 10 Subtract From Interest Case 10 Subtract From Interest Case 11 Subtract From Interest Case 12 Subtract From Interest Case 13 Subtract From Interest Case 14 Subtract From Interest Case 15 Subtract From Interest Fr	2	Less Accumulated Depreciation Reserve		\$1,151,594,972
4 ADD TO NET PLANT IN SERVICE 5 Cash Working Capital 6 Contributions in Aid of Construction Amortization 7 Materials and Supplies 8 Prepayments 9 Emission Allowances - energy factor 10 Fuel Inventory-Coal 11 Fuel Inventory-Other 12 Fuel Inventory-Other 13 FAS 87 Pension Tracker 14 OPEB Tracker 15 Pay as You Save 16 PISA Deferral - regulatory asset 17 Iatan Unit 1 and Common Regulatory Asset Vintage 1 18 Iatan Unit 2 Regulatory Asset Vintage 2 19 Iatan Unit 2 Regulatory Asset Vintage 2 10 Iatan Unit 2 Regulatory Asset Vintage 2 11 Iatan Unit 2 Regulatory Asset Vintage 2 12 SUBTRACT FROM NET PLANT 16 State Tax Offset 17 Interest Expense Offset 18 Contributions in Aid of Construction 19 Customer Deposits 10 Customer Advances for Construction 10 Customer Advances for Construction 11 Fee 2018-0145 Protected EDIT - Rate Case 12 Excess ADIT - Stibley 10 TOTAL SUBTRACT FROM NET PLANT 17 Excess ADIT - Stibley 10 TOTAL SUBTRACT FROM NET PLANT 18 Excess ADIT - Stibley 10 TOTAL SUBTRACT FROM NET PLANT 19 Excess ADIT - Stibley 10 State Tax Offset 10 State Tax Offset 11 Feederal Tax Offset 12 Subtract From Interest Expense Offset 13 Subtract From Interest Expense Offset 14 Subtract From Interest Expense Offset 15 Subtract From Interest Expense Offset 16 EDIT - MO Tax Change 17 Subtract From Interest Case 18 Subtract From Interest Case 19 Subtract From Interest Case 10 Subtract From Interest Case 10 Subtract From Interest Case 11 Subtract From Interest Case 12 Subtract From Interest Case 13 Subtract From Interest Case 14 Subtract From Interest Case 15 Subtract From Interest Fr				
5 Cash Working Capital -\$35,479,704 6 Contributions in Aid of Construction Amortization \$0 7 Materials and Supplies \$44,121,244 8 Prepayments \$46,630,405 9 Emission Allowances - energy factor \$8,455,706 10 Fuel Inventory-Coal \$12,488,352 11 Fuel Inventory-Other \$232,948 12 Fuel Inventory-Other \$232,948 13 FAS 87 Pension Tracker \$7,877,616 14 OPEB Tracker \$48,80,599 15 Pay as You Save \$69,255 16 PISA Deferral - regulatory asset \$4,843,154 17 Iatan Unit 1 and Common Regulatory Asset Vintage 1 \$2,569,588 18 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 19 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 20 Iatan Unit 2 Regulatory Asset Vintage 2 \$7,249,717 21 DSM Programs -\$6,746,953 22 TOTAL ADD TO NET PLANT IN SERVICE \$1,553,355 23 <t< td=""><td>3</td><td>Net Plant In Service</td><td></td><td>\$3,068,475,128</td></t<>	3	Net Plant In Service		\$3,068,475,128
5 Cash Working Capital -\$35,479,704 6 Contributions in Aid of Construction Amortization \$0 7 Materials and Supplies \$44,121,244 8 Prepayments \$46,630,405 9 Emission Allowances - energy factor \$8,455,706 10 Fuel Inventory-Coal \$12,488,352 11 Fuel Inventory-Other \$232,948 12 Fuel Inventory-Other \$232,948 13 FAS 87 Pension Tracker \$7,877,616 14 OPEB Tracker \$48,80,599 15 Pay as You Save \$69,255 16 PISA Deferral - regulatory asset \$4,843,154 17 Iatan Unit 1 and Common Regulatory Asset Vintage 1 \$2,569,588 18 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 19 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 20 Iatan Unit 2 Regulatory Asset Vintage 2 \$7,249,717 21 DSM Programs -\$6,746,953 22 TOTAL ADD TO NET PLANT IN SERVICE \$1,553,355 23 <t< td=""><td>4</td><td>ADD TO NET PLANT IN SERVICE</td><td></td><td></td></t<>	4	ADD TO NET PLANT IN SERVICE		
6 Contributions in Aid of Construction Amortization \$0 7 Materials and Supplies \$44,121,244 8 Prepayments \$4,630,405 9 Emission Allowances - energy factor \$8,455,706 10 Fuel Inventory-Coal \$8,455,706 11 Fuel Inventory-Oither \$232,948 12 Fuel Inventory-Other \$232,948 13 FAS 87 Pension Tracker \$7,877,616 14 OPEB Tracker \$4,830,599 15 Pay as You Save \$69,255 16 PISA Deferral - regulatory asset \$44,841,354 17 Iatan Unit 1 and Common Regulatory Asset Vintage 1 \$2,569,588 18 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 19 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,243,717 20 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,243,717 21 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,257,46,953 22 TOTAL ADD TO NET PLANT \$3,2575% \$13,58,351 23 SUBTRACT FROM NET PLANT \$2,258,35,81				-\$35 479 704
7 Materials and Supplies \$44,121,244 8 Prepayments \$4,630,405 9 Emission Allowances - energy factor \$0 10 Fuel Inventory-Coal \$8,455,706 11 Fuel Inventory-Other \$23,2948 12 Fuel Inventory-Other \$7,877,616 14 OPEB Tracker \$4,830,599 15 Pay as You Save \$69,255 16 PISA Deferral - regulatory asset \$44,841,354 17 latan Unit 1 and Common Regulatory Asset Vintage 1 \$2,569,588 18 latan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 19 latan Unit 2 Regulatory Asset Vintage 1 \$4,493,214 20 latan Unit 2 Regulatory Asset Vintage 2 \$7,249,717 21 DSM Programs \$56,746,953 22 TOTAL ADD TO NET PLANT IN SERVICE \$91,583,512 23 SUBTRACT FROM NET PLANT \$91,583,512 24 Federal Tax Offset 3,2575% \$135,081 25 State Tax Offset 3,2575% \$135,081 26<				
8 Prepayments \$4,630,405 9 Emission Allowances - energy factor \$0 10 Fuel Inventory-Coal \$8,455,706 11 Fuel Inventory-Other \$232,948 12 Fuel Inventory-Other \$232,948 13 FAS 87 Pension Tracker \$7,877,616 14 OPEB Tracker \$4,830,599 15 Pay as You Save \$69,255 16 PISA Deferral - regulatory asset \$44,841,354 17 Iatan Unit 1 and Common Regulatory Asset Vintage 1 \$2,569,588 18 Iatan Unit 2 Regulatory Asset Vintage 2 \$1,161,369 19 Iatan Unit 2 Regulatory Asset Vintage 1 \$4,943,214 20 Iatan Unit 2 Regulatory Asset Vintage 2 \$4,943,214 21 DSM Programs \$75,249,717 22 TOTAL ADD TO NET PLANT IN SERVICE \$91,583,512 23 SUBTRACT FROM NET PLANT \$2,575% \$135,081 24 Federal Tax Offset 3,2575% \$135,081 25 State Tax Offset 3,2575% \$13,081 <				T -
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DSM Programs				
TOTAL ADD TO NET PLANT IN SERVICE \$91,583,512				
24 Federal Tax Offset 3.2575% \$757,334 25 State Tax Offset 3.2575% \$135,081 26 City Tax Offset 3.2575% \$0 27 Interest Expense Offset 17.9151% \$8,443,582 28 Contributions in Aid of Construction \$0 29 Customer Deposits \$2,232,096 30 Customer Advances for Construction \$3,940,212 31 Income Eligible Weatherization Liability \$1,057,525 32 Accumulated Deferred Income Taxes \$492,305,897 33 ER-2018-0145 Protected EDIT - Rate Case \$96,671,123 34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				
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29 Customer Deposits \$2,232,096 30 Customer Advances for Construction \$3,940,212 31 Income Eligible Weatherization Liability \$1,057,525 32 Accumulated Deferred Income Taxes \$492,305,897 33 ER-2018-0145 Protected EDIT - Rate Case \$96,671,123 34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998			17.9151%	
30 Customer Advances for Construction \$3,940,212 31 Income Eligible Weatherization Liability \$1,057,525 32 Accumulated Deferred Income Taxes \$492,305,897 33 ER-2018-0145 Protected EDIT - Rate Case \$96,671,123 34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				•
31 Income Eligible Weatherization Liability \$1,057,525 32 Accumulated Deferred Income Taxes \$492,305,897 33 ER-2018-0145 Protected EDIT - Rate Case \$96,671,123 34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998		•		
32 Accumulated Deferred Income Taxes \$492,305,897 33 ER-2018-0145 Protected EDIT - Rate Case \$96,671,123 34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				
33 ER-2018-0145 Protected EDIT - Rate Case \$96,671,123 34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				
34 ER-2018-0145 Unprotected EDIT - Rate Case \$27,708,910 35 ER-2018-0145 EDIT - Stub Period \$1,309,216 36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				
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36 EDIT - MO Tax Change \$23,833,773 37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998		<u> </u>		
37 Excess ADIT - Sibley \$14,535,249 38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				
38 TOTAL SUBTRACT FROM NET PLANT \$672,929,998				. , ,
		l		
39 Total Rate Base \$2.487.128.642	38	TOTAL SUBTRACT FROM NET PLANT		\$672,929,998
	39	II Total Rate Base	II <u>I</u>	\$2,487,128.642

Accounting Schedule: 02 Sponsor: Staff

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Lina	Account #	<u>B</u>	<u>C</u>	<u>D</u>	E	F As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> MO Adjusted
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	Jurisdictional
								•	
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization - Electric General	\$96,664	P-2	\$0	\$96,664	99.7361%	\$0	\$96,409
3	303.010	Misc Intangible - Substation (like 353) Demand	\$606,337	P-3	\$0	\$606,337	99.8100%	\$0	\$605,185
4	303.010	Misc Intangibles - Substation (like 353)	\$13,476,338	P-4	\$0	\$13,476,338	99.8100%	\$0	\$13,450,733
_		Crossroads (see Crossroads sect) Demand	•		•-	•			•
5	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,331,534	P-5	\$0	\$18,331,534	99.7361%	\$0	\$18,283,157
6	303.020	Misc Intangible - Capitalized Software - 5 Year	\$0	P-6	\$0	\$0	99.7361%	\$0	\$0
_		latan Demand	4050.000			4050.000	00 40400/	•	40.47.004
7	303.020	Misc Intangible - Capitalized Software - 5 Year Lake Road Demand	\$350,000	P-7	\$0	\$350,000	99.4012%	\$0	\$347,904
8	303.020	MEEIA Uplight - 100% MO	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line	\$72,118	P-9	\$0	\$72,118	99.8100%	\$0	\$71,981
10	303.100	Demand Misc Intangible - latan Highway & Bridge	\$931,039	P-10	\$0	\$931,039	99.8100%	\$0	\$929,270
	000.100	Demand	4001,000		40	φουτ,σου	00.010070	Ų.	4020,270
11		Misc Radio Frequencies	\$107,698	P-11	\$0	\$107,698	99.8100%	\$0	\$107,493
12	303.150	Misc Intangible Plant - Customer Information System (One CIS) 15 year software - General	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
		Plant							
13		TOTAL INTANGIBLE PLANT	\$33,971,728		\$0	\$33,971,728		\$0	\$33,892,132
14		PRODUCTION PLANT							
15		STEAM PRODUCTION							
16		SIBLEY UNIT 1 - STEAM							
17	310.000	Land-Electric Sibley 1 MPS	\$0	P-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	P-18	\$0	\$0	99.8100%	\$0	\$0
19	312.000	Boiler Plant Equipment - Electric Sibley	\$0	P-19	\$0	\$0	99.8100%	\$0	\$0
20	312.020	Boiler AQC Equipment - Electric Sibley 1	\$0	P-20	\$0	\$0	99.8100%	\$0	\$0
21 22	314.000 315.000	Turbogenerator - Electric Sibley 1 Accessory Equipment - Electric Sibley 1	\$0 \$0	P-21 P-22	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0 \$0	P-23	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
24	0.0000	TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0	00.010070	\$0	\$0
			·		•	·			
25		SIBLEY UNIT 2 - STEAM							
26	310.000	Land - Electric Sibley 2 MPS	\$0	P-26	\$0	\$0	99.8100%	\$0	\$0
27 28	311.000 312.000	Structures - Electric Sibley 2 Boiler Plant Equipment -Electric Sibley	\$0 \$0	P-27 P-28	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
29	312.000	Boiler AQC Equipment - Electric Sibley 2	\$0 \$0	P-29	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	P-30	\$0 \$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	P-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	P-32	\$0	\$0	99.8100%	\$0	\$0
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0	\$0		\$0	\$0
34		SIBLEY UNIT 3 - STEAM							
35	310.000	Land - Electric Sibley 3 MPS	\$0	P-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	P-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	P-37	\$0	\$0	99.8100%	\$0	\$0
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	P-38	\$0	\$0	99.8100%	\$0	\$0
39	314.000	Turbogenerator - Electric Sibley 3	\$0	P-39	\$0	\$0	99.8100%	\$0	\$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	P-40	\$0	\$0	99.8100%	\$0	\$0
41 42	316.000	Misc Power Plant Equipment-Electric S 3 TOTAL SIBLEY UNIT 3 - STEAM	\$0 \$0	P-41	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
72		TOTAL GIBLET GATT 3 - GTEAN	40		φυ	40		φυ	φυ
43		SIBLEY FACILITY COMMON - STEAM							
44	310.000	Land - Electric - Sibley Common MPS	\$0	P-44	\$0	\$0	99.8100%	\$0	\$0
45	311.000	Structures - Electric - Sibley Common	\$12,725	P-45	\$0	\$12,725	99.8100%	\$0	\$12,701
46	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$0	P-46	\$0	\$0	99.8100%	\$0	\$0
47	312.020	Boiler AQC Equipment o Electric - Sibley	\$0	P-47	\$0	\$0	99.8100%	\$0	\$0
		Common	·		•				
48	314.000	Turbogenerator - Electric - Sibley	\$0	P-48	\$0	\$0	99.8100%	\$0	\$0
	I	Common		ļ	ı		I I	l	

Line Account Flant Account Description Total Adjustments A			-							
	Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> MO Adjusted
Society Common Siley Common			Plant Account Description			Adjustments				Jurisdictional
316,000	49	315.000		\$0	P-49	\$0	\$0	99.8100%	\$0	\$0
Siley Common STZAM	50	216 000		¢n.	D.50	\$ 0	¢n.	00.9100%	¢n	\$0
STEAM STEAM STEAM STEAM ST.564 ST.56	30	310.000	• •	φU	F-50	Φ0	φU	99.0100%	ąυ	φU
Section Sect	51			\$12,725		\$0	\$12,725		\$0	\$12,701
310,000 Structures Electric Jeffrey MPS S71,564 P-33 S0 S71,564 S9,081,00% S0 S8,073,339 S9,3100% S0 S9,031,00%			STEAM							
310,000 Structures Electric Jeffrey MPS S71,564 P-33 S0 S71,564 S9,081,00% S0 S8,073,339 S9,3100% S0 S9,031,00%	50		IFFEREV LIMIT 4 CTFAM							
54 311,000 Boiler Plant Equipment-Electric-Jeffrey 1 \$6,577,333 9,94100% \$0 \$18,288,737 \$75 \$0 \$16,287,373 \$9,8100% \$0 \$30 \$30,282,183 \$9,8100% \$0 \$30 \$30,382,183 \$9,8100% \$0 \$30,382,183 \$0,822,183 \$0,822,183 \$0,822,183 \$0,822,183 \$0,822,183 \$0,822,183		310,000		\$71.564	P-53	\$0	\$71.564	99.8100%	\$0	\$71,428
55 312,000			_							\$6,560,904
57 314.000 Accessory Equipment-Electric-Jeffrey 1 S6,594,513 P-75 S0 S6,270,860 S0 S2,270,860 S0 S	55	312.000		\$18,288,737	P-55	\$0		99.8100%	\$0	\$18,253,988
Section Sect									•	\$30,765,597
									•	\$6,581,983
Section						· ·			•	\$2,266,545
Section Jeffrey Unit 2 - STEAM St.		316.000			P-39			99.8100%		\$432,344 \$64,932,789
Section Sect	00		TOTAL DELTRET ONT TOTAL	ψ03,030,337		ΨΟ	ψ03,030,33 <i>1</i>		ΨΟ	\$04,332,703
STRUCTURES - Electric - Jeffrey 2 S. 18.6.452 P-63 S. S. 18.6.452 P-64 S. S. S. 18.6.452 P-65 S.	61		JEFFREY UNIT 2 - STEAM							
Solie Plant Equipment-Electric-Jeffrey 2 \$21,134,691 P-64 \$0 \$21,134,691 93,8100% \$0 \$21,000 \$0 \$14,000	62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,283	P-62	\$0	\$71,283	99.8100%	\$0	\$71,148
Social Price Soci										\$5,175,600
Section Sect									•	\$21,094,535
67 315.000 Msc Power Plant - Electric - Jeffrey 2 57.48,077 Post Structures - Electric - Jeffrey 3 MPS Structures - Electric - Jeffrey 3 S1,000 Msc Power Plant - Electric - Jeffrey 3 S1,000 Boller Plant Equipment - Electric - Jeffrey 3 S2,468,384 Pr7 S S S2,691,266 S S S,843,912 S,8100% S S S S S S S S S S S S S S S S S S							. , ,		•	\$15,156,684
Misc Power Plant - Electric - Jeffrey 2 S748,107 P-68 S0 S748,107 S10,000									•	\$6,697,767 \$2,616,286
TOTAL JEFFREY UNIT 2 - STEAM S51,656,853 S0 S51,656,853 S0 S51,656,853 S0 S51,000 S51,00						· ·			•	\$746,686
Total Figure Total Figure Fig		010.000						00.010070		\$51,558,706
171 310.000 Land - Electric - Jeffrey 3 MPS S3.096 P-71 S0 S3.096 S9.8100% S0 S7.81000 S7.810000 S7.81000 S7.810000 S7.810000 S7.8100000 S7.810000 S7.810000 S7.810000 S7.8							. , ,		·	. , ,
11.000 Structures - Electric - Jeffrey 3 55.843.912 P-72 \$0 \$5.843.912 \$9.8100% \$0 \$5.93.531 \$0.0000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.0000 \$0.000 \$0.000 \$0.0000 \$0.0										
312.000 Boller Plant Equipment-Electric-Jeffrey 3 25,599,553 P-73 \$0 \$25,599,553 \$9,8100% \$0 \$55,695,559 \$13,4000 \$14,4000 \$14,401,23 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,143 \$14,419,14			=							\$3,090
Table Tabl									•	\$5,832,809
Turbogenerator - Electric - Jeffrey 3 \$14,419,123 \$14,419,123 \$14,419,123 \$14,419,123 \$14,419,123 \$14,419,123 \$15,000									•	\$25,550,914 \$15,657,754
Total Description									•	\$15,657,754 \$14,391,727
Total Tota									•	\$2,463,694
JEFFREY FACILITY COMMON - STEAM Sample						· ·			•	\$441,702
80 310,000 Land - Electric - Jeffrey Common MPS \$221,845 P-80 \$410,538 \$6,747,269 99,8100% \$0 \$3 \$310,000 Structures - Electric - Jeffrey \$8,818,904 P-81 \$410,538 \$6,747,269 99,8100% \$0 \$3 \$312,000 Solier Plant Equipment - Electric - Jeffrey \$17,741,096 P-81 \$1,438,628 \$9,622,232 99,8100% \$0 \$3 \$3 \$312,000 Solier Algorithms \$12,22,912 \$1,741,096 P-84 \$0 \$1,741,096 \$9,8100% \$0 \$1 \$1,741,096	78		TOTAL JEFFREY UNIT 3 - STEAM	\$64,464,171		\$0	\$64,464,171		\$0	\$64,341,690
80 310,000 Structures - Electric - Jeffrey Common MPS \$221,845 P-80 \$410,538 \$6,747,269 99,8100% \$0 \$3 \$312,000 Structures - Electric - Jeffrey \$8,8183,004 P-81 \$410,538 \$6,747,269 99,8100% \$0 \$3 \$312,000 Solier Plant Equipment - Electric - Jeffrey \$17,741,096 P-81 \$1,741,096										
81		240.000		\$224 94E	D 00	¢111 704	£222 E40	00.94009/	¢ 0	\$332,915
82 312.000 Boiler Plant Equipment-Electric - Jeffrey Common Salar			-						•	\$6,734,449
Sample Common Boiler AQC Equipment - Electric - Jeffrey S17,741,096 P-83 \$0 \$17,741,096 99.8100% \$0 \$17 \$14,096 \$17,741,096 \$17,74										\$9,603,950
Common Turbogenerator-Electric - Jeffrey \$2,156,110 P-84 \$0 \$2,156,110 99.8100% \$0 \$2 \$2 \$315.000 Accessory Equipment - Electric - Jeffrey \$1,222,912 P-85 \$1,750,630 \$2,973,542 99.8100% \$0 \$2 \$2 \$2 \$2 \$316.000 Misc Power Plant Equipment - Electric - \$1,706,289 P-86 \$32,089 \$1,738,378 99.8100% \$0 \$1 \$31.000 Electric - Iatan 1 \$249,279 P-89 \$0 \$249,279 99.8100% \$0 \$41 \$311.000 \$3				40,100,000		4 1, 100,000	**,*==,===		••	**,***,***
State	83	312.020	Boiler AQC Equipment - Electric - Jeffrey	\$17,741,096	P-83	\$0	\$17,741,096	99.8100%	\$0	\$17,707,388
Structures - Electric - Islatan 1 Stage							.			
Structures - Electric - Islan 1 Stage - Islan 1 Stage - Islan 1 Structures - Electric - Islan 1 Stage - Islan	84	314.000	· ·	\$2,156,110	P-84	\$0	\$2,156,110	99.8100%	\$0	\$2,152,013
Section Common Misc Power Plant Equipment - Electric - S1,706,289 P-86 S32,089 S1,738,378 99.8100% S1	95	215 000		¢1 222 012	D 05	\$1.750.620	\$2.072.542	00.9100%	¢o.	\$2,967,892
Section Sect	00	313.000		\$1,222,912	F-03	\$1,750,030	\$2,973,342	99.0100%	ΦU	\$2,907,092
Second Color	86	316.000		\$1,706,289	P-86	\$32,089	\$1,738,378	99.8100%	\$0	\$1,735,075
88			• •	. , ,			. , ,			
B88 310.000	87			\$37,568,587		\$3,743,589	\$41,312,176		\$0	\$41,233,682
89 310.000 Land - Electric - Iatan 1 \$249,279 P-89 \$0 \$249,279 99.8100% \$0 \$5,463,192 99.8100% \$0 \$5,463,192 99.8100% \$0 \$5 91 311.000 Structures-Electric Disallowance-latan1 \$5,463,192 P-90 \$0 \$5,463,192 99.8100% \$0 \$5 92 312.000 Boiler Plant Equipment - Iatan 1 \$122,814,020 P-92 \$0 \$122,814,020 99.8100% \$0 \$122 93 312.000 Boiler Plant Equipment - Electric Disallowance - Iatan 1 \$455,225 P-93 \$0 \$262,720 99.8100% \$0 \$122 \$0 \$122,814,020 99.8100% \$0 \$122 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$0 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			STEAM							
89 310.000 Land - Electric - Iatan 1 \$249,279 P-89 \$0 \$249,279 99.8100% \$0 \$5,463,192 99.8100% \$0 \$5,463,192 99.8100% \$0 \$5 91 311.000 Structures-Electric Disallowance-latan1 \$5,463,192 P-90 \$0 \$5,463,192 99.8100% \$0 \$5 92 312.000 Boiler Plant Equipment - Iatan 1 \$122,814,020 P-92 \$0 \$122,814,020 99.8100% \$0 \$122 93 312.000 Boiler Plant Equipment - Electric Disallowance - Iatan 1 \$455,225 P-93 \$0 \$262,720 99.8100% \$0 \$122 \$0 \$122,814,020 99.8100% \$0 \$122 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$0 \$0 \$122,814,020 \$0 \$122,814,020 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	90		IATAN IINIT 1 - STEAM							
90		310 000		\$249 270	P-80	¢n.	\$249 270	99 8100%	¢n	\$248,805
91										\$5,452,812
92		311.000							•	-\$15,150
Disallowance - latan 1 S455,225 P-94 S0 S455,225 99.8100% S0 S22,437,126 P-95 S0 S22,437,126 P-96 S0 S17,810,179 P-97 S0 S17,810,179 P-97 S0 S23,332,318 P-98	92	312.000	Boiler Plant Equipment - latan 1	\$122,814,020	P-92		\$122,814,020	99.8100%	\$0	\$122,580,673
94	93	312.000	• •	-\$262,720	P-93	\$0	-\$262,720	100.0000%	\$0	-\$262,720
95		040		A		.	** *		.	
96			= =							\$454,360
97			=							\$22,394,495 \$17,776,340
Dissallowance - latan 1 98										\$17,776,340 -\$21,473
98	31	313.000		-φ∠1,4/3	1 -91	ΦU	-φ∠1,4/3	100.0000 /0	φυ	-\$∠1,413
latan 1 99 316.000 Misc Power Plant Equipment - Electric -\$2,383 P-99 \$0 -\$2,383 100.0000% \$0	98	316,000		\$2,332.318	P-98	\$0	\$2,332.318	99.8100%	\$0	\$2,327,887
99 316.000 Misc Power Plant Equipment - Electric -\$2,383 P-99 \$0 -\$2,383 100.0000% \$0			• •	Ţ=, UU =,U 10	"	1	ţ=,cc=,c10		40	Ţ=, 02 .,001
Disallowance - latan 1	99	316.000		-\$2,383	P-99	\$0	-\$2,383	100.0000%	\$0	-\$2,383
			Disallowance - latan 1			, ,				

	^	D.	<u>C</u>	Г.	E	<u>F</u>		U	
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E		<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number		Plant	Allocations	Adjustments	Jurisdictional
100		TOTAL IATAN UNIT 1 - STEAM	\$171,259,613		\$0	\$171,259,613		\$0	\$170,933,646
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - latan 2	\$30,159,954	P-102	\$0	\$30,159,954	99.8100%	\$0	\$30,102,650
103	311.000	Structures - Electric - Disallowance -	-\$435,092	P-103	\$0	-\$435,092	100.0000%	\$0	-\$435,092
		latan 2							
104	312.000	Boiler Plant Equipment - latan 2	\$219,782,100	P-104	\$0	\$219,782,100	99.8100%	\$0 \$0	\$219,364,514
105	312.000	Boiler Plant Equipment - Electric Disallowance - Iatan 2	-\$3,127,158	P-105	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
106	312.020	Boiler AQC Equipment - Electric - latan 2	\$0	P-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - latan 2	\$74,088,425	P-107	\$0	\$74,088,425	99.8100%	\$0	\$73,947,657
108	314.000	Turbogenerator - Electric Disallowance -	-\$432,292	P-108	\$0	-\$432,292	100.0000%	\$0	-\$432,292
109	315.000	latan 2	\$18,515,652	P-109	\$0	\$18,515,652	99.8100%	\$0	\$40 400 472
110	315.000	Accessory Equipment - Electric - latan 2 Accessory Equipment - Electric	-\$144,466	P-109 P-110	\$0 \$0	-\$144,466	100.0000%	\$0 \$0	\$18,480,472 -\$144,466
	010.000	Disallowance - latan 2	\$144,400		Ų0	\$144,400	100.00070	Ψ	Ψ144,400
111	316.000	Misc Power Plant - Electric - latan 2	\$1,775,917	P-111	\$0	\$1,775,917	99.8100%	\$0	\$1,772,543
112	316.000	Misc Power Plant Equip - Electric	-\$16,154	P-112	\$0	-\$16,154	100.0000%	\$0	-\$16,154
440		Disallowance - latan 2	£0.40.400.000			£0.40.400.000		***	\$000 F40 074
113		TOTAL IATAN UNIT 2 - STEAM	\$340,166,886		\$0	\$340,166,886		\$0	\$339,512,674
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - latan Common	\$11,381	P-115	\$0	\$11,381	99.8100%	\$0	\$11,359
116	311.000	Structures - Electric - latan Common	\$31,375,759	P-116	\$0	\$31,375,759	99.8100%	\$0	\$31,316,145
117	312.000	Boiler Plant Equipment - latan Common	\$56,007,298	P-117	\$0	\$56,007,298	99.8100%	\$0	\$55,900,884
118 119	312.020 314.000	Boiler AQC Equipment - latan Common Turbogenerator-Electric-latan Common	\$0 \$1,761,002	P-118 P-119	\$0 \$0	\$0 \$1,761,002	99.8100% 99.8100%	\$0 \$0	\$0 \$1,757,656
120	315.000	Accessory Equipment - Iatan Common	\$8,246,694	P-120	\$0 \$0	\$8,246,694	99.8100%	\$0 \$0	\$8,231,025
121	316.000	Misc Power Plant Equipment - Electric -	\$2,598,955	P-121	\$0	\$2,598,955	99.8100%	\$0	\$2,594,017
		latan Common							
122		TOTAL IATAN FACILITY COMMON -	\$100,001,089		\$0	\$100,001,089		\$0	\$99,811,086
		STEAM							
123		LAKE ROAD UNIT 1 - STEAM							
124	310.000	Land - Electric - Lake Road 1	\$0	P-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Structures - Electric - Lake Road 1	\$927,980	P-125	\$0	\$927,980	94.2529%	\$0	\$874,648
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$768,662	P-126	\$0	\$768,662	75.7025%	\$0	\$581,896
127 128	312.020 314.000	Boiler AQC Equip - Electric- Lake Road 1 Turbogenerator - Electric - Lake Road 1	\$0 \$3,559,513	P-127 P-128	\$0 \$0	\$0 \$3,559,513	75.7025% 98.7549%	\$0 \$0	\$0 \$3,515,194
129	315.000	Accessory Equip - Electric - Lake Road 1	\$2,002,936	P-129	\$0 \$0	\$2,002,936	91.4012%	\$0	\$1,830,708
130	316.000	Misc Power Plant Equip - Electric - Lake	\$0	P-130	\$0	\$0	71.3351%	\$0	\$0
		Road 1							
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$7,259,091		\$0	\$7,259,091		\$0	\$6,802,446
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	P-133	\$0	\$0	99.8100%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 2	\$1,009,198	P-134	\$0	\$1,009,198	94.2529%	\$0	\$951,198
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$55,771	P-135	\$0	\$55,771	75.7025%	\$0	\$42,220
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	P-136	\$0	\$0	75.7025%	\$0	\$0
137 138	314.000 315.000	Turbogenerator - Electric - Lake Road 2 Accessory Equip - Electric - Lake Road 2	\$3,745,220 \$1,719,390	P-137 P-138	\$0 \$0	\$3,745,220 \$1,719,390	98.7549% 91.4012%	\$0 \$0	\$3,698,588 \$1,571,543
139	316.000	Misc Power Plant Equip - Lake Road 2	\$1,719,390	P-139	\$0 \$0	\$1,719,390	71.3351%	\$0 \$0	\$1,571,545
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$6,529,579		\$0	\$6,529,579	111000170	\$0	\$6,263,549
141		LAKE ROAD UNIT 3 - STEAM							
142	310.000 311.000	Land - Electric - Lake Road 3 Structures - Electric - Lake Road 3	\$0 \$331,110	P-142 P-143	\$0 \$0	\$0 \$224.440	99.8100% 94.2529%	\$0 \$0	\$0 \$312,081
143 144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$331,110 \$399,276	P-143	\$0 \$0	\$331,110 \$399,276	75.7025%	\$0 \$0	\$312,061
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	P-145	\$0	\$0	75.7025%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 3	\$1,313,214	P-146	\$0	\$1,313,214	98.7549%	\$0	\$1,296,863
147	315.000	Accessory Equip - Electric - Lake Road 3	\$83,389	P-147	\$0	\$83,389	91.4012%	\$0	\$76,219
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	P-148	\$0 \$0	\$0	71.3351%	<u>\$0</u>	\$0 \$1,097,435
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$2,126,989		\$0	\$2,126,989		\$0	\$1,987,425
150		LAKE ROAD UNIT 4 - STEAM							
151	310.000	Land - Electric - Lake Road 4	\$0	P-151	\$0	\$0	99.8100%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 4	\$3,588,154		\$0	\$3,588,154	94.2529%	\$0	\$3,381,939
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$21,374,558	P-153	\$0 \$0	\$21,374,558	75.7025%	\$0 \$0	\$16,181,075
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$1,139,260	P-154	\$0	\$1,139,260	75.7025%	\$0	\$862,448

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Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
155	314.000	Turbogenerator - Electric - Lake Road 4	\$11,230,659	P-155	\$0	\$11,230,659	98.7549%	\$0	\$11,090,826
156	315.000	Accessory Equip - Electric - Lake Road 4	\$3,942,747	P-156	\$0	\$3,942,747	91.4012%	\$0	\$3,603,718
157 158	316.000	Misc Power Plant Equip - Lake Road 4 TOTAL LAKE ROAD UNIT 4 - STEAM	\$21,443 \$41,296,821	P-157	\$0 \$0	\$21,443 \$41,296,821	71.3351%	\$0 \$0	\$15,296 \$35,135,302
130		TOTAL LAKE ROAD UNIT 4 - STEAM	\$41,290,021		20	\$41,290,021		ΦU	\$35,135,302
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$38,919	P-160	\$0	\$38,919	99.8100%	\$0	\$38,845
161	311.000	Structures - Electric - Lake Road Boilers	\$22,418,417	P-161	\$0	\$22,418,417	94.2529%	\$0	\$21,130,008
162	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$75,208,660	P-162	\$0	\$75,208,660	75.7025%	\$0	\$56,934,836
163	312.020	Boiler AQC Equipment - Electric - Lake	\$4,443,505	P-163	\$0	\$4,443,505	70.7025%	\$0	\$3,141,669
		Road Boilers	, ,,,,,,,,,,		**	, , , , , , , , , , , , , , , , , , ,		**	40,111,000
164	314.000	Turbogenerator - Electric - Lake Road	\$1,667,055	P-164	\$0	\$1,667,055	98.7549%	\$0	\$1,646,298
405	0.45.000	Boilers	40 704 504	D 405	••	40 704 504	04 40400/	••	** ***
165	315.000	Accessory Equipment - Electric - Lake Road Boilers	\$8,784,591	P-165	\$0	\$8,784,591	91.4012%	\$0	\$8,029,222
166	316.000	Misc Power Plant Equipment - Electric -	\$2,480,713	P-166	\$0	\$2,480,713	71.3351%	\$0	\$1,769,619
		Lake Road Boilers	42, 100,110		40	4 =, 100,1 10	1 11000170	40	4 1,1 00,010
167		TOTAL LAKE ROAD BOILERS - STEAM	\$115,041,860		\$0	\$115,041,860	` 	\$0	\$92,690,497
							.		
168		TOTAL STEAM PRODUCTION	\$1,002,440,661		\$3,743,589	\$1,006,184,250		\$0	\$975,216,193
169		NUCLEAR PRODUCTION							
103		NOOLLANT NODOOTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0	`l	\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0	·	\$0	\$0
		TO THE TITE MADE TO THE BOOTTON			40	Ψ		Ψū	Ų.
173		OTHER PRODUCTION							
174 175	303.010	CROSSROAD UNIT 1 - NATURAL GAS Miscellaneous Intangible - Substation	\$0	P-175	\$0	\$0	99.8100%	\$0	\$0
175	303.010	(353) Crossroads 1	\$0	F-1/5	ΦU	\$0	99.6100%	ΦU	\$0
176	340.000	Land - Electric - Crossroads 1	\$0	P-176	\$0	\$0	99.8100%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$313,007	P-177	\$0	\$313,007	99.8100%	\$0	\$312,412
178	342.000	Fuel Holders - Crossroads 1	\$610,695	P-178	\$0	\$610,695	99.8100%	\$0	\$609,535
179	343.000	Prime Movers - Crossroads 1	\$21,158,459	P-179	\$0	\$21,158,459	99.8100%	\$0	\$21,118,258
180 181	344.000 345.000	Generators - Crossroads 1 Accessory - Crossroads 1	\$4,110,919 \$5,048,036	P-180 P-181	\$0 \$0	\$4,110,919 \$5,048,036	99.8100% 99.8100%	\$0 \$0	\$4,103,108 \$5,038,445
182	346.000	Misc Power Plant Equip - Crossroads 1	\$5,046,030	P-182	\$0 \$0	\$3,046,030 \$0	99.8100%	\$0 \$0	\$5,036,445
183	040.000	TOTAL CROSSROAD UNIT 1 - NATURAL	\$31,241,116	02	\$0	\$31,241,116	00.010070	\$0	\$31,181,758
		GAS						·	
404									
184 185	303.010	CROSSROADS UNIT 2 - NATURAL GAS Miscellaneous Intangible - Substation	\$0	P-185	\$0	\$0	99.8100%	\$0	\$0
103	303.010	(353) - Crossroads 2	30	F-103	φ0	40	99.010076	φυ	ΨU
186	340.000	Land - Electric - Crossroads 2	\$0	P-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$309,084	P-187	\$0	\$309,084	99.8100%	\$0	\$308,497
188	342.000	Fuel Holders - Crossroad 2	\$1,010,528	P-188	\$0	\$1,010,528	99.8100%	\$0	\$1,008,608
189	343.000	Prime Movers - Crossroads 2	\$21,017,875	P-189	\$0 \$0	\$21,017,875	99.8100%	\$0 \$0	\$20,977,941
190 191	344.000 345.000	Generators - Crossroad 2 Accessory - Crossroad 2	\$4,110,959 \$2,881,206	P-190 P-191	\$0 \$0	\$4,110,959 \$2,881,206	99.8100% 99.8100%	\$0 \$0	\$4,103,148 \$2,875,732
192	346.000	Misc Power Plant Equip - Crossroad 2	\$2,001,200	P-192	\$0 \$0	\$2,001,200	99.8100%	\$0 \$0	\$2,073,732
193		TOTAL CROSSROADS UNIT 2 -	\$29,329,652		\$0	\$29,329,652		\$0	\$29,273,926
		NATURAL GAS					1		
40.		ODOGODOAD UNIT O MATURAL COO					1		
194 195	303.010	CROSSROAD UNIT 3 - NATURAL GAS	\$0	P-195	¢^	\$0	99.8100%	¢o.	\$0
193	303.010	Miscellaneous Intangible - Substation (353) Crossroads 3	, au	L-190	\$0	φU	33.0100%	\$0	\$ 0
196	340.000	Land - Electric - Crossroads 3	\$0	P-196	\$0	\$0	99.8100%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$309,084	P-197	\$0	\$309,084	99.8100%	\$0	\$308,497
198	342.000	Fuel Holders - Corssroads 3	\$610,695	P-198	\$0	\$610,695	99.8100%	\$0	\$609,535
199	343.000	Prime Movers - Crossroads 3	\$21,096,925	P-199	\$0	\$21,096,925	99.8100%	\$0	\$21,056,841
200	344.000	Generators - Crossroads 3	\$4,109,793	P-200	\$0 *0	\$4,109,793 \$4,715,453	99.8100%	\$0 \$0	\$4,101,984
201 202	345.000 346.000	Accessory - Crossroads 3 Misc Power Plant Equip - Crossroads 3	\$4,715,453 \$0	P-201 P-202	\$0 \$0	\$4,715,453 \$0	99.8100% 99.8100%	\$0 \$0	\$4,706,494 \$0
202	3-10.000	50 i Offici i lant Equip - Official odus 0	<u> </u>	. 202	ΨΟ	. 40	1 00.010070	υψ	ΨΟ

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Line	Account #	<u> </u>	<u>c</u> Total	Adjust.	_			<u>п</u> Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number		Plant	Allocations	Adjustments	Jurisdictional
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$30,841,950		\$0	\$30,841,950		\$0	\$30,783,351
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation	\$0	P-205	\$0	\$0	99.8100%	\$0	\$0
206	340.000	(353) Crossroads 4 Land - Electric - Crossroads 4	\$0	P-206	\$0	\$0	99.8100%	\$0	\$0
207	341.000	Structures - Electric - Crossroads 4	\$309,224	P-207	\$0 \$0	\$309,224	99.8100%	\$0 \$0	\$308,636
208	342.000	Fuel Holders - Crossroads 4	\$610,695	P-208	\$0	\$610,695	99.8100%	\$0	\$609,535
209	343.000	Prime Movers - Crossroads 4	\$21,289,688	P-209	\$0	\$21,289,688	99.8100%	\$0	\$21,249,238
210	344.000	Generators - Crossroads 4	\$4,109,980	P-210	\$0	\$4,109,980	99.8100%	\$0	\$4,102,171
211	345.000	Accessory - Crossroads 4	\$2,538,120	P-211	\$0	\$2,538,120	99.8100%	\$0	\$2,533,298
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	P-212	\$0	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$28,857,707		\$0	\$28,857,707		\$0	\$28,802,878
214		CROSSROADS COMMON - NATURAL							
		GAS							
215	303.010	Miscellaneous Intangible - Substation (353) Crossroads - Common	\$0	P-215	\$0	\$0	99.8100%	\$0	\$0
216	340.000	Land - Electric - Crossroads Common	\$427,390	P-216	\$0	\$427,390	99.8100%	\$0	\$426,578
217	341.000	Structures - Electric - Crossroads	\$1,701,247	P-217	\$0 \$0	\$1,701,247	99.8100%	\$0 \$0	\$1,698,015
		Common	* 1,1 * 1, = 11		**	v .,. v .,=	30.010070	40	\$ 1,000,010
218	342.000	Fuel Holders - Crossroads Common	\$1,921,888	P-218	\$0	\$1,921,888	99.8100%	\$0	\$1,918,236
219	343.000	Prime Movers - Crossroads Common	\$0	P-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$30,923	P-220	\$0	\$30,923	99.8100%	\$0	\$30,864
221 222	345.000	Accessory - Corssroads Common	\$244,641 \$120.117	P-221	\$0 \$0	\$244,641	99.8100%	\$0 \$0	\$244,176
222	346.000	Misc Power Plant Equip - Crossroads Common	\$120,117	P-222	\$0	\$120,117	99.8100%	\$0	\$119,889
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$4,446,206		\$0	\$4,446,206		\$0	\$4,437,758
004		TOTAL ODGGGGGADG MATURAL GAG							
224 225	303.100	TOTAL CROSSROADS - NATURAL GAS	\$0	P-225	\$2 004 607	£2 004 607	00.94009/	60	£2 004 202
223	303.100	Miscellaneous Intangible - Substation (3553) Total Crossroads	φU	F-225	-\$3,891,687	-\$3,891,687	99.8100%	\$0	-\$3,884,293
226	340.000	Land - Electric - Total Crossroads	\$0	P-226	-\$240,351	-\$240,351	99.8100%	\$0	-\$239,894
227	341.000	Structures - Electric - Total Crossroads	\$0	P-227	-\$1,279,957	-\$1,279,957	99.8100%	\$0	-\$1,277,525
228	342.000	Fuel Holders - Total Crossroads	\$0	P-228	-\$2,418,184	-\$2,418,184	99.8100%	\$0	-\$2,413,589
229	343.000	Prime Movers - Total Crossroads	\$0	P-229	-\$44,761,402	-\$44,761,402	99.8100%	\$0	-\$44,676,355
230	344.000	Generators - Total Crossroads	\$0	P-230	-\$8,937,477	-\$8,937,477	99.8100%	\$0	-\$8,920,496
231	345.000	Accessory - Total Crossroads	\$0	P-231	-\$8,752,236	-\$8,752,236	99.8100%	\$0	-\$8,735,607
232	346.000	Misc Power Plant Equip - Total	\$0	P-232	-\$73,591	-\$73,591	99.8100%	\$0	-\$73,451
233		Crossroads TOTAL TOTAL CROSSROADS -	\$0		-\$70,354,885	-\$70,354,885	•	\$0	-\$70,221,210
233		NATURAL GAS	ΨΟ		-\$10,554,005	-\$70,554,005		ΨΟ	-φ/0,221,210
234		GREENWOOD UNIT 1 - NATURAL GAS							
235	340.000	Land - Electric - Greenwood 1	\$0	P-235	\$0	\$0	99.8100%	\$0	\$0
236	341.000	Structures - Electric - Greenwood 1	\$838,985	P-236	\$0	\$838,985	99.8100%	\$0	\$837,391
237	342.000	Fuel Holders - Greenwood 1	\$1,295,417		\$0	\$1,295,417	99.8100%	\$0	\$1,292,956
238	343.000	Prime Movers - Greenwood 1	\$9,121,026	P-238	\$0	\$9,121,026	99.8100%	\$0	\$9,103,696
239	344.000	Generators - Greenwood 1	\$2,766,543	P-239	\$0	\$2,766,543	99.8100%	\$0	\$2,761,287
240	345.000	Accessory Equipment - Greenwood 1	\$2,020,094	P-240 P-241	\$0	\$2,020,094	99.8100%	\$0 \$0	\$2,016,256
241 242	346.000	Misc Power Plant Equip - Greenwood 1 TOTAL GREENWOOD UNIT 1 - NATURAL	\$0 \$16,042,065	P-241	\$0 \$0	\$0 \$16,042,065	99.8100%	\$0 \$0	\$0 \$16,011,586
242		GAS	\$10,042,003		\$0	\$10,042,003		ΨΟ	φ10,011,300
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	P-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$197,444	P-245	\$0	\$197,444	99.8100%	\$0	\$197,069
246	342.000	Fuel Holders - Greenwood 2	\$426,046	P-246	\$0	\$426,046	99.8100%	\$0	\$425,237
247	343.000	Prime Movers - Greenwood 2	\$8,841,979	P-247	\$0	\$8,841,979	99.8100%	\$0	\$8,825,179
248	344.000	Generators - Greenwood 2	\$7,332,796	P-248	\$0	\$7,332,796	99.8100%	\$0 \$0	\$7,318,864
249	345.000	Accessory Equipment - Greenwood 2	\$1,936,570	P-249 P-250	\$0 \$0	\$1,936,570 \$0	99.8100%	\$0 \$0	\$1,932,891
250 251	346.000	Misc Power Plant Equip - Greenwood 2 TOTAL GREENWOOD UNIT 2 - NATURAL	\$0 \$18,734,835	F-23U	\$0 \$0	\$0 \$18,734,835	99.8100%	\$0 \$0	\$0 \$18,699,240
252		GAS GREENWOOD UNIT 3 - NATURAL GAS							
232	1 1	STEERINGS ONLY 3 - NATONAL GAS			I		1 1		I

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>L</u>
Line	Account #	Diant Assessed Description	Total	Adjust.	Adbastasasta	•	Jurisdictional		MO Adjusted
Number	(Optional) 340.000	Plant Account Description Land - Electric - Greenwood 3	Plant \$0	Number P-253	Adjustments	Plant \$0	Allocations 99.8100%	Adjustments	Jurisdictional
253 254	340.000	Structures - Electric - Greenwood 3	\$907,073	P-253 P-254	\$0 \$0	\$0 \$907,073	99.8100%	\$0 \$0	\$0 \$905,350
254 255	342.000	Fuel Holders - Greenwood 3	\$1,359,683	P-255	\$0 \$0	\$1,359,683	99.8100%	\$0 \$0	\$905,350 \$1,357,100
256	343.000	Prime Movers - Greenwood 3	\$7,680,361	P-256	\$0 \$0	\$7,680,361	99.8100%	\$0 \$0	\$7,665,768
257	344.000	Generators - Greenwood 3	\$1,815,224	P-257	\$0	\$1,815,224	99.8100%	\$0	\$1,811,775
258	345.000	Accessory Equipment - Greenwood 3	\$1,645,544	P-258	\$0	\$1,645,544	99.8100%	\$0	\$1,642,417
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	P-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL	\$13,407,885		\$0	\$13,407,885		\$0	\$13,382,410
		GAS							
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	P-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$119,335	P-263	\$0	\$119,335	99.8100%	\$0	\$119,108
264	342.000	Fuel Holders - Greenwood 4	\$360,339	P-264	\$0	\$360,339	99.8100%	\$0	\$359,654
265	343.000	Prime Movers - Greenwood 4	\$9,179,236	P-265	\$0	\$9,179,236	99.8100%	\$0	\$9,161,795
266	344.000	Generators - Greenwood 4	\$5,811,842	P-266	\$0	\$5,811,842	99.8100%	\$0	\$5,800,800
267	345.000	Accessory Equipment - Greenwood 4	\$417,178	P-267	\$0	\$417,178	99.8100%	\$0	\$416,385
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	P-268	\$0	\$0	99.8100%	<u>\$0</u>	\$0
269		TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$15,887,930		\$0	\$15,887,930		\$0	\$15,857,742
		GAS							
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$233,662	P-271	\$0	\$233,662	99.8100%	\$0	\$233,218
272	341.000	Structures - Electric - Greenwood	\$3,699,265	P-272	\$0	\$3,699,265	99.8100%	\$0	\$3,692,236
		Common							
273	342.000	Fuel Holders - Greenwood Common	\$537,372	P-273	\$0	\$537,372	99.8100%	\$0	\$536,351
274	343.000	Prime Movers - Greenwood Common	\$1,646,504	P-274	\$0	\$1,646,504	99.8100%	\$0	\$1,643,376
275	344.000	Generators - Greenwood Common	\$0	P-275	\$0	\$0	99.8100%	\$0	\$0
276	345.000	Accessory Equipment - Greenwood Common	\$2,099,365	P-276	\$0	\$2,099,365	99.8100%	\$0	\$2,095,376
277	346.000	Misc Power Plant Equip - Greenwood	\$199,888	P-277	\$0	\$199,888	99.8100%	\$0	\$199,508
	040.000	Common	ψ.00,000		Ψ0	ψ100,000	00.010070	Ψ	ψ100,000
278		TOTAL GREENWOOD COMMON	\$8,416,056		\$0	\$8,416,056		\$0	\$8,400,065
279		NEVADA - OIL							
280	340.000	Land - Electric - Nevada	\$59,905	P-280	\$0	\$59,905	99.8100%	\$0	\$59,791
281	341.000	Structures - Electric - Nevada	\$527,845	P-281	\$0	\$527,845	99.8100%	\$0	\$526,842
282 283	342.000 343.000	Fuel Holders - Nevada Prime Movers - Nevada	\$777,964 \$979,016	P-282 P-283	\$0 \$0	\$777,964 \$979,016	99.8100% 99.8100%	\$0 \$0	\$776,486 \$977,156
284	344.000	Generators - Nevada	\$615,536	P-284	\$0 \$0	\$615,536	99.8100%	\$0 \$0	\$614,366
285	345.000	Accessory Equipment - Nevada	\$566,458	P-285	\$0	\$566,458	99.8100%	\$0 \$0	\$565,382
286	346.000	Misc Power Plant Equip - Nevada	\$50,055	P-286	\$0	\$50,055	99.8100%	\$0	\$49,960
287	0.0.000	TOTAL NEVADA - OIL	\$3,576,779		\$0	\$3,576,779	00.010070	\$0	\$3,569,983
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
289	340.000	Land - Electric - South Harper 1	\$0	P-289	\$0	\$0	99.8100%	\$0	\$0
290 291	341.000 342.000	Structures - Electric - South Harper 1 Fuel Holders - South Harper 1	\$1,313,183 \$400,000	P-290 P-291	\$0 \$0	\$1,313,183 \$400,000	99.8100% 99.8100%	\$0 \$0	\$1,310,688 \$399,240
292	343.000	Prime Movers - South Harper 1	\$22,593,546	P-292	\$0 \$0	\$22,593,546	99.8100%	\$0 \$0	\$22,550,618
293	344.000	Generators - South Harper 1	\$5,750,000	P-293	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
294	345.000	Accessory Equipment - South Harper 1	\$4,419,169	P-294	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	P-295	\$0	\$0	99.8100%	\$0	\$0
296		TOTAL SOUTH HARPER UNIT 1 -	\$34,475,898		\$0	\$34,475,898		\$0	\$34,410,394
		NATURAL GAS							
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	P-298	¢n.	\$0	99.8100%	\$0	\$0
298 299	340.000	Structures - Electric - South Harper 2	\$0 \$1,312,301	P-298 P-299	\$0 \$0	\$0 \$1,312,301	99.8100%	\$0 \$0	\$1,309,808
300	342.000	Fuel Holders - South Harper 2	\$400,000	P-300	\$0	\$400,000	99.8100%	\$0	\$399,240
301	343.000	Prime Movers - South Harper 2	\$23,234,191	P-301	\$0	\$23,234,191	99.8100%	\$0	\$23,190,046
302	344.000	Generators - South Harper 2	\$5,750,000	P-302	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
303	345.000	Accessory Equipment - South Harper 2	\$4,419,169	P-303	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	P-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 -	\$35,115,661		\$0	\$35,115,661		\$0	\$35,048,942
		NATURAL GAS							
306		SOUTH HARPER 3 - NATURAL GAS							
300	1 1	SOUTH HARFER 3 - NATURAL GAS		1	ļ		ı l		I

1.1	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
307	340.000	Land - Electric - South Harper 3	\$0	P-307	\$0	\$0	99.8100%	\$0	\$0
308	341.000	Structures - Electric - South Harper 3	\$1,313,674	P-308	\$0	\$1,313,674	99.8100%	\$0	\$1,311,178
309	342.000	Fuel Holders - South Harper 3	\$400,000	P-309	\$0	\$400,000	99.8100%	\$0	\$399,240
310	343.000	Generators - South Harper 3	\$22,671,039	P-310	\$0	\$22,671,039	99.8100%	\$0	\$22,627,964
311	344.000	Prime Movers - South Harper 3	\$5,750,000	P-311	\$0	\$5,750,000	99.8100%	\$0	\$5,739,075
312	345.000	Accessory Equipment - South Harper 3	\$4,419,169	P-312	\$0	\$4,419,169	99.8100%	\$0	\$4,410,773
313 314	346.000	Misc Power Plant Equip - South Harper 3 TOTAL SOUTH HARPER 3 - NATURAL	\$0 \$34,553,882	P-313	\$0 \$0	\$0 \$34,553,882	99.8100%	\$0 \$0	\$0 \$34,488,230
314		GAS	Ф34,333,002		Φ0	\$34,333,002		φυ	\$34,400,230
		GAG							
315		SOUTH HARPER COMMON							
316	340.000	Land - Electric - South Harper Common	\$1,034,874	P-316	\$0	\$1,034,874	99.8100%	\$0	\$1,032,908
317	341.000	Structures - Electric - South Harper	\$8,427,594	P-317	\$0	\$8,427,594	99.8100%	\$0	\$8,411,582
		Common							
318	342.000	Fuel Holders - South Harper Common	\$2,804,627	P-318	\$0	\$2,804,627	99.8100%	\$0	\$2,799,298
319 320	343.000 344.000	Prime Movers - South Harper Common	\$4,383,761	P-319 P-320	\$0 \$0	\$4,383,761	99.8100% 99.8100%	\$0 \$0	\$4,375,432
320 321	344.000	Generators - South Harper Common Accessory Equipment - South Harper	\$0 \$3,996,373	P-320 P-321	\$0 \$0	\$0 \$3,996,373	99.8100%	\$0 \$0	\$0 \$3,988,780
321	343.000	Common	φ3,990,3 <i>1</i> 3	F-321	Φ0	Ф 3,990,373	99.010076	φυ	φ3, 3 00,700
322	346.000	Misc Power Plant Equip - South Harper	\$305,007	P-322	\$0	\$305,007	99.8100%	\$0	\$304,427
		Common	*****		**	*****		**	, , , , , , , , , , , , , , , , , , ,
323		TOTAL SOUTH HARPER COMMON	\$20,952,236		\$0	\$20,952,236		\$0	\$20,912,427
324		LAKE ROAD TURBINE 5 - NATURAL GAS							
205		AND OIL	•		••	•	00.04000/	•	
325 326	340.000 341.000	Land - Electric - Lake Road 5 Structures - Electric - Lake Road 5	\$0 \$1,384,577	P-325 P-326	\$0 *0	\$0 \$1,384,577	99.8100% 99.8100%	\$0 \$0	\$0
326 327	341.000	Fuel Holders - Lake Road 5	\$1,384,577 \$1,259,951	P-326 P-327	\$0 \$0	\$1,384,577 \$1,259,951	99.8100%	\$0 \$0	\$1,381,946 \$1,257,557
328	343.000	Prime Movers - Lake Road 5	\$10,572,712	P-328	\$0 \$0	\$10,572,712	99.8100%	\$0 \$0	\$10,552,624
329	344.000	Generators - Lake Road 5	\$3,680,886	P-329	\$0	\$3,680,886	99.8100%	\$0	\$3,673,892
330	345.000	Accessory Equipment - Lake Road 5	\$2,739,400	P-330	\$0	\$2,739,400	99.8100%	\$0	\$2,734,195
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	P-331	\$0	\$0	99.8100%	\$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 -	\$19,637,526		\$0	\$19,637,526		\$0	\$19,600,214
		NATURAL GAS AND OIL							
200		LAKE DOAD TUDDING COU							
333 334	340.000	LAKE ROAD TURBINE 6 - OIL Land - Electric - Lake Road 6	\$0	P-334	\$0	\$0	99.8100%	\$0	\$0
335	341.000	Structures - Electric - Lake Road 6	\$225,020	P-335	\$0 \$0	\$225,020	99.8100%	\$0 \$0	\$224,592
336	342.000	Fuel Holders - Lake Road 6	\$163,119	P-336	\$0	\$163,119	99.8100%	\$0	\$162,809
337	343.000	Prime Movers - Lake Road 6	\$3,713,380	P-337	\$0	\$3,713,380	99.8100%	\$0	\$3,706,325
338	344.000	Generators - Lake Road 6	\$512,014	P-338	\$0	\$512,014	99.8100%	\$0	\$511,041
339	345.000	Accessory Equipment - Lake Road 6	\$943,668	P-339	\$0	\$943,668	99.8100%	\$0	\$941,875
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	P-340	\$0	\$0	99.8100%	\$0	\$0
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,557,201		\$0	\$5,557,201		\$0	\$5,546,642
342		LAKE ROAD TURBINE 7 - OIL							
342	340.000	Land - Electric - Lake Road 7	\$0	P-343	\$0	\$0	99.8100%	\$0	\$0
344	341.000	Structures - Electric - Lake Road 7	\$36,495	P-344	\$0	\$36,495	99.8100%	\$0	\$36,426
345	342.000	Fuel Holders - Lake Road 7	\$167,909	P-345	\$0	\$167,909	99.8100%	\$0	\$167,590
346	343.000	Prime Movers - Lake Road 7	\$2,009,203	P-346	\$0	\$2,009,203	99.8100%	\$0	\$2,005,386
347	344.000	Generators - Lake Road 7	\$239,171	P-347	\$0	\$239,171	99.8100%	\$0	\$238,717
348	345.000	Accessory Equipment - Lake Road 7	\$789,267	P-348	\$0	\$789,267	99.8100%	\$0	\$787,767
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	P-349	\$0	\$0	99.8100%	\$0	\$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,242,045		\$0	\$3,242,045		\$0	\$3,235,886
351		LANDFILL TURBINE - METHANE GAS							
352	340.000	Land - Electric - Landfill Turbine	\$0	P-352	\$0	\$0	99.8100%	\$0	\$0
353	341.000	Structures - Electric - Landfill Turbine	\$129,632	P-353	\$0	\$129,632	99.8100%	\$0	\$129,386
354	342.000	Fuel Holders - Landfill Turbine	\$2,309,870	P-354	\$0	\$2,309,870	99.8100%	\$0	\$2,305,481
355	343.000	Prime Movers - Landfill Turbine	\$35,890	P-355	\$0	\$35,890	99.8100%	\$0	\$35,822
356	344.000	Generators - Landfill Turbine	\$3,149,293	P-356	\$0	\$3,149,293	99.8100%	\$0	\$3,143,309
357	345.000	Accessory Equipment - Landfill Turbine	\$0	P-357	\$0	\$0	99.8100%	\$0	\$0
358	346.000	Misc Power Plant Equip - Landfill	\$12,470	P-358	\$0	\$12,470	99.8100%	\$0	\$12,446
359		Turbine TOTAL LANDFILL TURBINE - METHANE	\$5,637,155		\$0	\$5,637,155		\$0	\$5,626,444
333		GAS	ψυ,συ1,100		φυ	φυ,υυτ, 100		φυ	ψ3,020, 444
		5.10							
360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric - Ralph Green 3	\$11,376	P-361	\$0	\$11,376	99.8100%	\$0	\$11,354

Line Account # Number (Optional) Plant Account Description Plant Mumber (April 1997) Plant Account Description Plant Mumber Adjustments Plant Mumber Pl										
Number Optional Plant Account Description Plant Number Adjustments Plant Adjustments Adjustments Plant Adjustments Adj	Lino		<u>B</u>	<u>C</u> Total	<u>D</u> Adjust	<u>E</u>	E As Adjusted	<u>G</u> Jurisdictional	H Iurisdictional	<u>I</u> MO Adjusted
362 341,000 Structures = Electric - Ralph Green 3 \$2,042,425 P-962 \$0 \$2,042,425 \$9,98100% \$1,983,000 Fuller Movers - Ralph Green 3 \$453,765 P-936 \$0 \$5,983,550 \$9,98100% \$3,983,540			Plant Account Description			Adjustments	•			Jurisdictional
365 344.000 Prime Movers - Ralph Green 3 \$6,589.3,590 P-364 \$0 \$5,383,550 \$9.8100% \$3.307 \$3.4000 Generators - Ralph Green 3 \$6,489.329 P-366 \$0 \$1,583,014 \$9.8100% \$3.307 \$3.40.0000 \$3.40.0000 \$3.40.0000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.00000 \$3.40.000000 \$3.40.000000 \$3.40.000000 \$3.40.000000 \$3.40.000000 \$3.40.0000000 \$3.40.0000000 \$3.40.0000000 \$3.40.0000000000000000000000000000000000									\$0	\$2,038,544
344,000 Generators - Ralph Green 3 \$6,458,320 P-365 \$0 \$6,458,220 99,8100% \$306 346,000 Accessory Equipment - Ralph Green 3 \$1,583,014 P-366 \$0 \$1,583,014 \$306 \$307,872 \$9,8100% \$308 \$1071A RALPH GREEN UNIT 3 - NATURAL GAS \$16,660,322 \$16,660,322 \$10,000 \$10,0	363	342.000	Fuel Holders - Ralph Green 3					99.8100%	\$0	\$452,903
345,000							* - / /		\$0	\$5,972,181
346,000 Misc Power Plant Equip. Raibh Green 3 \$327,872 \$9,8100% \$16,860,322 \$10,000			•						\$0	\$6,446,049
TOTAL RALPH GREEN UNIT 3 - NATURAL GAS \$16,860,322 \$0 \$16,860,322 \$0 \$316,860,322 \$0 \$310,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0									\$0	\$1,580,006
NATURAL GAS OTHER PRODUCTION - SOLAR Other Prod Greenwood - Solar - Structures - Electric Structures - Electric Other Prod Solar Structures - Electric Other Prod Solar Structures - Electric Other Prod - Solar TOTAL OTHER PRODUCTION SA,489,529 P-371 -\$5,337,367 \$3,152,162 99,8100% \$3,173 SOLOR SA,489,529		346.000			P-367			99.8100%	\$0	\$327,249
341,000 Other Prod Greenwood - Solar - Structures - Electric Other Prod - Solar - St. 488,529 P.371 S.5,337,367 S.3,152,162 99.8100% S.75,692,252 S.309,611,384 S.75,692,252 S.75,692,252 S.75,692,252 S.75,692,252 S.75,692,252 S.75,692,252 S.75,692,252 S.75,692,252 S.75,69	368			\$16,860,322		\$0	\$16,860,322		\$0	\$16,828,286
Structures - Electric Structures - Electric St. 4.010 Other Prod - Solar TOTAL OTHER PRODUCTION - SOLAR \$8,489,529 P.371 St. 337,367 \$3,152,162 99,8100% \$3,173 \$3,152,162 \$3,	369		OTHER PRODUCTION - SOLAR							
371 344.010 Other Prod Solar TOTAL OTHER PRODUCTION - SOLAR \$8,489,529 P.371 \$5,337,367 \$3,152,162 99.8100% \$3 373 OTTAL OTHER PRODUCTION \$385,303,636 -\$5,337,367 \$3,152,162 \$3,152,162 \$3 374 OTTAL OTHER PRODUCTION \$385,303,636 -\$75,692,252 \$309,611,384 \$3 375 OTHER PRODUCTION Solvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION \$0 \$0 \$0 \$0 \$0 RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 RETIREMENTS WORK IN PROGRESS \$1,387,744,297 -\$71,948,663 \$1,315,795,634 \$3 379 350,000 Land Rights - Transmission \$2,924,075 P.379 \$0 \$2,924,075 P.381 \$0 \$12,977,912 P.381		341.000		\$0	P-370	\$0	\$0	99.8100%	\$0	\$0
TOTAL OTHER PRODUCTION \$385,303,636 \$-\$5,337,367 \$3,152,162 \$3 TOTAL OTHER PRODUCTION \$385,303,636 \$-\$75,692,252 \$309,611,384 \$3 OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS \$0 \$-\$75,692,252 \$309,611,384 \$1 OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 OTHER PRODUCTION Solve \$0 \$0 \$0 \$0 \$0 OTHER PRODUCTION Solve \$0 \$0 \$0 \$0 \$0 OTHER PRODUCTION Solve \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			Structures - Electric							
TOTAL OTHER PRODUCTION \$385,303,636 -\$75,692,252 \$309,611,384	371	344.010	Other Prod - Solar	\$8,489,529	P-371	-\$5,337,367	\$3,152,162	99.8100%	\$0	\$3,146,173
OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION S0 S0 S0 S0 S0 S0 S0 S	372		TOTAL OTHER PRODUCTION - SOLAR	\$8,489,529		-\$5,337,367	\$3,152,162		\$0	\$3,146,173
WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION S0 S0 S0 S0 S0 S0 S0 S	373		TOTAL OTHER PRODUCTION	\$385,303,636		-\$75,692,252	\$309,611,384		\$0	\$309,023,125
WORK IN PROGRESS Other Production - Salvage and Removal Retirements not yet classified TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0										
Other Production - Salvage and Removal Retirements not vet classified Solution Sol	374									
Retirements not yet classified TOTAL OTHER PRODUCTION S0 S0 S0 S0 S0 S0 S0 S	275			**	D 275	¢0	¢o.	400 00000/	¢o.	¢o.
TOTAL OTHER PRODUCTION S0 RETIREMENTS WORK IN PROGRESS S1,387,744,297 -\$71,948,663 \$1,315,795,634 S1,377,945,934 S1,387,744,297 -\$71,948,663 \$1,315,795,634 S1,377,945,934 S1,387,744,297 -\$71,948,663 \$1,315,795,634 S1,379,948,940 S1,380,000 Land - Transmission S2,924,075 P-379 S0 S2,924,075 P-380 S0,4011,962 P-380 S0,4011,962 P-380 S0,4011,962 P-380 S1,0654,553 P-381 S0,512,977,912 P-381 S0,512,577 P-381 S0,512,577 P-381 S0,512,577 P-385 S0,512,577 P-385 S0,512,577 P-385 S0,512,577 P-385 S0,512,289 P-381	3/5		_	\$0	P-3/5	\$0	\$0	100.0000%	\$0	\$0
RETIREMENTS WORK IN PROGRESS	376			\$0		\$0	\$0	ŀ	\$0	\$0
TOTAL PRODUCTION PLANT \$1,387,744,297 -\$71,948,663 \$1,315,795,634 \$1,375,795,634 \$1,009,485 \$1,009,	370			\$0		Ψυ	40		Φ0	40
TRANSMISSION PLANT			RETIREMENTO WORK IN TROOKEGO							
350.000	377		TOTAL PRODUCTION PLANT	\$1,387,744,297		-\$71,948,663	\$1,315,795,634		\$0	\$1,284,239,318
350.000	378		TRANSMISSION PLANT							
381 350.040 Land Rights - Depreciable - Transmission \$12,977,912 \$12,977,912 \$10,654,553 \$352.000 \$10,654,553 \$98,100% \$353.000 \$353		350.000		\$2,924,075	P-379	\$0	\$2,924,075	99.8100%	\$0	\$2,918,519
382 352,000 Structure & Improvements - Transmission \$10,654,553 P-382 \$0 \$10,654,553 99.8100% \$3333.000 Station Eqipment - Transmission \$282,796,210 P-383 -\$1,750,630 \$281,045,580 99.8100% \$3353.030 Station Eqipment Communication - Transmission \$125,547 P-384 \$0 \$125,547 99.8100% \$3353.030 Station Eqipment Communication - Transmission \$125,547 P-384 \$0 \$125,547 99.8100% \$335.000 Towers and Fixtures - Transmission \$284,605 P-385 \$0 \$122,859 99.8100% \$335.000 Station Equipment Environment En	380	350.001	Land Rights - Transmission	\$4,011,962	P-380	\$0	\$4,011,962	99.8100%	\$0	\$4,004,339
383 353.000 Station Eqipment - Transmission \$282,796,210 \$79.83 \$-\$1,750,630 \$281,045,580 \$99.8100% \$353.030 \$353.030 \$354.000 \$354.000 \$354.000 \$355.000 \$355.000 \$355.000 \$355.000 \$355.000 \$355.000 \$355.000 \$355.000 \$355.000 \$355.000 \$356.000 \$35	381	350.040	Land Rights - Depreciable - Transmission	\$12,977,912	P-381	\$0	\$12,977,912	99.8100%	\$0	\$12,953,254
384 353.030 Station Equipment Communication - Transmission \$125,547 P-384 \$0 \$125,547 99.8100% \$385 354.000 Towers and Fixtures - Transmission \$284,605 \$122,859 99.8100% \$386 354.050 Towers & Fixtures - 34.5 kV \$122,859 P-386 \$0 \$122,859 99.8100% \$387 355.000 Poles and Fixtures - Transmission \$332,371,088 P-387 \$0 \$332,371,088 99.8100% \$388 355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 Transmission \$16,035,907 P-388 \$0 \$10,035,907 P-389 \$0 \$10,035,907 P-390 \$0 \$180,219,485 P-390 \$0 \$0 \$0 \$0 \$0 \$0 \$0	382	352.000	Structure & Improvements - Transmission	\$10,654,553	P-382	\$0	\$10,654,553	99.8100%	\$0	\$10,634,309
Transmission \$284,605 P-385 \$0 \$284,605 99.8100% \$354.050 70wers and Fixtures - Transmission \$122,859 P-386 \$0 \$122,859 99.8100% \$355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 Poles & Fixtures - Also kV \$10,035,907 P-389 \$0 \$10,035,907 99.8100% \$0 \$180,219,485 \$0	383		Station Egipment - Transmission	\$282,796,210	P-383	-\$1,750,630	\$281,045,580	99.8100%	\$0	\$280,511,593
385 354.000 354.050 354.050 354.050 354.050 354.050 354.050 355.000	384	353.030		\$125,547	P-384	\$0	\$125,547	99.8100%	\$0	\$125,308
386 354.050 Towers & Fixtures - 34.5 kV \$122,859 P-386 \$0 \$122,859 99.8100% \$387 355.000 Poles and Fixtures - Transmission \$355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 Poles & Fixtures 34.5 kV \$10,035,907 P-389 \$0 \$10,035,907 \$9.8100% \$390 356.000 P-388 P-390 \$0 \$10,035,907 \$9.8100% \$180,219,485 P-390 \$0 \$180,219,485 \$9.8100% \$180,										
387 355.000 Poles and Fixtures - Transmission \$332,371,088 \$9.8100% \$332,371,088 \$9.8100% \$388 \$355.000 Poles and Fixtures - Disallowance Stipulation and Agreement ER-2012-0175 Poles & Fixtures 34.5 kV \$10,035,907 P-389 \$0 \$10,035,907 99.8100% \$390 356.000 Overhead Conductors & Devices - Disallowance \$180,219,485 P-390 \$0 \$180,219,485 99.8100% \$391 356.000 Conductors & Devices - Disallowance \$180,219,485 P-390 \$0 \$180,219,485 99.8100% \$392 356.050 Transmission \$15,861 P-391 -\$3,221,405 -\$3,221,405 100.0000% \$393 357.000 Underground Conductors & Devices - Disallowance \$6,566,769 P-392 \$0 \$6,566,769 99.8100% \$393 357.000 Underground Conductors & Devices - Transmission \$15,861 P-393 \$0 \$15,861 99.8100% \$393 \$358.000 Underground Conductors & Devices - Transmission \$15,861 P-394 \$0 \$253,917 99.8100% \$395 \$358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$40,024 99.8100% \$396 \$358.050 Underground Conductors & Dev \$4,024 \$396 \$3									\$0	\$284,064
388				. ,		* -	. ,		\$0	\$122,626
389 355.050 356.000									\$0 \$0	\$331,739,583
389 355.050 Poles & Fixtures 34.5 kV \$10,035,907 P-389 \$0 \$10,035,907 99.8100% \$10,035,907 \$180,219,485 \$190,0000% \$180,00000% \$180,0000% \$180,00000% \$180,00000% \$180,00000% \$180,00000% \$180,00000%	300	355.000	-	\$0	P-300	-\$1,402,180	-\$1,402,180	100.0000%	φu	-\$1,402,180
356.000 Overhead Conductors & Devices - \$180,219,485 P-390 \$0 \$180,219,485 99.8100% \$180,219,485 99.8100	380	355.050		\$10.035.007	D-380	¢n.	\$10.035.007	99 8100%	\$0	\$10,016,839
356.000						* -	. , ,		\$0 \$0	\$179,877,068
391 356.000 Conductors & Devices - Disallowance Stipulation and Agreement ER-2012-0175 Trsm-OH- Cond & Devices-Elec \$6,566,769 P-392 \$0 \$6,566,769 99.8100% \$393 357.000 Underground Conduit - Transmission Underground Conductors & Devices - Transmission Transmission Underground Conductors & Devices - Transmission Underground Conductors & Dev Total Transmission Underground Conductors & Dev Total Transmission Underground Conductors & Dev Seday, 364,774 P-395 Seday, 366,366,769 99.8100% Seday, 374,215 Seday, 375,377 Seday, 375,	000	000.000		ψ100,210,400		Ψ	ψ100,210,400	00.010070	Ψ0	Ψ110,011,000
Stipulation and Agreement ER-2012-0175 Trsm-OH- Cond & Devices-Elec \$6,566,769 P-392 \$0 \$6,566,769 99.8100% \$393 357.000 Underground Conduit - Transmission \$15,861 P-393 \$0 \$15,861 99.8100% \$395 358.050 Underground Conductors & Devices - Transmission Underground Conductors & Dev \$253,917 P-394 \$0 \$253,917 99.8100% \$396 \$358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$397 TRANSMISSION PLANT \$843,364,774 P-395 \$836,990,559 \$398 Transmission - Salvage and Removal \$0 P-398 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	391	356.000		\$0	P-391	-\$3.221.405	-\$3.221.405	100.0000%	\$0	-\$3,221,405
392 356.050 Trsm-OH- Cond & Devices-Elec \$6,566,769 P-392 \$0 \$6,566,769 99.8100% \$393 357.000 Underground Conduit - Transmission Underground Conductors & Devices - Transmission Underground Conductors & Devices - Transmission Underground Conductors & Dev \$4,024 P-395 \$0 \$15,861 99.8100% \$395 \$358.050 \$358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$396 \$396 TRANSMISSION PLANT \$843,364,774 P-395 \$836,990,559 \$397 \$397 TRANSMISSION RETIREMENT WORK IN PROGRESS Transmission - Salvage and Removal Retirements not yet classified P-398 \$0 \$0 \$0 \$100.0000% \$397	•••					4 0,221,100	4 0, 2 2.,.00	100100070	***	4 0, 2 2.,.00
394 358.000 Underground Conductors & Devices - \$253,917 P-394 \$0 \$253,917 99.8100% \$358.050 Underground Conductors & Dev \$4,024 P-395 \$0 \$4,024 99.8100% \$396 TOTAL TRANSMISSION PLANT \$843,364,774 P-395 \$836,990,559 \$397 TRANSMISSION RETIREMENT WORK IN PROGRESS Transmission - Salvage and Removal Retirements not yet classified \$0 P-398 \$0 \$0 \$100.0000%	392	356.050		\$6,566,769	P-392	\$0	\$6,566,769	99.8100%	\$0	\$6,554,292
Transmission	393	357.000	Underground Conduit - Transmission	\$15,861	P-393	\$0	\$15,861	99.8100%	\$0	\$15,831
395 358.050 Underground Conductors & Dev	394	358.000	_	\$253,917	P-394	\$0	\$253,917	99.8100%	\$0	\$253,435
397 TRANSMISSION RETIREMENT WORK IN PROGRESS 398 Transmission - Salvage and Removal \$0 P-398 \$0 \$0 100.0000% \$ Retirements not yet classified	395	358.050			P-395			99.8100%	\$0	\$4,016
PROGRESS Transmission - Salvage and Removal Retirements not vet classified P-398 \$0 \$0 \$0 \$100.0000% \$	396		TOTAL TRANSMISSION PLANT	\$843,364,774		-\$6,374,215	\$836,990,559		\$0	\$835,391,491
398 Transmission - Salvage and Removal \$0 P-398 \$0 \$0 100.0000% \$ Retirements not yet classified \$0 P-398 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	397									
	398		Transmission - Salvage and Removal	\$0	P-398	\$0	\$0	100.0000%	\$0	\$0
399 TOTAL TRANSMISSION RETIREMENT WORK \$0 \$0 \$0 \$0	399	1		\$0		\$0	\$0		\$0	\$0
IN PROGRESS						70	Ψ*		40	Ų.
400 DISTRIBUTION PLANT	400		DISTRIBUTION PLANT							
		360.000		\$9.203.037	P-401	\$0	\$9.203.037	99.8061%	\$0	\$9,185,192
									\$0	\$381,499
									\$0	\$22,185
			Structures & Improvements - Distribution						\$0	\$12,750,887
	405	362.000		\$264,386,546	P-405	\$0	\$264,386,546	99.8061%	\$0	\$263,873,900
	406	364.000	Poles, Towers & Fixtures - Distribution	\$352,765,307	P-406	\$0	\$352,765,307	99.8061%	\$0	\$352,081,295
407 365.000 Overhead Conductors & Devices - \$226,507,912 P-407 \$0 \$226,507,912 99.8061% \$			Overhead Conductors & Devices	\$226 E07 012	D_407	0.2	\$226 507 912	99 8061%	\$0	\$226,068,713
Distribution		365.000		\$220,307,912	1 -407	ΨΟ	Ψ220,301,312	33.000170	40	Ψ220,000,7 13

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u> E</u>	<u>G</u>	н	<u> </u>
Line	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adiustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number 408	365.000	Overhead Conductors & Devices -	\$0		-\$3,055,085	-\$3,055,085	100.0000%	*SO	-\$3,055,085
400	303.000	Disallowance Stipulation & Agreement ER-		1 400	-ψ3,033,003	-ψ0,000,000	100.000070	Ψ	-ψ5,055,005
		2012-0175							
409	366.000	Underground Circuit - Distribution	\$159,592,871	P-409	\$0	\$159,592,871	99.8061%	\$0	\$159,283,420
410	366.000	Underground Circuit - Disallowance	\$0	P-410	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
		Stipulation & Agreement ER-2012-0175							
411	367.000	Underground Conductors & Devices -	\$289,213,834	P-411	\$0	\$289,213,834	99.8061%	\$0	\$288,653,048
412	368.000	Distribution Line Transformers - Distribution	\$284,267,356	P-412	\$0	\$284,267,356	99.8061%	\$0	\$202 746 462
413	369.010	Services - Overhead - Distribution	\$29,310,857	P-413	\$0 \$0	\$29,310,857	99.8061%	\$0 \$0	\$283,716,162 \$29,254,023
414	369.020	Services - Underground - Distribution	\$89,296,064	P-414	\$0	\$89,296,064	99.8061%	\$0	\$89,122,919
415	370.000	Meters - Distribution	\$28,336,007	P-415	\$0	\$28,336,007	99.8061%	\$0	\$28,281,063
416	370.010	Meters - PURPA Distribution	\$2,038,114	P-416	\$0	\$2,038,114	99.8061%	\$0	\$2,034,162
417	370.020	Meters - AMI Distribution	\$53,248,665	P-417	-\$2,957,124	\$50,291,541	99.8061%	\$0	\$50,194,026
418	371.000	Customer Premise Meter Installations -	\$28,172,726	P-418	\$0	\$28,172,726	99.8061%	\$0	\$28,118,099
440	274 040	Distribution	£4,000,044	D 440	¢o.	£4,000,044	400 00000/	¢o.	£4.000.044
419 420	371.010 373.000	Distribution - Cust Prem Install - EVCS	\$4,900,841	P-419 P-420	\$0 \$0	\$4,900,841	100.0000%	\$0 \$0	\$4,900,841
420	3/3.000	Street Lighting and Traffic Signal - Distribution	\$56,908,026	F-420	ΦU	\$56,908,026	99.8061%	ΦU	\$56,797,681
421		TOTAL DISTRIBUTION PLANT	\$1,891,328,290		-\$6,333,540	\$1,884,994,750		\$0	\$1,881,342,699
			4 1,001,020,200		4 0,000,010	4 1,00 1,00 1,1 00		40	V 1,00 1,0 12,000
422		DISTRIBUTION RETIREMENTS WORK IN							
		PROGRESS							
423		Distribution Retirement Work In Progress	\$0	P-423	\$0	\$0	100.0000%	\$0	\$0
424		TOTAL DISTRIBUTION RETIREMENTS WORK	\$0		\$0	\$0		\$0	\$0
		IN PROGRESS							
425		INCENTIVE COMPENSATION							
423		CAPITALIZATION							
426	0.000	Incentive Compensation Capitalization Adj.	\$0	P-426	\$0	\$0	100.0000%	\$0	\$0
427		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
428	200 200	GENERAL PLANT	£4 000 044	D 400	to.	£4 000 044	00 70040/	**	£4 000 004
429 430	389.000 390.010	Land Rights - General Land RT/ROW - Depreciation - Electric	\$1,888,214 \$6,300	P-429 P-430	\$0 \$0	\$1,888,214 \$6,300	99.7361% 99.7361%	\$0 \$0	\$1,883,231 \$6,283
431	390.010	Structures & Improvements - General	\$62,998,056	P-431	\$0 \$0	\$62,998,056	99.7361%	\$0 \$0	\$62,831,804
432	391.000	Office Furniture & Equipment - General	\$2,664,730	P-432	\$0	\$2,664,730	99.7361%	\$0	\$2,657,698
433	391.020	Office Furniture - Computers - General	\$7,147,152	P-433	\$0	\$7,147,152	99.7361%	\$0	\$7,128,291
434	391.040	Office Furniture - Software - General	\$0	P-434	\$0	\$0	99.7361%	\$0	\$0
435	392.000	Transportation Equipment - Autos - General	\$274,172	P-435	\$0	\$274,172	99.7361%	\$0	\$273,448
436	392.010	Transportation Equip - Light Trucsh-General	\$5,300,834	P-436	\$0	\$5,300,834	99.7361%	\$0	\$5,286,845
437	392.020	Transportation Equip-Heavy Trucks-General	\$32,028,242	P-437	\$0	\$32,028,242	99.7361% 99.7361%	\$0	\$31,943,719
438 439	392.030 392.040	Transportation Equip - Tractors - General Transportation Equip - Trailers - General	\$248,288 \$1,397,606	P-438 P-439	\$0 \$0	\$248,288 \$1,397,606	99.7361%	\$0 \$0	\$247,633 \$1,393,918
440	392.050	Transport Equip-Medium Trucks General	\$1,397,000	P-440	\$0 \$0	\$1,397,000	99.7361%	\$0 \$0	\$1,393,918
441	393.000	Stores Equipment - General	\$62,232		\$0	\$62,232	99.7361%	\$0	\$62,068
442	394.000	Tools - General	\$5,324,549	P-442	\$0	\$5,324,549	99.7361%	\$0	\$5,310,498
443	395.000	Laboratory Equipment - General	\$4,789,544	P-443	\$0	\$4,789,544	99.7361%	\$0	\$4,776,904
444	396.000	Power Operated Equipment - General	\$5,858,069		\$0	\$5,858,069	99.7361%	\$0	\$5,842,610
445		Communication Equipment - General	\$55,389,584		\$0	\$55,389,584	99.7361%	\$0	\$55,243,411
446	398.000	Miscellaneous Equipment - General	\$714,310	P-446	<u>\$0</u>	\$714,310	99.7361%	<u>\$0</u>	\$712,425
447		TOTAL GENERAL PLANT	\$186,091,882		\$0	\$186,091,882		\$0	\$185,600,786
448		GENERAL PLANT - LAKE ROAD							
449	391.000	Office Furniture and Equipment - General	\$143,295	P-449	\$0	\$143,295	91.4012%	\$0	\$130,973
450	391.020	Office Furniture - Computer - General	\$507,622	P-450	\$0	\$507,622	91.4012%	\$0	\$463,973
451	391.040	Office Furniture - Software -General	\$0	P-451	\$0	\$0	91.4012%	\$0	\$0
452	392.000	Transportation Equip - Autos - General	\$0	P-452	\$0	\$0	91.4012%	\$0	\$0
453	392.010	Transportation Equip -Light Trucks -General	\$234,779	P-453	\$0	\$234,779	91.4012%	\$0	\$214,591
454 455	392.020	Transport Equip - Heavy Trucks - General	\$71,418	P-454	\$0 \$0	\$71,418	91.4012%	\$0 \$0	\$65,277
455 456	392.030 392.040	Transportation Equip - Trailers - General	\$0 \$05.073	P-455	\$0 \$0	\$0 \$95.073	91.4012%	\$0 \$0	\$0 \$86 888
456 457	392.040	Transportation Equip - Trailers -General Transportation Equip - Medium Trucks -	\$95,073 \$0	P-456 P-457	\$0 \$0	\$95,073 \$0	91.4012% 91.4012%	\$0 \$0	\$86,898 \$0
	302.000	General		. 40,	Ψ	ΨΟ	011012/0	Ψ	\$0
458	393.000	Stores Equipment -General	\$23,379	P-458	\$0	\$23,379	91.4012%	\$0	\$21,369
459	394.000	Tools -General	\$181,691	P-459	\$0	\$181,691	91.4012%	\$0	\$166,068
460	395.000	Laboratory Equipment -General	\$342,414		\$0	\$342,414	91.4012%	\$0	\$312,971
461	396.000	Power Operated Equipment -General	\$951,494	P-461	\$0	\$951,494	91.4012%	\$0	\$869,677

	Α	<u>B</u>	С	D	<u>E</u>	F	G	Н	
Line	Account #	브	Total	Adjust.	드		Jurisdictional		MO Adjusted
_	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
462	397.000	Communication Equipment -General	\$720,310	P-462	\$0	\$720,310	91.4012%	\$0	\$658,372
463	398.000	Miscellaneous Equipment -General	\$181,225	P-463	\$0	\$181,225	91.4012%	\$0	\$165,642
464		TOTAL GENERAL PLANT - LAKE ROAD	\$3,452,700		\$0	\$3,452,700		\$0	\$3,155,811
465		GENERAL RETIREMENTS WORK IN PROGRESS							
466		General - Salvage and Removal Retirements not yet classified	\$0	P-466	\$0	\$0	100.0000%	\$0	\$0
467		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
468		INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP							
469	310.090	Industrial Steam - Land	\$11,450		\$0	\$11,450	0.0000%	\$0	\$0
470	311.090	Industrial Steam - Structures & Improvements	\$95,617	P-470	\$0	\$95,617	0.0000%	\$0	\$0
471	312.090	Industrial Steam - Boiler	\$1,668,599	P-471	\$0	\$1,668,599	0.0000%	\$0	\$0
472	315.090	Industrial Steam - Accessory	\$48,849	P-472	\$0	\$48,849	0.0000%	\$0	\$0
473	375.090	Industrial Steam - Distribution Structure & Improvement	\$288,775	P-473	\$0	\$288,775	0.0000%	\$0	\$0
474	376.090	Industrial Steam - Mains	\$1,849,835	P-474	\$0	\$1,849,835	0.0000%	\$0	\$0
475	379.090	Industrial Steam - City Gate Measuring/Regulator	\$2,920,935	P-475	\$0	\$2,920,935	0.0000%	\$0	\$0
476	380.090	Industrial Steam - Services	\$100,842	P-476	\$0	\$100,842	0.0000%	\$0	\$0
477	381.090	Industrial Steam - Services -	\$363,850	P-477	\$0	\$363,850	0.0000%	\$0	\$0
478		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT - LAKE ROAD SJLP	\$7,348,752		\$0	\$7,348,752		\$0	\$0
479		INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS							
480		Industrial Steam - Salvage and Removal Retirements not yet classified	\$0	P-480	\$0	\$0	100.0000%	\$0	\$0
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
482		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
483		Capitalized Long-Term Incentive Stock Awards through ?	\$0	P-483	-\$3,561,536	-\$3,561,536	99.7361%	\$0	-\$3,552,137
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$3,561,536	-\$3,561,536		\$0	-\$3,552,137
485		TOTAL PLANT IN SERVICE	\$4,353,302,423	1	-\$88,217,954	\$4,265,084,469	·	\$0	\$4,220,070,100

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Adjustments to Plant in Service

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant	<u>-</u>			Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-80	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	·	310.000		Φ111,704		40
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per		\$111,704		\$0	
	Commission order ER-83-40 (Young).					
P-81	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	1. To reverse FERC compliance audit entry		\$410,538		\$0	
	recorded on MPS books in 1984 per Commission order ER-83-40 (Young).					
	Commission order Ett 60 40 (Toding).					
P-82	Boiler Plant Equipment-Electric-Jeffrey Commo	312.000		\$1,438,628		\$0
	To reverse FERC compliance audit entry		\$1,438,628		\$0	
	recorded on MPS books in 1984 per		ψ1,400,020			
	Commission order ER-83-40 (Young).					
P-85	Accessory Equipment - Electric - Jeffrey Comm	215 000		\$1,750,630		\$0
		313.000		\$1,730,030		40
	To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		\$1,750,630		\$0	
	assi oro (roung).					
P-86	Misc Power Plant Equipment - Electric - Jeffrey	316.000		\$32,089		\$0
	To reverse FERC compliance audit entry		\$32,089		\$0	
	recorded on MPS books in 1984 per		402,000			
	Commission order ER-83-40 (Young).					
P-225	Miscellaneous Intangible - Substation (3553) To	303.100		-\$3,891,687		\$0
	-	303.100		-\$3,091,007		Ψ
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-		-\$3,891,687		\$0	
	0356 and ER-2012-0175 (Majors).					
P-226	Land - Electric - Total Crossroads	340.000		-\$240,351		\$0
	1. To remove Crossroads plant based on the		-\$240,351		\$0	
	Commission decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Majors).					
	0000 and Ex-2012-0170 (Majors).					
P-227	Structures - Electric - Total Crossroads	341.000		-\$1,279,957		\$0

Accounting Schedule: 04 Sponsor: Staff

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Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$1,279,957		\$0	,
P-228	Fuel Holders - Total Crossroads	342.000		-\$2,418,184		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Majors).		-\$2,418,184		\$0	
P-229	Prime Movers - Total Crossroads	343.000		-\$44,761,402		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$44,761,402		\$0	
P-230	Generators - Total Crossroads	344.000		-\$8,937,477		\$0
	1. To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Majors).		-\$8,937,477		\$0	
P-231	Accessory - Total Crossroads	345.000		-\$8,752,236		\$0
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Majors).		-\$8,752,236		\$0	
P-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$73,591		\$0
	To remove Crossroads plant based on the Commission decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Young).		-\$73,591		\$0	
P-371	Other Prod - Solar	344.010		-\$5,337,367		\$0
	1. To allocate the Evergy West Greenwood Facility plant as of May 31, 2022 (Lyons).		-\$5,337,367		\$0	
P-383	Station Eqipment - Transmission	353.000		-\$1,750,630		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$1,750,630		\$0	
P-388	Poles and Fixtures - Disallowance Stipulation	355.000		-\$1,402,180		\$0

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Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Adjustments to Plant in Service

<u>A</u> Plant	В	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$1,402,180		\$0	
P-391	Conductors & Devices - Disallowance Stipulati	356.000		-\$3,221,405		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,221,405		\$0	
P-408	Overhead Conductors & Devices - Disallowanc	365.000		-\$3,055,085		\$0
	Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$3,055,085		\$0	
	2. To include estimated plant additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
P-410	Underground Circuit - Disallowance Stipulation	366.000		-\$321,331		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$321,331		\$0	
P-417	Meters - AMI Distribution	370.020		-\$2,957,124		\$0
	To adjust for premature AMI meter replacements (Eubanks).		-\$2,957,124		\$0	
P-483	Capitalized Long-Term Incentive Stock Awards			-\$3,561,536		\$0
	To remove capitalized long term incentive compensation (Majors)		-\$3,561,536		\$0	
	Total Plant Adjustments	11	=	-\$88.217.954		\$0

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$96,409	0.00%	\$0		
_	0011000	intang Flant Grganization Elocate Conoral	\$50,100	0.0070	40	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$605,185	0.00%	\$0	0	0.00%
4	303.010	Misc Intangibles - Substation (like 353)	\$13,450,733	0.00%	\$0	0	0.00%
5	202.020	Crossroads (see Crossroads sect) Demand	¢40 000 457	0.000/	¢o.	0	0.000/
3	303.020	Misc Intangible - Capitalized Software - 5 Year General	\$18,283,157	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 Year	\$0	0.00%	\$0	0	0.00%
·	000.020	latan Demand	40	0.0070	•	·	0.0070
7	303.020	Misc Intangible - Capitalized Software - 5 Year	\$347,904	0.00%	\$0	0	0.00%
		Lake Road Demand					
8	303.020	MEEIA Uplight - 100% MO	\$0	0.00%	\$0	0	0.00%
9	303.090	Misc - Transmission Ln MINT Line	\$71,981	0.00%	\$0	0	0.00%
10	303.100	Demand Misc Intangible - latan Highway & Bridge	¢020 270	0.00%	\$0	0	0.00%
10	303.100	Demand	\$929,270	0.00 /6	\$0	٥	0.00 /6
11	303.130	Misc Radio Frequencies	\$107,493	0.00%	\$0	0	0.00%
12	303.150	Misc Intangible Plant - Customer Information	\$0	0.00%	\$0	0	0.00%
		System (One CIS) 15 year software - General					
		Plant					
13		TOTAL INTANGIBLE PLANT	\$33,892,132		\$0		
14		DRODUCTION DI ANT					
14		PRODUCTION PLANT					
15		STEAM PRODUCTION					
16		SIBLEY UNIT 1 - STEAM					
17	310.000	Land-Electric Sibley 1 MPS	\$0	0.00%	\$0	0	0.00%
18	311.000 312.000	Structures-Electric Sibley 1	\$0 \$0	0.00%	\$0 \$0	0	0.00% 0.00%
19 20	312.000	Boiler Plant Equipment - Electric Sibley Boiler AQC Equipment - Electric Sibley 1	\$0 \$0	0.00% 0.00%	\$0 \$0	0	0.00%
21	314.000	Turbogenerator - Electric Sibley 1	\$0	0.00%	\$0	ŏ	0.00%
22	315.000	Accessory Equipment - Electric Sibley 1	\$0	0.00%	\$0	o	0.00%
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	0.00%	\$0	0	0.00%
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0		
		OIDLEY LINES OF AM					
25 26	310.000	SIBLEY UNIT 2 - STEAM	\$0	0.00%	¢o.	0	0.00%
26 27	311.000	Land - Electric Sibley 2 MPS Structures - Electric Sibley 2	\$0 \$0	0.00%	\$0 \$0	0	0.00%
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	0.00%	\$0	ŏ	0.00%
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
30	314.000	Turbogenerator - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	0.00%	\$0	0	0.00%
32	316.000	Misc Power Plant Equipment-Electric S 2	\$0	0.00%	\$0	0	0.00%
33		TOTAL SIBLEY UNIT 2 - STEAM	\$0		\$0		
34		SIBLEY UNIT 3 - STEAM					
35	310.000	Land - Electric Sibley 3 MPS	\$0	0.00%	\$0	0	0.00%
36	311.000	Structures - Electric Sibley 3	\$0	0.00%	\$0	o	0.00%
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	0.00%	\$0	0	0.00%
38	312.020	Boiler AQC Equipment - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
39	314.000	Turbogenerator - Electric Sibley 3	\$0	0.00%	\$0	0	0.00%
40 41	315.000	Accessory Equipment - Electric Sibley 3	\$0 \$0	0.00%	\$0 \$0	0	0.00%
41 42	316.000	Misc Power Plant Equipment-Electric S 3 TOTAL SIBLEY UNIT 3 - STEAM	\$0 \$0	0.00%	\$0 \$0	0	0.00%
74		TOTAL GIBLET GIATT 3- STEAM	90		ΨΟ		
43	1	SIBLEY FACILITY COMMON - STEAM					

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	F	<u>G</u>
Line	Account	≐	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
							/
44	310.000	Land - Electric - Sibley Common MPS	\$0	0.00%	\$0	0	0.00%
45 46	311.000	Structures - Electric - Sibley Common Boiler Plant Equipment - Electric - Sibley	\$12,701 \$0	0.00%	\$0 \$0	0	0.00% 0.00%
46	312.000	Common	φυ	0.00%	ΦU	0	0.00%
47	312.020	Boiler AQC Equipment o Electric - Sibley	\$0	0.00%	\$0	0	0.00%
71	012.020	Common	Ψ0	0.0070	Ψ	•	0.0070
48	314.000	Turbogenerator - Electric - Sibley	\$0	0.00%	\$0	0	0.00%
		Common			·		
49	315.000	Accessory Equipment - Electric - Sibley	\$0	0.00%	\$0	0	0.00%
		Common					
50	316.000	Misc Power Plant Equipment - Electric -	\$0	0.00%	\$0	0	0.00%
		Sibley Common					
51		TOTAL SIBLEY FACILITY COMMON -	\$12,701		\$0		
		STEAM					
5 0		JEFFREY UNIT 1 - STEAM					
52 53	310.000	Land - Electric Jeffrey 1 MPS	\$71,428	0.00%	\$0	0	0.00%
54	311.000	Structures - Electric Jeffrey 1	\$6,560,904	2.26%	\$148,276	0	0.00%
55	312.000	Boiler Plant Equipment-Electric-Jeffrey 1	\$18,253,988	1.49%	\$271,984	ő	0.00%
56	312.020	Boiler AQC Equipment-Electric-Jeffrey 1	\$30,765,597	7.39%	\$2,273,578	o l	0.00%
57	314.000	Turbogenerator-Electric-Jeffrey 1	\$6,581,983	2.25%	\$148,095	0	0.00%
58	315.000	Accessory Equipment-Electric-Jeffrey 1	\$2,266,545	0.82%	\$18,586	0	0.00%
59	316.000	Misc Power Plant - Electric - Jeffrey 1	\$432,344	5.07%	\$21,920	0	0.00%
60		TOTAL JEFFREY UNIT 1 - STEAM	\$64,932,789		\$2,882,439		
61		JEFFREY UNIT 2 - STEAM					
62	310.000	Land - Electric - Jeffrey 2 MPS	\$71,148	0.00%	\$0	0	0.00%
63 64	311.000	Structures - Electric - Jeffrey 2	\$5,175,600	2.27%	\$117,486	0	0.00%
64 65	312.000 312.020	Boiler Plant Equipment-Electric-Jeffrey 2	\$21,094,535	1.69% 11.27%	\$356,498 \$1,708,158	0	0.00% 0.00%
66	314.000	Boiler AQC Equipment-Electric-Jeffrey 2 Turbogenerator - Electric - Jeffrey 2	\$15,156,684 \$6,697,767	1.85%	\$1,700,150 \$123,909	0	0.00%
67	315.000	Accessory Equipment-Electric-Jeffrey 2	\$2,616,286	2.74%	\$71,686	0	0.00%
68	316.000	Misc Power Plant - Electric - Jeffrey 2	\$746,686	5.14%	\$38,380	o l	0.00%
69		TOTAL JEFFREY UNIT 2 - STEAM	\$51,558,706		\$2,416,117		
70		JEFFREY UNIT 3 - STEAM					
71	310.000	Land - Electric - Jeffrey 3 MPS	\$3,090	0.00%	\$0	0	0.00%
72	311.000	Structures - Electric - Jeffrey 3	\$5,832,809	2.29%	\$133,571	0	0.00%
73	312.000	Boiler Plant Equipment-Electric-Jeffrey 3	\$25,550,914	1.56%	\$398,594	0	0.00%
74 75	312.020 314.000	Boiler AQC Equipment-Electric-Jeffrey 3 Turbogenerator - Electric - Jeffrey 3	\$15,657,754 \$14,391,727	12.10% 2.02%	\$1,894,588 \$290,713	0	0.00% 0.00%
75 76	315.000	Accessory Equipment-Electric-Jeffrey 3	\$2,463,694	0.98%	\$290,713 \$24,144	0	0.00%
77	316.000	Misc Power Plant - Electric - Jeffrey 3	\$441,702	5.28%	\$23,322	ő	0.00%
78	010.000	TOTAL JEFFREY UNIT 3 - STEAM	\$64,341,690	0.2070	\$2,764,932		0.0070
			40.1,0.11,000		4 =,: • :,• ==		
79		JEFFREY FACILITY COMMON - STEAM					
80	310.000	Land - Electric - Jeffrey Common MPS	\$332,915	0.00%	\$0	0	0.00%
81	311.000	Structures - Electric - Jeffrey Common	\$6,734,449	3.73%	\$251,195	0	0.00%
82	312.000	Boiler Plant Equipment-Electric-Jeffrey	\$9,603,950	3.68%	\$353,425	0	0.00%
		Common					
83	312.020	Boiler AQC Equipment - Electric - Jeffrey	\$17,707,388	7.74%	\$1,370,552	0	0.00%
• •		Common	00.450.040	0.040/	004.447		0.000/
84	314.000	Turbogenerator-Electric-Jeffrey Common	\$2,152,013	2.84%	\$61,117	0	0.00%
0.5	345 000	Accessory Equipment Floatric Jeffrey	¢2.067.002	2.070/	¢00 146	o	0.000/
85	315.000	Accessory Equipment - Electric - Jeffrey Common	\$2,967,892	2.97%	\$88,146	١	0.00%
86	316.000	Misc Power Plant Equipment - Electric -	\$1,735,075	4.84%	\$83,978	0	0.00%
		Jeffrey Common	\$ 1,100,010	-1.0-7/0	400,010	•	3.00 /0
87		TOTAL JEFFREY FACILITY COMMON -	\$41,233,682		\$2,208,413		
		STEAM					
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Lina	Account	<u>B</u>	<u>C</u>	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u>	<u>G</u> Net
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Rate	•	Average Life	
Number	Number	Plant Account Description	Jurisaictional	Rate	Expense	Lile	Salvage
88		IATAN UNIT 1 - STEAM					
89	310.000	Land - Electric - latan 1	\$248,805	0.00%	\$0	0	0.00%
90	311.000	Structures - Electric - latan 1	\$5,452,812	3.82%	\$208,297	0	0.00%
91	311.000	Structures-Electric Disallowance-latan1	-\$15,150	3.82%	-\$579	0	0.00%
92	312.000	Boiler Plant Equipment - latan 1	\$122,580,673	4.88%	\$5,981,937	0	0.00%
93	312.000	Boiler Plant Equipment - Electric	-\$262,720	4.88%	-\$12,821	0	0.00%
		Disallowance - latan 1					
94	312.020	Boiler AQC Equipment - Electric - latan 1	\$454,360	9.68%	\$43,982	0	0.00%
95	314.000	Turbogenerator Electric - latan 1	\$22,394,495	4.21%	\$942,808	0	0.00%
96	315.000	Accessory Equipment - Electric - latan 1	\$17,776,340	4.53%	\$805,268	0	0.00%
97	315.000	Accessory Equipment - Electric	-\$21,473	4.53%	-\$973	0	0.00%
		Dissallowance - latan 1	44 44-		****		
98	316.000	Misc Power Plant Equipment - Electric -	\$2,327,887	5.31%	\$123,611	0	0.00%
00	246 000	latan 1	¢ 0.000	E 240/	¢407	0	0.000/
99	316.000	Misc Power Plant Equipment - Electric	-\$2,383	5.31%	-\$127	U	0.00%
100		Disallowance - latan 1 TOTAL IATAN UNIT 1 - STEAM	\$170,933,646		\$8,091,403		
100		TOTAL TATAN UNIT 1 - STEAM	\$170,933,040		\$6,091, 4 03		
101		IATAN UNIT 2 - STEAM					
102	311.000	Structures - Electric - latan 2	\$30,102,650	2.46%	\$740,525	0	0.00%
103	311.000	Structures - Electric - Disallowance - latan	-\$435,092	2.46%	-\$10,703	ő	0.00%
100	011.000	2	Ψ-00,032	2.4070	ψ10,700	•	0.0070
104	312.000	Boiler Plant Equipment - latan 2	\$219,364,514	3.00%	\$6.580.935	0	0.00%
105	312.000	Boiler Plant Equipment - Electric	-\$3,127,158	3.00%	-\$93,815	0	0.00%
		Disallowance - latan 2	, , , , , , , , , , , , , , , , , , , ,		, , .	-	
106	312.020	Boiler AQC Equipment - Electric - latan 2	\$0	0.00%	\$0	0	0.00%
107	314.000	Turbogenerator - Electric - latan 2	\$73,947,657	2.95%	\$2,181,456	0	0.00%
108	314.000	Turbogenerator - Electric Disallowance -	-\$432,292	2.95%	-\$12,753	0	0.00%
		latan 2					
109	315.000	Accessory Equipment - Electric - latan 2	\$18,480,472	2.80%	\$517,453	0	0.00%
110	315.000	Accessory Equipment - Electric	-\$144,466	2.80%	-\$4,045	0	0.00%
		Disallowance - latan 2					
111	316.000	Misc Power Plant - Electric - latan 2	\$1,772,543	3.51%	\$62,216	0	0.00%
112	316.000	Misc Power Plant Equip - Electric	-\$16,154	3.51%	-\$567	0	0.00%
440		Disallowance - latan 2	2000 540 074		*** *** ***		
113		TOTAL IATAN UNIT 2 - STEAM	\$339,512,674		\$9,960,702		
44.4		LATAN FACILITY COMMON, CTFAM					
114 115	310.000	IATAN FACILITY COMMON - STEAM Land - Electric - latan Common	\$11,359	0.00%	\$0	0	0.00%
116	311.000	Structures - Electric - Iatan Common	\$31,316,145	2.41%	\$754,719	0	0.00%
117	312.000	Boiler Plant Equipment - latan Common	\$55,900,884	2.95%	\$1,649,076	0	0.00%
118	312.020	Boiler AQC Equipment - latan Common	\$0	0.00%	\$1,043,070	0	0.00%
119	314.000	Turbogenerator-Electric-latan Common	\$1,757,656	2.88%	\$50,620	ő	0.00%
120	315.000	Accessory Equipment - latan Common	\$8,231,025	2.70%	\$222,238	Ö	0.00%
121	316.000	Misc Power Plant Equipment - Electric -	\$2,594,017	3.42%	\$88,715	Ö	0.00%
		latan Common	4 =,000 1,000		4 ,	-	
122		TOTAL IATAN FACILITY COMMON -	\$99,811,086		\$2,765,368		
		STEAM	, , ,				
123		LAKE ROAD UNIT 1 - STEAM					
124	310.000	Land - Electric - Lake Road 1	\$0	0.00%	\$0	0	0.00%
125	311.000	Structures - Electric - Lake Road 1	\$874,648	4.24%	\$37,085	0	0.00%
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$581,896	6.76%	\$39,336	0	0.00%
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	0.00%	\$0	0	0.00%
128	314.000	Turbogenerator - Electric - Lake Road 1	\$3,515,194	4.41%	\$155,020	0	0.00%
129	315.000	Accessory Equip - Electric - Lake Road 1	\$1,830,708	6.09%	\$111,490	0	0.00%
130	316.000	Misc Power Plant Equip - Electric - Lake	\$0	0.00%	\$0	0	0.00%
404		Road 1	An 200 445		#0.40.00 <i>:</i>		
131	i l	TOTAL LAKE ROAD UNIT 1 - STEAM	\$6,802,446		\$342,931		

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	٨	B	•	D		F	6
Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
							_
422		LAKE BOAD HAIT 2 CTEAM					
132 133	310.000	LAKE ROAD UNIT 2 - STEAM Land - Electric - Lake Road 2	\$0	0.00%	\$0	o	0.00%
134	311.000	Structures - Electric - Lake Road 2	\$951,198	4.73%	\$44,992	0	0.00%
135	312.000	Boiler Plant Equip - Electric-Lake Road 2	\$42,220	6.43%	\$2,715	0	0.00%
136	312.020	Boiler AQC Equip - Electric-Lake Road 2	\$0	0.00%	\$0	0	0.00%
137	314.000	Turbogenerator - Electric - Lake Road 2	\$3,698,588	4.51%	\$166,806	0	0.00%
138	315.000	Accessory Equip - Electric - Lake Road 2	\$1,571,543	5.90%	\$92,721	0	0.00%
139 140	316.000	Misc Power Plant Equip - Lake Road 2 TOTAL LAKE ROAD UNIT 2 - STEAM	\$0 \$6,263,549	0.00%	\$0 \$307,234	0	0.00%
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$0,203,349		\$307,234		
141		LAKE ROAD UNIT 3 - STEAM					
142	310.000	Land - Electric - Lake Road 3	\$0	0.00%	\$0	0	0.00%
143	311.000	Structures - Electric - Lake Road 3	\$312,081	4.81%	\$15,011	0	0.00%
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$302,262	7.13%	\$21,551	0	0.00%
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	0.00%	\$0	0	0.00%
146 147	314.000 315.000	Turbogenerator - Electric - Lake Road 3 Accessory Equip - Electric - Lake Road 3	\$1,296,863 \$76,219	3.08% 4.10%	\$39,943 \$3,125	0	0.00% 0.00%
147	316.000	Misc Power Plant Equip - Lake Road 3	\$76,219	0.00%	\$3,125 \$0	0	0.00%
149	310.000	TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,987,425	0.0070	\$79,630	•	0.0070
			4 1,001,100		4 10,000		
150		LAKE ROAD UNIT 4 - STEAM					
151	310.000	Land - Electric - Lake Road 4	\$0	0.00%	\$0	0	0.00%
152	311.000	Structures - Electric - Lake Road 4	\$3,381,939	5.09%	\$172,141	0	0.00%
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$16,181,075	6.17%	\$998,372	0	0.00%
154	312.020 314.000	Boiler AQC Equip - Electric -Lake Road 4	\$862,448	13.29%	\$114,619 \$402.542	0	0.00%
155 156	314.000	Turbogenerator - Electric - Lake Road 4 Accessory Equip - Electric - Lake Road 4	\$11,090,826 \$3,603,718	4.45% 3.70%	\$493,542 \$133,338	0	0.00% 0.00%
157	316.000	Misc Power Plant Equip - Lake Road 4	\$3,003,718 \$15,296	6.37%	\$133,336 \$974	0	0.00%
158	010.000	TOTAL LAKE ROAD UNIT 4 - STEAM	\$35,135,302	0.01 /0	\$1,912,986		0.0070
			, , ,				
159		LAKE ROAD BOILERS - STEAM					
160	310.000	Land - Electric - Lake Road Boilers	\$38,845	0.00%	\$0	0	0.00%
161 162	311.000 312.000	Structures - Electric - Lake Road Boilers	\$21,130,008	6.05%	\$1,278,365 \$3,666,603	0	0.00% 0.00%
102	312.000	Boiler Plant Equipment - Electric - Lake Road Boilers	\$56,934,836	6.44%	\$3,000,003	U	0.00%
163	312.020	Boiler AQC Equipment - Electric - Lake	\$3,141,669	13.67%	\$429,466	0	0.00%
		Road Boilers	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,,,,,,,		
164	314.000	Turbogenerator - Electric - Lake Road	\$1,646,298	6.12%	\$100,753	0	0.00%
		Boilers					
165	315.000	Accessory Equipment - Electric - Lake	\$8,029,222	5.47%	\$439,198	0	0.00%
166	316.000	Road Boilers	\$1,769,619	7.30%	\$129,182	0	0.00%
100	310.000	Misc Power Plant Equipment - Electric - Lake Road Boilers	\$1,709,019	7.30 /6	\$129,102	0	0.00 /6
167		TOTAL LAKE ROAD BOILERS - STEAM	\$92,690,497		\$6,043,567		
			,,,,,,,		, ,, , ,, ,,		
168		TOTAL STEAM PRODUCTION	\$975,216,193		\$39,775,722		
169		NUCLEAR PRODUCTION					
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
.70		. O ME NOOLEAN I NODOOTION	30		Ψ		
171		HYDRAULIC PRODUCTION					
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
470		OTHER RECOLLETION					
173		OTHER PRODUCTION					
174		CROSSROAD UNIT 1 - NATURAL GAS					
	, l			•	'	· ·	

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Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Number	Number	Train Account Description	Julisalctional	Nate	Expense	LIIC	Jaivage
175	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
		(353) Crossroads 1					
176	340.000	Land - Electric - Crossroads 1	\$0	0.00%	\$0	0	0.00%
177	341.000	Structures - Electric - Crossroads 1	\$312,412	1.93%	\$6,030	0	0.00%
178	342.000	Fuel Holders - Crossroads 1	\$609,535	2.03%	\$12,374	0	0.00%
179	343.000	Prime Movers - Crossroads 1	\$21,118,258	1.19%	\$251,307	0	0.00%
180	344.000	Generators - Crossroads 1	\$4,103,108	1.59%	\$65,239	0	0.00%
181	345.000	Accessory - Crossroads 1	\$5,038,445	2.70%	\$136,038	0	0.00%
182 183	346.000	Misc Power Plant Equip - Crossroads 1 TOTAL CROSSROAD UNIT 1 - NATURAL	\$0 \$31,181,758	0.00%	\$0 \$470,988	0	0.00%
103		GAS	\$31,101,730		φ47 0 ,900		
		CAC					
184		CROSSROADS UNIT 2 - NATURAL GAS					
185	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
		(353) - Crossroads 2					
186	340.000	Land - Electric - Crossroads 2	\$0	0.00%	\$0	0	0.00%
187	341.000	Structures - Electric - Crossroads 2	\$308,497	1.88%	\$5,800	0	0.00%
188	342.000	Fuel Holders - Crossroad 2	\$1,008,608	2.46%	\$24,812	0	0.00%
189	343.000	Prime Movers - Crossroads 2	\$20,977,941	1.16%	\$243,344	0	0.00%
190	344.000	Generators - Crossroad 2	\$4,103,148	1.59%	\$65,240	0	0.00%
191	345.000	Accessory - Crossroad 2	\$2,875,732	2.72%	\$78,220	0	0.00%
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	0.00%	\$0	0	0.00%
193		TOTAL CROSSROADS UNIT 2 - NATURAL	\$29,273,926		\$417,416		
		GAS					
194		CROSSROAD UNIT 3 - NATURAL GAS					
195	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
.00	000.010	(353) Crossroads 3	40	0.0070	ų.	Ĭ	0.0070
196	340.000	Land - Electric - Crossroads 3	\$0	0.00%	\$0	0	0.00%
197	341.000	Structures - Electric - Crossroads 3	\$308,497	1.88%	\$5,800	0	0.00%
198	342.000	Fuel Holders - Corssroads 3	\$609,535	2.03%	\$12,374	0	0.00%
199	343.000	Prime Movers - Crossroads 3	\$21,056,841	1.08%	\$227,414	0	0.00%
200	344.000	Generators - Crossroads 3	\$4,101,984	1.52%	\$62,350	0	0.00%
201	345.000	Accessory - Crossroads 3	\$4,706,494	3.71%	\$174,611	0	0.00%
202	346.000	Misc Power Plant Equip - Crossroads 3	\$0	0.00%	\$0	0	0.00%
203		TOTAL CROSSROAD UNIT 3 - NATURAL	\$30,783,351		\$482,549		
		GAS					
204		CROSSROADS UNIT 4 - NATURAL GAS					
205	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
200	000.010	(353) Crossroads 4	40	0.0070	ų.	Ĭ	0.0070
206	340.000	Land - Electric - Crossroads 4	\$0	0.00%	\$0	0	0.00%
207	341.000	Structures - Electric - Crossroads 4	\$308,636	1.88%	\$5,802	0	0.00%
208	342.000	Fuel Holders - Crossroads 4	\$609,535	2.03%	\$12,374	0	0.00%
209	343.000	Prime Movers - Crossroads 4	\$21,249,238	1.07%	\$227,367	0	0.00%
210	344.000	Generators - Crossroads 4	\$4,102,171	1.59%	\$65,225	0	0.00%
211	345.000	Accessory - Crossroads 4	\$2,533,298	2.72%	\$68,906	0	0.00%
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	0.00%	\$0	0	0.00%
213		TOTAL CROSSROADS UNIT 4 - NATURAL	\$28,802,878		\$379,674		
		GAS					
214		CROSSROADS COMMON - NATURAL					
214		GAS					
215	303.010	Miscellaneous Intangible - Substation	\$0	0.00%	\$0	0	0.00%
213	303.010	(353) Crossroads - Common	Φ0	0.00 /8	40	١	0.00 /8
216	340.000	Land - Electric - Crossroads Common	\$426,578	0.00%	\$0	0	0.00%
217	341.000	Structures - Electric - Crossroads	\$1,698,015	3.01%	\$51,110	ő	0.00%
= =		Common	. ,,	5.5.7	+,	•	2.22,0
218	342.000	Fuel Holders - Crossroads Common	\$1,918,236	1.99%	\$38,173	0	0.00%
219	343.000	Prime Movers - Crossroads Common	\$0	0.00%	\$0	0	0.00%
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Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Depreciation	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Expense	Average Life	Net Salvage
Nullibel	Number	Flain Account Description	Jurisulctional	Nate	Lxperise	LIIE	Jaivage
220	344.000	Generators - Crossroads Common	\$30,864	3.28%	\$1,012	0	0.00%
221	345.000	Accessory - Corssroads Common	\$244,176	3.32%	\$8,107	0	0.00%
222	346.000	Misc Power Plant Equip - Crossroads	\$119,889	3.71%	\$4,448	0	0.00%
		Common					
223		TOTAL CROSSROADS COMMON -	\$4,437,758		\$102,850		
		NATURAL GAS					
224		TOTAL CROSSROADS - NATURAL GAS					
225	303,100	Miscellaneous Intangible - Substation	-\$3,884,293	0.00%	\$0	0	0.00%
		(3553) Total Crossroads	*** ,*****,****	5.557.5	**	-	
226	340.000	Land - Electric - Total Crossroads	-\$239,894	0.00%	\$0	0	0.00%
227	341.000	Structures - Electric - Total Crossroads	-\$1,277,525	2.54%	-\$32,449	0	0.00%
228	342.000	Fuel Holders - Total Crossroads	-\$2,413,589	2.11%	-\$50,927	0	0.00%
229	343.000	Prime Movers - Total Crossroads	-\$44,676,355	1.13%	-\$504,843	0	0.00%
230	344.000 345.000	Generators - Total Crossroads	-\$8,920,496	1.58%	-\$140,944	0	0.00%
231 232	345.000	Accessory - Total Crossroads Misc Power Plant Equip - Total	-\$8,735,607 -\$73,451	3.03% 3.71%	-\$264,689 -\$2,725	0	0.00% 0.00%
232	340.000	Crossroads	-\$73,431	3.7176	-92,725	•	0.00 /8
233		TOTAL TOTAL CROSSROADS - NATURAL	-\$70,221,210		-\$996,577		
		GAS	**** ,==*,=***		4000,011		
234		GREENWOOD UNIT 1 - NATURAL GAS					
235	340.000	Land - Electric - Greenwood 1	\$0	0.00%	\$0	0	0.00%
236	341.000	Structures - Electric - Greenwood 1	\$837,391	4.08%	\$34,166	0	0.00%
237	342.000	Fuel Holders - Greenwood 1	\$1,292,956	2.67%	\$34,522	0	0.00%
238	343.000	Prime Movers - Greenwood 1	\$9,103,696	0.91%	\$82,844	0	0.00%
239 240	344.000 345.000	Generators - Greenwood 1	\$2,761,287	0.78% 2.86%	\$21,538 \$57,665	0	0.00% 0.00%
240 241	345.000	Accessory Equipment - Greenwood 1 Misc Power Plant Equip - Greenwood 1	\$2,016,256 \$0	0.00%	\$57,665 \$0	0	0.00%
242	340.000	TOTAL GREENWOOD UNIT 1 - NATURAL	\$16,011,586	0.0076	\$230,735	•	0.00 /8
		GAS	ψ10,011,000		Ψ200,100		
243		GREENWOOD UNIT 2 - NATURAL GAS					
244	340.000	Land - Electric Greenwood 2	\$0	0.00%	\$0	0	0.00%
245	341.000	Structures - Electric Greenwood 2	\$197,069	4.14%	\$8,159	0	0.00%
246	342.000	Fuel Holders - Greenwood 2	\$425,237	2.12%	\$9,015	0	0.00%
247	343.000 344.000	Prime Movers - Greenwood 2	\$8,825,179	0.89%	\$78,544	0	0.00% 0.00%
248 249	344.000	Generators - Greenwood 2 Accessory Equipment - Greenwood 2	\$7,318,864 \$1,932,891	0.37% 2.11%	\$27,080 \$40,784	0	0.00%
250	346.000	Misc Power Plant Equip - Greenwood 2	\$1,932,091	0.00%	\$40,784 \$0	0	0.00%
251	040.000	TOTAL GREENWOOD UNIT 2 - NATURAL	\$18,699,240	0.0070	\$163,582		0.0070
		GAS	* * * * * * * * * * * * * * * * * * *		, , , , , , ,		
252		GREENWOOD UNIT 3 - NATURAL GAS					
253	340.000	Land - Electric - Greenwood 3	\$0	0.00%	\$0	0	0.00%
254	341.000	Structures - Electric - Greenwood 3	\$905,350	4.17%	\$37,753	0	0.00%
255	342.000	Fuel Holders - Greenwood 3 Prime Movers - Greenwood 3	\$1,357,100	3.61%	\$48,991	0	0.00%
256 257	343.000 344.000	Generators - Greenwood 3	\$7,665,768 \$4,844,775	0.96% 0.40%	\$73,591 \$7,247	0	0.00% 0.00%
257 258	345.000	Accessory Equipment - Greenwood 3	\$1,811,775 \$1,642,417	2.97%	\$7,247 \$48,780	0	0.00%
259	346.000	Misc Power Plant Equip - Greenwood 3	\$1,042,417	0.00%	\$40,780	ŏ	0.00%
260	340.000	TOTAL GREENWOOD UNIT 3 - NATURAL	\$13,382,410	0.0070	\$216,362	•	0.0070
		GAS	410,002 ,110		V =10,00=		
261		GREENWOOD UNIT 4 - NATURAL GAS					
262	340.000	Land - Electric - Greenwood 4	\$0	0.00%	\$0	0	0.00%
263	341.000	Structures - Electric - Greenwood 4	\$119,108	3.78%	\$4,502	0	0.00%
264	342.000	Fuel Holders - Greenwood 4	\$359,654	0.87%	\$3,129	0	0.00%
265	343.000	Prime Movers - Greenwood 4	\$9,161,795	4.81%	\$440,682	0	0.00%
266	344.000	Generators - Greenwood 4	\$5,800,800	1.10%	\$63,809	0	0.00%

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
007	0.45.000		0.440.005	0.040/	* 44.005		0.000/
267	345.000	Accessory Equipment - Greenwood 4	\$416,385	2.84%	\$11,825	0	0.00%
268	346.000	Misc Power Plant Equip - Greenwood 4	\$0	0.00%	\$0	0	0.00%
269		TOTAL GREENWOOD UNIT 4 - NATURAL	\$15,857,742		\$523,947		
		GAS					
270		GREENWOOD COMMON					
270 271	340.000		\$233,218	0.00%	* 0	0	0.00%
271	340.000	Land - Electric - Greenwood Common Structures - Electric - Greenwood		5.24%	\$0 \$193,473	0	0.00%
212	341.000	Common	\$3,692,236	5.24%	\$193,473	U	0.00%
273	342.000	Fuel Holders - Greenwood Common	\$536,351	1.81%	\$9,708	0	0.00%
274	343.000	Prime Movers - Greenwood Common	\$1,643,376	1.32%	\$21,693	ŏ	0.00%
275	344.000	Generators - Greenwood Common	\$1,043,370	0.00%	\$21,693	0	0.00%
276	345.000	Accessory Equipment - Greenwood	\$2,095,376	3.51%	\$73,548	ŏ	0.00%
210	343.000	Common	\$2,093,370	3.31/0	\$7.5,540	0	0.00 /6
277	346.000	Misc Power Plant Equip - Greenwood	\$199,508	6.28%	\$12,529	0	0.00%
211	340.000	Common	\$199,500	0.2078	\$12,329	0	0.00 /6
278		TOTAL GREENWOOD COMMON	\$8,400,065		\$310,951		
210		TOTAL GREENWOOD COMMON	\$0,400,003		φ510,951		
279		NEVADA - OIL					
280	340.000	Land - Electric - Nevada	\$59,791	0.00%	\$0	0	0.00%
281	341.000	Structures - Electric - Nevada	\$526,842	4.74%	\$24,972	ŏ	0.00%
282	342.000	Fuel Holders - Nevada	\$776,486	2.80%	\$24,972 \$21,742	ŏ	0.00%
283	343.000	Prime Movers - Nevada	\$977,156	0.23%	\$2,247	ŏ	0.00%
284	344.000	Generators - Nevada	\$614,366	0.00%	\$2,247	ŏ	0.00%
285	345.000	Accessory Equipment - Nevada	\$565,382	3.08%	\$17,414	ŏ	0.00%
286	346.000	Misc Power Plant Equip - Nevada	\$49,960	6.48%	\$3,237	ŏ	0.00%
287	340.000	TOTAL NEVADA - OIL	\$3,569,983	0.40 /6	\$69,612	0	0.00 /6
201		TOTAL NEVADA - OIL	ψ3,303,303		ψ03,012		
288		SOUTH HARPER UNIT 1 - NATURAL GAS					
289	340.000	Land - Electric - South Harper 1	\$0	0.00%	\$0	0	0.00%
290	341.000	Structures - Electric - South Harper 1	\$1,310,688	2.80%	\$36,699	0	0.00%
291	342.000	Fuel Holders - South Harper 1	\$399,240	1.94%	\$7,745	0	0.00%
292	343.000	Prime Movers - South Harper 1	\$22,550,618	1.11%	\$250,312	0	0.00%
293	344.000	Generators - South Harper 1	\$5,739,075	1.58%	\$90,677	0	0.00%
294	345.000	Accessory Equipment - South Harper 1	\$4,410,773	2.33%	\$102,771	0	0.00%
295	346.000	Misc Power Plant Equip - South Harper 1	\$0	0.00%	\$0	0	0.00%
296		TOTAL SOUTH HARPER UNIT 1 -	\$34,410,394		\$488,204		
		NATURAL GAS					
297		SOUTH HARPER UNIT 2 - NATURAL GAS					
298	340.000	Land - Electric - South Harper 2	\$0	0.00%	\$0	0	0.00%
299	341.000	Structures - Electric - South Harper 2	\$1,309,808	2.80%	\$36,675	0	0.00%
300	342.000	Fuel Holders - South Harper 2	\$1,309,808	1.94%	\$30,073 \$7,745	0	0.00%
301	343.000	Prime Movers - South Harper 2	\$23,190,046	1.15%	\$266,686	0	0.00%
302	344.000	Generators - South Harper 2		1.58%	\$90,677	0	0.00%
303	345.000	Accessory Equipment - South Harper 2	\$5,739,075 \$4,410,773	2.33%	\$102,771	0	0.00%
303 304	346.000	Misc Power Plant Equip - South Harper 2	\$4,410,773	0.00%	\$102,771	0	0.00%
305	340.000	TOTAL SOUTH HARPER UNIT 2 -	\$35,048,942	0.00 /6	\$504,554	o	0.00 /6
303		NATURAL GAS	\$33,046,942		\$304,334		
306		SOUTH HARPER 3 - NATURAL GAS					
307	340.000	Land - Electric - South Harper 3	\$0	0.00%	\$0	0	0.00%
308	341.000	Structures - Electric - South Harper 3	\$1,311,178	2.81%	\$36,844	0	0.00%
309	342.000	Fuel Holders - South Harper 3	\$399,240	1.94%	\$7,745	0	0.00%
310	343.000	Generators - South Harper 3	\$22,627,964	1.13%	\$255,696	0	0.00%
311	344.000	Prime Movers - South Harper 3	\$5,739,075	1.58%	\$90,677	0	0.00%
312	345.000	Accessory Equipment - South Harper 3	\$4,410,773	2.33%	\$102,771	0	0.00%
313	346.000	Misc Power Plant Equip - South Harper 3	\$0	0.00%	\$0	0	0.00%

Accounting Schedule: 05 Sponsor: Cedric Cunigan Page: 7 of 12

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
044		TOTAL COUTUINADDED C. MATURAL	204 400 000		A 400 700		
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$34,488,230		\$493,733		
315		SOUTH HARPER COMMON					
316	340.000	Land - Electric - South Harper Common	\$1,032,908	0.00%	\$0	0	0.00%
317	341.000	Structures - Electric - South Harper Common	\$8,411,582	2.85%	\$239,730	0	0.00%
318	342.000	Fuel Holders - South Harper Common	\$2,799,298	1.91%	\$53,467	0	0.00%
319	343.000	Prime Movers - South Harper Common	\$4,375,432	2.54%	\$111,136	0	0.00%
320	344.000	Generators - South Harper Common	\$0	0.00%	\$0	0	0.00%
321	345.000	Accessory Equipment - South Harper Common	\$3,988,780	2.30%	\$91,742	0	0.00%
322	346.000	Misc Power Plant Equip - South Harper	\$304,427	2.40%	\$7,306	0	0.00%
323		Common TOTAL SOUTH HARPER COMMON	\$20,912,427		\$503,381		
324		LAKE ROAD TURBINE 5 - NATURAL GAS					
	0.40.000	AND OIL	**	0.000/	**		0.000/
325 326	340.000 341.000	Land - Electric - Lake Road 5 Structures - Electric - Lake Road 5	\$0 \$1,381,946	0.00% 3.49%	\$0 \$48,230	0	0.00% 0.00%
327	341.000	Fuel Holders - Lake Road 5	\$1,351,940	3.18%	\$48,230 \$39,990	0	0.00%
328	343.000	Prime Movers - Lake Road 5	\$10,552,624	2.10%	\$221,605	ŏ	0.00%
329	344.000	Generators - Lake Road 5	\$3,673,892	0.64%	\$23,513	0	0.00%
330	345.000	Accessory Equipment - Lake Road 5	\$2,734,195	5.58%	\$152,568	0	0.00%
331	346.000	Misc Power Plant Equip - Lake Road 5	\$0	3.57%	\$0	0	0.00%
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$19,600,214		\$485,906		
333		LAKE ROAD TURBINE 6 - OIL					
334	340.000	Land - Electric - Lake Road 6	\$0	0.00%	\$0	0	0.00%
335	341.000	Structures - Electric - Lake Road 6	\$224,592	3.40%	\$7,636	0	0.00%
336 337	342.000 343.000	Fuel Holders - Lake Road 6 Prime Movers - Lake Road 6	\$162,809 \$3,706,325	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
338	344.000	Generators - Lake Road 6	\$5,700,325 \$511,041	1.20%	\$6,132	0	0.00%
339	345.000	Accessory Equipment - Lake Road 6	\$941,875	3.81%	\$35,885	ŏ	0.00%
340	346.000	Misc Power Plant Equip - Lake Road 6	\$0	3.57%	\$0	o l	0.00%
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$5,546,642		\$49,653		
342		LAKE ROAD TURBINE 7 - OIL					
343	340.000	Land - Electric - Lake Road 7	\$0	0.00%	\$0	0	0.00%
344	341.000	Structures - Electric - Lake Road 7	\$36,426	3.42%	\$1,246	0	0.00%
345	342.000	Fuel Holders - Lake Road 7	\$167,590	1.63%	\$2,732	0	0.00%
346 347	343.000 344.000	Prime Movers - Lake Road 7 Generators - Lake Road 7	\$2,005,386 \$238,717	0.00% 2.65%	\$0 \$6,326	0	0.00% 0.00%
348	345.000	Accessory Equipment - Lake Road 7	\$787,767	4.29%	\$33,795	0	0.00%
349	346.000	Misc Power Plant Equip - Lake Road 7	\$0	3.57%	\$0	ŏ	0.00%
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$3,235,886		\$44,099	-	
351		LANDFILL TURBINE - METHANE GAS					
352	340.000	Land - Electric - Landfill Turbine	\$0	0.00%	\$0	0	0.00%
353	341.000	Structures - Electric - Landfill Turbine	\$129,386	3.01%	\$3,895	0	0.00%
354	342.000	Fuel Holders - Landfill Turbine	\$2,305,481	3.29%	\$75,850	0	0.00%
355 356	343.000	Prime Movers - Landfill Turbine	\$35,822	3.80%	\$1,361 \$01,470	0	0.00%
356 357	344.000 345.000	Generators - Landfill Turbine	\$3,143,309 \$0	2.91% 0.00%	\$91,470	0	0.00% 0.00%
357 358	345.000	Accessory Equipment - Landfill Turbine Misc Power Plant Equip - Landfill Turbine	\$0 \$12,446	0.00% 4.63%	\$0 \$576	0	0.00% 0.00%
	3.0.00	• •		4.00 /0		ı	0.0070
359		TOTAL LANDFILL TURBINE - METHANE GAS	\$5,626,444		\$173,152		

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	<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Line	Account	<u> </u>	MO Adjusted	Depreciation	<u>⊨</u> Depreciation	L Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·					
360		RALPH GREEN UNIT 3 - NATURAL GAS					
361	340.000	Land - Electric - Ralph Green 3	\$11,354	0.00%	\$0	0	0.00%
362	341.000	Structures - Electric - Ralph Green 3	\$2,038,544	4.21%	\$85,823	0	0.00%
363	342.000	Fuel Holders - Ralph Green 3	\$452,903	2.77%	\$12,545	0	0.00%
364 365	343.000	Prime Movers - Ralph Green 3	\$5,972,181	1.40%	\$83,611	0	0.00%
365 366	344.000 345.000	Generators - Ralph Green 3 Accessory Equipment - Ralph Green 3	\$6,446,049 \$1,580,006	0.03% 2.47%	\$1,934 \$39,026	0	0.00% 0.00%
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$1,560,006	6.75%	\$39,026 \$22,089	0	0.00%
368	340.000	TOTAL RALPH GREEN UNIT 3 - NATURAL	\$16,828,286	0.7376	\$245,028	٥	0.00 /8
000		GAS	V.0,020,200		\$2.10,020		
369		OTHER PRODUCTION - SOLAR					
370	341.000	Other Prod Greenwood - Solar -	\$0	4.38%	\$0	0	0.00%
		Structures - Electric					
371	344.010	Other Prod - Solar	\$3,146,173	3.02%	\$95,014	0	0.00%
372		TOTAL OTHER PRODUCTION - SOLAR	\$3,146,173		\$95,014		
373		TOTAL OTHER PRODUCTION	\$309,023,125		\$5,454,813		
374		OTHER PRODUCTION RETIREMENTS					
275		WORK IN PROGRESS	60	0.000/	¢o.		0.000/
375		Other Production - Salvage and Removal	\$0	0.00%	\$0	0	0.00%
376		Retirements not yet classified TOTAL OTHER PRODUCTION	\$0		\$0		
370		RETIREMENTS WORK IN PROGRESS	φ0		40		
		RETIREMENTO WORK IN TROCKEDO					
377		TOTAL PRODUCTION PLANT	\$1,284,239,318		\$45,230,535		
378		TRANSMISSION PLANT					
379	350.000	Land - Transmission	\$2,918,519	0.00%	\$0	0	0.00%
380	350.001	Land Rights - Transmission	\$4,004,339	0.00%	\$0 \$0	0	0.00%
381 382	350.040 352.000	Land Rights - Depreciable - Transmission Structure & Improvements - Transmission	\$12,953,254	0.00% 1.50%	\$0 \$159,515	0 0	0.00% 0.00%
383	353.000	Station Egipment - Transmission	\$10,634,309 \$280,511,593	1.77%	\$159,515 \$4,965,055	0	0.00%
384	353.000	Station Equipment Communication -	\$125,308	4.00%	\$5,012	0	0.00%
304	333.030	Transmission	Ψ123,300	4.0070	Ψ3,012	•	0.0070
385	354.000	Towers and Fixtures - Transmission	\$284,064	1.85%	\$5,255	0	0.00%
386	354.050	Towers & Fixtures - 34.5 kV	\$122,626	1.85%	\$2,269	0	0.00%
387	355.000	Poles and Fixtures - Transmission	\$331,739,583	2.70%	\$8,956,969	0	0.00%
388	355.000	Poles and Fixtures - Disallowance Stipulation	-\$1,402,180	2.70%	-\$37,859	0	0.00%
		and Agreement ER-2012-0175					
389	355.050	Poles & Fixtures 34.5 kV	\$10,016,839	2.70%	\$270,455	0	0.00%
390	356.000	Overhead Conductors & Devices -	\$179,877,068	2.43%	\$4,371,013	0	0.00%
		Transmission	** *** ***		4		/
391	356.000	Conductors & Devices - Disallowance	-\$3,221,405	2.43%	-\$78,280	0	0.00%
202	256 050	Stipulation and Agreement ER-2012-0175	\$6,554,292	2.420/	\$159,269	0	0.000/
392 393	356.050 357.000	Trsm-OH- Cond & Devices-Elec Underground Conduit - Transmission	\$6,554,292 \$15,831	2.43% 2.22%	\$159,269 \$351	0	0.00% 0.00%
394	358.000	Underground Conductors & Devices -	\$253,435	2.00%	\$5,069	0	0.00%
334	330.000	Transmission	Ψ233,433	2.0070	ψ3,003	٠	0.0070
395	358.050	Underground Conductors & Dev	\$4,016	1.99%	\$80	0	0.00%
396		TOTAL TRANSMISSION PLANT	\$835,391,491		\$18,784,173	-	
					. , ,		
397		TRANSMISSION RETIREMENT WORK IN					
		PROGRESS					
398		Transmission - Salvage and Removal	\$0	0.00%	\$0	0	0.00%
		Retirements not yet classified					
399		TOTAL TRANSMISSION RETIREMENT WORK	\$0		\$0		
		IN PROGRESS					
	1	I	I			l	

Accounting Schedule: 05 Sponsor: Cedric Cunigan Page: 9 of 12

Line Acoust Plant Account Description University Depreciation Department Depreciation Depreciation Depreciation Depreciat				_	_	_	_	
	Lino	Account	<u>B</u>	C MO Adjusted	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u> Not
Month Mont			Plant Account Description	•				
401 360.000 Land Electric - Distribution \$3185,192 0.00% \$0 0.00% \$					110.00			ou.rugo
A03 360.010 Land Rights - Electric - Distribution \$331.499 0.00% \$0 0 0.00%	400		DISTRIBUTION PLANT					
403 300,020 Land Leased - Distribution \$12,758,887 1.57% \$200,189 0	401			\$9,185,192				
404 361,000 Structures & Improvements - Distribution \$127,750,887 1.57% \$200,188 0 0.00% 406 364,000 Poles, Towers & Pixtures - Distribution \$352,081,235 3.78% \$13,308,673 0 0.00% 406 364,000 Poles, Towers & Pixtures - Distribution \$352,081,235 3.78% \$13,308,673 0 0.00% 406 364,000 Poles, Towers & Pixtures - Distribution \$322,081,235 3.78% \$53,308,673 0 0.00% 400 365,000 Coverhead Conductors & Devices - Distribution 410 366,000 Underground Circuit - Distribution 5159,283,420 3.20% \$5,097,699 0 0.00% 410 366,000 Underground Circuit - Distribution 5159,283,420 3.20% \$5,097,699 0 0.00% 410 366,000 Underground Circuit - Distribution 5282,1331 3.20% \$510,833 0 0.00% 411 367,000 Underground Circuit - Distribution 5282,741,616 2 2.77% \$7,889,338 0 0.00% 414 369,020 Services - Underground - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 417 370,020 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 370,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 418 371,000 Meters - Distribution \$282,831,662 4.05% 511,453,83 0 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00% 500 0.00%						·		
406 364,000 Station Equipment - Distribution \$283,873,900 \$385,0873 \$0 \$0.00% \$365,000 \$365,000 \$365,0						·		
406 364,000 Poles, Towers & Fixtures - Distribution \$352,081,295 3.78% \$13,308,673 0 0.00%						. ,	-	
365.000 Overhead Conductors & Devices - Distribution \$226,068,713 \$2.79% \$6,307,317 \$0 \$0.00%							-	
365.000 Overhead Conductors & Devices - Disallowance Stipulation & Agreement ER- 2012-0175							-	
Disallowance Stipulation & Agreement ER- 2012-0175	-101	000.000	O TOTTION O CONTRACTOR OF DISCUSSION	\$220,000,110	211070	ψο,σσι,σι.		0.0070
199 366.000 Underground Circuit - Distribution S159,283,420 3.20% \$5,097,069 0 0.00%	408	365.000	Overhead Conductors & Devices -	-\$3,055,085	2.79%	-\$85,237	0	0.00%
409 366.000 Underground Circuit - Distribution \$159,283,420 3.20% \$5,097,069 0 0.00%			Disallowance Stipulation & Agreement ER-					
1								
Stipulation & Agreement ER-2012-0175 \$288,653,048 \$3.30% \$9,525,551 \$0 \$0.00% \$							-	
March 367,000 Underground Conductors & Devices S288,653,048 3.90% \$9,525,551 0 0.00%	410	366.000	1 — — — — — — — — — — — — — — — — — — —	-\$321,331	3.20%	-\$10,283	0	0.00%
Section	444	207.000		\$200 CE2 040	2 200/	¢0 €0€ €€4		0.000/
1	411	367.000		\$288,003,048	3.30%	\$9,525,551	U	0.00%
389.010 Services - Overhead - Distribution \$29,254,023 3,47% \$1,015,115 0 0.00%	412	368 000		\$283 716 162	2 77%	\$7 858 938	0	0.00%
369,020 Services - Underground - Distribution \$88,122,919 3.09% \$2,753,888 0 0.00%				· .			-	
Meters - Distribution S28,281,063 4.05% \$1,145,383 0 0.00%								
A17 370.020 Meters - AMI Distribution \$50,194,026 \$5.00% \$2,509,701 0 0.00%	415	370.000	_		4.05%		0	0.00%
Automatic Customer Premise Meter Installations	416	370.010	Meters - PURPA Distribution	\$2,034,162	5.00%	\$101,708	0	0.00%
19	417	370.020	Meters - AMI Distribution	\$50,194,026	5.00%	\$2,509,701	0	0.00%
A19	418	371.000		\$28,118,099	3.43%	\$964,451	0	0.00%
373.000 Street Lighting and Traffic Signal - Distribution S56,797,681 S56,797,681 S58,309,744 S58,309,								
Distribution TOTAL DISTRIBUTION PLANT \$1,881,342,699 \$58,309,744	_					. ,		
A21	420	373.000		\$56,797,681	4.00%	\$2,271,907	0	0.00%
A22	421			\$1 881 3/2 600		\$58 309 744		
PROGRESS Distribution Retirement Work In Progress \$0	421		TOTAL DISTRIBUTION FLANT	\$1,001,342,099		φ30,303, <i>1</i> 44		
A23	422		DISTRIBUTION RETIREMENTS WORK IN					
A24			PROGRESS					
IN PROGRESS INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0	423		Distribution Retirement Work In Progress		0.00%		0	0.00%
A25	424			\$0		\$0		
A26 427 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$0 0.			IN PROGRESS					
A26 427 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 0.00% \$0 0.	425		INCENTIVE COMPENSATION					
Incentive Compensation Capitalization Adj. \$0	423							
A27	426			\$0	0.00%	\$0	0	0.00%
A28					0.0070		•	0.0070
429 389.000 Land Rights - General \$1,883,231 0.00% \$0 0.00% 430 390.010 Land RT/ROW - Depreciation - Electric \$6,283 0.00% \$0 0.00% 431 390.000 Structures & Improvements - General \$62,831,804 2.87% \$1,803,273 0 0.00% 432 391.000 Office Furniture & Equipmepnt - General \$2,657,698 5.00% \$132,885 0 0.00% 433 391.020 Office Furniture - Computers - General \$7,128,291 12.50% \$891,036 0 0.00% 434 391.040 Office Furniture - Software - General \$0 0.00% \$0 0 0.00% 435 392.000 Transportation Equipment - Autos - General \$273,448 10.00% \$27,345 0 0.00% 436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 438 392.020 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0<				• •		, .		
429 389.000 Land Rights - General \$1,883,231 0.00% \$0 0.00% 430 390.010 Land RT/ROW - Depreciation - Electric \$6,283 0.00% \$0 0.00% 431 390.000 Structures & Improvements - General \$62,831,804 2.87% \$1,803,273 0 0.00% 432 391.000 Office Furniture & Equipmepnt - General \$2,657,698 5.00% \$132,885 0 0.00% 433 391.020 Office Furniture - Computers - General \$7,128,291 12.50% \$891,036 0 0.00% 434 391.040 Office Furniture - Software - General \$0 0.00% \$0 0 0.00% 435 392.000 Transportation Equipment - Autos - General \$273,448 10.00% \$27,345 0 0.00% 436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 438 392.020 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0<								
430 390.010 Land RT/ROW - Depreciation - Electric \$6,283 0.00% \$0 0.00% 431 390.000 Structures & Improvements - General \$62,831,804 2.87% \$1,803,273 0 0.00% 432 391.000 Office Furniture & Equipment - General \$2,657,698 5.00% \$132,885 0 0.00% 433 391.020 Office Furniture - Computers - General \$7,128,291 12.50% \$891,036 0 0.00% 434 391.040 Office Furniture - Software - General \$0 0.00% \$0 0 0.00% 435 392.000 Transportation Equipment - Autos - General \$273,448 10.00% \$27,345 0 0.00% 436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 437 392.020 Transportation Equip - Tractors - General \$31,943,719 6.66% \$2,127,452 0 0.00% 438 392.030 Transportation Equip - Tractors - General \$1,393,918 4			GENERAL PLANT					
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432 391.000 Office Furniture & Equipment - General \$2,657,698 5.00% \$132,885 0 0.00% 433 391.020 Office Furniture - Computers - General \$7,128,291 12.50% \$891,036 0 0.00% 434 391.040 Office Furniture - Software - General \$0 0.00% \$0 0 0.00% 435 392.000 Transportation Equipment - Autos - General \$273,448 10.00% \$27,345 0 0.00% 436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 437 392.020 Transportation Equip-Heavy Trucks-General \$31,943,719 6.66% \$2,127,452 0 0.00% 438 392.030 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0 0.00% 440 392.050 Transport Equip-Medium Trucks General \$1,393,918 4.21% \$58,684 0 0.00% 441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442			•			·		
433 391.020 Office Furniture - Computers - General \$7,128,291 12.50% \$891,036 0 0.00% 434 391.040 Office Furniture - Software - General \$0 0.00% \$0 0.00% 435 392.000 Transportation Equipment - Autos - General \$273,448 10.00% \$27,345 0 0.00% 436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 437 392.020 Transportation Equip - Heavy Trucks-General \$31,943,719 6.66% \$2,127,452 0 0.00% 438 392.030 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0 0.00% 440 392.050 Transport Equip - Trailers - General \$1,393,918 4.21% \$58,684 0 0.00% 441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equip			·					
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435 392.000 Transportation Equipment - Autos - General \$273,448 10.00% \$27,345 0 0.00% 436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 437 392.020 Transportation Equip-Heavy Trucks-General \$31,943,719 6.66% \$2,127,452 0 0.00% 438 392.030 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0 0.00% 439 392.040 Transportation Equip - Trailers - General \$1,393,918 4.21% \$58,684 0 0.00% 440 392.050 Transport Equip-Medium Trucks General \$0 0.00% \$0 0 0.00% 441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equipment - General \$4,776,904 3.33% <t< td=""><td></td><td></td><td>•</td><td></td><td></td><td></td><td>-</td><td></td></t<>			•				-	
436 392.010 Transportation Equip - Light Trucsh-General \$5,286,845 8.89% \$470,001 0 0.00% 437 392.020 Transportation Equip-Heavy Trucks-General \$31,943,719 6.66% \$2,127,452 0 0.00% 438 392.030 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0 0.00% 439 392.040 Transportation Equip - Trailers - General \$1,393,918 4.21% \$58,684 0 0.00% 440 392.050 Transport Equip-Medium Trucks General \$0 0.00% \$0 0.00% 441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equipment - General \$4,776,904 3.33% \$159,071 0 0.00% 444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 <						·		
437 392.020 Transportation Equip-Heavy Trucks-General \$31,943,719 6.66% \$2,127,452 0 0.00% 438 392.030 Transportation Equip - Tractors - General \$247,633 5.34% \$13,224 0 0.00% 439 392.040 Transportation Equip - Trailers - General \$1,393,918 4.21% \$58,684 0 0.00% 440 392.050 Transport Equip-Medium Trucks General \$0 0.00% \$0 0 0.00% 441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equipment - General \$4,776,904 3.33% \$159,071 0 0.00% 444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 0 0							-	
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440 392.050 Transport Equip-Medium Trucks General \$0 0.00% \$0 0.00% 441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equipment - General \$4,776,904 3.33% \$159,071 0 0.00% 444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 0 0.00%							0	0.00%
441 393.000 Stores Equipment - General \$62,068 4.00% \$2,483 0 0.00% 442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equipment - General \$4,776,904 3.33% \$159,071 0 0.00% 444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 0 0.00%		392.040		\$1,393,918			0	
442 394.000 Tools - General \$5,310,498 4.00% \$212,420 0 0.00% 443 395.000 Laboratory Equipment - General \$4,776,904 3.33% \$159,071 0 0.00% 444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 0 0.00%	440		Transport Equip-Medium Trucks General	\$0	0.00%	·	0	0.00%
443 395.000 Laboratory Equipment - General \$4,776,904 3.33% \$159,071 0 0.00% 444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 0 0.00%			<u> </u>					
444 396.000 Power Operated Equipment - General \$5,842,610 4.47% \$261,165 0 0.00%							-	
445 337.000 Communication Equipment - General \$35,243,411 3.70% \$2,044,006 0 0.00%								
	440	397.000	Communication Equipment - General	⊅ 55,245,411	3.70%	⊅∠,U44,UU b	υį	0.00%

Accounting Schedule: 05 Sponsor: Cedric Cunigan Page: 10 of 12

Line	<u>A</u> Account	В	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
440			\$740.40 5	4.000/	200 107		0.000
446 447	398.000	Miscellaneous Equipment - General TOTAL GENERAL PLANT	\$712,425 \$185,600,786	4.00%	\$28,497 \$8,231,542	0	0.00%
447		TOTAL GENERAL PLANT	\$105,000,700		\$6,231,342		
448		GENERAL PLANT - LAKE ROAD					
449	391.000	Office Furniture and Equipment - General	\$130,973	5.00%	\$6,549	0	0.00%
450	391.020	Office Furniture - Computer - General	\$463,973	12.50%	\$57,997	0	0.00%
451	391.040	Office Furniture - Software -General	\$0	11.11%	\$0	0	0.00%
452	392.000	Transportation Equip - Autos - General	\$0 \$24.4 F0.4	11.25%	\$0 \$24.444	0	0.00%
453 454	392.010 392.020	Transportation Equip -Light Trucks -General Transport Equip - Heavy Trucks - General	\$214,591 \$65,277	11.25% 11.25%	\$24,141 \$7,344	0	0.00% 0.00%
45 4 455	392.020	Transport Equip - Heavy Trucks - General	\$05,277 \$0	11.25%	\$7,344	0	0.00%
456	392.040	Transportation Equip - Trailers -General	\$86,898	11.25%	\$9,776	ŏ	0.00%
457	392.050	Transportation Equip - Medium Trucks -	\$0	11.25%	\$0		
		General				0	0.00%
458	393.000	Stores Equipment -General	\$21,369	4.00%	\$855	0	0.00%
459	394.000	Tools -General	\$166,068	4.00%	\$6,643	0	0.00%
460	395.000	Laboratory Equipment -General	\$312,971	3.30%	\$10,328	0	0.00%
461	396.000	Power Operated Equipment -General	\$869,677	4.45%	\$38,701	0	0.00%
462	397.000	Communication Equipment -General	\$658,372	3.70%	\$24,360	0	0.00%
463	398.000	Miscellaneous Equipment -General	\$165,642	4.00%	\$6,626	0	0.00%
464		TOTAL GENERAL PLANT - LAKE ROAD	\$3,155,811		\$193,320		
465		GENERAL RETIREMENTS WORK IN					
403		PROGRESS					
466		General - Salvage and Removal Retirements	\$0	0.00%	\$0		
		not yet classified	40	0.0070	•	0	0.00%
467		TOTAL GENERAL RETIREMENTS WORK IN	\$0		\$0		
		PROGRESS					
468		INDUSTRIAL STEAM PRODUCTION PLANT -					
400	040.000	LAKE ROAD SJLP		0.000/			0.000/
469	310.090	Industrial Steam - Land	\$0 \$0	0.00%	\$0 \$0	0	0.00%
470	311.090	Industrial Steam - Structures & Improvements	φu	0.00%	\$0	0	0.00%
471	312.090	Industrial Steam - Boiler	\$0	0.00%	\$0	ő	0.00%
472	315.090	Industrial Steam - Accessory	\$0 \$0	0.00%	\$0 \$0	ŏ	0.00%
473	375.090	Industrial Steam - Distribution Structure &	\$0	0.00%	\$0	•	0.00%
		Improvement	**		**	0	0.00%
474	376.090	Industrial Steam - Mains	\$0	0.00%	\$0	0	0.00%
475	379.090	Industrial Steam - City Gate	\$0	0.00%	\$0		
		Measuring/Regulator				0	0.00%
476	380.090	Industrial Steam - Services	\$0	0.00%	\$0	0	0.00%
477	381.090	Industrial Steam - Services -	\$0	0.00%	\$0	0	0.00%
478		TOTAL INDUSTRIAL STEAM PRODUCTION	\$0		\$0		
		PLANT - LAKE ROAD SJLP					
470		INDUCTRIAL CTEAM DETIDEMENTS WORK					
479		INDUSTRIAL STEAM - RETIREMENTS WORK					
480		IN PROGRESS Industrial Steam - Salvage and Removal	\$0	0.00%	\$0		
400		Retirements not yet classified	φU	0.00 /6	φU	0	0.00%
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS	\$0		\$0		0.007
		WORK IN PROGRESS	Ψ		Ψ*		
482		CAPITALIZED LONG-TERM INCENTIVE					
		STOCK AWARDS					
483		Capitalized Long-Term Incentive Stock	-\$3,552,137	0.00%	\$0		
		Awards through ?				0	0.00%
484		TOTAL CAPITALIZED LONG-TERM INCENTIVE	-\$3,552,137		\$0		
	Ī	STOCK AWARDS					

Accounting Schedule: 05 Sponsor: Cedric Cunigan Page: 11 of 12

Line Number	Account Plant Account Description		<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense	<u>F</u> Average Life	<u>G</u> Net Salvage
485		Total Depreciation	<u>\$4,220,070,100</u>		\$130,749,314		

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

Accounting Schedule: 05 Sponsor: Cedric Cunigan Page: 12 of 12

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u>	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
Line Number	Number	Depreciation Reserve Description	Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocations	Adjustments	Jurisdictional
		,,			,			•	
4		INTANCIDI E DI ANT							1
1 2	301.000	INTANGIBLE PLANT Intang Plant - Organization - Electric General	\$20,242	R-2	\$0	\$20,242	99.7361%	\$0	\$20,189
_	0011000		V-U,-		40	*,- ·	30.1.30.173	40	4_0,.00
3	303.010	Misc Intangible - Substation (like 353)	\$148,100	R-3	\$0	\$148,100	99.8100%	\$0	\$147,819
	202.040	Demand	C E20 E40	B.4	¢o.	₾C E20 E40	00.04000/	¢o.	#C E2C 00E
4	303.010	Misc Intangibles - Substation (like 353) Crossroads (see Crossroads sect) Demand	\$6,538,518	R-4	\$0	\$6,538,518	99.8100%	\$0	\$6,526,095
5	303.020	Misc Intangible - Capitalized Software - 5 Year	\$17,293,854	R-5	\$0	\$17,293,854	99.7361%	\$0	\$17,248,216
		General			_			_	
6	303.020	Misc Intangible - Capitalized Software - 5 Year	\$0	R-6	\$0	\$0	99.7361%	\$0	\$0
7	303.020	latan Demand Misc Intangible - Capitalized Software - 5 Year	\$350,000	R-7	\$0	\$350,000	91.4012%	\$0	\$319,904
		Lake Road Demand	****,***		**	*****		**	,
8	303.020	MEEIA Uplight - 100% MO	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.090	Misc - Transmission Ln MINT Line	\$43,799	R-9	\$0	\$43,799	99.8100%	\$0	\$43,716
10	303.100	Demand Misc Intangible - latan Highway & Bridge	\$221,842	R-10	\$0	\$221,842	99.8100%	\$0	\$221,421
	303.100	Demand	Ψ221,042	11.10	ΨΟ	ΨΖΖ1,042	33.010070	ΨΟ	ΨΖΖΙ, ΨΖΙ
11	303.130	Misc Radio Frequencies	\$34,352	R-11	\$0	\$34,352	99.8100%	\$0	\$34,287
12	303.150	Misc Intangible Plant - Customer Information	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
		System (One CIS) 15 year software - General							•
13		Plant TOTAL INTANGIBLE PLANT	\$24,650,707		\$0	\$24,650,707		\$0	\$24,561,647
			+ =-,,		**	4 = 1,000,000		**	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
14		PRODUCTION PLANT							1
15		STEAM PRODUCTION							1
13		STEAM PRODUCTION							1
16		SIBLEY UNIT 1 - STEAM							•
17	310.000	Land-Electric Sibley 1 MPS	\$0	R-17	\$0	\$0	99.8100%	\$0	\$0
18	311.000	Structures-Electric Sibley 1	\$0	R-18	\$0	\$0	99.8100%	\$0	\$0
19 20	312.000 312.020	Boiler Plant Equipment - Electric Sibley	\$0 \$0	R-19	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
20 21	314.000	Boiler AQC Equipment - Electric Sibley 1 Turbogenerator - Electric Sibley 1	\$0 \$0	R-20 R-21	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
22	315.000	Accessory Equipment - Electric Sibley 1	\$0 \$0	R-22	\$0	\$0 \$0	99.8100%	\$0	\$0
23	316.000	Misc Power Plant Equipment - Electric 1	\$0	R-23	\$0	\$0	99.8100%	\$0	\$0
24		TOTAL SIBLEY UNIT 1 - STEAM	\$0		\$0	\$0		\$0	\$0
05		OIDLEY INIT O OTEAM							•
25 26	310.000	SIBLEY UNIT 2 - STEAM Land - Electric Sibley 2 MPS	\$0	R-26	\$0	\$0	99.8100%	\$0	\$0
27	311.000	Structures - Electric Sibley 2	\$0	R-27	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
28	312.000	Boiler Plant Equipment -Electric Sibley	\$0	R-28	\$0	\$0	99.8100%	\$0	\$0
29	312.020	Boiler AQC Equipment - Electric Sibley 2	\$0	R-29	\$0	\$0	99.8100%	\$0	\$0
30	314.000	Turbogenerator - Electric Sibley 2	\$0	R-30	\$0	\$0	99.8100%	\$0	\$0
31	315.000	Accessory Equipment - Electric Sibley 2	\$0	R-31	\$0	\$0	99.8100%	\$0	\$0
32	316.000	Misc Power Plant Equipment-Electric S 2 TOTAL SIBLEY UNIT 2 - STEAM	<u>\$0</u>	R-32	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
33		TOTAL SIBLET UNIT 2 - STEAM	\$0		Φ U	\$0		ÞU	φU
34		SIBLEY UNIT 3 - STEAM							1
35	310.000	Land - Electric Sibley 3 MPS	\$0	R-35	\$0	\$0	99.8100%	\$0	\$0
36	311.000	Structures - Electric Sibley 3	\$0	R-36	\$0	\$0	99.8100%	\$0	\$0
37	312.000	Boiler Plant Equipment- Electric Sibley	\$0	R-37	\$0 \$0	\$0	99.8100%	\$0	\$0
38 39	312.020 314.000	Boiler AQC Equipment - Electric Sibley 3 Turbogenerator - Electric Sibley 3	\$0 \$0	R-38 R-39	\$0 \$0	\$0 \$0	99.8100% 99.8100%	\$0 \$0	\$0 \$0
40	315.000	Accessory Equipment - Electric Sibley 3	\$0	R-40	\$0 \$0	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
41	316.000	Misc Power Plant Equipment-Electric S 3	\$0	R-41	\$0	\$0	99.8100%	\$0	\$0
42		TOTAL SIBLEY UNIT 3 - STEAM	\$0	1	\$0	\$0		\$0	\$0
		OIDLEV FACILITY COMMON STEEL							1
43 44	310.000	SIBLEY FACILITY COMMON - STEAM	¢o.	D_44	\$0	¢n.	99.8100%	¢n.	¢0
44 45	310.000	Land - Electric - Sibley Common MPS Structures - Electric - Sibley Common	\$0 -\$15,994,504	R-44 R-45	\$0 \$15,994,504	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
46	312.000	Boiler Plant Equipment - Electric - Sibley	-\$64,748,114	R-46	\$64,748,114	\$0 \$0	99.8100%	\$0 \$0	\$0 \$0
		Common	,,		, , , , , , , , , , , , , , , , , , , ,	***		75	,
47	312.020	Boiler AQC Equipment o Electric - Sibley	-\$40,897,014	R-47	\$40,897,014	\$0	99.8100%	\$0	\$0
40	244 222	Common	644.004.410	D 40	#44.004.440	**	00.04000/	**	
48	314.000	Turbogenerator - Electric - Sibley Common	-\$14,624,440	R-48	\$14,624,440	\$0	99.8100%	\$0	\$0
	1	Janinon		1	!			!	

Line Depreciation Reserve Description Reserve Annature Apptivation Apptiva										
Number Deprocation Reserve Description Reserve Allocations Agistments Accessory Equipment - Electric - Sibley 316.000 Since Sibley Si	Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> ∆diust	E	F As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u> </u> MO Adjusted
49 315.000			Depreciation Reserve Description			Adjustments				Jurisdictional
50 316,000 Misc Power Plant Equipment - Electric - -51,561,472 R-50 S1,561,472 S0 99,8100% S0		315.000	Accessory Equipment - Electric - Sibley	-\$7,831,681	R-49		\$0	99.8100%		\$0
Silely Common STEAM Silely Common STEAM STAS, 657, 225 STAS, 6				*						
TOTAL SIBLEY FACILITY COMMON- STEAM	50	316.000		-\$1,561,472	R-50	\$1,561,472	\$0	99.8100%	\$0	\$0
STEAM STEA	51			-\$145 657 225		\$145 657 225	\$0		\$0	\$0
Section	٥.			-ψ140,007,220		Ψ143,031,223	ΨΟ		Ψ	ΨΟ
S10,000 Structures Electric Jeffrey 1 MPS \$3,822,403 R-54 \$5 \$5,822,403 R-55 \$312,000 Structures Electric Jeffrey 1 \$10,440,126 R-55 \$30 \$10,440,126 \$9,8100% \$30 \$10,426, 55 \$30 \$10,440,126 \$9,8100% \$30 \$10,426, 55 \$30 \$10,440,126 \$9,8100% \$30 \$10,426, 55 \$30 \$10,440,126 \$9,8100% \$30 \$10,426, 55 \$30 \$10,400, 55 \$30 \$10,400, 55 \$30 \$10,400, 55 \$30 \$10,400, 55 \$30 \$30,400, 55 \$30			♥. =							
54 311,000 Boiler Pfant Equipment-Electric-Jeffrey 34,026,02 310,000 30,										
55 312,000 Boiler Plant Equipment-Electric-Leffery 510,448,126 87.56 30 \$10,448,126 98.8100% \$0 \$10,428,127 \$134,000 Turbogenerator-Electric-Leffery 32,200,137 86.7 30 \$2,200,137 98.8100% \$0 \$2,275, \$10,000 \$10,000							•			\$0
56 312,020				,					•	\$5,811,400
57 314.000 Turbogenerator-Electric-Jeffrey 52.28,0137 875 50 \$2.280,137 99.8100% 50 \$2.270,137 50 \$2.280,137 99.8100% 50 \$2.280,137 50 \$315.000 Mise Power Plant - Electric - Jeffrey 1 \$2.38,0137 875 \$50 \$32.01,012 \$9.8100% \$50 \$32.01,012 \$50 \$30 \$32.01,012 \$50 \$30									•	
58 315.000 Accessory Equipment-Electric - Jeffrey 1 \$201.412 \$29.1412 \$9 \$0 \$201.412 \$9 \$0 \$201.412 \$0 \$201.412 \$0 \$0 \$201.412 \$0 \$0 \$201.412 \$0 \$0 \$201.412 \$0 \$0 \$201.412 \$0 \$0 \$201.412 \$0 \$0 \$0 \$0 \$201.412 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									•	\$2,275,805
									•	\$1,933,103
Section Sect									•	\$201,029
Section Sect	60		TOTAL JEFFREY UNIT 1 - STEAM	\$24,965,408		\$0	\$24,965,408	1	\$0	\$24,917,974
Section Sect										
Structures - Electric - Jeffrey 2 \$4,658,774 \$5.00 \$5.024,859.10% \$0.00 \$15,003,05		040.000		**	D 00	**	**	00.04000/	to.	**
										\$0 \$4.650.003
85 312,020 Solier ACC Equipment-Electric -Jeffrey 2 \$2,819,224 R-65 \$0 \$2,619,224 99,8100% \$0 \$2,817,										
66 314,000 Accessory Equipment-Electric - Jeffrey 2 \$1,551,771 \$1,551,971 \$9,8100% \$0 \$2,807. \$0 \$15,549. \$0 \$15,549. \$0 \$1,549. \$0 \$0 \$1,549. \$0 \$0 \$1,549. \$0 \$0 \$1,549. \$0 \$0 \$1,549. \$0 \$0 \$1,549. \$0 \$0 \$1,549. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										\$2,614,247
Misc Power Plant - Electric - Jeffrey 2 \$334,019 \$0 \$334,019 \$0 \$326,097									•	\$2,807,117
TOTAL JEFFREY UNIT 3 - STEAM S27,018,473 \$0 \$27,018,473 \$0 \$26,967,	67	315.000		\$1,551,971	R-67	\$0	\$1,551,971		\$0	\$1,549,022
Total Section Sectio		316.000			R-68			99.8100%		\$333,384
1	69		TOTAL JEFFREY UNIT 2 - STEAM	\$27,018,473		\$0	\$27,018,473		\$0	\$26,967,136
1	70		IEEEDEVIINIT 2 STEAM							
72 311.000 Structures - Electric - Jeffrey 3 55.033.409 8-72 \$0 \$5.033.409 \$9.8100% \$0 \$5.033.409 \$7.3 \$0 \$18.920.92 \$0.8100% \$0 \$18.837.74 \$12.020 Boller AQC Equipment-Electric-Jeffrey 3 \$2.942.536 \$7.5 \$0 \$2.942.536 \$9.8100% \$0 \$2.936.176 \$15.000 \$1.000 \$1.000 \$1.00000 \$1.00000 \$1.00000 \$1.00000 \$1.00000 \$1.00000 \$1.00000 \$1.00000 \$1.00000 \$1.000000 \$1.000000 \$1.000000 \$1.000000 \$1.0000000 \$1.000000000000000000000000000000000000		310 000		\$0	R-71	\$0	\$0	99.8100%	\$0	\$0
312.000 Boiler Plant Equipment-Electric-Jeffrey 3 \$18,923,028 \$7.3 \$0 \$18,923,082 \$9.8100% \$0 \$2,935, \$75 \$314.000 Turbogenerator - Electric - Jeffrey 3 \$3,848,983 \$7.4 \$0 \$3,848,983 \$9.8100% \$0 \$2,935, \$75 \$314.000 \$3,841,983 \$9.8100% \$0 \$2,935, \$75 \$314.000 \$3,841,983 \$7.7 \$315.000 \$3,841,983 \$9.8100% \$0 \$2,935, \$77 \$315.000 \$3,841,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,843,983 \$9.8100% \$0 \$3,943,982 \$0 \$0 \$9.8100% \$0 \$0 \$9.8100% \$0 \$0 \$0 \$0 \$0 \$0 \$0				·						\$5,023,846
74 312.020 Boller AQC Equipment-Electric-Jeffrey 3 \$2.942.536 \$7.7 \$0 \$2.942.536 \$9.8100% \$0 \$2.335.75 \$10.0000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.000 \$10.00000 \$10.0000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.00000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.000000 \$10.0000000 \$10.0000000 \$10.00000000000000000000000000000000000									•	\$18,887,128
76		312.020	* * *						•	\$2,936,945
Transport Tran			Turbogenerator - Electric - Jeffrey 3	\$3,848,983	R-75	\$0	\$3,848,983		\$0	\$3,841,670
TOTAL JEFFREY UNIT 3 - STEAM \$33,125,429 \$0 \$33,125,429 \$0 \$33,125,429 \$0 \$33,125,429 \$0 \$33,162,429 \$0 \$31,000 \$0 \$31,000 \$0 \$31,000 \$0 \$31,000 \$0 \$33,062,428 \$0 \$31,000 \$0 \$31,000 \$0 \$31,000 \$0 \$33,062,428 \$0 \$31,000 \$0 \$31,000 \$0 \$31,000 \$0 \$33,062,428 \$0 \$31,000 \$0 \$31,000 \$0 \$31,000 \$0 \$33,062,428 \$0 \$31,000 \$0									•	\$2,253,538
Section Sect		316.000			R-77			99.8100%		\$119,364
80 310,000 Land - Electric - Jeffrey Common MPS 50 R-80 \$0 \$9,8100% \$0 \$0.52,142, \$0.50 \$0	78		IOTAL JEFFREY UNIT 3 - STEAM	\$33,125,429		\$0	\$33,125,429		\$0	\$33,062,491
80 310,000 Land - Electric - Jeffrey Common MPS 50 R-80 \$0 \$9,8100% \$0 \$0.52,142, \$0.50 \$0	79		JEFFREY FACILITY COMMON - STEAM							
81		310.000		\$0	R-80	\$0	\$0	99.8100%	\$0	\$0
Sample Common Boiler AQC Equipment - Electric - Jeffrey Common Sample Sa	81	311.000	Structures - Electric - Jeffrey Common	-\$2,557,608	R-81	\$410,538	-\$2,147,070	99.8100%	\$0	-\$2,142,991
83 312.020 Boiler AQC Equipment - Electric - Jeffrey Common Say,489,428 Say,49,582 Say,49,592 Say,49,592 Say,49,592 Say,49,592 Say,49,592 Say,49,592	82	312.000	Boiler Plant Equipment-Electric-Jeffrey	\$6,740,215	R-82	\$1,438,628	\$8,178,843	99.8100%	\$0	\$8,163,303
Common Turbogenerator-Electric - Jeffrey \$8,749,582 R-84 \$0 \$8,749,582 99.8100% \$0 \$8,732,555 \$315.000 Accessory Equipment - Electric - Jeffrey \$378,439 R-85 \$1,071,301 \$1,449,740 99.8100% \$0 \$1,446,655 \$1,071,301 \$1,449,740 99.8100% \$0 \$1,446,655 \$1,071,301 \$1,449,740 99.8100% \$0 \$1,446,655 \$1,071,301 \$1,449,740 99.8100% \$0 \$1,446,655 \$1,071,301 \$1,449,740 \$1						4				
State	83	312.020		-\$39,489,428	R-83	\$0	-\$39,489,428	99.8100%	\$0	-\$39,414,398
Society Common Accessory Equipment - Electric - Jeffrey Common Accessory Equipment - Electric - Jeffrey Common Misc Power Plant Equipment - Electric - S74,832 R-86 \$32,089 \$106,921 99.8100% \$0 \$1,446,167,167,167,167,167,167,167,167,167,16	9.4	314 000		\$8 7/0 582	D-84	\$0	\$9.740.592	99 8100%	¢n.	\$8 732 058
Structures - Electric - Jatan 1 Structures - Electric - Iatan 1 Stru	04	314.000	,	φο, <i>1</i> 49,362	11-04	Φ0	ФО,749,302	99.010076	Ψυ	\$6,732,936
R-86 316.000 Misc Power Plant Equipment - Electric -	85	315.000		\$378,439	R-85	\$1,071,301	\$1,449,740	99.8100%	\$0	\$1,446,985
Section Sect			Common			. , ,	. , ,			. , ,
STOTAL JEFFREY FACILITY COMMON - STEAM Ste	86	316.000	Misc Power Plant Equipment - Electric -	\$74,832	R-86	\$32,089	\$106,921	99.8100%	\$0	\$106,718
STEAM										
Section Sect	87			-\$26,103,968		\$2,952,556	-\$23,151,412		\$0	-\$23,107,425
Section Sect			STEAM							
Section Sect	88		IATAN UNIT 1 - STEAM							
90		310.000		\$0	R-89	\$0	\$0	99.8100%	\$0	\$0
92		311.000	Structures - Electric - latan 1				-\$8,914,063	99.8100%		-\$8,897,126
93										-\$3,043
Disallowance - latan 1 94			· ·			-			•	\$24,280,940
94	93	312.000		-\$58,508	R-93	\$0	-\$58,508	100.0000%	\$0	-\$58,508
95	Δ٨	312 020		_0252 1/12	R-04	en.	_0252 1/12	99.8100%	en.	-\$352,472
96										
97			=						•	\$4,296,819
Dissallowance - latan 1 98										-\$5,557
Iatan 1 99 316.000 Misc Power Plant Equipment - Electric -\$648 R-99 \$0 -\$648 100.0000% \$0 -\$648										•
99 316.000 Misc Power Plant Equipment - Electric -\$648 R-99 \$0 -\$648 100.0000% \$0 -\$6	98	316.000		\$370,929	R-98	\$0	\$370,929	99.8100%	\$0	\$370,224
		040 000		***-	D 22		***-	400 005	4 .c	****
Disallowance - latan 1	99	316.000		-\$648	K-99	\$0	-\$648	100.0000%	\$0	-\$648
		I	Disaliowance - Idlaii I		1	ı l		ı l		1

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	1
Line	Account	Demociation Become Beautiful	Total	Adjust.	Adhartmanta	•	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description TOTAL IATAN UNIT 1 - STEAM	Reserve \$25,271,287	Number	Adjustments \$0	Reserve	Allocations	Adjustments \$0	Jurisdictional
100		TOTAL IATAN UNIT 1 - STEAM	\$25,271,287		\$0	\$25,271,287		\$0	\$25,223,143
101		IATAN UNIT 2 - STEAM							
102	311.000	Structures - Electric - latan 2	\$168,549	R-102	\$0	\$168,549	99.8100%	\$0	\$168,229
103	311.000	Structures - Electric - Disallowance -	-\$88,345	R-103	\$0	-\$88,345	100.0000%	\$0	-\$88,345
		latan 2							
104	312.000	Boiler Plant Equipment - latan 2	\$3,149,604	R-104	\$0 \$0	\$3,149,604	99.8100% 100.0000%	\$0 \$0	\$3,143,620
105	312.000	Boiler Plant Equipment - Electric Disallowance - latan 2	-\$730,556	R-105	\$0	-\$730,556	100.0000%	\$0	-\$730,556
106	312.020	Boiler AQC Equipment - Electric - latan 2	\$0	R-106	\$0	\$0	99.8100%	\$0	\$0
107	314.000	Turbogenerator - Electric - latan 2	\$1,308,690	R-107	\$0	\$1,308,690	99.8100%	\$0	\$1,306,203
108	314.000	Turbogenerator - Electric Disallowance -	-\$109,485	R-108	\$0	-\$109,485	100.0000%	\$0	-\$109,485
		latan 2							
109	315.000	Accessory Equipment - Electric - latan 2	\$508,679	R-109	\$0	\$508,679	99.8100%	\$0	\$507,713
110	315.000	Accessory Equipment - Electric	-\$37,535	R-110	\$0	-\$37,535	100.0000%	\$0	-\$37,535
111	316.000	Disallowance - latan 2 Misc Power Plant - Electric - latan 2	\$73,902	R-111	\$0	\$73,902	99.8100%	\$0	\$73,762
112	316.000	Misc Power Plant - Electric - Idaali 2 Misc Power Plant Equip - Electric	-\$4,409	R-111	\$0 \$0	-\$4,409	100.0000%	\$0 \$0	-\$4,409
112	310.000	Disallowance - latan 2	-ψ-,-υσ	11.12	40	-ψ-,-τοσ	100.000070	Ψ	-ψ-,-υσ
113		TOTAL IATAN UNIT 2 - STEAM	\$4,239,094		\$0	\$4,239,094		\$0	\$4,229,197
114		IATAN FACILITY COMMON - STEAM							
115	310.000	Land - Electric - latan Common	\$0	R-115	\$0	\$0	99.8100%	\$0	\$0
116	311.000	Structures - Electric - Iatan Common	\$391,093	R-116 R-117	\$0 \$0	\$391,093	99.8100% 99.8100%	\$0 \$0	\$390,350
117 118	312.000 312.020	Boiler Plant Equipment - latan Common Boiler AQC Equipment - latan Common	\$1,568,163 \$0	R-117	\$0 \$0	\$1,568,163 \$0	99.8100%	\$0 \$0	\$1,565,183 \$0
119	314.000	Turbogenerator-Electric-latan Common	\$40,361	R-119	\$0 \$0	\$40,361	99.8100%	\$0 \$0	\$40,284
120	315.000	Accessory Equipment - latan Common	\$423,951	R-120	\$0	\$423,951	99.8100%	\$0	\$423,145
121	316.000	Misc Power Plant Equipment - Electric -	\$104,732	R-121	\$0	\$104,732	99.8100%	\$0	\$104,533
		latan Common							
122		TOTAL IATAN FACILITY COMMON -	\$2,528,300		\$0	\$2,528,300		\$0	\$2,523,495
		STEAM							
123		LAKE ROAD UNIT 1 - STEAM							
124	310.000	Land - Electric - Lake Road 1	\$0	R-124	\$0	\$0	99.8100%	\$0	\$0
125	311.000	Structures - Electric - Lake Road 1	\$528,182	R-125	\$0	\$528,182	94.2529%	\$0	\$497,827
126	312.000	Boiler Plant Equip - Electric-Lake Road 1	\$66,447	R-126	\$0	\$66,447	75.7025%	\$0	\$50,302
127	312.020	Boiler AQC Equip - Electric- Lake Road 1	\$0	R-127	\$0	\$0	75.7025%	\$0	\$0
128	314.000	Turbogenerator - Electric - Lake Road 1	\$2,281,585	R-128	\$0	\$2,281,585	98.7549%	\$0	\$2,253,177
129 130	315.000 316.000	Accessory Equip - Electric - Lake Road 1 Misc Power Plant Equip - Electric - Lake	\$460,392 \$0	R-129 R-130	\$0 \$0	\$460,392 \$0	91.4012% 71.3351%	\$0 \$0	\$420,804 \$0
130	310.000	Road 1	ΨΟ	11-130	40	ΨΟ	71.333176	ΨΟ	ΨΟ
131		TOTAL LAKE ROAD UNIT 1 - STEAM	\$3,336,606		\$0	\$3,336,606		\$0	\$3,222,110
					•				
132		LAKE ROAD UNIT 2 - STEAM							
133	310.000	Land - Electric - Lake Road 2	\$0	R-133	\$0	\$0	99.8100%	\$0	\$0
134	311.000	Structures - Electric - Lake Road 2	\$626,919		\$0	\$626,919	94.2529%	\$0	\$590,889
135 136	312.000 312.020	Boiler Plant Equip - Electric-Lake Road 2 Boiler AQC Equip - Electric-Lake Road 2	\$7,573 \$ 0	R-135 R-136	\$0 \$0	\$7,573 \$0	75.7025% 75.7025%	\$0 \$0	\$5,733 \$0
137	314.000	Turbogenerator - Electric - Lake Road 2	\$2,361,625		\$0 \$0	\$2,361,625	98.7549%	\$0 \$0	\$2,332,220
138	315.000	Accessory Equip - Electric - Lake Road 2	\$454,223		\$0	\$454,223	91.4012%	\$0	\$415,165
139	316.000	Misc Power Plant Equip - Lake Road 2	\$0		\$0	\$0	71.3351%	\$0	\$0
140		TOTAL LAKE ROAD UNIT 2 - STEAM	\$3,450,340		\$0	\$3,450,340		\$0	\$3,344,007
141	040.000	LAKE ROAD UNIT 3 - STEAM	to.	D 440	**	to.	00.04000/	to.	**
142 143	310.000 311.000	Land - Electric - Lake Road 3 Structures - Electric - Lake Road 3	\$0 \$200,139	R-142 R-143	\$0 \$0	\$0 \$200,139	99.8100% 94.2529%	\$0 \$0	\$0 \$188,637
144	312.000	Boiler Plant Equip - Electric-Lake Road 3	\$12,695	R-144	\$0 \$0	\$12,695	75.7025%	\$0 \$0	\$9,610
145	312.020	Boiler AQC Equip - Electric -Lake Road 3	\$0	R-145	\$0	\$0	75.7025%	\$0	\$0
146	314.000	Turbogenerator - Electric - Lake Road 3	\$781,378		\$0	\$781,378	98.7549%	\$0	\$771,649
147	315.000	Accessory Equip - Electric - Lake Road 3	\$70,042	R-147	\$0	\$70,042	91.4012%	\$0	\$64,019
148	316.000	Misc Power Plant Equip - Lake Road 3	\$0	R-148	\$0	\$0	71.3351%	\$0	\$0
149		TOTAL LAKE ROAD UNIT 3 - STEAM	\$1,064,254		\$0	\$1,064,254		\$0	\$1,033,915
150		LAKE BOAD HNIT 4 STEAM							
150 151	310.000	LAKE ROAD UNIT 4 - STEAM Land - Electric - Lake Road 4	\$0	R-151	\$0	\$0	99.8100%	\$0	\$0
152	311.000	Structures - Electric - Lake Road 4	\$1,679,399	R-151	\$0 \$0	\$1,679,399	94.2529%	\$0 \$0	\$1,582,882
153	312.000	Boiler Plant Equip - Electric-Lake Road 4	\$5,112,497		\$0	\$5,112,497	75.7025%	\$0	\$3,870,288
154	312.020	Boiler AQC Equip - Electric -Lake Road 4	\$274,639		\$0	\$274,639	75.7025%	\$0	\$207,909

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
155	314.000	Turbogenerator - Electric - Lake Road 4	\$6,715,346	R-155	\$0	\$6,715,346	98.7549%	\$0	\$6,631,733
156	315.000	Accessory Equip - Electric - Lake Road 4	\$1,752,852	R-156	\$0	\$1,752,852	91.4012%	\$0	\$1,602,128
157	316.000	Misc Power Plant Equip - Lake Road 4	\$5,297	R-157	\$0	\$5,297	71.3351%	\$0	\$3,779
158		TOTAL LAKE ROAD UNIT 4 - STEAM	\$15,540,030		\$0	\$15,540,030		\$0	\$13,898,719
159		LAKE ROAD BOILERS - STEAM							
160	310.000	Land - Electric - Lake Road Boilers	\$0	R-160	\$0	\$0	98.8100%	\$0	\$0
161 162	311.000 312.000	Structures - Electric - Lake Road Boilers Boiler Plant Equipment - Electric - Lake	\$3,919,286 \$11,310,548	R-161 R-162	\$0 \$0	\$3,919,286 \$11,310,548	94.2529% 75.7025%	\$0 \$0	\$3,694,041 \$8,562,368
102	312.000	Road Boilers	\$11,310,340	K-102	ψU	\$11,310,346	75.702576	Ψυ	\$0,302,300
163	312.020	Boiler AQC Equipment - Electric - Lake Road Boilers	-\$4,856,021	R-163	\$0	-\$4,856,021	75.7025%	\$0	-\$3,676,129
164	314.000	Turbogenerator - Electric - Lake Road Boilers	-\$3,197,533	R-164	\$0	-\$3,197,533	98.7549%	\$0	-\$3,157,721
165	315.000	Accessory Equipment - Electric - Lake	\$1,228,834	R-165	\$0	\$1,228,834	91.4012%	\$0	\$1,123,169
166	316.000	Road Boilers Misc Power Plant Equipment - Electric -	\$300,130	R-166	\$0	\$300,130	71.3351%	\$0	\$214,098
167		Lake Road Boilers TOTAL LAKE ROAD BOILERS - STEAM	\$8,705,244		\$0	\$8,705,244		\$0	\$6,759,826
168		TOTAL STEAM PRODUCTION	-\$22,516,728		\$148,609,781	\$126,093,053		\$0	\$122,074,588
169		NUCLEAR PRODUCTION							
170		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
171		HYDRAULIC PRODUCTION							
172		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
173		OTHER PRODUCTION							
474		ODOGODO AD LINIT 4. NATUDAL O AG							
174 175	303.010	CROSSROAD UNIT 1 - NATURAL GAS Miscellaneous Intangible - Substation	\$0	R-175	\$0	\$0	99.8100%	\$0	\$0
175	303.010	(353) Crossroads 1	ΨΟ	11.0	ΨŪ	ΨΟ	33.010070	Ψ	ΨΟ
176	340.000	Land - Electric - Crossroads 1	\$0	R-176	\$0	\$0	99.8100%	\$0	\$0
177	341.000	Structures - Electric - Crossroads 1	\$68,576		\$0	\$68,576	99.8100%	\$0	\$68,446
178	342.000	Fuel Holders - Crossroads 1	\$345,851	R-178	\$0	\$345,851	99.8100%	\$0	\$345,194
179	343.000	Prime Movers - Crossroads 1	\$16,537,120	R-179	\$0	\$16,537,120	99.8100%	\$0	\$16,505,699
180	344.000	Generators - Crossroads 1	\$2,832,915	R-180	\$0 \$0	\$2,832,915	99.8100%	\$0 \$0	\$2,827,532
181 182	345.000 346.000	Accessory - Crossroads 1 Misc Power Plant Equip - Crossroads 1	\$2,119,272	R-181 R-182	\$0 \$0	\$2,119,272	99.8100% 99.8100%	\$0 \$0	\$2,115,245
182	346.000	TOTAL CROSSROAD UNIT 1 - NATURAL	\$0 \$21,903,734	K-182	\$0 \$0	\$0 \$21,903,734	99.8100%	\$0 \$0	\$0 \$21,862,116
103		GAS	φ21,303,734		φ0	ψ21,903,73 4		ΨΟ	φ21,002,110
184		CROSSROADS UNIT 2 - NATURAL GAS							
185	303.010	Miscellaneous Intangible - Substation (353) - Crossroads 2	\$0	R-185	\$0	\$0	99.8100%	\$0	\$0
186	340.000	Land - Electric - Crossroads 2	\$0	R-186	\$0	\$0	99.8100%	\$0	\$0
187	341.000	Structures - Electric - Crossroads 2	\$68,089	R-187	\$0	\$68,089	99.8100%	\$0	\$67,960
188	342.000	Fuel Holders - Crossroad 2	\$425,786	R-188	\$0	\$425,786	99.8100%	\$0	\$424,977
189	343.000	Prime Movers - Crossroads 2	\$16,631,634	R-189	\$0	\$16,631,634	99.8100%	\$0	\$16,600,034
190	344.000	Generators - Crossroad 2	\$2,832,905	R-190	\$0	\$2,832,905	99.8100%	\$0	\$2,827,522
191	345.000	Accessory - Crossroad 2	\$1,202,477		\$0	\$1,202,477	99.8100%	\$0	\$1,200,192
192	346.000	Misc Power Plant Equip - Crossroad 2	\$0	R-192	\$0	\$0	99.8100%	<u>\$0</u>	\$0
193		TOTAL CROSSROADS UNIT 2 - NATURAL GAS	\$21,160,891		\$0	\$21,160,891		\$0	\$21,120,685
194		CROSSROAD UNIT 3 - NATURAL GAS							
195	303.010	Miscellaneous Intangible - Substation	\$0	R-195	\$0	\$0	99.8100%	\$0	\$0
		(353) Crossroads 3	•					• •	•
196	340.000	Land - Electric - Crossroads 3	\$0	R-196	\$0	\$0	99.8100%	\$0	\$0
197	341.000	Structures - Electric - Crossroads 3	\$68,089	R-197	\$0	\$68,089	99.8100%	\$0	\$67,960
198	342.000	Fuel Holders - Corssroads 3	\$345,851	R-198	\$0	\$345,851	99.8100%	\$0	\$345,194
199	343.000	Prime Movers - Crossroads 3	\$16,491,993		\$0	\$16,491,993	99.8100%	\$0	\$16,460,658
200	344.000	Generators - Crossroads 3	\$2,832,957		\$0 \$0	\$2,832,957	99.8100%	\$0 \$0	\$2,827,574
201 202	345.000 346.000	Accessory - Crossroads 3 Misc Power Plant Equip - Crossroads 3	\$2,020,713 \$0	R-201 R-202	\$0 \$0	\$2,020,713 \$0	99.8100% 99.8100%	\$0 \$0	\$2,016,874 \$0
202	370.000	miso i offici i idin Equip - Olossioaus 3	φυ	11-202	φυ	φ0	33.0100/0	ΨU	φυ

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	<u>Į</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
203		TOTAL CROSSROAD UNIT 3 - NATURAL GAS	\$21,759,603		\$0	\$21,759,603		\$0	\$21,718,260
204		CROSSROADS UNIT 4 - NATURAL GAS							
205	303.010	Miscellaneous Intangible - Substation	\$0	R-205	\$0	\$0	99.8100%	\$0	\$0
200	340.000	(353) Crossroads 4 Land - Electric - Crossroads 4	¢o.	D 200	¢o.	\$0	99.8100%	¢o.	¢o.
206 207	340.000	Structures - Electric - Crossroads 4	\$0 \$68,107	R-206 R-207	\$0 \$0	\$0 \$68,107	99.8100%	\$0 \$0	\$0 \$67,978
208	342.000	Fuel Holders - Crossroads 4	\$345,851	R-208	\$0 \$0	\$345,851	99.8100%	\$0 \$0	\$345,194
209	343.000	Prime Movers - Crossroads 4	\$16,704,256	R-209	\$0	\$16,704,256	99.8100%	\$0	\$16,672,518
210	344.000	Generators - Crossroads 4	\$2,832,920	R-210	\$0	\$2,832,920	99.8100%	\$0	\$2,827,537
211	345.000	Accessory - Crossroads 4	\$1,054,939	R-211	\$0	\$1,054,939	99.8100%	\$0	\$1,052,935
212	346.000	Misc Power Plant Equip - Crossroads 4	\$0	R-212	\$0	\$0	99.8100%	\$0	\$0
213		TOTAL CROSSROADS UNIT 4 - NATURAL GAS	\$21,006,073		\$0	\$21,006,073		\$0	\$20,966,162
214		CROSSROADS COMMON - NATURAL							
215	303.010	GAS Miscellaneous Intangible - Substation	\$0	R-215	\$0	\$0	99.8100%	\$0	\$0
213	303.010	(353) Crossroads - Common	ΦU	K-213	φu	\$ 0	99.0100%	φU	φu
216	340.000	Land - Electric - Crossroads Common	\$0	R-216	\$0	\$0	99.8100%	\$0	\$0
217	341.000	Structures - Electric - Crossroads	\$507,274	R-217	\$0	\$507,274	99.8100%	\$0	\$506,310
		Common							
218	342.000	Fuel Holders - Crossroads Common	\$1,097,197	R-218	\$0	\$1,097,197	99.8100%	\$0	\$1,095,112
219	343.000	Prime Movers - Crossroads Common	\$0	R-219	\$0	\$0	99.8100%	\$0	\$0
220	344.000	Generators - Crossroads Common	\$5,441 \$42,020	R-220	\$0	\$5,441	99.8100%	\$0 \$0	\$5,431
221 222	345.000 346.000	Accessory - Corssroads Common Misc Power Plant Equip - Crossroads	\$43,929 \$35,808	R-221 R-222	\$0 \$0	\$43,929 \$35,808	99.8100% 99.8100%	\$0 \$0	\$43,846 \$35,740
222	340.000	Common	\$33,000	K-222	40	\$33,606	99.010076	φU	φ33, <i>1</i> 40
223		TOTAL CROSSROADS COMMON - NATURAL GAS	\$1,689,649		\$0	\$1,689,649		\$0	\$1,686,439
224		TOTAL CROSSROADS - NATURAL GAS							
225	303.100	Miscellaneous Intangible - Substation	\$0	R-225	-\$3,222,349	-\$3,222,349	99.8100%	\$0	-\$3,216,227
220	303.100	(3553) Total Crossroads	ΨΟ	1. 223	Ψ5,222,545	Ψ0,222,043	33.010070	Ψ	-ψ0,Σ10,ΣΣ1
226	340.000	Land - Electric - Total Crossroads	\$0	R-226	\$0	\$0	99.8100%	\$0	\$0
227	341.000	Structures - Electric - Total Crossroads	\$0	R-227	-\$498,935	-\$498,935	99.8100%	\$0	-\$497,987
228	342.000	Fuel Holders - Total Crossroads	\$0	R-228	-\$1,661,835	-\$1,661,835	99.8100%	\$0	-\$1,658,678
229	343.000	Prime Movers - Total Crossroads	\$0	R-229	-\$43,642,934	-\$43,642,934	99.8100%	\$0	-\$43,560,012
230	344.000	Generators - Total Crossroads	\$0 *0	R-230	-\$7,711,747	-\$7,711,747	99.8100%	\$0 \$0	-\$7,697,095
231	345.000	Accessory - Total Crossroads	\$0 \$0	R-231	-\$5,526,854	-\$5,526,854	99.8100%	\$0 \$0	-\$5,516,353
232	346.000	Misc Power Plant Equip - Total Crossroads	\$0	R-232	-\$57,129	-\$57,129	99.8100%	φu	-\$57,020
233		TOTAL TOTAL CROSSROADS - NATURAL GAS	\$0		-\$62,321,783	-\$62,321,783		\$0	-\$62,203,372
•••									
234	0.40.000	GREENWOOD UNIT 1 - NATURAL GAS	to.	В 005	**	**	00.04000/	**	**
235 236	340.000 341.000	Land - Electric - Greenwood 1 Structures - Electric - Greenwood 1	\$0 \$348,230	R-235 R-236	\$0 \$0	\$0 \$348,230	99.8100% 99.8100%	\$0 \$0	\$0 \$347,568
237	342.000	Fuel Holders - Greenwood 1	\$784,653		\$0	\$784,653	99.8100%	\$0 \$0	\$783,162
238	343.000	Prime Movers - Greenwood 1	\$8,730,790	R-238	\$0	\$8,730,790	99.8100%	\$0	\$8,714,201
239	344.000	Generators - Greenwood 1	\$2,735,813	R-239	\$0	\$2,735,813	99.8100%	\$0	\$2,730,615
240	345.000	Accessory Equipment - Greenwood 1	\$1,405,638	R-240	\$0	\$1,405,638	99.8100%	\$0	\$1,402,967
241	346.000	Misc Power Plant Equip - Greenwood 1	\$0	R-241	\$0_	\$0	99.8100%	\$0	\$0
242		TOTAL GREENWOOD UNIT 1 - NATURAL GAS	\$14,005,124		\$0	\$14,005,124		\$0	\$13,978,513
243		GREENWOOD UNIT 2 - NATURAL GAS							
244	340.000	Land - Electric Greenwood 2	\$0	R-244	\$0	\$0	99.8100%	\$0	\$0
245	341.000	Structures - Electric Greenwood 2	\$59,906	R-245	\$0	\$59,906	99.8100%	\$0	\$59,792
246	342.000	Fuel Holders - Greenwood 2	\$191,257	R-246	\$0	\$191,257	99.8100%	\$0	\$190,894
247	343.000	Prime Movers - Greenwood 2	\$8,386,142		\$0	\$8,386,142	99.8100%	\$0	\$8,370,208
248	344.000	Generators - Greenwood 2	\$2,438,504		\$0	\$2,438,504	99.8100%	\$0	\$2,433,871
249	345.000	Accessory Equipment - Greenwood 2	\$605,473	R-249	\$0	\$605,473	99.8100%	\$0	\$604,323
250	346.000	Misc Power Plant Equip - Greenwood 2	\$0	R-250	<u>\$0</u>	\$0 \$11 691 393	99.8100%	<u>\$0</u>	\$0 \$14.650.089
251		TOTAL GREENWOOD UNIT 2 - NATURAL GAS	\$11,681,282		\$0	\$11,681,282		\$0	\$11,659,088
252		GREENWOOD UNIT 3 - NATURAL GAS							

	<u>A</u>	<u>B</u>	_ <u>C</u>	D	E	<u> </u>	<u>G</u>	Н	l l
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
253	340.000	Land - Electric - Greenwood 3	\$0	R-253	\$0	\$0	99.8100%	\$0	\$0
254	341.000	Structures - Electric - Greenwood 3	\$353,384	R-254	\$0 \$0	\$353,384	99.8100%	\$0 \$0	\$352,713
255	342.000	Fuel Holders - Greenwood 3	\$715,000	R-255	\$0	\$715,000	99.8100%	\$0	\$713,642
256	343.000	Prime Movers - Greenwood 3	\$7,223,740	R-256	\$0	\$7,223,740	99.8100%	\$0	\$7,210,015
257	344.000	Generators - Greenwood 3	\$1,757,315	R-257	\$0	\$1,757,315	99.8100%	\$0	\$1,753,976
258	345.000	Accessory Equipment - Greenwood 3	\$1,072,370	R-258	\$0	\$1,072,370	99.8100%	\$0	\$1,070,332
259	346.000	Misc Power Plant Equip - Greenwood 3	\$0	R-259	\$0	\$0	99.8100%	\$0	\$0
260		TOTAL GREENWOOD UNIT 3 - NATURAL GAS	\$11,121,809		\$0	\$11,121,809		\$0	\$11,100,678
261		GREENWOOD UNIT 4 - NATURAL GAS							
262	340.000	Land - Electric - Greenwood 4	\$0	R-262	\$0	\$0	99.8100%	\$0	\$0
263	341.000	Structures - Electric - Greenwood 4	\$35,687	R-263	\$0	\$35,687	99.8100%	\$0	\$35,619
264	342.000	Fuel Holders - Greenwood 4	\$178,332	R-264	\$0	\$178,332	99.8100%	\$0	\$177,993
265	343.000	Prime Movers - Greenwood 4	\$8,853,253	R-265	\$0	\$8,853,253	99.8100%	\$0	\$8,836,432
266	344.000	Generators - Greenwood 4	\$1,728,403	R-266	\$0	\$1,728,403	99.8100%	\$0	\$1,725,119
267	345.000	Accessory Equipment - Greenwood 4	\$266,014	R-267	\$0	\$266,014	99.8100%	\$0	\$265,509
268 269	346.000	Misc Power Plant Equip - Greenwood 4 TOTAL GREENWOOD UNIT 4 - NATURAL GAS	\$0 \$11,061,689	R-268	\$0 \$0	\$0 \$11,061,689	99.8100%	\$0 \$0	\$11,040,672
270		GREENWOOD COMMON							
271	340.000	Land - Electric - Greenwood Common	\$0	R-271	\$0	\$0	99.8100%	\$0	\$0
272	341.000	Structures - Electric - Greenwood Common	\$880,608	R-272	\$0	\$880,608	99.8100%	\$0	\$878,935
273	342.000	Fuel Holders - Greenwood Common	\$516,448	R-273	\$0	\$516,448	99.8100%	\$0	\$515,467
274	343.000	Prime Movers - Greenwood Common	\$626,475	R-274	\$0	\$626,475	99.8100%	\$0	\$625,285
275	344.000	Generators - Greenwood Common	\$0	R-275	\$0	\$0	99.8100%	\$0	\$0
276	345.000	Accessory Equipment - Greenwood Common	\$1,046,399	R-276	\$0	\$1,046,399	99.8100%	\$0	\$1,044,411
277	346.000	Misc Power Plant Equip - Greenwood Common	\$35,027	R-277	\$0	\$35,027	99.8100%	\$0	\$34,960
278		TOTAL GREENWOOD COMMON	\$3,104,957		\$0	\$3,104,957		\$0	\$3,099,058
279	0.40.000	NEVADA - OIL	**	D 000	**	¢0	00.04000/	**	**
280 281	340.000 341.000	Land - Electric - Nevada Structures - Electric - Nevada	\$0 \$145,732	R-280 R-281	\$0 \$0	\$0 \$145,732	99.8100% 99.8100%	\$0 \$0	\$0 \$145,455
282	342.000	Fuel Holders - Nevada	\$482,043	R-282	\$0 \$0	\$482,043	99.8100%	\$0 \$0	\$145,455 \$481,127
283	343.000	Prime Movers - Nevada	\$960,972	R-283	\$0 \$0	\$960,972	99.8100%	\$0 \$0	\$959,146
284	344.000	Generators - Nevada	\$619,165	R-284	\$0	\$619,165	99.8100%	\$0	\$617,989
285	345.000	Accessory Equipment - Nevada	\$458,802	R-285	\$0	\$458,802	99.8100%	\$0	\$457,930
286	346.000	Misc Power Plant Equip - Nevada	\$7,292	R-286	\$0	\$7,292	99.8100%	\$0	\$7,278
287		TOTAL NEVADA - OIL	\$2,674,006		\$0	\$2,674,006		\$0	\$2,668,925
288		SOUTH HARPER UNIT 1 - NATURAL GAS							
289	340.000	Land - Electric - South Harper 1	\$0	R-289	\$0	\$0	99.8100%	\$0	\$0
290	341.000	Structures - Electric - South Harper 1	\$341,523	R-290	\$0	\$341,523	99.8100%	\$0	\$340,874
291	342.000	Fuel Holders - South Harper 1	\$211,051	R-291	\$0	\$211,051	99.8100%	\$0	\$210,650
292	343.000	Prime Movers - South Harper 1	\$17,705,376	R-292	\$0	\$17,705,376	99.8100%	\$0	\$17,671,736
293	344.000	Generators - South Harper 1	\$3,803,909	R-293	\$0	\$3,803,909	99.8100%	\$0	\$3,796,682
294 295	345.000 346.000	Accessory Equipment - South Harper 1 Misc Power Plant Equip - South Harper 1	\$2,030,059 \$0	R-294 R-295	\$0 \$0	\$2,030,059 \$0	99.8100% 99.8100%	\$0 \$0	\$2,026,202 \$0
296		TOTAL SOUTH HARPER UNIT 1 - NATURAL GAS	\$24,091,918		\$0	\$24,091,918		\$0	\$24,046,144
297		SOUTH HARPER UNIT 2 - NATURAL GAS							
298	340.000	Land - Electric - South Harper 2	\$0	R-298	\$0	\$0	99.8100%	\$0	\$0
299	341.000	Structures - Electric - South Harper 2	\$341,324	R-299	\$0	\$341,324	99.8100%	\$0	\$340,675
300	342.000	Fuel Holders - South Harper 2	\$211,051	R-300	\$0	\$211,051	99.8100%	\$0	\$210,650
301	343.000	Prime Movers - South Harper 2	\$18,002,150	R-301	\$0	\$18,002,150	99.8100%	\$0	\$17,967,946
302	344.000	Generators - South Harper 2	\$3,803,909	R-302	\$0	\$3,803,909	99.8100%	\$0	\$3,796,682
303	345.000	Accessory Equipment - South Harper 2	\$2,030,059	R-303	\$0	\$2,030,059	99.8100%	\$0	\$2,026,202
304	346.000	Misc Power Plant Equip - South Harper 2	\$0	R-304	\$0	\$0	99.8100%	\$0	\$0
305		TOTAL SOUTH HARPER UNIT 2 - NATURAL GAS	\$24,388,493		\$0	\$24,388,493		\$0	\$24,342,155

306 307 308 309 310 311 312 313	Account Number 340.000 341.000 342.000 343.000 344.000 345.000	B Depreciation Reserve Description SOUTH HARPER 3 - NATURAL GAS Land - Electric - South Harper 3 Structures - Electric - South Harper 3	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	H Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
306 307 308 309 310 311 312 313	340.000 341.000 342.000 343.000 344.000	SOUTH HARPER 3 - NATURAL GAS Land - Electric - South Harper 3 Structures - Electric - South Harper 3			Adjustments				
306 307 308 309 310 311 312 313	340.000 341.000 342.000 343.000 344.000	SOUTH HARPER 3 - NATURAL GAS Land - Electric - South Harper 3 Structures - Electric - South Harper 3							
307 308 309 310 311 312 313	341.000 342.000 343.000 344.000	Land - Electric - South Harper 3 Structures - Electric - South Harper 3							
308 309 310 311 312 313	341.000 342.000 343.000 344.000	Structures - Electric - South Harper 3							
309 3 310 3 311 3 312 3 313 3	342.000 343.000 344.000		\$0 \$244.634	R-307	\$0	\$0 \$244.634	99.8100%	\$0 *0	\$0 \$240.005
310 3 311 3 312 3 313 3	343.000 344.000	Fuel Holders - South Harper 3	\$341,634 \$211,051	R-308 R-309	\$0 \$0	\$341,634 \$211,051	99.8100% 99.8100%	\$0 \$0	\$340,985 \$210,650
311 3 312 3 313 3	344.000	Generators - South Harper 3	\$17,742,817	R-310	\$0 \$0	\$17,742,817	99.8100%	\$0 \$0	\$17,709,106
312 313		Prime Movers - South Harper 3	\$3,803,909	R-311	\$0	\$3,803,909	99.8100%	\$0	\$3,796,682
		Accessory Equipment - South Harper 3	\$2,030,059	R-312	\$0	\$2,030,059	99.8100%	\$0	\$2,026,202
	346.000	Misc Power Plant Equip - South Harper 3	\$0	R-313	\$0	\$0	99.8100%	\$0	\$0
314		TOTAL SOUTH HARPER 3 - NATURAL GAS	\$24,129,470		\$0	\$24,129,470		\$0	\$24,083,625
315		SOUTH HARPER COMMON							
	340.000	Land - Electric - South Harper Common	\$0	R-316	\$0	\$0	99.8100%	\$0	\$0
	341.000	Structures - Electric - South Harper	\$2,119,144	R-317	\$0	\$2,119,144	99.8100%	\$0	\$2,115,118
		Common	4 -,,		**	 , - ,		**	4 -,,
318 3	342.000	Fuel Holders - South Harper Common	\$1,476,400	R-318	\$0	\$1,476,400	99.8100%	\$0	\$1,473,595
	343.000	Prime Movers - South Harper Common	\$1,529,332	R-319	\$0	\$1,529,332	99.8100%	\$0	\$1,526,426
	344.000	Generators - South Harper Common	\$0	R-320	\$0	\$0	99.8100%	\$0	\$0
321 3	345.000	Accessory Equipment - South Harper	\$1,825,394	R-321	\$0	\$1,825,394	99.8100%	\$0	\$1,821,926
322 3	346.000	Common Misc Power Plant Equip - South Harper	\$133,317	R-322	\$0	\$133,317	99.8100%	\$0	\$133,064
323		Common TOTAL SOUTH HARPER COMMON	\$7,083,587		\$0	\$7,083,587		\$0	\$7,070,129
			\$1,003,361		φυ	\$1,003,361		40	\$7,070,129
324		LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL							
325 3	340.000	Land - Electric - Lake Road 5	\$0	R-325	\$0	\$0	99.8100%	\$0	\$0
	341.000	Structures - Electric - Lake Road 5	\$1,120,442	R-326	\$0	\$1,120,442	99.8100%	\$0	\$1,118,313
327 3	342.000	Fuel Holders - Lake Road 5	\$680,693	R-327	\$0	\$680,693	99.8100%	\$0	\$679,400
328 3	343.000	Prime Movers - Lake Road 5	\$6,840,506	R-328	\$0	\$6,840,506	99.8100%	\$0	\$6,827,509
	344.000	Generators - Lake Road 5	\$2,272,750	R-329	\$0	\$2,272,750	99.8100%	\$0	\$2,268,432
	345.000	Accessory Equipment - Lake Road 5	\$535,678	R-330	\$0	\$535,678	99.8100%	\$0	\$534,660
	346.000	Misc Power Plant Equip - Lake Road 5	\$0	R-331	\$0 \$0	\$0	99.8100%	\$0 \$0	\$0
332		TOTAL LAKE ROAD TURBINE 5 - NATURAL GAS AND OIL	\$11,450,069		\$0	\$11,450,069		\$0	\$11,428,314
222		LAVE DOAD TURRING C. OII							
333 334 3	340.000	LAKE ROAD TURBINE 6 - OIL Land - Electric - Lake Road 6	\$0	R-334	\$0	\$0	99.8100%	\$0	\$0
	341.000	Structures - Electric - Lake Road 6	\$152,281	R-335	\$0 \$0	\$152,281	99.8100%	\$0 \$0	\$151,992
	342.000	Fuel Holders - Lake Road 6	\$11,187	R-336	\$0	\$11,187	99.8100%	\$0	\$11,166
	343.000	Prime Movers - Lake Road 6	\$3,780,530	R-337	\$0	\$3,780,530	99.8100%	\$0	\$3,773,347
338 3	344.000	Generators - Lake Road 6	\$390,668	R-338	\$0	\$390,668	99.8100%	\$0	\$389,926
339 3	345.000	Accessory Equipment - Lake Road 6	\$517,250	R-339	\$0	\$517,250	99.8100%	\$0	\$516,267
	346.000	Misc Power Plant Equip - Lake Road 6	\$0	R-340	\$0	\$0	99.8100%	\$0	\$0
341		TOTAL LAKE ROAD TURBINE 6 - OIL	\$4,851,916		\$0	\$4,851,916		\$0	\$4,842,698
342		LAKE ROAD TURBINE 7 - OIL							
	340.000	Land - Electric - Lake Road 7	\$0		\$0	\$0	99.8100%	\$0	\$0
	341.000	Structures - Electric - Lake Road 7	\$12,429	R-344	\$0	\$12,429	99.8100%	\$0	\$12,405
	342.000	Fuel Holders - Lake Road 7	\$20,594	R-345	\$0	\$20,594	99.8100%	\$0 *0	\$20,555 \$2,034,005
	343.000 344.000	Prime Movers - Lake Road 7 Generators - Lake Road 7	\$2,034,961 \$140,212	R-346 R-347	\$0 \$0	\$2,034,961 \$140,212	99.8100% 99.8100%	\$0 \$0	\$2,031,095 \$139,946
	345.000	Accessory Equipment - Lake Road 7	\$345,585	R-348	\$0 \$0	\$345,585	99.8100%	\$0 \$0	\$344,928
	346.000	Misc Power Plant Equip - Lake Road 7	\$0	R-349	\$0 \$0	\$0	99.8100%	\$0	\$0 \$0
350		TOTAL LAKE ROAD TURBINE 7 - OIL	\$2,553,781		\$0	\$2,553,781		\$0	\$2,548,929
351		LANDFILL TURBINE - METHANE GAS							
	340.000	Land - Electric - Landfill Turbine	\$0	R-352	\$0	\$0	99.8100%	\$0	\$0
	341.000	Structures - Electric - Landfill Turbine	\$30,692		\$0	\$30,692	99.8100%	\$0	\$30,634
	342.000	Fuel Holders - Landfill Turbine	\$801,097	R-354	\$0	\$801,097	99.8100%	\$0	\$799,575
	343.000	Prime Movers - Landfill Turbine	\$7,010	R-355	\$0 \$0	\$7,010	99.8100%	\$0 *0	\$6,997
	344.000 345.000	Generators - Landfill Turbine Accessory Equipment - Landfill Turbine	\$1,818,024 \$0	R-356 R-357	\$0 \$0	\$1,818,024 \$0	99.8100% 99.8100%	\$0 \$0	\$1,814,570 \$0
	346.000	Misc Power Plant Equip - Landfill	\$1,530	R-358	\$0 \$0	\$1,530	99.8100%	\$0 \$0	\$0 \$1,527
359		Turbine TOTAL LANDFILL TURBINE - METHANE	\$2,658,353		\$0	\$2,658,353		\$0	\$2,653,303
355	ļ	GAS	,,		43	7 _,000,000		43	-,000,000

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
								•	
360		RALPH GREEN UNIT 3 - NATURAL GAS							
361	340.000	Land - Electric - Ralph Green 3	\$0	R-361	\$0	\$0	99.8100%	\$0	\$0
362 363	341.000 342.000	Structures - Electric - Ralph Green 3 Fuel Holders - Ralph Green 3	\$867,903 \$238,334	R-362 R-363	\$0 \$0	\$867,903 \$238,334	99.8100% 99.8100%	\$0 \$0	\$866,254 \$237,881
364	343.000	Prime Movers - Ralph Green 3	\$5,419,176	R-364	\$0 \$0	\$5,419,176	99.8100%	\$0 \$0	\$5,408,880
365	344.000	Generators - Ralph Green 3	\$6,417,643		\$0 \$0	\$6,417,643	99.8100%	\$0 \$0	\$6,405,449
366	345.000	Accessory Equipment - Ralph Green 3	\$1,233,236	R-366	\$0 \$0	\$1,233,236	99.8100%	\$0 \$0	\$1,230,893
367	346.000	Misc Power Plant Equip - Ralph Green 3	\$39,446		\$0	\$39,446	99.8100%	\$0	\$39,371
368		TOTAL RALPH GREEN UNIT 3 - NATURAL GAS	\$14,215,738		\$0	\$14,215,738		\$0	\$14,188,728
369		OTHER PRODUCTION - SOLAR							
370	341.000	Other Prod Greenwood - Solar -	\$0	R-370	\$0	\$0	99.8100%	\$0	\$0
		Structures - Electric							
371	344.010	Other Prod - Solar	\$2,457,704	R-371	-\$1,545,159	\$912,545	99.8100%	\$0	\$910,811
372		TOTAL OTHER PRODUCTION - SOLAR	\$2,457,704		-\$1,545,159	\$912,545		\$0	\$910,811
373		TOTAL OTHER PRODUCTION	\$259,049,846		-\$63,866,942	\$195,182,904		\$0	\$194,812,060
374		OTHER PRODUCTION RETIREMENTS							
375		WORK IN PROGRESS Other Production - Salvage and Removal	-\$23,087,568	R-375	\$0	-\$23,087,568	99.8100%	\$0	-\$23,043,702
		Retirements not yet classified						· .	. , ,
376		TOTAL OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS	-\$23,087,568		\$0	-\$23,087,568		\$0	-\$23,043,702
377		TOTAL PRODUCTION PLANT	\$213,445,550		\$84,742,839	\$298,188,389		\$0	\$293,842,946
378		TRANSMISSION PLANT							
379	350.000	Land - Transmission	\$0	R-379	\$0	\$0	99.8100%	\$0	\$0
380	350.001	Land Rights - Transmission	\$14,157	R-380	\$0	\$14,157	99.8100%	\$0	\$14,130
381	350.040	Land Rights - Depreciable - Transmission	\$4,758,504	R-381	\$0	\$4,758,504	99.8100%	\$0	\$4,749,463
382	352.000	Structure & Improvements - Transmission	\$3,792,887	R-382	\$0	\$3,792,887	99.8100%	\$0	\$3,785,681
383	353.000	Station Eqipment - Transmission	\$60,001,629	R-383	-\$1,071,301	\$58,930,328	99.8100%	\$0	\$58,818,360
384	353.030	Station Equipment Communication - Transmission	\$18,178	R-384	\$0	\$18,178	99.8100%	\$0	\$18,143
385	354.000	Towers and Fixtures - Transmission	\$220,924	R-385	\$0	\$220,924	99.8100%	\$0	\$220,504
386	354.050	Towers & Fixtures - 34.5 kV	\$154,816	R-386	\$0 \$0	\$154,816	99.8100%	\$0	\$154,522
387	355.000	Poles and Fixtures - Transmission	\$50,796,187	R-387	\$0	\$50,796,187	99.8100%	\$0	\$50,699,674
388	355.000	Poles and Fixtures - Disallowance Stipulation	\$0	R-388	-\$383,449	-\$383,449	100.0000%	\$0	-\$383,449
		and Agreement ER-2012-0175							
389	355.050	Poles & Fixtures 34.5 kV	\$5,524,794	R-389	\$0	\$5,524,794	99.8100%	\$0	\$5,514,297
390	356.000	Overhead Conductors & Devices - Transmission	\$36,100,245	R-390	\$0	\$36,100,245	99.8100%	\$0	\$36,031,655
391	356.000	Conductors & Devices - Disallowance	\$0	R-391	-\$697,542	-\$697,542	100.0000%	\$0	-\$697,542
331	330.000	Stipulation and Agreement ER-2012-0175	ΨΟ	11-001	Ψ031,542	-\$057,542	100.000070	ΨΟ	Ψ031,542
392	356.050	Trsm-OH- Cond & Devices-Elec	\$3,688,756	R-392	\$0	\$3,688,756	99.8100%	\$0	\$3,681,747
393	357.000	Underground Conduit - Transmission	\$7,190	R-393	\$0	\$7,190	99.8100%	\$0	\$7,176
394	358.000	Underground Conductors & Devices - Transmission	-\$534,637	R-394	\$0	-\$534,637	99.8100%	\$0	-\$533,621
395	358.050	Underground Conductors & Dev	-\$4,519	R-395	\$0	-\$4,519	99.8100%	\$0	-\$4,510
396		TOTAL TRANSMISSION PLANT	\$164,539,111		-\$2,152,292	\$162,386,819		\$0	\$162,076,230
397		TRANSMISSION RETIREMENT WORK IN PROGRESS							
398		Transmission - Salvage and Removal	-\$20,246,709	R-398	\$0	-\$20,246,709	99.8100%	\$0	-\$20,208,240
200		Retirements not yet classified	\$20.040.700		***	£00 040 700		**	\$20,000,010
399		TOTAL TRANSMISSION RETIREMENT WORK IN PROGRESS	-\$20,246,709		\$0	-\$20,246,709		\$0	-\$20,208,240
400		DISTRIBUTION PLANT							
401	360.000	Land - Electric - Distribution	\$0	R-401	\$0	\$0	99.8061%	\$0	\$0
402	360.010	Land Rights - Electric - Distribution	\$0 \$7.050	R-402	\$0 \$0	\$0 \$7.050	99.8061%	\$0 \$0	\$0 \$7,044
403 404	360.020 361.000	Land Leased - Distribution Structures & Improvements - Distribution	\$7,956 \$4,435,117	R-403 R-404	\$0 \$0	\$7,956 \$4,435,117	99.8061% 99.8061%	\$0 \$0	\$7,941 \$4,426,517
404 405	362.000	Station Equipment - Distribution	\$4,435,117 \$79,137,161	R-404 R-405	\$0 \$0	\$4,435,117 \$79,137,161	99.8061%	\$0 \$0	\$4,426,517 \$78,983,714
406		Poles, Towers & Fixtures - Distribution	\$164,462,739		\$0 \$0	\$164,462,739	99.8061%	\$0 \$0	\$164,143,846
4 - 1	,		, , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , ,	,		75	

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Accumulated Depreciation Reserve

	Α	P	•	- Г	F	-	•	U	,
Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
407	365.000	Overhead Conductors & Devices -	\$45,990,126	R-407	\$0	\$45,990,126	99.8061%	\$0	\$45,900,951
	000.000	Distribution	Ψ-10,000,120	14 407	•••	\$ 40,000,120	00.000170	Ψ	Ψ-10,000,001
408	365.000	Overhead Conductors & Devices -	\$0	R-408	-\$621,608	-\$621,608	100.0000%	\$0	-\$621,608
		Disallowance Stipulation & Agreement ER-							
		2012-0175							
409	366.000	Underground Circuit - Distribution	\$19,797,159	R-409	\$0	\$19,797,159	99.8061%	\$0	\$19,758,772
410	366.000	Underground Circuit - Disallowance	\$0	R-410	-\$50,985	-\$50,985	100.0000%	\$0	-\$50,985
		Stipulation & Agreement ER-2012-0175							
411	367.000	Underground Conductors & Devices -	\$59,105,659	R-411	\$0	\$59,105,659	99.8061%	\$0	\$58,991,053
440	000 000	Distribution	6450 400 457	D 440	**	6450 400 457	00 00040/	**	6457.070.700
412 413	368.000 369.010	Line Transformers - Distribution Services - Overhead - Distribution	\$158,186,457	R-412 R-413	\$0 \$0	\$158,186,457 \$23,655,986	99.8061% 99.8061%	\$0 \$0	\$157,879,733
414	369.020	Services - Underground - Distribution	\$23,655,986 \$52,152,813		\$0 \$0	\$52,152,813	99.8061%	\$0 \$0	\$23,610,117 \$52,051,689
415	370.000	Meters - Distribution	\$8,842,872		\$0 \$0	\$8,842,872	99.8061%	\$0 \$0	\$8,825,726
416	370.010	Meters - PURPA Distribution	\$4,223,053	R-416	\$0	\$4,223,053	99.8061%	\$0	\$4,214,865
417	370.020	Meters - AMI Distribution	\$4,806,112	R-417	\$0	\$4,806,112	99.8061%	\$0	\$4,796,793
418	371.000	Customer Premise Meter Installations -	\$15,485,242		\$0	\$15,485,242	99.8061%	\$0	\$15,455,216
		Distribution							
419	371.010	Distribution - Cust Prem Install - EVCS	\$2,102,263	R-419	\$0	\$2,102,263	99.8061%	\$0	\$2,098,187
420	373.000	Street Lighting and Traffic Signal -	\$13,953,744	R-420	\$0	\$13,953,744	99.8061%	\$0	\$13,926,688
		Distribution			_				
421		TOTAL DISTRIBUTION PLANT	\$656,344,459		-\$672,593	\$655,671,866		\$0	\$654,399,215
422		DISTRIBUTION RETIREMENTS WORK IN							
400		PROGRESS	*** ***	D 400	•	*** ***	00 00040/	•	*** *** ***
423		Distribution Retirement Work In Progress	-\$30,703,192 -\$30,703,192	R-423	\$0 \$0	-\$30,703,192	99.8061%	\$0 \$0	-\$30,643,659
424		TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS	-\$30,703,192		\$0	-\$30,703,192		\$0	-\$30,643,659
		IN PROGRESS							
425		INCENTIVE COMPENSATION							
423		CAPITALIZATION							
426		Incentive Compensation Capitalization Adj.	\$0	R-426	\$0	\$0	100.0000%	\$0	\$0
427		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
428		GENERAL PLANT	_						_
429	389.000	Land Rights - General	\$0	R-429	\$0	\$0	99.7361%	\$0	\$0
430	390.010	Land RT/ROW - Depreciation - Electric	\$362	R-430	\$0	\$362	99.7361%	\$0	\$361
431	390.000 391.000	Structures & Improvements - General	\$12,298,374	R-431	\$0 \$0	\$12,298,374	99.7361%	\$0 \$0	\$12,265,919
432 433	391.000	Office Furniture & Equipmeent - General Office Furniture - Computers - General	\$1,688,989 \$3,146,275	R-432 R-433	\$0 \$0	\$1,688,989 \$3,146,275	99.7361% 99.7361%	\$0 \$0	\$1,684,532 \$3,137,972
434	391.040	Office Furniture - Software - General	\$5,140,275	R-434	\$0	\$3,140,273	99.7361%	\$0 \$0	\$3,137,372
435	392.000	Transportation Equipment - Autos - General	\$414.250	R-435	\$0 \$0	\$414,250	99.7361%	\$0 \$0	\$413,157
436	392.010	Transportation Equip - Light Trucsh-General	\$3,591,825	R-436	\$0	\$3,591,825	99.7361%	\$0	\$3,582,346
	002.010		40,00.,020		40	40,00 .,020	30.1.001,0	***	\$0,002,0 .0
437	392.020	Transportation Equip-Heavy Trucks-General	\$20,022,871	R-437	\$0	\$20,022,871	99.7361%	\$0	\$19,970,031
438	392.030	Transportation Equip - Tractors - General	\$162,329	R-438	\$0	\$162,329	99.7361%	\$0	\$161,901
439	392.040	Transportation Equip - Trailers - General	\$1,860,521	R-439	\$0	\$1,860,521	99.7361%	\$0	\$1,855,611
440	392.050	Transport Equip-Medium Trucks General	\$0	R-440	\$0	\$0	99.7361%	\$0	\$0
441	393.000	Stores Equipment - General	\$21,865	R-441	\$0	\$21,865	99.7361%	\$0	\$21,807
442	394.000	Tools - General	\$2,602,855		\$0	\$2,602,855	99.7361%	\$0	\$2,595,986
443	395.000	Laboratory Equipment - General	\$1,785,610		\$0	\$1,785,610	99.7361%	\$0	\$1,780,898
444	396.000	Power Operated Equipment - General	\$2,889,947	R-444	\$0	\$2,889,947	99.7361%	\$0	\$2,882,320
445	397.000	Communication Equipment - General	\$16,919,731	R-445	\$0	\$16,919,731	99.7361%	\$0	\$16,875,080
446	398.000	Miscellaneous Equipment - General	\$215,095	R-446	<u>\$0</u>	\$215,095	99.7361%	<u>\$0</u>	\$214,527
447		TOTAL GENERAL PLANT	\$67,620,899		\$0	\$67,620,899		\$0	\$67,442,448
448		GENERAL PLANT - LAKE ROAD							
449	391.000	Office Furniture and Equipment - General	\$58,502	R-449	\$0	\$58,502	91.4012%	\$0	\$53,472
450	391.000	Office Furniture - Computer - General	\$251,123	R-450	\$0 \$0	\$251,123	91.4012%	\$0 \$0	\$229,529
451	391.040	Office Furniture - Software -General	\$0	R-451	\$0	\$0	91.4012%	\$0	\$0
452	392.000	Transportation Equip - Autos - General	\$0	R-452	\$0	\$0	91.4012%	\$0	\$0
453	392.010	Transportation Equip -Light Trucks -General	\$208,721		\$0	\$208,721	91.4012%	\$0	\$190,773
454	392.020	Transport Equip - Heavy Trucks - General	\$48,520		\$0	\$48,520	91.4012%	\$0	\$44,348
455	392.030	Transportation Equip - Tractors -General	\$0	R-455	\$0	\$0	91.4012%	\$0	\$0
456	392.040	Transportation Equip - Trailers -General	\$120,842	R-456	\$0	\$120,842	91.4012%	\$0	\$110,451
457	392.050	Transportation Equip - Medium Trucks -	\$0	R-457	\$0	\$0	91.4012%	\$0	\$0
	ĺ	General							
458	393.000	Stores Equipment -General		R-458	\$0	\$6,336	91.4012%	\$0	\$5,791

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Accumulated Depreciation Reserve

		_							
	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>н</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
459	394.000	Tools -General	\$128,768	R-459	\$0	\$128,768	91.4012%	\$0	\$117,695
460	395.000	Laboratory Equipment -General	\$190,616	R-460	\$0	\$190,616	91.4012%	\$0	\$174,225
461	396.000	Power Operated Equipment -General	\$533,567	R-461	\$0	\$533,567	91.4012%	\$0	\$487,687
462	397.000	Communication Equipment -General	\$259,902	R-462	\$0	\$259,902	91.4012%	\$0	\$237,554
463	398.000	Miscellaneous Equipment -General	\$29,779	R-463	\$0	\$29,779	91.4012%	\$0	\$27,218
464		TOTAL GENERAL PLANT - LAKE ROAD	\$1,836,676		\$0	\$1,836,676		\$0	\$1,678,743
405		OFNEDAL DETIDEMENTO WORK IN							
465		GENERAL RETIREMENTS WORK IN							
400		PROGRESS	£4.040.004	D 400	**	64 040 004	04 40400/	**	****
466		General - Salvage and Removal Retirements	-\$1,018,684	R-466	\$0	-\$1,018,684	91.4012%	\$0	-\$931,089
407		not yet classified	£4.040.004		***	64.040.004		60	****
467		TOTAL GENERAL RETIREMENTS WORK IN	-\$1,018,684		\$0	-\$1,018,684		\$0	-\$931,089
		PROGRESS							
468		INDUSTRIAL STEAM PRODUCTION PLANT -							
408		LAKE ROAD SJLP							
469	310.090	Industrial Steam - Land	\$0	R-469	\$0	\$0	0.0000%	\$0	\$0
469 470	311.090	Industrial Steam - Structures & Improvements	•	R-470	\$0 \$0	·	0.0000%	\$0 \$0	\$0
470	311.090	industrial Steam - Structures & Improvements	-\$60,557	R-4/U	φu	-\$60,557	0.0000%	\$ U	\$0
471	312.090	Industrial Steam - Boiler	-\$82,425	R-471	\$0	-\$82,425	0.0000%	\$0	\$0
472	315.090	Industrial Steam - Accessory	-\$21,059	R-472	\$0	-\$21,059	0.0000%	\$0	\$0
473	375.090	Industrial Steam - Distribution Structure &	\$9,729	R-473	\$0	\$9,729	0.0000%	\$0	\$0
	0.0.00	Improvement	40 ,. 20		***	40,	0.000070	**	
474	376.090	Industrial Steam - Mains	\$1,131,875	R-474	\$0	\$1.131.875	0.0000%	\$0	\$0
475	379.090	Industrial Steam - City Gate	\$338,474	R-475	\$0	\$338,474	0.0000%	\$0	\$0
		Measuring/Regulator	4000,		**	*****	0.0000,0	**	
476	380.090	Industrial Steam - Services	\$129,798	R-476	\$0	\$129,798	0.0000%	\$0	\$0
477	381.090	Industrial Steam - Services -	\$386,119	R-477	\$0	\$386,119	0.0000%	\$0	\$0
478		TOTAL INDUSTRIAL STEAM PRODUCTION	\$1,831,954		\$0	\$1,831,954		\$0	\$0
		PLANT - LAKE ROAD SJLP				. , ,		•	
479		INDUSTRIAL STEAM - RETIREMENTS WORK							
		IN PROGRESS							
480		Industrial Steam - Salvage and Removal	\$0	R-480	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified							
481		TOTAL INDUSTRIAL STEAM - RETIREMENTS	\$0		\$0	\$0		\$0	\$0
		WORK IN PROGRESS							
482		CAPITALIZED LONG-TERM INCENTIVE							
		STOCK AWARDS							1
483		Capitalized Long-Term Incentive Stock	\$0	R-483	-\$623,269	-\$623,269	100.0000%	\$0	-\$623,269
		Awards through ?					.		
484		TOTAL CAPITALIZED LONG-TERM	\$0		-\$623,269	-\$623,269		\$0	-\$623,269
		INCENTIVE STOCK AWARDS							
485		TOTAL DEPRECIATION RESERVE	\$1,078,300,771		\$81,294,685	\$1,159,595,456		\$0	\$1,151,594,972

Evergy Missouri West

Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021

True-Up through May 31, 2022 Adjustments for Depreciation Reserve

Number Adjustments Description Number Ámount Ámount Adjustments Ad R-45 Structures - Electric - Sibley Common 1. To remove Sibley net book value (Majors). R-46 Boiler Plant Equipment - Electric - Sibley Com 1. To remove Sibley net book value (Majors). R-47 Boiler AQC Equipment o Electric - Sibley Com 1. To remove Sibley net book value (Majors). R-48 Turbogenerator - Electric - Sibley Common 1. To remove Sibley net book value (Majors). R-49 Accessory Equipment - Electric - Sibley Comm 1. To remove Sibley net book value (Majors). R-49 Accessory Equipment - Electric - Sibley Common 1. To remove Sibley net book value (Majors). R-50 Misc Power Plant Equipment - Electric - Sibley 1. To remove Sibley net book value (Majors) R-51 Structures - Electric - Jeffrey Common 1. To remove Sibley net book value (Majors) R-52 Boiler Plant Equipment - Electric - Sibley 316.000 \$11,561,472 \$0 \$410,538 \$0 \$410,538 \$0 \$0 \$410,538 \$0 \$0 \$1,438,628	<u>G</u> Total
R-45 Structures - Electric - Sibley Common 311.000 \$15,994,504 \$0	risdictional djustments
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R-81 Structures - Electric - Jeffrey Common 311.000 \$410,538 1. To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young). R-82 Boiler Plant Equipment-Electric-Jeffrey Comm 312.000 \$1,438,628	\$0
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Commission order ER-83-40 (Young). R-82 Boiler Plant Equipment-Electric-Jeffrey Comm 312.000 \$1,438,628	
	\$0
1. To reverse FERC compliance audit entry \$1,438,628 \$0 recorded on MPS books in 1984 per	
Commission order ER-83-40 (Young).	
R-85 Accessory Equipment - Electric - Jeffrey Comr 315.000 \$1,071,301	\$0
1. To transfer Jeffrey GSU from account 353 \$1,071,301 \$0	
to account 315 (Young).	
R-86 Misc Power Plant Equipment - Electric - Jeffre 316.000 \$32,089	\$0

Accounting Schedule: 07 Sponsor: Staff

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Evergy Missouri West Case No. ER-2022-0130

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022

Adjustments for Depreciation Reserve

۸	<u>B</u>	<u>C</u>	D	Ē	F	G
A Reserve	_		<u>D</u>	Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To reverse FERC compliance audit entry recorded on MPS books in 1984 per Commission order ER-83-40 (Young).	Trumber	\$32,089	Amount	\$0	Aujustinents
R-225	Miscellaneous Intangible - Substation (3553) T	303.100		-\$3,222,349		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$3,222,349		\$0	
R-227	Structures - Electric - Total Crossroads	341.000		-\$498,935		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$498,935		\$0	
R-228	Fuel Holders - Total Crossroads	342.000		-\$1,661,835		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$1,661,835		\$0	
R-229	Prime Movers - Total Crossroads	343.000		-\$43,642,934		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$43,642,934		\$0	
R-230	Generators - Total Crossroads	344.000		-\$7,711,747		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$7,711,747		\$0	
R-231	Accessory - Total Crossroads	345.000		-\$5,526,854		\$0
	To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$5,526,854		\$0	
R-232	Misc Power Plant Equip - Total Crossroads	346.000		-\$57,129		\$0
	1. To remove Crossroads reserve based on the Commission decision in Case Nos. ER- 2010-0356 and ER-2012-0175 (Young).		-\$57,129		\$0	

Accounting Schedule: 07 Sponsor: Staff

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Evergy Missouri West

Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021

True-Up through May 31, 2022 **Adjustments for Depreciation Reserve**

A Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-371	Other Prod - Solar	344.010		-\$1,545,159		\$0
	1. To allocate the Evergy West Greenwood Facility reserve as of May 31, 2022 (Lyons),		-\$1,545,159		\$0	
R-383	Station Eqipment - Transmission	353.000		-\$1,071,301		\$0
	1. To transfer Jeffrey GSU from acct 353 to acct 315 (Young).		-\$1,071,301	. , ,	\$0	
R-388	Poles and Fixtures - Disallowance Stipulation	355.000		-\$383,449		\$0
	Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$383,449		\$0	
R-391	Conductors & Devices - Disallowance Stipulat	356.000		-\$697,542		\$0
	1. Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$697,542	. ,	\$0	
R-408	Overhead Conductors & Devices - Disallowand	365 000		-\$621,608		\$0
	Plant Disallowance per S&A ER-2012-0175 (Young)		-\$621,608	4021,000	\$0	Ψ
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
R-410	Underground Circuit - Disallowance Stipulatio	366.000		-\$50,985		\$0
	Plant Disallowance per S&A, ER-2012-0175 (Young)		-\$50,985		\$0	
	2. To include reserve through July 31, 2012.		\$0		\$0	
	3. To include estimated reserve additions from the Owensville purchase through July 31, 2012.		\$0		\$0	
R-483	Capitalized Long-Term Incentive Stock Awards			-\$623,269		\$0

Accounting Schedule: 07 Sponsor: Staff

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Evergy Missouri West Case No. ER-2022-0130

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 **Adjustments for Depreciation Reserve**

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To remove capitalized Long Term Incentive		-\$623,269		\$0	
	Reserve (Majors)					
	Total Reserve Adjustments			\$81,294,685		\$0

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Cash Working Capital

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	G
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$41,844,139	26.11	13.21	12.90	0.035342	\$1,478,856
3	Accrued Vacation	\$1,167,846	26.11	365.00	-338.89	-0.928466	-\$1,084,305
4	Employee Benefits	\$4,378,130	26.11	13.29	12.82	0.035123	\$153,773
5	Coal & Freight	\$93,847,110	26.11	11.84	14.27	0.039096	\$3,669,047
6	Fuel - Purchased Gas and Oil	\$10,372,145	26.11	38.87	-12.76	-0.034959	-\$362,600
7	Purchased Power	\$69,597,546	26.11	36.25	-10.14	-0.027781	-\$1,933,489
8	Pensions Fund Payments	\$7,334,619	26.11	42.25	-16.14	-0.044219	-\$324,330
9	Incentive Compensation	\$3,105,669	26.11	257.50	-231.39	-0.633945	-\$1,968,823
10	Bad Debt Expense (Uncollectibles)	\$2,931,492	0.00	0.00	0.00	0.000000	\$0
11	PSC Assessment	\$1,427,688	26.11	-30.50	56.61	0.155096	\$221,429
12	Cash Vouchers	\$176,577,130	26.11	38.30	-12.19	-0.033397	-\$5,897,146
13	TOTAL OPERATION AND MAINT. EXPENSE	\$412,583,514					-\$6,047,588
14	TAXES						
15	FICA - Employer Portion	\$3,383,326	26.11	13.21	12.90	0.035342	\$119,574
16	FUTA & SUTA	\$14,687	26.11	76.38	-50.27	-0.137726	-\$2,023
17	Property Taxes	\$50,495,598	26.11	205.79	-179.68	-0.492274	-\$24,857,670
18	Missouri Gross Receipt Taxes - 4%, 6%, other	\$41,119,995	10.90	55.64	-44.74	-0.122575	-\$5,040,283
	cities						
19	TOTAL TAXES	\$95,013,606					-\$29,780,402
20	OTHER EXPENSES						
21	Sales Taxes	\$22,185,245	10.90	5.17	5.73	0.015699	\$348,286
22	TOTAL OTHER EXPENSES	\$22,185,245					\$348,286
23	ONO DEGID DEFODE DATE DAGE OFFICE						¢25 470 704
23	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$35,479,704
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$23,248,938	26.11	38.00	-11.89	-0.032575	-\$757,334
26 26	State Tax Offset	\$4,146,762	26.11	38.00	-11.89	-0.032575	-\$135,081
20 27	City Tax Offset	\$4,140,762	26.11	38.00	-11.89	-0.032575	-\$133,081 \$0
28	Interest Expense Offset	\$47,131,088	26.11	91.50	-65.39	-0.032575 -0.179151	-\$8,443,582
29	TOTAL OFFSET FROM RATE BASE	\$74,526,788	20.11	31.50	-03.39	-0.173131	-\$9,335,997
23	TOTAL OF SET TROWNATE BASE	ψ1 -1 ,520,166					-ψ3,333,331
30	TOTAL CASH WORKING CAPITAL REQUIRED		1	1	1		-\$44,815,701
30	TOTAL GASTI WORKING GALTIAL NEWOINED						Ψτησιση101

Accounting Schedule: 08 Sponsor: Jared Giacone Page: 1 of 1

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>!</u>	<u>J</u>
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
						•				
1	TOTAL OPERATING REVENUES	\$828,546,714	See Note (1)	See Note (1)	See Note (1)	\$828,546,714	-\$71,436,745	\$738,751,647	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833	-\$38,203,468	\$257,260,912	-\$346,870	\$253,030,468	\$11,683,295	\$241,347,173
2	TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468	-\$13,729,172	\$34,842,152	-\$340,670 \$0	\$34,775,951	\$1,972,774	\$32,803,177
3		. , ,	. , ,				·	. , ,		
4	TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328	\$1,498,160	\$29,712,960	\$0	\$28,955,084	\$10,033,584	\$18,921,500
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184	\$12,298,980	\$24,158,935	\$0	\$24,158,935	\$6,175,059	\$17,983,876
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905	-\$90,707	\$28,555,573	-\$25,415,115	\$3,140,458	\$1,238,302	\$1,902,156
7	TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644	-\$5,225	\$216,804	\$0	\$216,804	\$127,339	\$89,465
8	TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709	-\$25,918,461	\$63,683,540	\$1,743,756	\$63,325,735	\$8,975,681	\$54,350,054
9	TOTAL DEPRECIATION EXPENSE	\$110,260,846	See Note (1)	See Note (1)	See Note (1)	\$110,260,846	\$22,583,234	\$130,749,314	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491	\$242,214	\$1,715,705	\$2,484,668	\$4,197,598	\$0	\$4,197,598
11	TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403	\$0	\$18,662,403	-\$15,603,191	\$4,980,079	\$0	\$4,980,079
12	TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637	\$4,144,525	\$54,625,162	\$281	\$53,897,549	\$0	\$53,897,549
13	TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602	-\$59,763,154	\$623,694,992	-\$14,553,237	\$601,427,975	\$40,206,034	\$430,472,627
14	NET INCOME BEFORE TAXES	\$145,088,568	\$0	\$0	\$0	\$204,851,722	-\$56,883,508	\$137,323,672	\$0	\$0
15	TOTAL INCOME TAXES	-\$54,075,569	See Note (1)	See Note (1)	See Note (1)	-\$54,075,569	\$67,904,615	\$13,829,046	See Note (1)	See Note (1)
			()	, ,	` '		. , ,	. , ,	` '	, ,
16	TOTAL DEFERRED INCOME TAXES	\$69,862,795	See Note (1)	See Note (1)	See Note (1)	\$69,862,795	-\$70,621,491	-\$7,830,612	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$129,301,342	\$0	\$0	\$0	\$189,064,496	-\$54,166,632	\$131,325,238	\$0	\$0
		Ţ.= <u>.,</u> ,,,,,,,,,	***			+1.20 00 1 100	75.,100,002	7.2.,020,200		

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

Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		M = K
			(DTL)				Trom Auj. Och.)	(0+0)		(1 Tolli Auj. ocii.)	(11 x 1) + 0		1 - K
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$0			Rev-2		\$0	100.0000%	\$0	\$0		
Rev-3	440.001	Residential Billed Revenue	\$382,109,586			Rev-3		\$382,109,586	100.0000%	\$5,598,269	\$387,707,855		
Rev-4	440.001	Residential Unbilled Revenue	-\$1,566,563			Rev-4		-\$1,566,563	100.0000%	\$1,566,563	\$0		
Rev-5	440.001	Residential RESRAM Revenue	\$3,228,894			Rev-5		\$3,228,894	100.0000%	-\$3,228,894	\$0		
Rev-6	440.001	Residential FAC Billed Revenue	\$2,122,239			Rev-6		\$2,122,239	100.0000%	-\$2,122,239	\$0		
Rev-7	440.001	Residential MEEIA Billed	\$17,771,567			Rev-7		\$17,771,567	100.0000%	-\$17,771,567	\$0		
Rev-8	440.001	Residential MEEIA Unbilled	-\$3,292,496			Rev-8		-\$3,292,496	100.0000%	\$3,292,496	\$0		
Rev-9	442.001	Commercial Sales	\$223,721,698			Rev-9		\$223,721,698	100.0000%	\$0	\$223,721,698		
Rev-10	442.001	Commercial Unbilled Revenue	\$999,997			Rev-10		\$999,997	100.0000%	-\$999,997	\$0		
Rev-11	442.001	Commercial RESRAM Revenue	\$2,363,434			Rev-11		\$2,363,434	100.0000%	-\$2,363,434	\$0		
Rev-12	442.001	Commercial FAC Billed Revenue	\$1,480,420			Rev-12		\$1,480,420	100.0000%	-\$1,480,420	\$0		
Rev-13	442.001	Commercial MEEIA Billed	\$9,661,375			Rev-13		\$9,661,375	100.0000%	-\$9,661,375	\$0		
Rev-14	442.001	Commercial Non-MEEIA	-\$147,992			Rev-14		-\$147,992	100.0000%	\$0	-\$147,992		
Rev-15	442.001	Commercial MEEIA Unbilled	-\$1,553,210			Rev-15		-\$1,553,210	100.0000%	\$1,553,210	\$0		
Rev-16	442.101	Commercial Sales Primary	\$31,211,486			Rev-16		\$31,211,486	100.0000%	\$0	\$31,211,486		
Rev-17	442.101	Commercial Sales Primary RESRAM	\$469,861			Rev-17		\$469,861	100.0000%	-\$469,861	\$0		
Rev-18	442.101	Commercial Sales Primary FAC Billed	\$261,385			Rev-18		\$261,385	100.0000%	-\$261,385	\$0		
Rev-19	442.101	Commercial Sales Primary MEEIA Billed	\$635,541			Rev-19		\$635,541	100.0000%	-\$635,541	\$0		
Rev-20	442.101	Commercial Sales Primary Non-MEEIA	-\$177,325			Rev-20		-\$177,325	100.0000%	\$0	-\$177,325		
Rev-21	442.201	Industrial Sales Primary	\$37,728,077			Rev-21		\$37,728,077	100.0000%	\$0	\$37,728,077		
Rev-22	442.201	Industrial Sales Primary RESRAM	\$474,156			Rev-22		\$474,156	100.0000%	-\$474,156	\$0		
Rev-23	442.201	Industrial Sales Primary FAC Billed	\$254,316			Rev-23		\$254,316	100.0000%	-\$254,316	\$0		
Rev-24	442.201	Industrial Sales Primary MEEIA Billed	\$501,734			Rev-24		\$501,734	100.0000%	-\$501,734	\$0		
Rev-25	442.201	Industrial Sales Primary Non-MEEIA	-\$198,916			Rev-25		-\$198,916	100.0000%	\$0	-\$198,916		
Rev-26	442.202	Industrial Sales Secondary	\$42,427,207			Rev-26		\$42,427,207	100.0000%	\$0	\$42,427,207		
Rev-27	442.202	Industrial Sales Secondary Unbilled	\$94,597			Rev-27		\$94,597	100.0000%	-\$94,597	\$0		
Rev-28	442.202	Industrial Sales Secondary RESRAM	\$570,805			Rev-28		\$570,805	100.0000%	-\$570,805	\$0		
Rev-29	442.202	Industrial Sales Secondary FAC Billed	\$326,664			Rev-29		\$326,664	100.0000%	-\$326,664	\$0		
Rev-30	442.202	Industrial Sales Secondary MEEIA Billed	\$1,251,647			Rev-30		\$1,251,647	100.0000%	-\$1,251,647	\$0		
Rev-31	442.202	Industrial Sales Secondary Non-MEEIA	-\$148,572			Rev-31		-\$148,572	100.0000%	\$0	-\$148,572		
Rev-32	442.202	Industrial Sales Secondary MEEIA Unbilled	-\$620,106			Rev-32		-\$620,106	100.0000%	\$620,106	\$0		
Rev-33	444.001	Public Streets and Hwy Lighting	\$8,026,222			Rev-33		\$8,026,222	100.0000%	\$0	\$8,026,222		
Rev-34	444.001	Public Streets and Hwy Lighting Unbilled	-\$16,441			Rev-34		-\$16,441	100.0000%	\$16,441	\$0		
Rev-35	444.001	Public Street and Hwy Lighting RESRAM	\$18,608			Rev-35		\$18,608	100.0000%	-\$18,608	\$0		
Rev-36	444.001	Public Street and Hwy Lighting FAC Billed	\$11,241			Rev-36		\$11,241	100.0000%	-\$11,241	\$0		
Rev-37	444.002	Trafic Signal Sales	\$52,102			Rev-37		\$52,102	100.0000%	\$0	\$52,102		
Rev-38	444.002	Trafic Signal Sales RESRAM	\$604			Rev-38		\$604	100.0000%	-\$604	\$0		
Rev-39	444.002	Trafic Signal Sales FAC Billed	\$357			Rev-39		\$357	100.0000%	-\$357	\$0		
Rev-40	440.000	Adjustment to the General Ledger	\$0			Rev-40		\$0	100.0000%	-\$1,279,345	-\$1,279,345		
Rev-41		TOTAL RETAIL RATE REVENUE	\$760,054,199					\$760,054,199		-\$31,131,702	\$728,922,497		
Rev-42		OTHER OPERATING REVENUES											
Rev-43	0.000	NUCOR	\$0			Rev-43		\$0	100.0000%	\$1,494,000	\$1,494,000		
Rev-44	447.020	Sales for Resale (SFR) Retail	\$15,712,600			Rev-44		\$15,712,600	99.7900%	-\$28,569,338	-\$12,889,734		
Rev-45	447.030	Sales for Resale Bulk - energy	\$15,062,065			Rev-45		\$15,062,065	99.7900%	-\$15,062,065	-\$31,630		
Rev-46	447.031	Rev InterUN/IntrasST MO (nk11)	\$0			Rev-46		\$0	100.0000%	\$0	\$0		
Rev-47	447.031	Sales for Resale Intu Un Inst	\$0			Rev-47		\$0	100.0000%	\$0	\$0		
Rev-48	447.032	Sales for Resale Interstate - non-juris 0%	\$0			Rev-48		\$0	100.0000%	\$0	\$0		
Rev-49	447.035	SFR Off System Sales - WAPA - energy	\$521,715			Rev-49		\$521,715	100.0000%	\$344,930	\$866,645		
Rev-50	447.101	Sales for Resales - Private Utilities - energy	\$16,378			Rev-50		\$16,378	100.0000%	\$0	\$16,378		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+I	M = K
Rev-51	447.103	Resales - Municipalities - (non-juris 0%)	\$2,095,258			Rev-51		\$2,095,258	0.0000%	\$0	\$0		
Rev-52	449.110	Provision for rate refunds riders	\$7,477			Rev-52		\$7,477	100.0000%	-\$1,001,786	-\$994,309		
Rev-53	449.440	Provision for Rate Refunds - Res	\$375,237			Rev-53		\$375,237	100.0000%	\$0	\$375,237		
Rev-54	449.441	Provision for Rate Refunds - Com	\$260,517			Rev-54		\$260,517	100.0000%	\$0	\$260,517		
Rev-55	449.442	Provision for Rate Refunds - Ind	\$77,245			Rev-55		\$77,245	100.0000%	\$0	\$77,245		
Rev-56	450.001	Other Oper Rev - Fortified Discounts	-\$4,217			Rev-56		-\$4,217	100.0000%	\$972,719	\$968,502		
Rev-57	451.001	Misc Service Revenues	\$0			Rev-57		\$0	100.0000%	\$0	\$0		
Rev-58	451.101	Misc Serv Rev Temp Inst	\$263,777			Rev-58		\$263,777	100.0000%	\$15,302	\$279,079		
Rev-59	451.002	Misc Service Rev Replace Dmgd Mtr	\$0			Rev-59		\$0	100.0000%	\$0	\$0		
Rev-60	451.003	Misc Service Rev Coll Service	\$0			Rev-60		\$0	100.0000%	\$0	\$0		
Rev-61	451.004	Other Revenue - Disconnect Service Charge	\$0			Rev-61		\$0	100.0000%	\$0	\$0		
Rev-62	451.101	Misc Service Revenue Temp Inst	\$0			Rev-62		\$0	100.0000%	\$0	\$0		
Rev-63	454.001	Other Revenue - Rent - Electric Property	\$62,207			Rev-63		\$62,207	100.0000%	\$0	\$62,207		
Rev-64	454.010	Rent from Pole Attachment	\$558,041			Rev-64		\$558,041	100.0000%	\$0	\$558,041		
Rev-65	454.070	Tower Attachment Rent	\$327,234			Rev-65		\$327,234	100.0000%	\$0	\$327,234		
Rev-66	456.001	Other Elec Rev Ret Ck Serv Chg	\$393,515			Rev-66		\$393,515	99.8100%	\$0	\$392,767		
Rev-67	456.009	Other Revenue - Transmission - demand	\$136,172			Rev-67		\$136,172	99.8100%	\$0	\$135,913		
Rev-68	456.101	Miscellaneous Electric Oper Revenues - demand	\$438,606			Rev-68		\$438,606	100.0000%	\$0	\$438,606		
Rev-69	456.102	Other Rev - Return Chk Service Charge - demand	\$0			Rev-69		\$0	100.0000%	\$0	\$0		
Rev-70	456.730	Other Electric Rev Ind Steam Ops SJP-(steam 0%)	\$14,177,984			Rev-70		\$14,177,984	0.0000%	\$0	\$0		
Rev-71	456.735	Other Electric Rev Ind Steam QCA-(steam 0%)	\$1,985,605			Rev-71		\$1,985,605	0.0000%	\$0	\$0		
Rev-72	456.005	Other Elec Rev Wind Commercial	-\$255,389			Rev-72		-\$255,389	99.8100%	\$0	-\$254,904		
Rev-73	456.015	Other Elec Rev Wind Industrial	-\$688,838			Rev-73		-\$688,838	99.8100%	\$0	-\$687,529		
Rev-74	456.100	Other Elec Rev Trans For Othrs	\$16,969,326			Rev-74		\$16,969,326	99.7900%	\$1,501,195	\$18,434,885		
Rev-75		TOTAL OTHER OPERATING REVENUES	\$68,492,515					\$68,492,515		-\$40,305,043	\$9,829,150		
Rev-76		TOTAL OPERATING REVENUES	\$828,546,714					\$828,546,714		-\$71,436,745	\$738,751,647		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$910,707	\$588,672	\$322,035	E-4	-\$19,757	\$890,950	84.4839%	\$0	\$752,709	\$497,333	\$255,376
5	500.000	Steam Operation Supervision - 100%	\$165,492	\$0	\$165,492	E-5	-\$22,439	\$143,053	100.0000%	-\$165,492	-\$22,439	-\$22,439	\$0
6	501.000	Fuel Expense - Coal	\$40,748,866	\$1,248,871	\$39,499,995	E-6	-\$8,509,134	\$32,239,732	99.7900%	\$0	\$32,172,028	\$1,198,743	\$30,973,285
7	501.000	Fuel Expense - Natural Gas	-\$137,143	\$0	-\$137,143	E-7	\$0	-\$137,143	99.7900%	\$0	-\$136,855	\$0	-\$136,855
8	501.000	Fuel Expense - Oil	\$137,143	\$0	\$137,143	E-8	\$0	\$137,143	99.7900%	\$0	\$136,855	\$0	\$136,855
9	501.300	Fuel Additives - Fuel Additives	\$1,071,850	\$0	\$1,071,850	E-9	\$487,588	\$1,559,438	99.7900%	\$0	\$1,556,163	\$0	
10	501.400	Fuel Additives - Residuals	\$260,260	\$0	\$260,260	E-10	\$101,673	\$361,933	99.7900%	\$0	\$361,173	\$0	+,
11	501.420	Fuel Exp - Residuals Non FAC	\$19,732	\$0	\$19,732	E-11	-\$18,766	\$966	99.7900%	\$0	\$964	\$0	
12	501.450	Fuel Exp - Residuals - Landfill	\$0	\$0	\$0	E-12	\$0	\$0	99.7900%	\$0	\$0	\$0	
13	501.500	Fuel Handling Expense	\$107,325		\$107,325	E-13	\$1,564,115	\$1,671,440	99.7900%	\$0	\$1,667,930	\$0	\$1,667,930
14	501.502	Fuel Handling Coal Pile Mgmt	\$138,298	\$0	\$138,298	E-14	\$0	\$138,298	99.7900%	\$0	\$138,008	\$0	
15	501.506	Fuel Handing Receive Coal	\$404,814	\$0	\$404,814	E-15	\$0	\$404,814	99.7900%	\$0	\$403,964	\$0	\$403,964
16	501.507	Fuel Handling Unload Coal	\$230,287	\$0	\$230,287	E-16	\$0	\$230,287	99.7900%	\$0	\$229,803	\$0	\$229,803
17	501.508	Fuel Handling Stacker	\$28,209	\$0	\$28,209	E-17	\$0	\$28,209	99.7900%	\$0	\$28,150	\$0	+,
18	501.509	Fuel Handling Coal Pile	\$189,423	\$0	\$189,423	E-18	\$0	\$189,423	99.7900%	\$0	\$189,025	\$0	
19	501.510	Fuel Handling Convayer	\$226,365	\$0	\$226,365	E-19	\$0	\$226,365	99.7900%	\$0	\$225,890	\$0	
20	501.600	Fuel Expense Rider Underrecov -	-\$295,281,236	\$0	-\$295,281,236	E-20	\$295,281,236	\$0	100.0000%	\$0	\$0	\$0	
21	501.700	Fuel Expense Industrial Steam	\$7,413,282	\$0	\$7,413,282	E-21	\$0	\$7,413,282	0.0000%	\$0	\$0	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	Ţ	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
22	502.000	Steam Operating Expense	\$4,395,112	\$2,930,728	\$1,464,384	E-22	-\$111,715	\$4,283,397	84.4839%	\$0	\$3,618,781	\$2,381,612	\$1,237,169
23	504.000	Industrial Steam Transfer - Credit	-\$7,413,282	\$0	-\$7,413,282	E-23	\$0	-\$7,413,282	0.0000%	\$0	\$0	\$0	\$0
24	505.000	Steam Operations Electric Expenses	\$1,750,830	\$1,344,548	\$406,282	E-24	-\$51,252	\$1,699,578	84.4839%	\$0	\$1,435,870	\$1,092,627	\$343,243
25	506.000	Misc Steam Power Operations	\$3,331,751	\$1,450,335	\$1,881,416	E-25	-\$55,365	\$3,276,386	84.4839%	\$0	\$2,768,019	\$1,178,593	\$1,589,426
26	507.000	Steam Power Operations - Rents	\$26,403	\$147	\$26,256	E-26	-\$6	\$26,397	84.4839%	\$0	\$22,301	\$119	\$22,182
27	509.000	Emissions	-\$315,642	\$0	-\$315,642	E-27	\$0	-\$315,642	99.7900%	\$0	-\$314,979	\$0	-\$314,979
28	509.000	Emissions allowance - energy	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	561.700	Generation Interconnect Study	\$211	\$0	\$211	E-29	\$0	\$211	99.8100%	\$0	\$211	\$0	\$211
30		TOTAL OPERATION & MAINTENANCE EXPENSE	-\$241,590,943	\$7,563,301	-\$249,154,244		\$288,646,178	\$47,055,235		-\$165,492	\$45,233,571	\$6,326,588	\$38,906,983
31		TOTAL STEAM POWER GENERATION	-\$241,590,943	\$7,563,301	-\$249,154,244		\$288,646,178	\$47,055,235		-\$165,492	\$45,233,571	\$6,326,588	\$38,906,983
32		ELECTRIC MAINTENANCE EXPENSE											
33	510.000	Steam Maintenance Superv & Engineering	\$850,404	\$776,805	\$73,599	E-33	-\$52,709	\$797,695	84.4839%	\$0	\$673,924	\$631,259	\$42,665
34	511.000	Maintenance of Structures - Steam Power	\$1,807,750	\$355,529	\$1,452,221	E-34	\$46,765	\$1,854,515	84.4839%	\$0	\$1,566,767	\$288,916	\$1,277,851
35	512.000	Maintenance of Boiler Plant - Steam Power	\$1,534,088	\$0	\$1,534,088	E-35	-\$157,532	\$1,376,556	84.4839%	-\$181,378	\$981,590	\$0	\$981,590
36	512.000	Maintenance of Boiler Plant - Steam Power	\$4,950,746	\$1,659,288	\$3,291,458	E-36	-\$63,250	\$4,887,496	84.4839%	\$0	\$4,129,147	\$1,348,395	\$2,780,752
37	512.000	Maintenance of Boiler Plant-Steam Power 0%	\$181,378	\$0	\$181,378	E-37	\$0	\$181,378	0.0000%	\$0	\$0	\$0	\$0
38	513.000	Maintenance of Electric Plant - Steam Power	\$3,375,534	\$345,396	\$3,030,138	E-38	-\$2,140,596	\$1,234,938	84.4839%	\$0	\$1,043,324	\$280,681	\$762,643
39	514.000	Maintenance of Misc. Steam Plant - Steam Power	\$332,379	\$89,565	\$242,814	E-39	\$9,552	\$341,931	84.4839%	\$0	\$288,877	\$72,784	\$216,093
40		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$13,032,279	\$3,226,583	\$9,805,696		-\$2,357,770	\$10,674,509		-\$181,378	\$8,683,629	\$2,622,035	\$6,061,594
41		NUCLEAR POWER GENERATION											
42		OPERATION - NUCLEAR											
43		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		MAINTENANCE - NP											
45		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
46		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		HYDRAULIC POWER GENERATION											
48		OPERATION - HP											
49		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		MAINTANENCE - HP											
51		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER POWER GENERATION											
54		OPERATION - OP											
55	546.000	Prod Trubine Oper Superv & Engineering -	\$26,034	\$25,726	\$308	E-55	-\$981	\$25,053	99.8100%	\$0	\$25,005	\$24,698	\$307
56	547.000	Other Fuel Expense - Natural Gas -	\$14,409,197	\$17,611	\$14,391,586	E-56	-\$10,133,004	\$4,276,193	99.7900%	\$0	\$4,267,213	\$16,904	\$4,250,309
57	547.000	Other Fuel Expense - Natural Gas Hedging -	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	547.020	Other Fuel Expense - Fuel On System -	-\$156,353	\$0	-\$156,353	E-58	\$0	-\$156,353	99.7900%	\$0	-\$156,025	\$0	-\$156,025
59	547.027	Other Fuel Expense - On System Other Prod -	\$3,385,233	\$0	\$3,385,233	E-59	\$428,939	\$3,814,172		\$0	\$3,806,925	\$0	\$3,806,925
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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Tatal Commons	H Total Company	<u>l</u>	<u>J</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	ilicollie Description	(D+E)	Laboi	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
60	547.027	Other Production Fuel Off System	\$0	\$0	\$0	E-60	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
61	547.030	Fuel Off System Other Prod (bk20) -	\$156,353	\$0	\$156,353	E-61	\$0	\$156,353	99.7900%	\$0	\$156,025	\$0	\$156,025
62	547.033	Other Fuel Expense InterCompanyUN / Intra	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
	F 4 7 4 0 0	ST (bk11) -	£4.004	**	\$4.004	F 00	**	64.004	00.70000/	**	\$4.004	**	64 004
63	547.100	Other Prod Fuel Holding -	\$1,224	\$0 \$0	\$1,224	E-63 E-64	\$0 \$0	\$1,224	99.7900% 99.7900%	\$0 \$0	\$1,221	\$0 \$0	\$1,221
64	547.102	Comb Turbine - Gas Purchase Exp -	\$18,179	* *	\$18,179		* -	\$18,179			\$18,141	* -	\$18,141
65	548.000	Other Power Generation Expense -	\$744,621	\$563,781	\$180,840	E-65	-\$21,491	\$723,130	99.8100%	\$0	\$721,756	\$541,260	\$180,496
66 67	549.000	Misc. Other Power Generation Expense -	\$614,758	\$327,018	\$287,740	E-66	-\$12,465 -\$9,739,002	\$602,293	99.8100%	\$0 \$0	\$601,148	\$313,955	\$287,193 \$8,544,592
67		TOTAL OPERATION - OP	\$19,199,246	\$934,136	\$18,265,110		-\$9,739,002	\$9,460,244		\$0	\$9,441,409	\$896,817	\$8,544,592
68		MAINTANENCE - OP											
69	551.000	Maint. Superv. & Engineering	\$247,068	\$236,764	\$10,304	E-69	-\$1,653	\$245,415	99.8100%	\$0	\$244,948	\$227,306	\$17,642
70	552.000	Maintenance of Structures	\$119,594	\$21,772	\$97,822	E-70	\$17,828	\$137,422	99.8100%	\$0	\$137,161	\$20,902	\$116,259
71	553.000	Maint. Of Generating & Electric Plant - OP	\$2,427,518	\$637,772	\$1,789,746	E-71	-\$8,034,024	-\$5,606,506	99.8100%	\$0	-\$5,595,854	\$612,295	-\$6,208,149
72	554.000	Maint. Of Misc. Other Power Generation Plant -	\$32,099	\$18,075	\$14,024	E-72	-\$5,064	\$27,035	99.8100%	\$0	\$26,984	\$17,353	\$9,631
		OP											
73		TOTAL MAINTANENCE - OP	\$2,826,279	\$914,383	\$1,911,896		-\$8,022,913	-\$5,196,634		\$0	-\$5,186,761	\$877,856	-\$6,064,617
74		TOTAL OTHER POWER GENERATION	\$22,025,525	\$1,848,519	\$20,177,006		-\$17,761,915	\$4,263,610		\$0	\$4,254,648	\$1,774,673	\$2,479,975
75		OTHER POWER SUPPLY EXPENSES											
76	555.000	Purchased Power for Baseload -	\$484,169,637	\$0	\$484,169,637	E-76	-\$300,139,595	\$184,030,042	99.7900%	\$0	\$183,643,579	\$0	\$183,643,579
77	555.005	Purchase Power - Capacity Purch-Gardn -	\$6,135,000	\$0	\$6,135,000	E-77	-\$514,800	\$5,620,200	99.8100%	\$0	\$5,609,522	\$0	\$5,609,522
78	555.030	Purchase Power Off-Sys Sales -	-\$2,858,267	\$0	-\$2,858,267	E-78	\$2,858,267	\$0	99.8100%	\$0	\$0	\$0	\$0
79	555.032	Purchase Power Intrastate (bk11) -	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	555.035	Purchase Power Off-Sys WAPA -	\$878,618	\$0	\$878,618	E-80	-\$878,618	\$0	99.7900%	\$0	\$0	\$0	\$0
81	555.070	Purchased Power - Admin Fees	\$1,042,330	\$0	\$1,042,330	E-81	\$1,254,579	\$2,296,909	99.7900%	\$0	\$2,292,085	\$0	\$2,292,085
82	555.080	Purchased Power RENEW Tariff	\$2,635,727	\$0	\$2,635,727	E-82	-\$2,635,727	\$0	99.7900%	\$0	\$0	\$0	\$0
83	555.081	Purchased Power RENEW Settle	-\$5,006,211	\$0	-\$5,006,211	E-83	\$5,006,211	\$0	99.7900%	\$0	\$0	\$0	\$0
84	555.090	Purchased Power SPECCUST	\$13,930,609	\$0	\$13,930,609	E-84	-\$13,930,609	\$0	99.7900%	\$0	\$0	\$0	\$0
85	555.091	Purchased Power SPECCUST Settle	-\$3,653,644	\$0	-\$3,653,644	E-85	\$3,653,644	\$0	99.7900%	\$0	\$0	\$0	\$0
86	556.000	System Control and Load Dispatch -	\$531,324	\$372,098	\$159,226	E-86	-\$26,208	\$505,116	99.7900%	\$0	\$504,055	\$357,162	\$146,893
87	557.000	Prod-Other-Other Expenses - energy	\$1,591,909	\$628,046	\$963,863	E-87	\$1,223,382	\$2,815,291	99.7900%	\$0	\$2,809,379	\$602,837	\$2,206,542
88	557.100	Other Production Exp Riders electric 100%	\$2,600,487	\$0	\$2,600,487	E-88	-\$2,600,487	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL OTHER POWER SUPPLY EXPENSES	\$501,997,519	\$1,000,144	\$500,997,375		-\$306,729,961	\$195,267,558		\$0	\$194,858,620	\$959,999	\$193,898,621
90		TOTAL POWER PRODUCTION EXPENSES	\$295,464,380	\$13,638,547	\$281,825,833		-\$38,203,468	\$257,260,912		-\$346,870	\$253,030,468	\$11,683,295	\$241,347,173
91		TRANSMISSION EXPENSES											
92		OPERATION - TRANSMISSION EXP.											
93	560.000	Operation Supervision & Engineering - TE -	\$566,060	\$472,477	\$93,583	E-93	-\$18,010	\$548,050	99.8100%	\$0	\$547,009	\$453,604	\$93,405
94	561.000	Load Dispatching - TE -	\$3,775,850	\$462,386	\$3,313,464	E-94	-\$366,468	\$3,409,382	99.8100%	\$0	\$3,402,904	\$443,916	\$2,958,988
95	562.000	Station Expenses - TE -	\$628,264	\$248,230	\$380,034	E-95	-\$9,462	\$618,802	99.8100%	\$0	\$617,626	\$238,314	\$379,312
96	563.000	Overhead Line Expenses - TE -	\$64,504	\$3,409	\$61,095	E-96	-\$130	\$64,374	99.8100%	\$0	\$64,252	\$3,273	\$60,979
97	564.000	Underground Line Expenses - TE -	\$12,007	\$0	\$12,007	E-97	\$0	\$12,007	99.8100%	\$0	\$11,984	\$0	\$11,984
98	565.000	Transmission of Electric By Others - TE -	\$37,502,900	\$0	\$37,502,900	E-98	-\$12,003,161	\$25,499,739	99.8100%	\$0	\$25,451,289	\$0	\$25,451,289
99	566.000	Misc. Transmission Expenses - TE -	\$1,202,148	\$203,632	\$998,516	E-99	-\$7,762	\$1,194,386	99.8100%	\$0	\$1,192,117	\$195,498	\$996,619
100	567.000	Rents - TE -	\$242,128	\$0	\$242,128	E-100	\$0	\$242,128	99.8100%	\$0	\$241,668	\$0	\$241,668
101	575.700	Trans Op-Mkt Mon&Comp Ser-RTO -	\$1,865,789	\$0	\$1,865,789	E-101	-\$1,838,575	\$27,214	99.8100%	\$0	\$27,162	\$0	\$27,162
102		TOTAL OPERATION - TRANSMISSION EXP.	\$45,859,650	\$1,390,134	\$44,469,516		-\$14,243,568	\$31,616,082		\$0	\$31,556,011	\$1,334,605	\$30,221,406
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	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>!</u>	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	l = K
103		MAINTENANCE - TRANSMISSION EXP.											
104	568.000	Maint. Supervision & Engineering - TE	\$79,583	\$34,284	\$45,299	E-104	-\$1,307	\$78,276	99.8100%	\$0	\$78,127	\$32,914	\$45,213
105	569.000	Maintenance of Structures - TE	\$181,292	\$147,344	\$33,948	E-105	-\$5,617	\$175,675	99.8100%	\$0	\$175,341	\$141,458	\$33,883
106	570.000	Maintenance of Station Equipment - TE	\$679,081	\$474,813	\$204,268	E-106	-\$18,099	\$660,982	99.8100%	\$0	\$659,726	\$455,846	\$203,880
107	571.000	Maintenance of Overhead Lines - TE	\$1,747,284	\$2,944	\$1,744,340	E-107	-\$112	\$1,747,172	99.8100%	\$0	\$1,743,853	\$2,827	\$1,741,026
108	572.000	Maintenance of Underground Lines -	\$0	\$0	\$0	E-108	\$0	\$0	99.8100%	\$0	\$0	\$0	\$0
109	573.000	Maint. Of Misc. Transmission Plant - TE	\$24,434	\$5,337	\$19,097	E-109	\$539,531	\$563,965	99.8100%	\$0	\$562,893	\$5,124	\$557,769
110		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,711,674	\$664,722	\$2,046,952		\$514,396	\$3,226,070		\$0	\$3,219,940	\$638,169	\$2,581,771
111		TOTAL TRANSMISSION EXPENSES	\$48,571,324	\$2,054,856	\$46,516,468		-\$13,729,172	\$34,842,152		\$0	\$34,775,951	\$1,972,774	\$32,803,177
112		DISTRIBUTION EXPENSES											
113		OPERATION - DIST. EXPENSES											
114	580.000	Operation Supervision & Engineering - DE -	\$1,307,688	\$1,084,038	\$223,650	E-114	-\$41,322	\$1,266,366	99.8061%	\$0	\$1,263,910	\$1,040,694	\$223,216
115	581.000	Load Dispatching - DE -	\$486,516	\$484,493	\$2,023	E-115	-\$18,468	\$468,048	99.8061%	\$0	\$467,140	\$465,121	\$2,019
116	582.000	Station Expenses - DE -	\$159,512	\$78,971	\$80,541	E-116	-\$3,010	\$156,502	99.8061%	\$0	\$156,199	\$75,814	\$80,385
117	583.000	Overhead Line Expenses - DE	\$1,372,846	\$1,225,196	\$147,650	E-117	-\$46,703	\$1,326,143	99.8061%	\$0	\$1,323,572	\$1,176,208	\$147,364
118	584.000	Underground Line Expenses - DE	\$1,672,522	\$416,484	\$1,256,038	E-118	-\$15,876	\$1,656,646	99.8061%	\$0	\$1,653,434	\$399,831	\$1,253,603
119	585.000	Street Lighting & Signal System Expenses - DE	\$70	\$0	\$70	E-119	\$0	\$70	99.8061%	\$0	\$70	\$0	\$70
120	586.000	Meters - DE	\$1,532,448	\$1,413,690	\$118,758	E-120	-\$53,888	\$1,478,560	99.8061%	\$0	\$1,475,693	\$1,357,165	\$118,528
121	587.000	Customer Install - DE	\$4,005	\$3,324	\$681	E-121	-\$127	\$3,878	99.8061%	\$0	\$3,871	\$3,191	\$680
122	588.000	Miscellaneous - DE Electric	\$5,279,110	\$1,996,940	\$3,282,170	E-122	-\$76,120	\$5,202,990	99.8061%	\$0	\$5,192,902	\$1,917,096	\$3,275,806
123	588.000	Miscellaneous - DE Steam steam 0%	\$520,028	\$0	\$520,028	E-123	-\$73	\$519,955	0.0000%	\$0	\$0	\$0	\$0
124	589.000	Rents - DE	\$32,532	\$0	\$32,532	E-124	\$0	\$32,532	99.8061%	\$0	\$32,469	\$0	\$32,469
125		TOTAL OPERATION - DIST. EXPENSES	\$12,367,277	\$6,703,136	\$5,664,141		-\$255,587	\$12,111,690		\$0	\$11,569,260	\$6,435,120	\$5,134,140
126		MAINTENANCE - DISTRIB. EXPENSES											
127	590.000	S&E Maintenance -	\$130,740	\$118,616	\$12,124	E-127	-\$11,625	\$119,115	99.8061%	\$0	\$118,884	\$113,874	\$5,010
128	591.000	Structures Maintenance -	\$2,391	\$2,121	\$270	E-128	-\$179	\$2,212	99.8061%	\$0	\$2,208	\$2,036	\$172
129	592.000	Station Equipment Maintenance-	\$183,126	\$121,572	\$61,554	E-129	-\$285,045	-\$101,919	99.8061%	\$0	-\$101,722	\$116,711	-\$218,433
130	593.000	Overhead Lines Maintenance -	\$12,492,140	\$2,516,911	\$9,975,229	E-130	\$924,637	\$13,416,777	99.8061%	\$0	\$13,390,762	\$2,416,276	\$10,974,486
131	594.000	Underground Lines Mainten	\$611,548	\$405,111	\$206,437	E-131	\$75,406	\$686,954	99.8061%	\$0	\$685,622	\$388,913	\$296,709
132	595.000	Line Transformers Mainten	\$80,929	\$74,625	\$6,304	E-132	\$60	\$80,989	99.8061%	\$0	\$80,832	\$71,641	\$9,191
133	596.000	Street Light & Signals Mainten	\$891,845	\$62,291	\$829,554	E-133	-\$90,140	\$801,705	99.8061%	\$0	\$800,151	\$59,801	\$740,350
134	597.000	Meters Maintenance	\$209,001	\$195,148	\$13,853	E-134	-\$9,724	\$199,277	99.8061%	\$0	\$198,891	\$187,345	\$11,546
135	598.000	Misc. Plant Maintenance	\$1,064,133	\$251,941	\$812,192	E-135	\$1,150,357	\$2,214,490	99.8061%	\$0	\$2,210,196	\$241,867	\$1,968,329
136	598.730	Dist Maintenance Industr Steam-steam 0%	\$181,670	\$0	\$181,670	E-136	\$0	\$181,670	0.0000%	\$0	\$0	\$0	\$0
137		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,847,523	\$3,748,336	\$12,099,187		\$1,753,747	\$17,601,270		\$0	\$17,385,824	\$3,598,464	\$13,787,360
138		TOTAL DISTRIBUTION EXPENSES	\$28,214,800	\$10,451,472	\$17,763,328		\$1,498,160	\$29,712,960		\$0	\$28,955,084	\$10,033,584	\$18,921,500
139		CUSTOMER ACCOUNTS EXPENSE	A4	A4 65			******		400 00000		A4	****	
140	901.000	Supervision - CAE	\$1,077,578	\$1,001,675	\$75,903	E-140	-\$38,182	\$1,039,396	100.0000%	\$0	\$1,039,396	\$963,493	\$75,903
141	902.000	Meter Reading Expenses-CAE	\$2,665,595	\$1,039,307	\$1,626,288	E-141	-\$128,106	\$2,537,489	100.0000%	\$0	\$2,537,489	\$999,690	\$1,537,799
142	903.000	Customer Records & Collection Expenses - CAE	\$8,122,409	\$4,378,789	\$3,743,620	E-142	\$8,542,856	\$16,665,265	100.0000%	\$0	\$16,665,265	\$4,211,876	\$12,453,389
143	904.000	Uncollectible Accts - CAE	-\$42,000	\$0	-\$42,000	E-143	\$2,973,492	\$2,931,492	100.0000%	\$0	\$2,931,492	\$0	\$2,931,492
144	905.000	Misc. Customer Accounts Expense	\$36,373	\$0	\$36,373	E-144	\$948,920	\$985,293	100.0000%	\$0	\$985,293	\$0	\$985,293
145		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,859,955	\$6,419,771	\$5,440,184		\$12,298,980	\$24,158,935		\$0	\$24,158,935	\$6,175,059	\$17,983,876
146		CUSTOMER SERVICE & INFO. EXP.											
147	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
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Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H Tatal Campany	<u>[</u>	<u>J</u>	<u>K</u>	MO V4:	MO Adi Iuria
Line	Account Number	Income Decembrion	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number		Total Company			MO Final Adj Jurisdictional	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	(D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	(H x I) + J	Juris. Labor L + N	Non Labor
148	907.000	Customer Service Supervision Expense	\$52.948	\$39,796	\$13,152	E-148	-\$1,517	\$51,431	100.0000%	\$0	\$51,431	\$38,279	\$13,152
149	908.000	Customer Assistance Expenses CSIE	\$19,849,298	\$804,672	\$13,132 \$19,044,626	E-148	-\$68,114	\$19,781,184	100.0000%	-\$14,833,134	\$4,948,050	\$773,999	\$4,174,051
150	909.000	Informational & Instructional Advertising Expense	\$787,041	\$0	\$787,041	E-150	-\$4,158	\$782,883	100.0000%	-\$3,455,619	-\$2,672,736	\$0	-\$2,672,736
151	910.000	Misc. Customer Service & Informational Expense	\$7,956,993	\$442,907	\$7,514,086	E-151	-\$16,918	\$7.940.075	100.0000%	-\$7,126,362	\$813,713	\$426,024	\$387,689
152	310.000	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,646,280	\$1,287,375	\$27,358,905	L-131	-\$90,707	\$28,555,573	100.000078	-\$25,415,115	\$3,140,458	\$1,238,302	\$1,902,156
102		TOTAL GOOT OMER GERVICE & INV G. EXI.	\$20,040,200	ψ1,201,010	Ψ21,000,000		ψου,,, οι	Ψ20,000,010		Ψ20,+10,110	ψ0,140,400	\$1,200,002	ψ1,00 <u>2,</u> 100
153		SALES EXPENSES											
154	911.000	Supervision - SE	\$20,603	\$20,206	\$397	E-154	-\$770	\$19,833	100.0000%	\$0	\$19,833	\$19,436	\$397
155	912.000	Demonstrating & Selling Expenses - SE	\$185,431	\$96,499	\$88,932	E-155	-\$3,857	\$181,574	100.0000%	\$0	\$181,574	\$92,821	\$88.753
156	913.000	Advertising Expenses - SE	\$0	\$0	\$0	E-156	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
157	916.000	Misc. Sales Expenses - SE	\$15,995	\$15,680	\$315	E-157	-\$598	\$15,397	100.0000%	\$0	\$15,397	\$15.082	\$315
158		TOTAL SALES EXPENSES	\$222,029	\$132,385	\$89,644		-\$5,225	\$216,804		\$0	\$216,804	\$127,339	\$89.465
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159		ADMIN. & GENERAL EXPENSES											
160		OPERATION- ADMIN. & GENERAL EXP.											
161	920.000	Administrative & General Salaries - AGE	\$17,014,306	\$9,532,986	\$7,481,320	E-161	-\$3,257,964	\$13,756,342	96.8157%	\$0	\$13,318,298	\$8,877,614	\$4,440,684
162	920.000	Administrative and General Salaries - AGE -	-\$47,566	\$0	-\$47,566	E-162	\$0	-\$47,566	100.0000%	\$47,566	\$0	\$0	\$0
163	921.000	Office Supplies & Expenses - AGE	\$4,492,494	\$13	\$4,492,481	E-163	-\$799	\$4,491,695	96.8157%	\$0	\$4,348,666	\$12	\$4,348,654
164	922.000	Administrative Expenses Transferred - Credit	\$87	\$0	\$87	E-164	\$0	\$87	96.8157%	\$0	\$84	\$0	\$84
165	922.050	KCPL Bill of Common Use Plant	\$27,240,654	\$0	\$27,240,654	E-165	-\$21,654,501	\$5,586,153	96.8517%	\$0	\$5,410,284	\$0	\$5,410,284
166	922.326	Contra PISA Depr Common Use	-\$2,282,306	\$0	-\$2,282,306	E-166	\$0	-\$2,282,306	100.0000%	\$2,282,306	\$0	\$0	\$0
167	923.000	Outside Services Employed -	\$4,175,334	\$0	\$4,175,334	E-167	\$0	\$4,175,334	96.8517%	\$0	\$4,043,882	\$0	\$4,043,882
168	923.000	Outside Services Employed - Retail	-\$22,384	\$0	-\$22,384	E-168	\$0	-\$22,384	100.0000%	\$22,384	\$0	\$0	\$0
169	924.000	Property Insurance	\$706,763	\$36	\$706,727	E-169	\$111,202	\$817,965	96.8272%	\$0	\$792,013	\$34	\$791,979
170	925.000	Injuries and Damages	\$2,298,504	\$0	\$2,298,504	E-170	\$381,969	\$2,680,473	96.8157%	\$0	\$2,595,119	\$0	\$2,595,119
171	926.000	Employee Pensions and Benefits	\$9,431,422	\$0	\$9,431,422	E-171	-\$8,117,191	\$1,314,231	96.8157%	\$0	\$1,272,382	\$0	\$1,272,382
172	926.000	Employee Pensions and Benefits	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
173	926.000	Employee Pensions and Benefits - Industrial	\$0	\$0	\$0	E-173	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
		Steam											
174	926.008	Employee Pension and Oth Post RtMt - NSC	\$6,266,250	\$0	\$6,266,250	E-174	\$0	\$6,266,250	96.8157%	\$0	\$6,066,714	\$0	\$6,066,714
175	926.500	Employee Pensions and Bemefits Loadings	\$11,536,947	\$0	\$11,536,947	E-175	\$0	\$11,536,947	96.8157%	\$0	\$11,169,576	\$0	\$11,169,576
176	926.511	PR Tax, Pensions and Benefits on O&M	-\$161,345	\$0	-\$161,345	E-176	\$0	-\$161,345	96.8157%	\$0	-\$156,207	\$0	-\$156,207
177	926.730	Employee Pensions and Benefits Ind Steam	\$2,468	\$0	\$2,468	E-177	\$0	\$2,468	0.0000%	\$0	\$0	\$0	\$0
178	927.000	Franchise Requirements	\$0	\$0	\$0	E-178	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
179	928.000	Regulatory Commission Expenses	\$3,460,882	\$97,584	\$3,363,298	E-179	-\$190,919	\$3,269,963	96.8157%	-\$565,113	\$2,600,724	\$90,875	\$2,509,849
180	928.000	Rate Case Expense	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	929.000	Duplicate Charges - Credit	-\$714,895	\$0	-\$714,895	E-181	\$0	-\$714,895	96.8157%	\$0	-\$692,131	\$0	-\$692,131
182	930.200	Miscellaneous A & G - General Expenses	\$285,573	\$0	\$285,573	E-182	-\$25,769	\$259,804	96.8157%	\$0	\$251,531	\$0	\$251,531
183	930.201	Miscellaneous A & G - Board of Directors Fees	\$620,478	\$0 \$0	\$620,478	E-183	-\$345,479	\$274,999	96.8157%	\$0 \$0	\$266,242	\$0	\$266,242
184	930.231	Miscellaneous A & G - Edison Electric Institute	\$198,226	\$0	\$198,226	E-184	-\$200,463	-\$2,237	96.8157%	\$0	-\$2,166	\$0	-\$2,166
185	930,232	Due Miscellaneous A & G - EPRI Research	\$117,357	\$0	\$117,357	E-185	\$0	\$117,357	96.8157%	\$0	\$113,620	\$0	\$113,620
165	930.232	Subscription	\$117,357	\$0	\$117,357	E-100	\$0	\$117,357	90.013/%	\$0	\$113,020	\$0	\$113,020
186	930,242	Miscellaneous A & G - Bond Expense	\$340.018	\$0	\$340,018	E-186	\$0	\$340.018	96.8157%	\$0	\$329,191	\$0	\$329,191
187	930.242	Rents - AGE	\$1,898,396	\$0 \$0	\$340,018 \$1,898,396	E-187	\$0	\$340,018 \$1,898,396	96.8157%	\$0 \$0	\$329,191 \$1,837,945	\$0 \$0	\$329,191 \$1,837,945
187 188	931.000	Rents - A&E	\$1,898,396 \$51,703	\$0 \$0	\$1,898,396 \$51,703	E-187 E-188	\$0	\$1,898,396 \$51,703	96.8157%	\$0 -\$43,387	\$1,837,945 \$6,670	\$0 \$0	\$1,837,945 \$6,670
189	933.000	Operation & Maintenance - Transportation	\$51,703 \$0	\$0 \$0	\$51,703 \$0	E-189	-\$1,230,988	-\$1,230,988	96.8157%	-\$43,367 \$0	-\$1,191,790	\$0	\$6,670 -\$1,191,790
109	333.000	Expense - Depreciation Clearings	20	\$ 0	ΨU	L-103	-φ1,230,900	-φ1,230,900	30.013776	\$0	-φ1,131,790	\$0	~\$1,131,13U
190		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$86.909.366	\$9.630.619	\$77,278,747	1	-\$34.530.902	\$52,378,464		\$1,743,756	\$52.380.647	\$8.968.535	\$43,412,112
130		TOTAL OF ENATION ADMIN. & OLIVERAL EXP.	ψου, συσ, συσ	ψ3,030,013	ψιι,2ιο,141		-ψυ-τ,υυυ,συ2	ψ32,370,404		ψ1,7-3,730	ψ32,300,047	ψ0,300,333	ψτυ,τ 12, 1 12
191		MAINT., ADMIN. & GENERAL EXP.											
131		, ADMIN & OLITEIAL LAI	Į į	ı l	ļ	ı	ı	į.	1	<u>I</u>	1	ı	_

	Account Number	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	н			<u>K</u>		
			Took Voor	Took Voor	Test Year				lumia dia da mal	luwia dia da mai		MO Adj.	MO Adi luria
Number		Income Description	Test Year Total	Test Year Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Jurisdictional Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
	Number	income Description	(D+E)	Labor	NOII Labor	Nullibei	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
192	935.000	Maintenance of General Plant	\$2,692,635	\$7.673	\$2.684.962	E-192	\$8.612.441	\$11,305,076	96.8157%	\$0	\$10.945.088	\$7.146	\$10.937.942
193	000.000	TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,692,635	\$7,673	\$2,684,962		\$8,612,441	\$11,305,076	00.010170	\$0	\$10,945,088	\$7,146	\$10,937,942
		·								<u> </u>	. , ,	. ,	
194		TOTAL ADMIN. & GENERAL EXPENSES	\$89,602,001	\$9,638,292	\$79,963,709		-\$25,918,461	\$63,683,540		\$1,743,756	\$63,325,735	\$8,975,681	\$54,350,054
195		DEPRECIATION EXPENSE											
	403.000	Depreciation Expense, Dep. Exp.	\$100,001,444	See note (1)	See note (1)	E-196	See note (1)	\$100,001,444	100.0000%	\$30,747,870	\$130,749,314	See note (1)	See note (1)
197	403.000	Depreciation Expense - Asset Retirement	\$1,958,790			E-197		\$1,958,790	0.0000%	\$0	\$0		
198	403.000	Obligation (ARO) Depreciation Expense - Industrial Steam (steam 0%)	\$135,976			E-198		\$135,976	0.0000%	\$0	\$0		
130	403.000	Depreciation Expense - industrial Steam (Steam 0 %)	\$133,970			L-130		φ133,370	0.0000 /6	φ0	φυ		
199	403.557	Deferred Depreciation Expense - Sibley	\$10,362,077			E-199		\$10.362.077	100.0000%	-\$10.362.077	\$0		
	403.326	Contra PISA Depreciation Expense - MO	-\$2,197,441			E-200		-\$2,197,441	100.0000%	\$2,197,441	\$0		
201		TOTAL DEPRECIATION EXPENSE	\$110,260,846	\$0	\$0		\$0	\$110,260,846		\$22,583,234	\$130,749,314	\$0	\$0
202		AMORTIZATION EXPENSE											
	404.000	Amortization LTD Term Electric Plant	\$154,729	\$0	\$154,729	E-203	\$8	\$154,737	100.0000%	\$0	\$154,737	\$0	\$154,737
	405.000	Sibley amortization expense	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$2,430,347	\$2,430,347	\$0	\$2,430,347
	405.001	Amortization - latan Reg Asset & Other Non-Plant	\$563,842	\$0 \$0	\$563,842	E-205	\$0	\$563,842	100.0000%	\$0	\$563,842	\$0	\$563,842
	405.010 405.001	Amortization Expense - Other Plant Amortization - MEEIA Uplight - 100% MO	\$809,151 \$0	\$0 \$0	\$809,151 \$0	E-206 E-207	\$242,206 \$0	\$1,051,357 \$0	99.7361% 100.0000%	\$0 \$0	\$1,048,582 \$0	\$0 \$0	\$1,048,582 \$0
	405.326	Contra PISA Amortization Expense - MO	-\$54,231	\$0 \$0	-\$54,231	E-207 E-208	\$0 \$0	-\$54,231	100.0000%	\$54,321	\$0 \$90	\$0 \$0	\$0 \$90
209	403.320	TOTAL AMORTIZATION EXPENSE	\$1,473,491	\$0	\$1,473,491	L-200	\$242,214	\$1,715,705	100.0000 /6	\$2,484,668	\$4,197,598	\$0	\$4,197,598
200		TOTAL AMORTILATION EXCENSE	ψ1,470,401	Ψ0	ψ1,+10,+01		ΨΞ-ΤΞ,Ξ.1-1	ψ1,110,100		Ψ2,404,000	ψ4,101,000	•	ψ4,101,000
210		REGULATORY DEBITS & CREDITS											
211	407.300	Regulatory Debits	-\$2,523,021	\$0	-\$2,523,021	E-211	\$0	-\$2,523,021	100.0000%	\$6,719,953	\$4,196,932	\$0	\$4,196,932
212	407.301	Pension & OPEB Exp Tracker - NSC RD	\$1,259,262	\$0	\$1,259,262	E-212	\$0	\$1,259,262	96.8157%	\$0	\$1,219,163	\$0	\$1,219,163
	407.310	Reg Debit - Pension & OPEB	\$210,023	\$0	\$210,023	E-213	\$0	\$210,023	96.8157%	\$0	\$203,335	\$0	\$203,335
	407.380	Return on Sibley Collected in Rates	\$12,385,077	\$0	\$12,385,077	E-214	\$0	\$12,385,077	100.0000%	-\$12,385,077	\$0	\$0	\$0
	407.381	NFOM Taxes & Oth Sibley	\$115,202	\$0	\$115,202	E-215	\$0	\$115,202	100.0000%	-\$115,202	\$0	\$0	\$0
	407.382	NFO Taxes Sibley - Residential	\$5,668,195	\$0	\$5,668,195	E-216	\$0	\$5,668,195	100.0000%	-\$5,668,195	\$0	\$0 \$0	\$0
	407.383 407.384	NFOM Taxes Sibley - Commercial NFOM Taxes Sibley - Industrial	\$3,862,664 \$1,169,778	\$0 \$0	\$3,862,664	E-217 E-218	\$0 \$0	\$3,862,664 \$1,169,778	100.0000% 100.0000%	-\$3,862,664 -\$1,169,778	\$0 \$0	\$0 \$0	\$0 \$0
	407.400	Regulatory Credits - ARO	-\$3,202,692	\$0 \$0	\$1,169,778 -\$3.202.692	E-218 E-219	\$0	-\$3,202,692	0.0000%	-\$1,169,778 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	407.400	Regulatory Credits - ARO	-\$3,202,692 \$0	\$0 \$0	-\$3,202,692 \$0	E-219 E-220	\$0 \$0	-\$3,202,692 \$0	100.0000%	-\$369,848	-\$369,848	\$0	-\$369,848
	407.401	Regulatory Credits Misc - COVID AAO	-\$2,909,497	\$0	-\$2,909,497	E-221	\$0	-\$2,909,497	100.0000%	\$2,909,497	\$0	\$0	\$0
	407.402	Pension & OPEB Exp Tracker - NSC RC	-\$278,367	\$0	-\$278,367	E-222	\$0	-\$278,367	96.8157%	\$0	-\$269,503	\$0	-\$269,503
	407.426	Contra PISA Depr and Amort Exp - MO	\$1,661,877	\$0	\$1,661,877	E-223	\$0	\$1,661,877	100.0000%	-\$1,661,877	\$0	\$0	\$0
224	411.109	Accretion Exp - ARO	\$1,243,902	\$0	\$1,243,902	E-224	\$0	\$1,243,902	0.0000%	\$0	\$0	\$0	\$0
225		TOTAL REGULATORY DEBITS & CREDITS	\$18,662,403	\$0	\$18,662,403		\$0	\$18,662,403		-\$15,603,191	\$4,980,079	\$0	\$4,980,079
226		OTHER OPERATING EXPENSES	***		A40 = · ·						440.5==		440 5
	408.101	State Cap Stk Eax Elec	\$42,711	\$0	\$42,711	E-227	\$0	\$42,711	99.7361%	\$0 \$0	\$42,598	\$0 \$0	\$42,598
	408.140 408.120	Property Taxes General	\$0 \$46 905 490	\$0 \$0	\$0 \$46,905,490	E-228 E-229	\$0 \$4,209,364	\$0 \$51,114,854	0.0000% 98.7885%	\$0 \$0	\$0 \$50,495,598	\$0 \$0	\$0 \$50.495.598
	408.120	Property Taxes General Earnings Tax Electric	\$46,905,490 \$65.122	\$0 \$0	\$46,905,490 \$65.122	E-229 E-230	\$4,209,364	\$51,114,854 \$65,122	98.7885%	\$0 \$281	\$50,495,598 \$65,223	\$0 \$0	\$50,495,598 \$65,223
	408.110	FICA FUTA SUTA	\$3,467,314	\$0 \$0	\$3,467,314	E-230 E-231	-\$64.839	\$3,402,475	96.8157%	\$201	\$3.294.130	\$0	\$3.294.130
	408.010	Missouri Franchise Taxes/Misc.	\$3,407,514	\$0 \$0	\$0,407,514	E-232	\$0	\$5,402,475	100.0000%	\$0	\$3,294,130	\$0	\$3,294,130
233		TOTAL OTHER OPERATING EXPENSES	\$50,480,637	\$0	\$50,480,637		\$4,144,525	\$54,625,162		\$281	\$53,897,549	\$0	\$53,897,549
234		TOTAL OPERATING EXPENSE	\$683,458,146	\$43,622,698	\$529,574,602		-\$59,763,154	\$623,694,992		-\$14,553,237	\$601,427,975	\$40,206,034	\$430,472,627
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Line	<u>A</u>	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>E</u>	<u>G</u>	H Tatal Campany	<u>[</u>	<u>J</u>	<u>K</u> MO Final Adi	<u>L</u>	MO Adi Iuria
Line Number	Account Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Total Company	Total Company	Allocations		Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments			M = K
		NET BLOCKE DESCRIPTION			T	1	(From Adj. Sch.)			(From Adj. Sch.)	(H x I) + J	L+1	VI = N
235		NET INCOME BEFORE TAXES	\$145,088,568					\$204,851,722		-\$56,883,508	\$137,323,672		
236		INCOME TAXES											
237	409.000	Current Income Taxes	-\$46,924,539	See note (1)	See note (1)	E-237	See note (1)	-\$46,924,539	100.0000%	\$60,753,585	\$13,829,046	See note (1)	See note (1)
238	409.103	State Income Taxes Current	-\$7,151,030			E-238		-\$7,151,030	100.0000%	\$7,151,030	\$0		
239		TOTAL INCOME TAXES	-\$54,075,569					-\$54,075,569		\$67,904,615	\$13,829,046		
240		DEFERRED INCOME TAXES											
241		Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-241	See note (1)	\$0	0.0000%	\$6,015,670	\$6,015,670	See note (1)	See note (1)
242		Amortization of Deferred ITC	\$0			E-242		\$0	0.0000%	\$0	\$0		
243	410.110	Amort of protected EDIT (Net)	\$62,862,492			E-243		\$62,862,492	100.0000%	-\$66,364,727	-\$3,502,235		
244	410.111	Amort of Unprotected EDIT (TCJA)	\$12,282,592			E-244		\$12,282,592	0.0000%	-\$6,376,223	-\$6,376,223		
245	411.110	Amort of ER-2018-0146 EDIT (Stub)	-\$4,445,945			E-245		-\$4,445,945	0.0000%	-\$130,922	-\$130,922		
246	411.111	Amort of EDIT (MO Tax Change)	-\$764,731			E-246		-\$764,731	0.0000%	-\$2,383,377	-\$2,383,377		
247	411.109	Amort of Excess ADIT - Sibley	-\$71,613			E-247		-\$71,613	100.0000%	-\$1,381,912	-\$1,453,525		
248		TOTAL DEFERRED INCOME TAXES	\$69,862,795					\$69,862,795		-\$70,621,491	-\$7,830,612		
249		NET OPERATING INCOME	\$129,301,342					\$189,064,496	•	-\$54,166,632	\$131,325,238	•	

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

A Income	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-3	Residential Billed Revenue	440.001	\$0	\$0	\$0	\$0	\$5,598,269	\$5,598,269
	1. Non LP Rate Switcher		\$0	\$0		\$0	-\$1,150,777	
	2. To remove Economic Development Rider (Harris).		\$0	\$0		\$0	-\$1,342,670	
	3. Update period adjustment (Cox,Bocklage, Roling, Luebbert).		\$0	\$0		\$0	\$10,428,815	
	4. Large Power Annualization (Bocklage).		\$0	\$0		\$0	\$1,048,252	
	5. MEEIA, Weather Norm, & 365 Day Adjustment (Cox, Bocklage)		\$0	\$0		\$0	-\$9,806,263	
	6. Growth adjustment (Cox).		\$0	\$0		\$0	\$6,102,688	
	7. To include Nucor revenues		\$0	\$0		\$0	\$318,224	
Rev-4	Residential Unbilled Revenue	440.001	\$0	\$0	\$0	\$0	\$1,566,563	\$1,566,563
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$1,566,563	
Rev-5	Residential RESRAM Revenue	440.001	\$0	\$0	\$0	\$0	-\$3,228,894	-\$3,228,894
	To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$3,228,894	
Rev-6	Residential FAC Billed Revenue	440.001	\$0	\$0	\$0	\$0	-\$2,122,239	-\$2,122,239
	To remove FAC builled revenue (Majors).		\$0	\$0		\$0	-\$2,122,239	
Rev-7	Residential MEEIA Billed	440.001	\$0	\$0	\$0	\$0	-\$17,771,567	-\$17,771,567
	To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$17,771,567	
Rev-8	Residential MEEIA Unbilled	440.001	\$0	\$0	\$0	\$0	\$3,292,496	\$3,292,496
	To remove residential MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$3,292,496	
Rev-10	Commercial Unbilled Revenue	442.001	\$0	\$0	\$0	\$0	-\$999,997	-\$999,997
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$999,997	
Rev-11	Commercial RESRAM Revenue	442.001	\$0	\$0	\$0	\$0	-\$2,363,434	-\$2,363,434
	To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$2,363,434	
Rev-12	Commercial FAC Billed Revenue	442.001	\$0	\$0	\$0	\$0	-\$1,480,420	-\$1,480,420
	To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$1,480,420	
Rev-13	Commercial MEEIA Billed	442.001	\$0	\$0	\$0	\$0	-\$9,661,375	-\$9,661,375
	To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$9,661,375	
Rev-15	Commercial MEEIA Unbilled	442.001	\$0	\$0	\$0	\$0	\$1,553,210	\$1,553,210
	To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$1,553,210	
I	l							

Accounting Schedule: 10 Sponsor: Staff Page: 1 of 16

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	<u>į</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-17	Commercial Sales Primary RESRAM	442.101	\$0	\$0	\$0	\$0	-\$469,861	-\$469,861
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$469,861	
Rev-18	Commercial Sales Primary FAC Billed	442.101	\$0	\$0	\$0	\$0	-\$261,385	-\$261,385
	1. To remove FAC billed revenue (Majors)		\$0	\$0		\$0	-\$261,385	
Rev-19	Commercial Sales Primary MEEIA Billed	442.101	\$0	\$0	\$0	\$0	-\$635,541	-\$635,541
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$635,541	
Rev-22	Industrial Sales Primary RESRAM	442.201	\$0	\$0	\$0	\$0	-\$474,156	-\$474,156
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$474,156	
Rev-23	Industrial Sales Primary FAC Billed	442.201	\$0	\$0	\$0	\$0	-\$254,316	-\$254,316
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$254,316	
Rev-24	Industrial Sales Primary MEEIA Billed	442.201	\$0	\$0	\$0	\$0	-\$501,734	-\$501,734
	1. To remove MEEIA billed revenue		\$0	\$0		\$0	-\$501,734	
Rev-27	Industrial Sales Secondary Unbilled	442.202	\$0	\$0	\$0	\$0	-\$94,597	-\$94,597
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	-\$94,597	
Rev-28	Industrial Sales Secondary RESRAM	442.202	\$0	\$0	\$0	\$0	-\$570,805	-\$570,805
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$570,805	
Rev-29	Industrial Sales Secondary FAC Billed	442.202	\$0	\$0	\$0	\$0	-\$326,664	-\$326,664
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$326,664	
Rev-30	Industrial Sales Secondary MEEIA Billed	442.202	\$0	\$0	\$0	\$0	-\$1,251,647	-\$1,251,647
	1. To remove MEEIA billed revenue (Majors).		\$0	\$0		\$0	-\$1,251,647	
Rev-32	Industrial Sales Secondary MEEIA Unbilled	442.202	\$0	\$0	\$0	\$0	\$620,106	\$620,106
	1. To remove MEEIA unbilled revenue (Majors).		\$0	\$0		\$0	\$620,106	
Rev-34	Public Streets and Hwy Lighting Unbilled	444.001	\$0	\$0	\$0	\$0	\$16,441	\$16,441
	1. To remove unbilled revenue (Majors).		\$0	\$0		\$0	\$16,441	
Rev-35	Public Street and Hwy Lighting RESRAM	444.001	\$0	\$0	\$0	\$0	-\$18,608	-\$18,608
	1. To remove RESRAM revenue (Majors).		\$0	\$0		\$0	-\$18,608	
Rev-36	Public Street and Hwy Lighting FAC Billed	444.001	\$0	\$0	\$0	\$0	-\$11,241	-\$11,241
	1. To remove FAC billed revenue (Majors).		\$0	\$0		\$0	-\$11,241	
Rev-38	Trafic Signal Sales RESRAM	444.002	\$0	\$0	\$0	\$0	-\$604	-\$604

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 1. To remove RESRAM revenue (Majors).	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$604	Total
Rev-39	Trafic Signal Sales FAC Billed	444.002	\$0	\$0	\$0	\$0	-\$357	-\$357
	1. To remove billed revenue (Majors).		\$0	\$0		\$0	-\$357	
Rev-40	Adjustment to the General Ledger	440.000	\$0	\$0	\$0	\$0	-\$1,279,345	-\$1,279,345
	Adjustment to the general ledger to match starting revenues. (Majors)		\$0	\$0		\$0	-\$1,279,345	
Rev-43	NUCOR		\$0	\$0	\$0	\$0	\$1,494,000	\$1,494,000
	To include NUCOR revenue (J Luebbert).		\$0	\$0		\$0	\$1,494,000	
Rev-44	Sales for Resale (SFR) Retail	447.020	\$0	\$0	\$0	\$0	-\$28,569,338	-\$28,569,338
	To include an annualized level of TCR, Ancillary Services, RNU's and MINT line loss (Lyons).		\$0	\$0		\$0	-\$14,107,819	
	2. Adjustment to annualize Non-Firm Energy Sales (Lyons).		\$0	\$0		\$0	-\$14,461,519	
Rev-45	Sales for Resale Bulk - energy	447.030	\$0	\$0	\$0	\$0	-\$15,062,065	-\$15,062,065
	To annualize Non-Firm Off System sales (Lyons).		\$0	\$0		\$0	-\$15,062,065	
Rev-49	SFR Off System Sales - WAPA - energy	447.035	\$0	\$0	\$0	\$0	\$344,930	\$344,930
	Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons).		\$0	\$0		\$0	\$344,930	
Rev-52	Provision for rate refunds riders	449.110	\$0	\$0	\$0	\$0	-\$1,001,786	-\$1,001,786
	To remove TY amortization of the L&P Revenue Phase In deferred costs (Young).		\$0	\$0		\$0	-\$496,784	
	2. To remove FAC under recovery (Lyons).		\$0	\$0		\$0	-\$505,002	
Rev-56	Other Oper Rev - Fortified Discounts	450.001	\$0	\$0	\$0	\$0	\$972,719	\$972,719
	To include annualized level of late fees. (Majors)		\$0	\$0		\$0	\$972,719	
Rev-58	Misc Serv Rev Temp Inst	451.101	\$0	\$0	\$0	\$0	\$15,302	\$15,302
	To include Pay as you Save revenues. (Lyons)		\$0	\$0		\$0	\$15,302	
Rev-74	Other Elec Rev Trans For Othrs	456.100	\$0	\$0	\$0	\$0	\$1,501,195	\$1,501,195
	To annualize transmission revenue (Lyons).		\$0	\$0		\$0	\$1,501,195	
E-4	Steam Operation Supervision	500.000	\$0	-\$19,757	-\$19,757	\$0	\$0	\$0
	To adjust test year for incentive compensation (Giacone).		\$0	-\$19,757		\$0	\$0	
E-5	Steam Operation Supervision - 100%	500.000	-\$22,439	\$0	-\$22,439	\$0	-\$165,492	-\$165,492
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$22,439	\$0		\$0	\$0	

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A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 2. To remove TY amort of the latan O&M Tracker (Young)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$165,492	Total
			•	•				
	No Adjustment`		\$0	\$0		\$0	\$0	
E-6	Fuel Expense - Coal	501.000	-\$47,605	-\$8,461,529	-\$8,509,134	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$47,605	\$0		\$0	\$0	
	2. To annualize fuel expense - coal (Young).		\$0	-\$2,486,157		\$0	\$0	
	3. To annualize train maintenance (Young).		\$0	\$274,847		\$0	\$0	
	4. To annualize coal transport treatement (Young).		\$0	-\$107		\$0	\$0	
	5. To annualize start up oil expense (Young).		\$0	-\$256,008		\$0	\$0	
	6. To annualize start up gas expense (Young).		\$0	-\$5,997,210		\$0	\$0	
	7. To annualize propane fuel expense (Young).		\$0	\$3,106		\$0	\$0	
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$487,588	\$487,588	\$0	\$0	\$0
	To annualzie fuel additive expense (Young).		\$0	\$487,588		\$0	\$0	
F 40				4444	^	•	••	
E-10	Fuel Additives - Residuals	501.400	\$0	\$101,673	\$101,673	\$0	\$0	\$0
	1.To annualize fuel residuals (Young).		\$0	\$101,673		\$0	\$0	
E-11	Fuel Exp - Residuals Non FAC	501.420	\$0	-\$18,766	-\$18,766	\$0	\$0	\$0
	1. To annualize fuel residuals - Non FAC (Young).		\$0	-\$18,766		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-13	Fuel Handling Expense	501.500	\$0	\$1,564,115	\$1,564,115	\$0	\$0	\$0
	To annualize fuel handling (Young).		\$0	\$1,564,115		\$0	\$0	
E-20	Fuel Expense Rider Underrecov -	501.600	\$0	\$295,281,236	\$295,281,236	\$0	\$0	\$0
	To remove FAC under recovery (Lyons).		\$0	\$295,281,236		\$0	\$0	
E-22	Steam Operating Expense	502.000	-\$111,715	\$0	-\$111,715	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$111,715	\$0		\$0	\$0	
E-24	Steam Operations Electric Expenses	505.000	-\$51,252	\$0	-\$51,252	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$51,252	\$0		\$0	\$0	
E-25	Misc Steam Power Operations	506.000	-\$55,285	-\$80	-\$55,365	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$55,285	\$0		\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$80		\$0	\$0	
F 00		F07 555				-		•-
E-26	Steam Power Operations - Rents	507.000	-\$6	\$0	-\$6		\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$6	\$0		\$0	\$0	
E-33	Steam Maintenance Superv & Engineering	510.000	-\$29,611	-\$23,098	-\$52,709	\$0	\$0	\$0

A Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> Jurisdictional
Adj.	Income Adjustment Presiden	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$29,611	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$23,098		\$0	\$0	
	Maintenance of Structures - Steam Power	511.000	-\$13,552	\$60,317	\$46,765	\$0	\$0	
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$13,552	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$67,735		\$0	\$0	
;	3. To remove Sibley maintenance test year expense (Nieto).		\$0	-\$7,418		\$0	\$0	
E-35	Maintenance of Boiler Plant - Steam Power	512.000	\$0	-\$157,532	-\$157,532	\$0	-\$181,378	-\$181,378
	1. To remove TY amort of the latan O&M Tracker (Young).		\$0	\$0		\$0	-\$181,378	
				4.5				
l I	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$156,361		\$0	\$0	
;	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,037		\$0	\$0	
	4. To adjust the state of the imposition of the state of		***	6404		* 0	**	
ľ	4. To adjust test year for incentive compensation (Giacone).		\$0	-\$134		\$0	\$0	
E-36	Maintenance of Boiler Plant - Steam Power	512.000	-\$63,250	\$0	-\$63,250	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).	312.000	-\$63,250	\$0	-\$03,230	\$0	\$0	
	1. To adjust test year for 3/31/2022 payron (Glacone).		-403,230	φ0		φυ	ΨΟ	
E-38	Maintenance of Electric Plant - Steam Power	513.000	-\$13,166	-\$2,127,430	-\$2,140,596	\$0	\$0	\$0
,	1. To adjust test year for 5/31/2022 payroll (Giacone).		-\$13,166	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$115,468		\$0	\$0	
	3. To remove Sibley maintenance test year expese (Nieto).		\$0	-\$1,101,276		\$0	\$0	
	, , , , , , , , , , , , , , , , , , , ,		•	, , , ,				
4	4. To include major maintenance. (Lyons)		\$0	-\$910,686		\$0	\$0	
E-39	Maintenance of Misc. Steam Plant - Steam Power	514.000	-\$3,414	\$12,966	\$9,552	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$3,414	\$0		\$0	\$0	
;	2. To normalize and annualize non-wage maintenance		\$0	\$12,966		\$0	\$0	
•	expense (Nieto).							
E-55	Prod Trubine Oper Superv & Engineering -	546.000	-\$981	\$0	-\$981	\$0	\$0	\$0
,	To adjust test year for 5/31/2022 payroll (Giacone).		-\$981	\$0		\$0	\$0	
	Other Fuel Expense - Natural Gas -	547.000	-\$671	-\$10,132,333	-\$10,133,004	\$0	\$0	
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$671	\$0		\$0	\$0	
	2. To annualize variable gas expense (Young).		\$0	-\$10,132,333		\$0	\$0	
	Other Fuel Expense - On System Other Prod -	547.027	\$0	\$428,939	\$428,939	\$0	\$0	\$0

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To annualize fixed transportation expense (Young).		\$0	\$428,939		\$0	\$0	
E-65	Other Power Generation Expense -	548.000	-\$21,491	\$0	-\$21,491	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$21,491	\$0		\$0	\$0	
E-66	Misc. Other Power Generation Expense -	549.000	-\$12,465	\$0	-\$12,465	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$12,465	\$0		\$0	\$0	
E-69	Maint. Superv. & Engineering	551.000	-\$9,025	\$7,372	-\$1,653	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$9,025	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$7,372		\$0	\$0	
E-70	Maintenance of Structures	552.000	-\$830	\$18,658	\$17,828	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$830	\$0	, , ,	\$0	\$0	•
	2. To normalize and annualize non-wage maintenance		\$0	\$18,658		\$0	\$0	
	expense (Nieto).		ų ū	Ψ10,000		Ų.	Ų.	
E-71	Maint. Of Generating & Electric Plant - OP	553.000	-\$24,311	-\$8,009,713	-\$8,034,024	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).	000.000	-\$24,311	\$0	\$0,004,024	\$0	\$0	40
						•	•	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$282,133		\$0	\$0	
	3. To include major maintenance. (Lyons)		\$0	\$39,410		\$0	\$0	
	4. To include major maintenance (FERC acct 553.1). (Lyons)		\$0	-\$652,444		\$0	\$0	
	5. To include major maintenance (FERC acct 553.1). (Lyons)		\$0	-\$7,678,812		\$0	\$0	
F 70		554.000	****	* 4 0.75	\$5.004	••	•	**
E-72	Maint. Of Misc. Other Power Generation Plant - OP	554.000	-\$689	-\$4,375	-\$5,064	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$689	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$4,375		\$0	\$0	
E-76	Purchased Power for Baseload -	555.000	\$0	-\$300,139,595	-\$300,139,595	\$0	\$0	\$0
	To include an annual level of border customers (Lyons).		\$0	\$45,230		\$0	\$0	
	To annualize purchase power expense (Young).		\$0	-\$300,184,825		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Purchase Power - Capacity Purch-Gardn -	555.005	\$0	-\$514,800	-\$514,800	\$0	\$0	\$0
	To annualzie purchase capacity expense (Young).		\$0	-\$514,800	, ,	\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
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E-78	Purchase Power Off-Sys Sales -	555.030	\$0	\$2,858,267	\$2,858,267	\$0	\$0	\$0

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>1</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove test year (Young).		\$0	\$2,858,267		\$0	\$0	
E-80	Purchase Power Off-Sys WAPA -	555.035	\$0	-\$878,618	-\$878,618	\$0	\$0	\$0
	1. To remove test year (Young).		\$0	-\$878,618		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Purchased Power - Admin Fees	555.070	\$0	\$1,254,579	\$1,254,579	\$0	\$0	\$0
	To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	\$1,254,579		\$0	\$0	
E-82	Purchased Power RENEW Tariff	555.080	\$0	-\$2,635,727	-\$2,635,727	\$0	\$0	\$0
	To reverse RER cost in revenues (Young).		\$0	-\$2,635,727		\$0	\$0	
E-83	Purchased Power RENEW Settle	555.081	\$0	\$5,006,211	\$5,006,211	\$0	\$0	\$0
	To reverse RER cost in revenues (Young).		\$0	\$5,006,211		\$0	\$0	
E-84	Purchased Power SPECCUST	555.090	\$0	-\$13,930,609	-\$13,930,609	\$0	\$0	\$0
	1. To reverse NUCOR PPA (Young).		\$0	-\$13,930,609		\$0	\$0	
E-85	Purchased Power SPECCUST Settle	555.091	\$0	\$3,653,644	\$3,653,644	\$0	\$0	\$0
	1. To reverse NUCOR PPA (Young).		\$0	\$3,653,644		\$0	\$0	
E-86	System Control and Load Dispatch -	556.000	-\$14,184	-\$12,024	-\$26,208	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$14,184	\$0		\$0	\$0	
	2. To remove bonuses booked in test year (CS-11) (Giacone).		\$0	-\$12,024		\$0	\$0	
E-87	Prod-Other-Other Expenses - energy	557.000	-\$23,940	\$1,247,322	\$1,223,382	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$23,940	\$0		\$0	\$0	
	2. To annualize common use billing (Lyons).		\$0	\$1,247,322		\$0	\$0	
	3(3)		•	. , ,-			•	
E-88	Other Production Exp Riders electric 100%	557.100	\$0	-\$2,600,487	-\$2,600,487	\$0	\$0	\$0
	1. To eliminate test year (Lyons).		\$0	-\$2,600,487		\$0	\$0	
E-93	Operation Supervision & Engineering - TE -	560.000	-\$18,010	\$0	-\$18,010	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$18,010	\$0		\$0	\$0	
E-94	Load Dispatching - TE -	561.000	-\$17,625	-\$348,843	-\$366,468	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$17,625	\$0		\$0	\$0	
	2. To reflect an annualized level of SPP administrative fees (Lyons).		\$0	\$69,740		\$0	\$0	
	3. To eliminate Nucor SPP Administrative Fees (Lyons)		\$0	\$0		\$0	\$0	
	4. To eliminate Crossroads Administrative Fees (Majors)		\$0	-\$391,368		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To eliminate Crossroads Adinistrative Fees (Majors).		\$0	-\$27,215		\$0	\$0	
E-95	Station Expenses - TE -	562.000	-\$9,462	\$0	-\$9,462	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$9,462	\$0		\$0	\$0	
E-96	Overhead Line Expenses - TE -	563.000	-\$130	\$0	-\$130	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$130	\$0		\$0	\$0	
E-98	Transmission of Electric By Others - TE -	565.000	\$0	-\$12,003,161	-\$12,003,161	\$0	\$0	\$0
	To include an annualized level of transmission expense (Lyons).		\$0	\$1,590,860		\$0	\$0	
	2. To eliminate Crossroads transmission expense (Majors).		\$0	-\$13,551,080		\$0	\$0	
	To remove transmission expense for FERC incentives related to the Transource Missouri Projects (Majors).		\$0	-\$42,941		\$0	\$0	
E-99	Misc. Transmission Expenses - TE -	566.000	-\$7,762	\$0	-\$7,762	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$7,762	\$0		\$0	\$0	
E-101	Trans Op-Mkt Mon&Comp Ser-RTO -	575.700	\$0	-\$1,838,575	-\$1,838,575	\$0	\$0	\$0
	To reflect annualized level of SPP Administrative Fees (Lyons).		\$0	-\$1,838,575		\$0	\$0	
	2. To eliminate Nucor SPP Administrative Fees (Lyons).		\$0	\$0		\$0	\$0	
E-104	Maint. Supervision & Engineering - TE	568.000	-\$1,307	\$0	-\$1,307	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$1,307	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-105	Maintenance of Structures - TE	569.000	-\$5,617	\$0	-\$5,617	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$5,617	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-106	Maintenance of Station Equipment - TE	570.000	-\$18,099	\$0	-\$18,099	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$18,099	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-107	Maintenance of Overhead Lines - TE	571.000	-\$112	\$0	-\$112	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$112	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-109	Maint. Of Misc. Transmission Plant - TE	573.000	-\$203	\$539,734	\$539,531	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$203	\$0		\$0	\$0	
	2. To annualize common use billing (Lyons).		\$0	\$539,734		\$0	\$0	

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Account Adjustment Adjust	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
E-114 Operation Supervision & Engineerina - DE - 580,000 144,322 \$0 141,322 \$0 50 \$0 \$0 \$0 \$0 \$0 \$0	Adj.			Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Jurisdictional Adjustments
1. To adjust test year for 5/31/2022 payroll (Glacone). -541,322 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-115 Load Dispatching - DE	E-114	Operation Supervision & Engineering - DE -	580.000	-\$41,322	\$0	-\$41,322	\$0	\$0	\$0
1. To adjust test year for \$731/2022 payroll (Glacone). -\$18.468 50 50 50 50 50 50 50 5		To adjust test year for 5/31/2022 payroll (Giacone).		-\$41,322	\$0		\$0	\$0	
1. To adjust test year for \$731/2022 payroll (Glacone). -318.468 50 50 50 50 50 50 50 5									
E-116 Station Expenses - DE	E-115		581.000			-\$18,468			\$0
1. To adjust test year for 5/31/2022 payroll (Giacone). -\$3,010 \$0 \$0 \$0 \$0 \$0 \$0 \$0		1. To adjust test year for 5/31/2022 payroll (Glacone).		-\$18,468	\$0		\$0	\$0	
E-117 Overhead Line Expenses - DE	E-116	Station Expenses - DE -	582.000	-\$3,010	\$0	-\$3,010	\$0	\$0	\$0
1. To adjust test year for 5/31/2022 payroll (Glacone). -\$46,703 \$0 \$0 \$0 \$0 \$0 \$0 \$0		1. To adjust test year for 5/31/2022 payroll (Giacone).		-\$3,010	\$0		\$0	\$0	
1. To adjust test year for 5/31/2022 payroll (Glacone). E-118 Underground Line Expenses - DE 1. To adjust test year for 5/31/2022 payroll (Glacone). E-120 Meters - DE 1. To adjust test year for 5/31/2022 payroll (Glacone). E-121 Customer Install - DE 1. To adjust test year for 5/31/2022 payroll (Glacone). E-122 Miscellaneous - DE Electric 1. To adjust test year for 5/31/2022 payroll (Glacone). E-123 Miscellaneous - DE Electric 588.000 1. To adjust test year for 5/31/2022 payroll (Glacone). E-124 Miscellaneous - DE Electric 588.000 1. To adjust test year for 5/31/2022 payroll (Glacone). E-125 Miscellaneous - DE Steam steam 0% 1. To adjust test year for 5/31/2022 payroll (Glacone). E-126 SE Maintenance 1. To adjust test year for 5/31/2022 payroll (Glacone). E-127 SSE Maintenance 1. To adjust test year for 5/31/2022 payroll (Glacone). E-128 Structures Maintenance 2. To normalize and annualize non-wage maintenance expense (Nicto). E-129 Station Equipment Maintenance 1. To adjust test year for 5/31/2022 payroll (Glacone). 2. To normalize and annualize non-wage maintenance expense (Nicto). E-129 Station Equipment Maintenance 1. To adjust test year for 5/31/2022 payroll (Glacone). 2. To normalize and annualize non-wage maintenance expense (Nicto). E-129 Station Equipment Maintenance 1. To adjust test year for 5/31/2022 payroll (Glacone). 2. To normalize and annualize non-wage maintenance expense (Nicto). E-129 Station Equipment Maintenance 1. To adjust test year for 5/31/2022 payroll (Glacone). 2. To normalize and annualize non-wage maintenance expense (Nicto). E-129 Station Equipment Maintenance 2. Source Maintenance 30 -5280,411 -5285,045 -50 -50 -50 -50 -50 -50 -50 -50 -50 -5	E-117	Overhead Line Expenses - DE	583.000	-\$46.703	\$0	-\$46.703	\$0	\$0	\$0
E-118 Underground Line Expenses - DE 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. 4315,876 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0					•	V 10,100		•	,,,
1. To adjust test year for 5/31/2022 payroll (Glacone). -\$15,876 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$. ,					
E-120 Meters - DE 1. To adjust test year for 5/31/2022 payroll (Giacone). E-121 Customer Install - DE 2. To adjust test year for 5/31/2022 payroll (Giacone). E-122 Miscellaneous - DE Electric 2. To adjust test year for 5/31/2022 payroll (Giacone). E-123 Miscellaneous - DE Steam steam 0% 2. To remove Dues and Donations from test year (Nieto). E-124 S&E Maintenance - 3. To adjust test year for 5/31/2022 payroll (Giacone). E-125 S&E Maintenance - 3. To adjust test year for 5/31/2022 payroll (Giacone). E-126 Structures Maintenance - 3. To adjust test year for 5/31/2022 payroll (Giacone). E-127 S&E Maintenance - 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. To adjust test year for 5/31/2022 payroll (Giacone). 3. Set Maintenance - 3. Set Mai	E-118		584.000	-\$15,876	\$0	-\$15,876	\$0	\$0	\$0
1. To adjust test year for 5/31/2022 payroll (Giacone). E-121 Customer Install - DE		To adjust test year for 5/31/2022 payroll (Giacone).		-\$15,876	\$0		\$0	\$0	
E-121 Customer Install - DE	E-120	Meters - DE	586.000	-\$53,888	\$0	-\$53,888	\$0	\$0	\$0
1. To adjust test year for 5/31/2022 payroll (Giacone). E-122 Miscellaneous - DE Electric		To adjust test year for 5/31/2022 payroll (Giacone).		-\$53,888	\$0		\$0	\$0	
1. To adjust test year for 5/31/2022 payroll (Giacone). E-122 Miscellaneous - DE Electric	E 121	Customer leafell DE	E97 000	£427	¢0	¢4.27	¢o.	¢0	¢0
E-122 Miscellaneous - DE Electric 588.000 -\$76,120 \$0 -\$76,120 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). \$0 -\$76,120 \$0 \$0 \$0 E-123 Miscellaneous - DE Steam steam 0% \$0 -\$73 -\$73 \$0 \$0 1. To remove Dues and Donations from test year (Nieto). \$0 -\$73 \$0 \$0 E-127 S&E Maintenance - \$90.000 -\$4,521 -\$7,104 -\$11,625 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). \$0 -\$4,521 \$0 \$0 \$0 E-128 Structures Maintenance - \$91.000 -\$81 -\$98 -\$179 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). \$0 -\$81 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 \$0 E-129 Station Equipment Maintenance \$90 -\$84,634 -\$280,411 -\$285,045 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). \$0 -\$4,634 \$0 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$4,634 \$0 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$4,634 \$0 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$280,411 -\$285,045 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$280,411 \$0 \$0 \$0 30 -\$280,411 \$0 \$0 \$0 30 -\$280,411 \$0 \$0 \$0 30 -\$280,411 \$0 \$0 \$0	E-121		367.000			-\$127			\$0
1. To adjust test year for 5/31/2022 payroll (Giacone). E-123 Miscellaneous - DE Steam steam 0% 1. To remove Dues and Donations from test year (Nieto). E-127 S&E Maintenance - 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance - 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance - 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance- 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance- 3592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 \$0 -\$280,411 \$0 \$0 \$0 \$0		1. To adjust test year for 3/3 1/2022 payron (Glacone).		-\$127	φu		φυ	φU	
E-123 Miscellaneous - DE Steam steam 0% 588.000 \$0 -\$73 -\$73 \$0 \$0 1. To remove Dues and Donations from test year (Nieto). \$0 -\$73 \$0 \$0 E-127 S&E Maintenance - 590.000 -\$4,521 -\$7,104 -\$11,625 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$7,104 \$0 \$0 E-128 Structures Maintenance - 591.000 -\$81 -\$98 -\$179 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$98 \$0 \$0 E-129 Station Equipment Maintenance - 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 E-129 Station Equipment Maintenance - 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$24,634 \$0 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$280,411 \$0 \$0 \$0 \$0 -\$280,411 \$0 \$0 \$0 \$0 -\$280,411 \$0 \$0 \$0	E-122	Miscellaneous - DE Electric	588.000	-\$76,120	\$0	-\$76,120	\$0	\$0	\$0
1. To remove Dues and Donations from test year (Nieto). E-127 S&E Maintenance- 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance- 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance- 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance- 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto).		1. To adjust test year for 5/31/2022 payroll (Giacone).		-\$76,120	\$0		\$0	\$0	
E-127 S&E Maintenance - 590.000 -\$4,521 -\$7,104 -\$11,625 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance - 591.000 -\$81 -\$98 -\$179 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance - 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 50 -\$280,411 \$0 \$0 \$0 \$0 \$0	E-123	Miscellaneous - DE Steam steam 0%	588.000	\$0	-\$73	-\$73	\$0	\$0	\$0
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance - 591.000 -\$81 -\$98 -\$179 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). F-129 Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto).		To remove Dues and Donations from test year (Nieto).		\$0	-\$73		\$0	\$0	
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance - 591.000 -\$81 -\$98 -\$179 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). F-129 Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 2. To normalize and annualize non-wage maintenance expense (Nieto).									
2. To normalize and annualize non-wage maintenance expense (Nieto). E-128 Structures Maintenance - 591.000 -\$81 -\$98 -\$179 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$280,411 \$0 \$0 \$0 \$0 \$0	E-127		590.000			-\$11,625			\$0
E-128 Structures Maintenance -		To adjust test year for 5/31/2022 payroll (Giacone).		-\$4,521	\$0		\$0	\$0	
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). 50 -\$98 \$0 \$0 \$0				\$0	-\$7,104		\$0	\$0	
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). 50 -\$98 \$0 \$0 \$0	F 400	S	504 000	^	***	\$170	••	40	***
2. To normalize and annualize non-wage maintenance expense (Nieto). E-129 Station Equipment Maintenance- 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0	E-128		591.000			-\$179			\$0
E-129 Station Equipment Maintenance- 592.000 -\$4,634 -\$280,411 -\$285,045 \$0 \$0 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). \$0 -\$280,411 \$0 \$0 \$0									
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). -\$4,634 \$0 \$0 \$0 \$0 \$0 \$0 \$0				φυ	-\$30		φυ	φU	
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To normalize and annualize non-wage maintenance expense (Nieto). -\$4,634 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E-129	Station Equipment Maintenance-	592.000	-\$4.634	-\$280.411	-\$285.045	\$0	\$0	\$0
2. To normalize and annualize non-wage maintenance \$0 -\$280,411 \$0 \$0 expense (Nieto).						,,			
expense (Nieto).									
F-130 Overhead Lines Maintenance - 593 000 \$0.505 044 \$1.020 579 \$024 627 \$0.50					•				
133.000 - \$33,341 \$1,020,370 \$324,037 \$0 \$0	E-130	Overhead Lines Maintenance -	593.000	-\$95,941	\$1,020,578	\$924,637	\$0	\$0	\$0

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$95,941	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance		\$0	\$1,020,578		\$0	\$0	
	expense (Nieto).							
E-131	Underground Lines Mainten	594.000	-\$15,442	\$90,848	\$75,406	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$15,442	\$0		\$0	\$0	
	2. To normalize and annualize non-wage maintenance		\$0	\$90,848		\$0	\$0	
	expense (Nieto).		Ų.	400,040		Ψ	Ų.	
E-132	Line Transformers Mainten	595.000	¢2.945	¢2.005	\$60	\$0	\$0	¢0
L-132		393.000	-\$2,845	\$2,905	\$60			\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$2,845	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	\$2,905		\$0	\$0	
E-133	Street Light & Signals Mainten	596.000	-\$2,374	-\$87,766	-\$90,140	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$2,374	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance expense (Nieto).		\$0	-\$87,766		\$0	\$0	
	expense (victo).							
E-134	Meters Maintenance	597.000	-\$7,439	-\$2,285	-\$9,724	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$7,439	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance		\$0	-\$2,285		\$0	\$0	
	expense (Nieto).							
E-135	Misc. Plant Maintenance	598.000	-\$9,604	\$1,159,961	\$1,150,357	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$9,604	\$0		\$0	\$0	
	To normalize and annualize non-wage maintenance		\$0	\$148,413		\$0	\$0	
	expense (Nieto).							
	3. To annualize common use billing (Lyons).		\$0	\$1,011,548		\$0	\$0	
E-140	Supervision - CAE	901.000	-\$38,182	\$0	-\$38,182	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$38,182	\$0	7.03,102	\$0	\$0	**
	1. To adjust test year for 3/31/2022 payron (Glacone).		-\$30,102	Ψ		ΨΟ	Ψ	
E-141	Meter Reading Expenses-CAE	902.000	-\$39,617	-\$88,489	-\$128,106	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$39,617	\$0		\$0	\$0	
	2. To include annualized meter replacement O&M expense		\$0	-\$88,489		\$0	\$0	
	(Majors)							
E-142	Customer Records & Collection Expenses - CAE	903.000	-\$166,913	\$8,709,769	\$8,542,856	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$166,913	\$0		\$0	\$0	
	To reclasify interest paid on customer deposits to above		\$0	\$206,329		\$0	\$0	
	line (Nieto)					**	**	
	3. To adjust test year interest on customer deposits (Nieto)		\$0	-\$111,465		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	1
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To annualize common use billing (Lyons).		\$0	\$8,614,905		\$0	\$0	
E-143	Uncollectible Accts - CAE	904.000	\$0	\$2,973,492	\$2,973,492	\$0	\$0	\$0
	To include an annualized level of bad debt (Majors).		\$0	\$536,409		\$0	\$0	
	To reclassify bad debt expense from Evergy receivables company. (Majors)		\$0	\$2,437,083		\$0	\$0	
E-144	Misc. Customer Accounts Expense	905.000	\$0	\$948,920	\$948,920	\$0	\$0	\$0
	To reclasiffy accounts receivable bank fees to above the line account (Nieto).		\$0	\$598,434		\$0	\$0	
	2. To include annualized level of accounts receivable fees through 12/31/2021 (Nieto).		\$0	\$350,486		\$0	\$0	
E-148	Customer Service Supervision Expense	907.000	-\$1,517	\$0	-\$1,517	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$1,517	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-149	Customer Assistance Expenses CSIE	908.000	-\$30,673	-\$37,441	-\$68,114	\$0	-\$14,833,134	-\$14,833,134
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$30,673	\$0		\$0	\$0	
	2. To remove TY amort of the latan O&M Tracker (Young)		\$0	\$0		\$0	-\$190,219	
	3. To annualzie Economic Relief Pilot Program (Nieto)		\$0	-\$37,175		\$0	\$0	
	4. To remove portion of customer survey related to political questions (CS-11) (Giacone).		\$0	-\$266		\$0	\$0	
	5. To adjust Income Eligible Weatherization test year (Nieto).		\$0	\$0		\$0	\$281,310	
	6. To adjust Income Eligible Weatherization expense (Nieto).		\$0	\$0		\$0	-\$233,967	
	7. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$375,345	
	8. To remove test year MEEIA expenses (Majors).		\$0	\$0		\$0	-\$14,314,913	
E-150	Informational & Instructional Advertising Expense	909.000	\$0	-\$4,158	-\$4,158	\$0	-\$3,455,619	-\$3,455,619
	To remove TY amortization of the deferred DSM advertisement costs (Young)		\$0	\$0		\$0	-\$19,057	
	2. To remove TY amortization of the deferred DSM Program costs (Young)		\$0	\$0		\$0	-\$3,436,562	
	3. To adjust test year for advertising expense (Nieto).		\$0	-\$4,158		\$0	\$0	
E-151	Misc. Customer Service & Informational Expense	910.000	-\$16,883	-\$35	-\$16,918	\$0	-\$7,126,362	-\$7,126,362
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$16,883	\$0		\$0	\$0	
	2. To remove Renewable Energy Standards amortization from test year (RESRAM) (Nieto).		\$0	\$0		\$0	-\$7,126,362	
	1							

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	- 1
Number	Income	<u>-</u>		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
1. To adjust test year for 5/31/2022 payroll (Glacone). 5770 50 50 50 50 50 50		Income Adjustment Description					•		Total
E-185 Demonstrating & Selling Expenses - SE 1. To adjust test year for \$51/2022 payroll (Glacone). 2. To remove Dues and Donations from test year (Neto). 50 -4179 50 50 50 50 50 50 50 50 50 50 50 50 50	E-154	Supervision - SE	911.000	-\$770	\$0	-\$770	\$0	\$0	\$0
1. To adjust test year for 5/31/2022 payroll (Glacone). 2. To remove Dues and Donations from test year (Nieto). 8. Hisc. Sales Expenses - SE 916.000 9598 90. \$5998 90. \$5998 90. \$5998 90. \$5908 90. \$59989 90. \$59989 90. \$59989 90. \$599		To adjust test year for 5/31/2022 payroll (Giacone).		-\$770	\$0		\$0	\$0	
2. To remove Dues and Donations from test year (Nieto). 6. 1. To adjust test year for 5/31/2022 payroll (Giacone). 7. No Adjustment 8. 1. To adjust test year for 5/31/2022 payroll (Giacone). 8. 1. To adjust test year for 5/31/2022 payroll (Giacone). 9. No Adjustment 8. 1. To adjust test year for 5/31/2022 payroll (Giacone). 9. 1. To adjust test year for 5/31/2022 payroll (Giacone). 9. 1. To adjust test year for 5/31/2022 payroll (Giacone). 1. To adjust test year for for incentive compensation expense (CS-11) (Giacone). 1. To remove equity compensation expense (CS-11) (Giacone). 1. To remove the year for incentive compensation (Giacone). 1. To remove The mortization of the Transource Account Review deferred coats (Young). 1. To remove these and donations from test year (Nieto). 1. To remove dues and donations from test year (Nieto). 1. To remove dues and donations from test year (Nieto). 1. To remove dues and donations from test year (CS-11) (Giacone). 1. To remove dues and donations from test year (Nieto). 1. To remove Bose and donations from test year (Nieto). 1. To remove Bose and donations from test year (Nieto). 1. To remove Bose and donations from test year (Nieto). 1. To remove Bose and donations from test year (Nieto). 1. To remove Bose and donations from test year (Nieto). 1. To remove Bose and donations from test year (Nieto). 1. To remove Bose and donations from test year (CS-11) (Giacone). 1. To remove PISA anounts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacone). 1. To remove PISA announts booked to test year (CS-11) (Giacon	E-155	Demonstrating & Selling Expenses - SE	912.000	-\$3,678	-\$179	-\$3,857	\$0	\$0	\$0
E-157 I. To adjust test year for \$631/2022 payroll (Giacone). 2. No Adjustment So S		1. To adjust test year for 5/31/2022 payroll (Giacone).		-\$3,678	\$0		\$0	\$0	
1. To adjust test year for \$/31/2022 payroll (Glacone). 2. No Adjustment 50 \$0 \$0 \$0 \$0 \$0 8		2. To remove Dues and Donations from test year (Nieto).		\$0	-\$179		\$0	\$0	
2. No Adjustment	E-157	Misc. Sales Expenses - SE	916.000	-\$598	\$0	-\$598	\$0	\$0	\$0
E-161 Administrative & General Salaries - AGE 920,000 -\$363,384 -\$2,894,590 -\$3,257,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		To adjust test year for 5/31/2022 payroll (Giacone).		-\$598	\$0		\$0	\$0	
E-161 Administrative & General Salaries - AGE 920.000 \$353,384 \$-\$2,894,590 \$3,257,964 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2. No Adjustment		\$0	\$0		\$0	\$0	
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To remove bonuses booked in test year (CS-11) (Giacone). 3. To remove equity compensation expense (CS-11) (Giacone). 4. To adjust test year for incentive compensation (Giacone). 50 -\$547,114									
2. To remove bonuses booked in test year (CS-11) (Giacone). 3. To remove equity compensation expense (CS-11) (Giacone). 4. To adjust test year for incentive compensaton (Giacone). 4. To adjust test year for incentive compensaton (Giacone). 50	E-161	Administrative & General Salaries - AGE	920.000	-\$363,384	-\$2,894,580	-\$3,257,964	\$0	\$0	\$0
Giacone . 3. To remove equity compensation expense (CS-11) (Giacone). 4. To adjust test year for incentive compensaton (Giacone). 50 -\$1,652,726		1. To adjust test year for 5/31/2022 payroll (Giacone).		-\$363,384	\$0		\$0	\$0	
(Glacone)				\$0	-\$694,740		\$0	\$0	
E-162 Administrative and General Salaries - AGE - 920.000 \$0 \$0 \$0 \$0 \$47,566 \$47,566 \$47,566 \$1. To remove TY amortization of the Transource Account Review deferred costs (Young). E-163 Office Supplies & Expenses - AGE 921.000 -51 -5798 -5799 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	-\$1,652,726		\$0	\$0	
1. To remove TV amortization of the Transource Account Review deferred costs (Young). E-163 Office Supplies & Expenses - AGE 1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To reclassify certain expense report items to below the line (CS-11) (Giacone) 3. To remove dues and donations from test year (Nieto). E-165 XCPL Bill of Common Use Plant 1. To include an annualized level of Common Use Billings (Lyons). No adjustment S0 \$0 \$0 \$0 \$0 \$0 \$0 \$22,854,501 \$0 \$0 \$0 \$22,822,306 1. To remove PISA amounts booked to test year (CS-11) (Giacone) 1. To remove PISA amounts booked to test year (CS-11) \$0 \$0 \$0 \$0 \$2,282,306 1. To remove PISA amounts booked to test year (CS-11) \$0 \$0 \$0 \$0 \$2,282,306 1. To remove PISA amounts booked to test year (CS-11) \$0 \$0 \$0 \$0 \$0 \$2,282,306 1. To remove PISA amounts booked to test year (CS-11) \$0 \$0 \$0 \$0 \$0 \$2,282,306 E-168 Outside Services Employed - Retail \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,282,306 1. To remove TY amortization of the Transource Account Review deferred costs (Young) E-169 Property Insurance 924.000 \$-\$1 \$111,203 \$111,202 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		4. To adjust test year for incentive compensaton (Giacone).		\$0	-\$547,114		\$0	\$0	
Review deferred costs (Young).	E-162	Administrative and General Salaries - AGE -	920.000	\$0	\$0	\$0	\$0	\$47,566	\$47,566
1. To adjust test year for 5/31/2022 payroll (Giacone). 2. To reclassify certain expense report items to below the line (CS-11) (Giacone) 3. To remove dues and donations from test year (Nieto). E-165 KCPL Bill of Common Use Plant 922.050 \$0 -\$21,654,501 -\$21,654,501 \$0 \$0 1. To include an annualized level of Common Use Billings (Lyons). No adjustment S0 -\$21,654,501 \$0 \$0 \$				\$0	\$0		\$0	\$47,566	·
2. To reclassify certain expense report items to below the line (CS-11) (Giacone) 3. To remove dues and donations from test year (Nieto). E-165 KCPL Bill of Common Use Plant 1. To include an annualized level of Common Use Billings (Lyons). No adjustment E-166 Contra PISA Depr Common Use 1. To remove PISA amounts booked to test year (CS-11) (Giacone) E-168 Outside Services Employed - Retail 1. To remove TY amortization of the Transource Account Review deferred costs (Young) E-169 Property Insurance \$0 .\$558 \$0 .\$0 .\$0 \$0 .	E-163	Office Supplies & Expenses - AGE	921.000	-\$1	-\$798	-\$799	\$0	\$0	\$0
line (CS-11) (Giacone) 3. To remove dues and donations from test year (Nieto). \$0 -\$240 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		To adjust test year for 5/31/2022 payroll (Giacone).		-\$1	\$0		\$0	\$0	
E-165 KCPL Bill of Common Use Plant 1. To include an annualized level of Common Use Billings (Lyons). No adjustment 50 \$0 \$0 \$0 \$0 E-166 Contra PISA Depr Common Use 1. To remove PISA amounts booked to test year (CS-11) (Giacone) 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	-\$558		\$0	\$0	
1. To include an annualized level of Common Use Billings (Lyons). No adjustment \$0 \$0 \$0 \$0 \$0 \$0 \$0 E-166 Contra PISA Depr Common Use 1. To remove PISA amounts booked to test year (CS-11) (Giacone) \$0 \$0 \$0 \$0 \$0 \$2,282,306 \$2,282,306 1. To remove PISA amounts booked to test year (CS-11) \$0 \$0 \$0 \$0 \$2,282,306 E-168 Outside Services Employed - Retail 1. To remove TY amortization of the Transource Account Review deferred costs (Young) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		To remove dues and donations from test year (Nieto).		\$0	-\$240		\$0	\$0	
(Lyons). No adjustment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E-165	KCPL Bill of Common Use Plant	922.050	\$0	-\$21,654,501	-\$21,654,501	\$0	\$0	\$0
E-166 Contra PISA Depr Common Use 922.326 \$0 \$0 \$0 \$0 \$2,282,306 \$2,282,306 \$2,282,306 \$1. To remove PISA amounts booked to test year (CS-11) \$0 \$0 \$0 \$0 \$2,282,306				\$0	-\$21,654,501		\$0	\$0	
1. To remove PISA amounts booked to test year (CS-11) (Giacone) \$0 \$0 \$0 \$0 \$2,282,306 (Siacone) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		No adjustment		\$0	\$0		\$0	\$0	
E-168 Outside Services Employed - Retail 923.000 \$0 \$0 \$0 \$22,384 \$22,384 \$22,384 \$1. To remove TY amortization of the Transource Account Review deferred costs (Young) \$0 \$0 \$0 \$22,384 \$	E-166	Contra PISA Depr Common Use	922.326	\$0	\$0	\$0	\$0	\$2,282,306	\$2,282,306
1. To remove TY amortization of the Transource Account Review deferred costs (Young) E-169 Property Insurance 924.000 -\$1 \$111,203 \$111,202 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	\$0		\$0	\$2,282,306	
1. To remove TY amortization of the Transource Account Review deferred costs (Young) E-169 Property Insurance 924.000 -\$1 \$111,203 \$111,202 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E-168	Outside Services Employed - Retail	923.000	\$0	\$0	\$0	\$0	\$22,384	\$22,384
		To remove TY amortization of the Transource Account		\$0	\$0				
	E-169	Property Insurance	924.000	-\$1	\$111.203	\$111.202	\$0	\$0	\$0
		To adjust test year for 5/31/2022 payroll (Giacone).		-\$1	\$0	+ , _ 02	\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To include annualized level of insurance expense (Nieto).		\$0	\$111,203		\$0	\$0	
E-170	Injuries and Damages	925.000	\$0	\$381,969	\$381,969	\$0	\$0	\$0
	To include annualized level of insurance expense (Nieto).		\$0	\$332,595		\$0	\$0	
			•	4.0.00				
	2. To include annualized level of injuries and damages (Nieto).		\$0	\$49,374		\$0	\$0	
F 474		000.000	•	00 447 404	60 447 404	40	**	***
E-171	Employee Pensions and Benefits	926.000	\$0	-\$8,117,191	-\$8,117,191	\$0	\$0	\$0
	To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$5,838		\$0	\$0	
	2. To adjust test year SERP expense to reflect normalized		\$0	-\$374,381		\$0	\$0	
	level of SERP payouts (Giacone).		•					
	3. To annualize pension expense (Giacone).		\$0	-\$8,284,663		\$0	\$0	
	4. To annualize OPEB expense (Giacone).		\$0	\$365,325		\$0	\$0	
	5. To adjust test year benefits for the update period 12 months ending 12-31-2021 (Giacone).		\$0	\$182,366		\$0	\$0	
E-179	Regulatory Commission Expenses	928.000	-\$3,720	-\$187,199	-\$190,919	\$0	-\$565,113	-\$565,113
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$3,720	\$0		\$0	\$0	
	2. To annualize MOPSC assessment (Majors).		\$0	\$0		\$0	-\$588,996	
	3. Annualize the FERC assessment (Majors).		\$0	-\$27,938		\$0	\$0	
	4. To remove Crossroads MISO FERC assessment (Majors).		\$0	-\$159,261		\$0	\$0	
	5. To include normalized level of rate case expense		\$0	\$0		\$0	\$23,883	
	(Giacone).							
E-182	Miscellaneous A & G - General Expenses	930.200	\$0	-\$25,769	-\$25,769	\$0	\$0	\$0
	To remove MEDA dues from test year (Nieto).		\$0	-\$23,803	·	\$0	\$0	
	2. To remove Dues and Donations from test year (Nieto).		\$0	-\$1,966		\$0	\$0	
	, , ,							
E-183	Miscellaneous A & G - Board of Directors Fees	930.201	\$0	-\$345,479	-\$345,479	\$0	\$0	\$0
	To remove equity compensation expense (CS-11) (Giacone).		\$0	-\$345,479		\$0	\$0	
	(Classic)							
E-184	Miscellaneous A & G - Edison Electric Institute Due	930.231	\$0	-\$200,463	-\$200,463	\$0	\$0	\$0
	1. To remove EEI dues from test year (Nieto).		\$0	-\$200,463		\$0	\$0	
E-188	Rents - A & G	931.000	\$0	\$0	\$0	\$0	-\$43,387	-\$43,387
_ 130	1. To remove TY amortization of the Lease Abatement	331.000	\$0	\$0		\$0	-\$43,387	-ψ-10,001
	deferred costs (Young)		φυ	φυ		\$ 0	-743,307	
	Operation 9 Maintenance Transportation Function	022.000		£4.320.000	£4.330.000	60		
E-189	Operation & Maintenance - Transportation Expense - Depreciation Clearings	933.000	\$0	-\$1,230,988	-\$1,230,988	\$0	\$0	\$0
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A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>į</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove depreciation clearings from O&M (Young).		\$0	-\$1,230,988		\$0	\$0	
E-192	Maintenance of General Plant	935.000	-\$292	\$8,612,733	\$8,612,441	\$0	\$0	\$0
	To adjust test year for 5/31/2022 payroll (Giacone).		-\$292	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance expense until 12/31/2021 (Nieto)		\$0	\$744,834		\$0	\$0	
	3. To remove 1KC 15th floor lease expense (CS-11) (Giacone).		\$0	-\$24,103		\$0	\$0	
	3. To include an annualized level of common use billing (Lyons)		\$0	\$7,892,002		\$0	\$0	
E-196	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$30,747,870	\$30,747,870
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$30,747,870	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-199	Deferred Depreciation Expense - Sibley	403.557	\$0	\$0	\$0	\$0	-\$10,362,077	-\$10,362,077
	To remove deferral depreciation on Sibley booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$10,362,077	
E-200	Contra PISA Depreciation Expense - MO	403.326	\$0	\$0	\$0	\$0	\$2,197,441	\$2,197,441
	To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,197,441	
E-203	Amortization LTD Term Electric Plant	404.000	\$0	\$8	\$8	\$0	\$0	\$0
	No Adjustment		\$0	\$8		\$0	\$0	
E-204	Sibley amortization expense	405.000	\$0	\$0	\$0	\$0	\$2,430,347	\$2,430,347
	To amortize Sibley net book value (Majors).		\$0	\$0		\$0	\$2,430,347	
E-206	Amortization Expense - Other Plant	405.010	\$0	\$242,206	\$242,206	\$0	\$0	\$0
	To annualize intangible asset amortization expense (Young).		\$0	\$242,206		\$0	\$0	
E-208	Contra PISA Amortization Expense - MO	405.326	\$0	\$0	\$0	\$0	\$54,321	\$54,321
	To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$54,321	
	No Adjustment		\$0	\$0		\$0	\$0	
E-211	Regulatory Debits	407.300	\$0	\$0	\$0	\$0	\$6,719,953	\$6,719,953
	To remove TY amortization of the St. Joe Ice Storm deferred costs (Young)		\$0	\$0		\$0	\$1,349,365	
	2. To remove TY amortization of the Transource Asset Transfer deferred costs (Young)		\$0	\$0		\$0	\$1,894,576	
	3. To include an annual amortization of customer education cost based on a 4 year amortization (Lyons).		\$0	\$0		\$0	\$24,983	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To include annual amortization for Time of Use Costs based on 4 years (Lyons).		\$0	\$0		\$0	\$477,910	
	5. To include an annual amortization of PAYS program, based on 12 years (Lyons).		\$0	\$0		\$0	\$5,771	
	6. To include annual amortization of PISA deferral based on 20 years (Nieto).		\$0	\$0		\$0	\$2,242,068	
	7. To include annual amortization of COVID 19 AAO cost based on 4 years (Bolin).		\$0	\$0		\$0	\$725,280	
E-214	Return on Sibley Collected in Rates	407.380	\$0	\$0	\$0	\$0	-\$12,385,077	-\$12,385,077
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$12,385,077	
E-215	NFOM Taxes & Oth Sibley	407.381	\$0	\$0	\$0	\$0	-\$115,202	-\$115,202
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$115,202	
E-216	NFO Taxes Sibley - Residential	407.382	\$0	\$0	\$0	\$0	-\$5,668,195	-\$5,668,195
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$5,668,195	
E-217	NFOM Taxes Sibley - Commercial	407.383	\$0	\$0	\$0	\$0	-\$3,862,664	-\$3,862,664
	To remove Sibley deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$3,862,664	
E-218	NFOM Taxes Sibley - Industrial	407.384	\$0	\$0	\$0	\$0	-\$1,169,778	-\$1,169,778
	To remove Sibley deferal booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,169,778	
E-220	Regulatory Credits - Elec	407.401	\$0	\$0	\$0	\$0	-\$369,848	-\$369,848
	To amortize the aggregate prospective tracking assets/liabilities (Young).		\$0	\$0		\$0	-\$369,848	
E-221	Regulatory Credits Misc - COVID AAO	407.401	\$0	\$0	\$0	\$0	\$2,909,497	\$2,909,497
	To remove COVID deferral booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	\$2,909,497	
E-223	Contra PISA Depr and Amort Exp - MO	407.426	\$0	\$0	\$0	\$0	-\$1,661,877	-\$1,661,877
	To remove PISA amounts booked to test year (CS-11) (Giacone).		\$0	\$0		\$0	-\$1,661,877	
E-229	Property Taxes General	408.120	\$0	\$4,209,364	\$4,209,364	\$0	\$0	\$0
	To adjust test year property tax expense to reflect 2022 property taxes (Giacone).		\$0	\$4,209,364		\$0	\$0	·
	2. No Adjustment		\$0	\$0		\$0	\$0	
		l l						

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income		A	Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To annualize KC earnings tax (Young).		\$0	\$0		\$0	\$281	
E-231	FICA FUTA SUTA	408.112	\$0	-\$64,839	-\$64,839	\$0	\$0	\$0
	To adjust test year for payroll taxes (Giacone).		\$0	-\$64,839		\$0	\$0	
E-237	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$60,753,585	\$60,753,585
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$60,753,585	
	No Adjustment		\$0	\$0		\$0	\$0	
E-238	State Income Taxes Current	409.103	\$0	\$0	\$0	\$0	\$7,151,030	\$7,151,030
	To eliminate test year state income tax (Young).		\$0	\$0		\$0	\$7,151,030	
E-241	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$6,015,670	\$6,015,670
	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$6,015,670	
	No Adjustment		\$0	\$0		\$0	\$0	
E-243	Amort of protected EDIT (Net)	410.110	\$0	\$0	\$0	\$0	-\$66,364,727	-\$66,364,727
	To Annualize Amort of protected EDIT (Net)		\$0	\$0		\$0	-\$66,364,727	
E-244	Amort of Unprotected EDIT (TCJA)	410.111	\$0	\$0	\$0	\$0	-\$6,376,223	-\$6,376,223
	To Annualize Amort of Unprotected EDIT (TCJA)		\$0	\$0		\$0	-\$6,376,223	
E-245	Amort of ER-2018-0146 EDIT (Stub)	411.110	\$0	\$0	\$0	\$0	-\$130,922	-\$130,922
	To Annualize Amort of ER-2018-0146 EDIT (Stub)		\$0	\$0		\$0	-\$130,922	
E-246	Amort of EDIT (MO Tax Change)	411.111	\$0	\$0	\$0	\$0	-\$2,383,377	-\$2,383,377
	To Annualize Amort of EDIT (MO Tax Change)		\$0	\$0		\$0	-\$2,383,377	
E-247	Amort of Excess ADIT - Sibley	411.109	\$0	\$0	\$0	\$0	-\$1,381,912	-\$1,381,912
	To Annualize Amort of Excess ADIT - Sibley		\$0	\$0		\$0	-\$1,381,912	
1	Total Operating Revenues	1	\$0	\$0	\$0	\$0	-\$71,436,745	-\$71,436,745
	Total Operating & Maint Expense		¢4 cc2 c22	¢50 400 224	¢50.763.454	<u></u>	\$47.070.440	\$47.070.440
	Total Operating & Maint. Expense		-\$1,662,833	-\$58,100,321	-\$59,763,154	\$0	-\$17,270,113	-\$17,270,113

	Δ	<u>B</u>	<u>_C</u>	<u>D</u>	<u>E</u>	E
Line Number	Description	Percentage Rate	Test Year	6.58% Return	6.71% Return	6.83% Return
Number	Description	Kale	i eai	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$137,323,672	\$182,244,979	\$186,327,063	\$190,409,149
2	ADD TO NET INCOME BEFORE TAXES		£420.740.244	£420.740.244	6420 740 244	£420.740.244
3 4	Book Depreciation Expense Plant Amortization Expense		\$130,749,314 \$1,200,143	\$130,749,314 \$1,200,143	\$130,749,314 \$1,200,143	\$130,749,314 \$1,200,143
5	50% Meals		\$3,439	\$3,439	\$3,439	\$3,439
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$131,952,896	\$131,952,896	\$131,952,896	\$131,952,896
_						
7 8	SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of	1.8950%	\$47,131,088	\$47,131,088	\$47,131,088	\$47,131,088
9	Tax Straight-Line Depreciation	1.0330 /6	\$155,129,033	\$155,129,033	\$155,129,033	\$155,129,033
10	IRS Plant amortization		\$726,323	\$726,323	\$726,323	\$726,323
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES	-	\$202,986,444	\$202,986,444	\$202,986,444	\$202,986,444
	TOTAL GODITINOM NET ING. BET ONE TAXES		Ψ202,300,444	Ψ202,300,444	Ψ202,300,444	Ψ202,300,444
12	NET TAXABLE INCOME		\$66,290,124	\$111,211,431	\$115,293,515	\$119,375,601
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc Fed. Inc. Tax		\$66,290,124	\$111,211,431	\$115,293,515	\$119,375,601
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$0 \$0	\$4,000,007	\$4,146,762	\$4,293,517
16 17	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$66,290,124	\$0 \$107,211,424	\$0 \$111,146,753	\$0 \$115,082,084
18	Federal Income Tax at the Rate of	21.00%	\$13,920,926	\$22,514,399	\$23,340,818	\$24,167,238
19	Subtract Federal Income Tax Credits		, -,,-	, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , ,
20	Research Credit		\$91,880	\$91,880	\$91,880	\$91,880
21	Solar Credit		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$13,829,046	\$22,422,519	\$23,248,938	\$24,075,358
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$66,290,124	\$111,211,431	\$115,293,515	\$119,375,601
25	Deduct Federal Income Tax at the Rate of	50.000%	\$6,914,523	\$11,211,260	\$11,624,469	\$12,037,679
26 27	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$0 \$59,375,601	\$0	\$0 \$103,669,046	\$0
28	Subtract Missouri Income Tax Credits		\$39,373,001	\$100,000,171	\$103,009,040	\$107,337,922
29	MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$0	\$4,000,007	\$4,146,762	\$4,293,517
•						
31 32	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$66,290,124	\$111,211,431	\$115,293,515	\$119,375,601
33	Deduct Federal Income Tax - City Inc. Tax		\$13,829,046	\$22,422,519	\$23,248,938	\$24,075,358
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$4,000,007	\$4,146,762	\$4,293,517
35	City Taxable Income		\$52,461,078	\$84,788,905	\$87,897,815	\$91,006,726
36	Subtract City Income Tax Credits					
37 38	Test City Credit City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
30	City income Tax at the Nate of	0.000 /6	Ψυ	φυ	φυ	φυ
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$13,829,046	\$22,422,519	\$23,248,938	\$24,075,358
41	State Income Tax		\$0	\$4,000,007	\$4,146,762	\$4,293,517
42 43	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	<u> </u>	\$0 \$13,829,046	\$0 \$26,422,526	\$0 \$27,395,700	\$0 \$28,368,875
70	THE COMMENT OF CONTENT INCOME TAX		ψ10,023,0 1 0	Ψ 2 0, 7 22,020	ψ£1,000,100	\$20,000,01
44	DEFERRED INCOME TAXES					
45 46	Deferred Income Taxes - Def. Inc. Tax.		\$6,015,670	\$6,015,670	\$6,015,670	\$6,015,670
46 47	Amortization of Deferred ITC Amort of protected EDIT (Net)		\$0 \$3 502 235	\$0 -\$3 502 235	\$0 -\$3,502,235	\$0 -\$3 502 235
47 48	Amort of Unprotected EDIT (Net) Amort of Unprotected EDIT (TCJA)		-\$3,502,235 -\$6,376,223	-\$3,502,235 -\$6,376,223	-\$3,502,235 -\$6,376,223	-\$3,502,235 -\$6,376,223
49	Amort of ER-2018-0146 EDIT (Stub)		-\$130,922	-\$130,922	-\$130,922	-\$130,922
50	Amort of EDIT (MO Tax Change)		-\$2,383,377	-\$2,383,377	-\$2,383,377	-\$2,383,377
51	Amort of Excess ADIT - Sibley	L	-\$1,453,525	-\$1,453,525	-\$1,453,525	-\$1,453,525
52	TOTAL DEFERRED INCOME TAXES		-\$7,830,612	-\$7,830,612	-\$7,830,612	-\$7,830,612
53	TOTAL INCOME TAX	_	\$5,998,434	\$18,591,914	\$19,565,088	\$20,538,263

Accounting Schedule: 11 Sponsor: Matthew Young Page: 1 of 1

Evergy Missouri West Case No. ER-2022-0130

Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 **Capital Structure Schedule**

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.37%	Cost of Capital 9.62%	Cost of Capital 9.87%
1	Common Stock	\$2,500,000	50.00%		4.685%	4.810%	4.935%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,500,000	50.00%	3.79%	1.895%	1.895%	1.895%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,000,000	100.00%		6.580%	6.705%	6.830%
8	PreTax Cost of Capital				8.040%	8.204%	8.368%

Accounting Schedule: 12 Sponsor: Dr. Seoung Joun Won Page: 1 of 1

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>.</u> <u>Е</u>	<u>G</u>	<u>H</u>
				Adjust	ments Large Power		
						MEEIA	
					Billing	Weather Norm	
1 !				Undaka naviad	Adjustment		Cusualla
Line	B 1.0	A - Dillad	D FDD	Update period	and	and 365 day	Growth
Number	Description	As Billed	Remove EDR	adjustment	Annualization	adjustment	Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$378,056,023	\$0	\$2,822,638	\$0	-\$8,142,039	\$4,833,447
4	Small General Service	\$114,088,630			\$0		
5	Large General Service	\$92,908,367	-\$809,036	\$1,040,746	\$0	-\$1,035,279	-\$622,977
6	Large Power Service	\$116,788,994	-\$522,112	\$1,098,225	\$1,048,252	-\$70,332	\$0
7	Meter Lighting	\$100,515	\$0	\$1,922	\$0		\$0
8	Thermal-650	\$460,184	\$0	\$10,909	\$0	\$0	\$0
9	Lighting	\$12,971,049	\$0	-\$14,887	\$0	\$0	\$0
10	TOD-630	\$17,864	\$0	\$820	\$0	\$0	\$0
11	NUCOR	\$7,898,321	\$0	\$765,810	\$0	\$0	\$0
12	Clean Charge Network	\$34,279	\$0	\$8,740	\$0	\$0	\$0
13	TOTAL RATE REVENUE BY RATE SCHEDULE	\$723,324,226	-\$1,342,670	\$10,428,814	\$1,048,252	-\$9,806,263	\$6,102,688
14	OTHER RATE REVENUE						
15	Adjustment to GL	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL MISSOURI RATE REVENUES	\$723,324,226	-\$1,342,670	\$10,428,814	\$1,048,252	-\$9,806,263	\$6,102,688

Schedule: Rate Revenue Summary Sponsor: Staff

Page: 1 of 1

Evergy Missouri West Case No. ER-2022-0130 Test Year 12 Months Ending June 30, 2021 True-Up through May 31, 2022 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>!</u>	ī	<u>K</u>	Ŀ
Line		Non LP Rate	NUCOR True	Total	MO Adjusted
Number	Description	Switcher	Up	Adjustments	Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	\$0	\$0	-\$485,954	\$377,570,069
4	Small General Service	\$0	\$0	\$6,015,974	\$120,104,604
5	Large General Service	-\$1,150,777	\$0	-\$2,577,323	\$90,331,044
6	Large Power Service	\$0	\$0	\$1,554,033	\$118,343,027
7	Meter Lighting	\$0	\$0	\$1,922	\$102,437
8	Thermal-650	\$0	\$0	\$10,909	\$471,093
9	Lighting	\$0	\$0	-\$14,887	\$12,956,162
10	TOD-630	\$0	\$0	\$820	\$18,684
11	NUCOR	\$0	\$318,224	\$1,084,034	\$8,982,355
12	Clean Charge Network	\$0	\$0	\$8,740	\$43,019
13	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$1,150,777	\$318,224	\$5,598,268	\$728,922,494
14	OTHER RATE REVENUE				
15	Adjustment to GL	\$0	\$0	\$0	\$0
16	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	
17	TOTAL MISSOURI RATE REVENUES	-\$1,150,777	\$318,224	\$5,598,268	\$728,922,494

Schedule: Rate Revenue Summary Sponsor: Staff

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