Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: ER-2012-0175 Date Prepared: November 8, 2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES

STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2012-0175

Jefferson City, Missouri

November 2012

	A	B	<u>C</u>	D
Line	_	7.13%	7.39%	7.65%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$465,814,477	\$465,814,477	\$465,814,477
2	Rate of Return	7.13%	7.39%	7.65%
3	Net Operating Income Requirement	\$33,207,914	\$34,433,006	\$35,653,440
4	Net Income Available	\$27,124,814	\$27,124,814	\$27,124,814
5	Additional Net Income Required	\$6,083,100	\$7,308,192	\$8,528,626
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,581,865	\$6,390,484	\$7,244,788
8	Current Income Tax Available	\$1,875,195	\$1,875,195	\$1,875,195
9	Additional Current Tax Required	\$3,706,670	\$4,515,289	\$5,369,593
10	Revenue Requirement	\$9,789,770	\$11,823,481	\$13,898,219
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Missouri Energy Efficiency Investment Act	\$4,664,545	\$4,664,545	\$4,664,545
13	Gross Revenue Requirement	\$14,454,315	\$16,488,026	\$18,562,764

RATE BASE SCHEDOLE									
	<u>A</u>	<u>B</u>	<u>C</u>						
Line		Percentage	Dollar						
Number	Rate Base Description	Rate	Amount						
1	Plant In Service		\$721,264,364						
•	Lass Assumulated Dennesisticn Deserves								
2	Less Accumulated Depreciation Reserve		\$247,852,639						
3	Net Plant In Service		\$473,411,725						
J			ψ 1 70,411,720						
4	ADD TO NET PLANT IN SERVICE								
5	Cash Working Capital		-\$4,308,676						
6	Materials and Supplies		\$12,032,360						
7	Emission Allowances		-\$14,093						
8	Prepayments-L&P		\$394,187						
9	Prepayments-Pensions (prior method)		\$4,386,504						
10	Fuel Inventory-Other		\$150,677						
11	Fuel Inventory-Oil		\$2,738,576						
12	Fuel Inventory-Coal		\$6,497,309						
13	Vintage 1 DSM Case No ER-2009-0090		\$215,017						
14	Vintage 2 DSM Case No ER-2010-0356		\$1,891,438						
15	Vintage 3 DSM Case No ER-2012-0175		\$1,799,539						
16	Prepaid Pension Asset-Tracker		\$337,405						
17	Prepaid Pension Pension Expense		\$3,684,792						
18	ERISA Minimum Tracker		\$1,675,535						
19	OPEB Tracker		-\$156,309						
20	latan 1/Common Regulatory Asset Vintage 1		\$1,925,210						
21	latan 1/Common Regulatory Asset Vintage 2		\$947,688						
22	latan Unit 2 Regulatory Asset "Vintage 1"		\$2,166,448						
23	latan Unit 2 Regulatory Asset "Vintage 2"		\$3,156,031						
24	TOTAL ADD TO NET PLANT IN SERVICE		\$39,519,638						
			<i></i>						
25	SUBTRACT FROM NET PLANT								
26	Federal Tax Offset	5.1890%	\$285,959						
27	State Tax Offset	5.1890%	\$45,643						
28	City Tax Offset	5.1890%	\$0						
	Interest Expense Offset	16.4000%	\$2,213,886						
30	Customer Deposits		\$1,182,571						
31	Customer Advances for Construction		\$184,050						
32	Deferred Income Taxes-Depreciation		\$43,204,777						
33	Unamortized Investment Tax Credit		\$0						
34	TOTAL SUBTRACT FROM NET PLANT		\$47,116,886						
-			. , -,-2-						
35	Total Rate Base		\$465,814,477						
		=							

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
	Account #		Total	Adjust.			Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,327,762	P-3	\$0	\$3,327,762	100.0000%	\$0	\$3,327,762
4	303.020	Miscl Intangible Cap Software - latan 1	\$221,549	P-4	\$0	\$221,549	100.0000%	\$0	\$221,549
5	303.020	Miscl Intangible Cap Software - Lake Road	\$350,000	P-5	\$0	\$350,000	74.9600%	\$0	\$262,360
6		TOTAL PLANT INTANGIBLE	\$3,974,311		\$0	\$3,974,311		\$0	\$3,886,671
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - LAKE ROAD							
10	310.000	Steam Production Land Elec - LR	\$38,919	P-10	\$0	\$38,919	74.9600%	\$0	\$29,174
11	311.000	Steam Production Structures - LR	\$16,249,299	P-11	\$0	\$16,249,299	74.9600%	\$0	\$12,180,475
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	P-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$60,048,623	P-13	\$0	\$60,048,623	63.1700%	\$0	\$37,932,715
14	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-14	\$0	\$11,547,185	63.1700%	\$0	\$7,294,357
15	314.000	Steam Prod Turbogenerator - LR	\$16,306,066	P-15	\$0	\$16,306,066	99.9400%	\$0	\$16,296,282
16	315.000	Steam Production Access Equip - LR	\$5,281,416	P-16	\$0	\$5,281,416	74.9600%	\$0	\$3,958,949
17	315.000	Steam Prod. Equip GSU	\$0	P-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$884,793	P-18	\$0	\$884,793	47.6000%	\$0	\$421,161
19		TOTAL STEAM PRODUCTION - LAKE	\$110,356,301		\$0	\$110,356,301		\$0	\$78,113,113
		ROAD							
20		STEAM PRODUCTION IATAN 1							
21	303,100	Misc Intangible latan 1 Highway &	\$489,933	P-21	\$0	\$489,933	100.0000%	\$0	\$489,933
21	505.100	Bridge	φ 4 05,555	1-21	ΨΟ	φ 4 03,355	100.0000 /8	ψυ	ψ+03,355
22	310.000	Steam Production Land - latan 1	\$249.279	P-22	\$0	\$249,279	100.0000%	\$0	\$249,279
23	311.000	Steam Production Structures - latan 1	\$5,137,832	P-23	\$0	\$5,137,832	100.0000%	\$0 \$0	\$5,137,832
24	311.050	Steam Production Structures - latan 1	-\$15,150	P-24	\$0	-\$15,150	100.0000%	\$0	-\$15,150
24	011.000	Disallowance (Commission Order ER-	-410,100	1-24	ψŪ	-410,100	100.0000 /0	ψυ	-\$10,100
		2010-0356)							
25	312.000	Steam Production Boiler Plant - latan 1	\$95,593,452	P-25	\$0	\$95,593,452	100.0000%	\$0	\$95,593,452
26	312.050	Steam Production Boiler Plant-latan 1	-\$262,720	P-26	\$0	-\$262,720	100.0000%	\$0	-\$262,720
	• -=-•••	Disallowance (Commission Order ER- 2010-0356)	·,·			·,·			+,·
27	312.020	Steam Production Boiler AQC - latan 1	\$455,225	P-27	\$0	\$455,225	100.0000%	\$0	\$455,225
28	314.000	Steam Prod Turbogenerator - latan 1	\$10,737,033	P-28	\$0	\$10,737,033	100.0000%	\$0	\$10,737,033
29	315.000	Steam Prod Access Equip - latan 1	\$11,420,573	P-29	\$0	\$11,420,573	100.0000%	\$0	\$11,420,573
30	315.050	Steam Prod Access Equip-latan 1	-\$21,473	P-30	\$0	-\$21,473	100.0000%	\$0	-\$21,473
		Disallowance (Commission Order ER- 2010-0356							
31	316.000	Steam Prod Misc Power Plant - latan 1	\$1,803,292	P-31	\$0	\$1,803,292	100.0000%	\$0	\$1,803,292
32	316.000	Steam Prod Misc Power Plant-latan 1	-\$2,383	P-32	\$0	-\$2,383	100.0000%	\$0	-\$2,383
		Disallowance (Commission Order ER-							
		2010-0356							
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,584,893		\$0	\$125,584,893		\$0	\$125,584,893
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Production Struct- latan Common	\$12,814,422	P-35	\$0	\$12,814,422	100.0000%	\$0	\$12,814,422
36	312.000	Steam Boiler Plant - latan Common	\$32,173,564	P-36	\$0	\$32,173,564	100.0000%	\$0	\$32,173,564
37	314.000	Steam Turbogenerator - latan Common	\$581,804	P-37	\$0	\$581,804	100.0000%	\$0	\$581,804
			÷001,004		ΨŪ	÷001,004		ψŪ	÷001,004
38	315.000	Steam Access Equip - latan Common	\$956,806	P-38	\$0	\$956,806	100.0000%	\$0	\$956,806
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,344	P-39	\$0	\$20,344	100.0000%	\$0	\$20,344
40		TOTAL STEAM PRODUCTION - IATAN	\$46,546,940		\$0	\$46,546,940		\$0	\$46,546,940
-		COMMON							
41		STEAM PRODUCTION - IATAN 2							
42	303.020	Misc Intang-Cap Software -5yr - latan 2	\$28,133	P-42	\$0	\$28,133	100.0000%	\$0	\$28,133
43	303.100	Misc Intangible-latan 2 Highway &	\$205,188	P-43	\$0	\$205,188	100.0000%	\$0	\$205,188
		Bridge	,	-		,		,-	
44	311.000	Steam Production Structures-latan 2	\$11,577,283	P-44	\$0	\$11,577,283	100.0000%	\$0	\$11,577,283

Number (Op 45 31 46 31 47 31	count # ptional) 11.050	Plant Account Description Steam Production Struc-latan2	Total Plant	Adjust.		•	Jurisdictional	Jurisdictional	MO Adjusted
45 31 46 31 47 31	11.050						All	A	
46 31 47 31		Steam Production Struc-latan2	-\$150,716	Number P-45	Adjustments \$0	Plant -\$150,716	Allocations 100.0000%	Adjustments \$0	Jurisdictional -\$150,716
47 31		Disallowance				•···,···			•••••
-	12.000	Steam Prod. Boiler Plant Equip-latan 2	\$82,192,932	P-46	\$0	\$82,192,932	100.0000%	\$0	\$82,192,932
	12.050	Steam Production Boiler Plant Equip- latan 2 disallowance	-\$1,083,248	P-47	\$0	-\$1,083,248	100.0000%	\$0	-\$1,083,248
48 31	14.000	Steam Prod. Turbogenerator-latan 2	\$10,661,835	P-48	\$0	\$10,661,835	100.0000%	\$0	\$10,661,835
49 31	14.050	Steam Production Turbogenerator-latan	-\$149,746	P-49	\$0	-\$149,746	100.0000%	\$0	-\$149,746
50 31	15.000	2 Disallowance Steam Prod. Access Equip latan 2	\$3,644,594	P-50	\$0	\$3,644,594	100.0000%	\$0	\$3,644,594
	15.050	Steam Production Access Equip-latan 2	-\$50,043	P-51	\$0 \$0	-\$50,043	100.0000%	\$0 \$0	-\$50,043
		Disallowance				-			
52 31	16.000	Steam Prod. Misc Power Plant Equip latan 2	\$401,495	P-52	\$0	\$401,495	100.0000%	\$0	\$401,495
53 31	16.050	Steam Production Misc Power Plant	-\$5,596	P-53	\$0	-\$5,596	100.0000%	\$0	-\$5,596
		Equip-latan 2 Disallowance	. ,						
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,272,111		\$0	\$107,272,111		\$0	\$107,272,111
55		TOTAL STEAM PRODUCTION	\$389,760,245		\$0	\$389,760,245		\$0	\$357,517,057
56		RETIREMENT WORK IN PROGRESS-							
57		STEAM Steam Salvage & Removal Retirements not	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
57		yet classified	ψυ	F-57	ψŪ	ψŪ	100.0000 /8	ψŪ	ΨŪ
58		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
		STEAM							
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
	41.000	Other Prod Structures - Electric	\$1,477,027	P-65	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
	42.000	Other Prod Fuel Holders - Electric	\$605,108	P-66	\$0	\$605,108	100.0000%	\$0	\$605,108
	43.000	Other Prod Prime Movers - Electric Other Prod Generators - Electric	\$11,005,810 \$3,436,619	P-67 P-68	\$0 \$0	\$11,005,810 \$3,436,619	100.0000% 100.0000%	\$0 \$0	\$11,005,810 \$3,436,619
	45.000	Other Prod Accessory Equip - Electric	\$1,148,058	P-69	\$0 \$0	\$1,148,058	100.0000%	\$0 \$0	\$1,148,058
70		TOTAL OTHER PRODUCTION PLANT	\$17,672,622		\$0	\$17,672,622		\$0	\$17,672,622
71		OTHER PRODUCTION-LANDFILL GAS							
72 34	41.000	TURBINE Other Prod Structures-Electric	\$1,378,217	P-72	\$0	\$1,378,217	100.0000%	\$0	\$1,378,217
	42.000	Other Prod Fuel Holders-Electric	\$1,378,217	P-73	\$0	\$1,378,217	100.0000%	\$0	\$1,378,217
	43.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
	44.000	Other Prod Generators-Electric	\$4,134,652	P-75 P-76	\$0 \$0	\$4,134,652	100.0000% 100.0000%	\$0 \$0	\$4,134,652
76 34 77	45.000	Other Prod Accessory Equip-Electric TOTAL OTHER PRODUCTION-LANDFILL	<u>\$0</u> \$6,891,086	F-/0	<u>\$0</u> \$0	<u>\$0</u> \$6,891,086	100.0000%	<u>\$0</u> \$0	<u>\$0</u> \$6,891,086
		GAS TURBINE	, ,			,,.			,,
78		OTHER PROD- RALPH GREEN							
	40.000	Other Production Land Elec-RG	\$11,376	P-79	\$0	\$11,376	100.0000%	\$0	\$11,376
	41.000	Other Prod. Structures Elec-RG	\$1,446,707	P-80	\$0	\$1,446,707	100.0000%	\$0	\$1,446,707
	42.000	Other Prod. Fuel Holders Elec-RG	\$442,781	P-81	\$0	\$442,781	100.0000%	\$0	\$442,781
	43.000	Other Prod. Prime Movers-RG	\$5,336,929	P-82	\$0 \$0	\$5,336,929	100.0000%	\$0 \$0	\$5,336,929
	44.000	Other Prod. Generators Elec-RG Other Prod. Access Elec-RG	\$6,772,357 \$1,339,138	P-83 P-84	\$0 \$0	\$6,772,357 \$1,339,138	100.0000% 100.0000%	\$0 \$0	\$6,772,357 \$1,339,138
	46.000	Other Prod. Misc Plant-RG	\$20,000	P-85	\$0 \$0	\$20,000	100.0000%	\$0 \$0	\$20,000
86		TOTAL OTHER PROD- RALPH GREEN	\$15,369,288		\$0	\$15,369,288		\$0	\$15,369,288
87		TOTAL OTHER PRODUCTION	\$39,932,996		\$0	\$39,932,996		\$0	\$39,932,996
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION							

Line Account 7 Data Account 7 Total Acquire Account 2		Α	<u>B</u>	С	D	<u>E</u>	F	G	Н	I
B9 Other Production-Salarge & Removal Partoment on classified TOTAL RETIREBENTS WORK IN PROGRESS PROJECTION PLANT 50 F48 50 50 90 TOTAL RETIREBENTS WORK IN PROGRESS PROJECTION PLANT 522,053,241 50 40 50 50 91 TOTAL RETIREBENTS WORK IN PROGRESS PROJECTION PLANT 5425,653,241 50 425,653,241 50 450 50 50 92 350,000 Transmission Land Fights Electric Transmission Statione Stations 350,000 Transmission Statione Stations 353,000 772,370 P43 50 572,370 100,0000% 50 51,774,600 91 352,000 Transmission Statione S		Account #		Total	-		-	Jurisdictional		-
90 Retirements not classified 1 1 60 60 50 91 TOTAL RETREMENTS WORK IN PROGRESS - PRODUCTION N 50 53 54 50 55 91 TALE RETREMENTS WORK IN PROGRESS - PRODUCTION PLANT 5429,693,241 50 50 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 55 <t< td=""><td>1</td><td>(Optional)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	1	(Optional)								
99 TOTAL FETREMENTS WORK IN PROGRESS-PRODUCTION PLANT 50 50 50 50 50 50 50 91 TOTAL PRODUCTION PLANT \$429,633,241 50 \$429,633,241 50 \$429,633,241 50 \$429,633,241 50 \$429,633,241 50 \$429,633,241 50 \$429,633,241 50 \$53,901 100,0007K 50 \$51,523,513,54 100,0007K 50 \$51,523,513,54 100,0007K 50 \$51,533,54 100,0007K 50 \$51,533,54 100,0007K 50 \$51,533,54 100,0007K 50 \$51,533,54 100,0007K	89		-	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
PRODUCTION Production PLANT 5428,893,241 56 5428,893,241 56 5428,893,241 56 5428,893,241 56 5428,893,241 56 5428,893,241 56 5702,370 100,000% 56 5702,370 100,000% 56 5702,370 100,000% 56 5702,370 100,000% 56 5702,370 100,000% 56 5772,370 100,000% 56 5772,370 100,000% 56 5772,370 100,000% 56 5772,370 100,000% 56 5772,383,56 100,000% 56 5772,383,56 100,000% 56 5772,383,56 100,000% 56 5772,383,56 100,000% 56 5772,383,56 100,000% 56 5572,383,56 100,000% 56 5572,383,56 100,000% 56 5572,383,56 100,000% 56 5572,383,56 100,000% 56 56 561,323,384 56 561,323,384 56 561,323,384 56 561,323,384 560,337,353,56 100,000% 56 561,373,384,300 560,373,338,36 <th< td=""><td>90</td><td></td><td></td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td></th<>	90			\$0		\$0	\$0		\$0	\$0
92 83 350.00 Transmission Survival Cardinal Rights 5722.370 F43 500 5722.370 F100.000% 50 5722.370 93 350.00 Transmission Structures and Improvments 313.00 F43 50 5722.370 f100.000% 50 5722.370 93 352.00 Transmission Structures and Improvments 31.04.03.14 F45 50 57.02.370 f100.000% 50 51.02.000% 50 51.02.000% 50 51.02.37.334 60 57.03.370 f100.000% 50 51.03.31.34 f100.000% 50 51.62.31.343 f100.000% 50 51.62.31.343 f100.000% 50 51.62.31.343 f100.000% 50 51.62.31.343 f100.000% 50 51.72.346 101 356.000 Transmission Oxerhead Conductors 51.34.94.200 f101 50 51.13.94.200 f100.0000% 50 <t< td=""><td></td><td></td><td></td><td>**</td><td></td><td></td><td>֥</td><td></td><td>֥</td><td>÷</td></t<>				**			֥		֥	÷
92 83 350.00 Transmission Survival Cardinal Rights 5722.370 F43 500 5722.370 F100.000% 50 5722.370 93 350.00 Transmission Structures and Improvments 313.00 F43 50 5722.370 f100.000% 50 5722.370 93 352.00 Transmission Structures and Improvments 31.04.03.14 F45 50 57.02.370 f100.000% 50 51.02.000% 50 51.02.000% 50 51.02.37.334 60 57.03.370 f100.000% 50 51.03.31.34 f100.000% 50 51.62.31.343 f100.000% 50 51.62.31.343 f100.000% 50 51.62.31.343 f100.000% 50 51.62.31.343 f100.000% 50 51.72.346 101 356.000 Transmission Oxerhead Conductors 51.34.94.200 f101 50 51.13.94.200 f100.0000% 50 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
94 350.00 Transmission Land - Electric 5702.370 F82.370 F82.373 F82.370	91		TOTAL PRODUCTION PLANT	\$429,693,241		\$0	\$429,693,241		\$0	\$397,450,053
94 350.00 Transmission Land - Electric 5702.370 F82.370 F82.373 F82.370	00									
94 350.01 Transmission Land Rights - Electric 51/97.650 P-44 50 51/97.650 100.000% 50 51/97.650 95 352.000 Transmission Structures and Improvement 351.000.11 53.001 P-46 50 51.000.000% 50 51.304.31 100.000% 50 51.304.31 96 352.000 Transmission Structures and Improvement 351.000.31 51.000.314 100.000% 50 51.304.314 100.000% 50 51.304.314 100.000% 50 51.231.334 100 355.000 Transmission Poles and Fixtures - Elaiowance-Stip & Anorement-ER-2012-1075 510.231.334 P-00 57.753.06 100.000% 50 \$11.344.920 101 356.000 Transmission Duelerground Conduit 51.64.48 P-03 50 \$16.14.88 100.000% 50 \$51.64.81 101 356.000 Transmission Underground Conduiton Transmission Since Nork IN PROGRESS- TRANSMISSION PLANT \$58.53.399 P-107 50 \$10 100.000% 50 \$51.64.81 101 S60.00 Distructure Nork IN PROGRESS- TR		350 000		\$702 370	D-93	\$0	\$702 370	100 0000%	\$0	\$702 370
95 350.00 Transmission Depreciative Land Rights 51,30,31 92,30 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,31 100.000% 50 51,30,32 100.000% 50 51,23,32 100.000% 50 51,23,32 100.000% 50 51,30,42 100.000% 50 51,30,42 100.000% 50 51,33,42 100.000% 50 51,33,42 100.000% 50 51,33,42 100.000% 50 51,33,42 100.000% 50 51,53,39 100.000% 50 51,53,39 100.000% 50 51,53,39 100.000% 50 51,53,89 100.000% 50 50 50										
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120 369.020 Distribution Services Underground \$11,579,382 P-120 \$0 \$11,579,382 100.000% \$0 \$11,579,382 121 370.000 Distribution Services - Meters \$8,901,843 P-121 \$0 \$8,901,843 100.000% \$0 \$8,901,843 122 371.000 Distribution Sustomer Installation \$4,799,245 \$12,0000% \$0 \$4,799,245 123 373.000 Distribution Street Light and Signals \$6,544,359 P-122 \$0 \$6,544,359 100.000% \$0 \$6,544,359 124 DISTRIBUTION PLANT \$232,699,695 \$0 \$232,699,695 \$0 \$0 \$232,699,695 125 DISTRIBUTION RETIREMENT WORK IN PROGRESS Progress \$0 \$0 \$0 \$0 \$0 \$0 127 DISTRIBUTION RETIREMENT WORK IN PROGRESS \$0 P-126 \$0 \$0 \$0 \$0 \$0 128 GENERAL PLANT General Land Electric \$728,769 P-129 \$0 \$728,769 100.0000% \$0 \$728,769 130 390.000 General Office Furn Comp Electric<										
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122 371.000 Distribution Customer Installation \$4,799,245 \$00 \$4,799,245 \$100.0000% \$00 \$4,799,245 \$6,544,359 124 373.000 Distribution Street Light and Signals \$232,699,695 \$00 \$232,699,695 \$00 \$232,699,695 \$00 \$232,699,695 \$00 \$232,699,695 \$00 \$232,699,695 \$00 \$232,699,695 \$00 \$0000% \$00 \$232,699,695 \$00 \$0000% \$00 \$232,699,695 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00					-					
123 124 373.000 Distribution Street Light and Signals TOTAL DISTRIBUTION PLANT \$6,544,359 \$232,699,695 P-123 \$0 \$6,544,359 \$232,699,695 100.000% \$0 \$6,544,359 \$232,699,695 125 DISTRIBUTION RETIREMENT WORK IN PROGRESS Distribution Salvage & Removal Retirements not yet classified TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
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126 PROGRESS Distribution Salvage & Removal Retirements not yet classified \$0 P-126 \$0 \$0 \$0 \$0 \$0 127 TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$261,016 \$100,393 \$0 \$0 \$81,195,956 100.0000% \$0 \$81,195,956 100.0000% \$0 \$81,195,956 100.0000% \$0 \$81,195,956 100.0000% \$0 \$81,195,956 100.0000%	124			Ψ 2 32,033,033		ψŪ	Ψ 2 52,033,035		ψυ	<i>4232,033,033</i>
126 PROGRESS Distribution Salvage & Removal Retirements not yet classified \$0 P-126 \$0 \$0 \$0 \$0 \$0 127 TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$128, 769 100.0000% \$0 \$728, 769 100.0000% \$0 \$728, 769 100.0000% \$0 \$81, 159, 566 100.0000% \$0 \$\$81, 159, 566 100.0000% \$0 \$\$81, 159, 566 100.0000% \$0 \$\$83, 160, 00, 000% \$0 \$\$83, 160, 00, 000% \$0 \$\$83, 160, 00, 000% \$0	125		DISTRIBUTION RETIREMENT WORK IN							
127 not yet classified TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
127 TOTÂL DISTRIBUTION RETIREMENT WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <t< td=""><td>126</td><td></td><td>-</td><td>\$0</td><td>P-126</td><td>\$0</td><td>\$0</td><td>100.0000%</td><td>\$0</td><td>\$0</td></t<>	126		-	\$0	P-126	\$0	\$0	100.0000%	\$0	\$0
IN PROGRESS GENERAL PLANT General Land Electric \$728,769 P-129 \$0 \$728,769 100.0000% \$0 \$728,769 129 389.000 General Land Electric \$8,195,956 P-129 \$0 \$728,769 100.0000% \$0 \$728,769 130 390.000 General Structures & Improv. Electric \$8,195,956 P-130 \$0 \$8,195,956 100.0000% \$0 \$8,195,956 131 391.000 General Office Furniture - Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn Comp Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn Comp Electric \$1,175,981 P-133 \$0 \$836 100.0000% \$0 \$836 134 392.000 General Trans Light Trucks - Electric \$467,369 P-135 \$0 \$467,369 100.0000% \$0 \$54,306 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
128 GENERAL PLANT Filter Fil	127			\$0		\$0	\$0		\$0	\$0
129 389.000 General Land Electric \$728,769 P-129 \$0 \$728,769 100.0000% \$0 \$728,769 130 390.000 General Structures & Improv. Electric \$8,195,956 P-130 \$0 \$8,195,956 100.0000% \$0 \$8,195,956 131 391.000 General Office Furniture - Electric \$361,409 P-131 \$0 \$361,409 100.0000% -\$261,016 \$100,393 132 391.020 General Office Furn Comp Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn Comp Electric \$1,175,981 P-133 \$0 \$836 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn Comp Electric \$1,175,981 P-133 \$0 \$836 100.0000% \$0 \$836 134 392.000 General Trans Eq.Autos-Elec \$54,306 P-134 \$0 \$467,369 100.0000% \$0 \$454,306 135 392.010 General Trans Leavy Trucks - Electric \$3,139,716 P-136			IN PROGRESS							
129 389.000 General Land Electric \$728,769 P-129 \$0 \$728,769 100.0000% \$0 \$728,769 130 390.000 General Structures & Improv. Electric \$8,195,956 P-130 \$0 \$8,195,956 100.0000% \$0 \$8,195,956 131 391.000 General Office Furniture - Electric \$361,409 P-131 \$0 \$361,409 100.0000% -\$261,016 \$100,393 132 391.020 General Office Furn Comp Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn Comp Electric \$1,175,981 P-133 \$0 \$836 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn Comp Electric \$1,175,981 P-133 \$0 \$836 100.0000% \$0 \$836 134 392.000 General Trans Eq.Autos-Elec \$54,306 P-134 \$0 \$467,369 100.0000% \$0 \$454,306 135 392.010 General Trans Leavy Trucks - Electric \$3,139,716 P-136	128		GENERAL PLANT							
131 391.000 General Office Furniture - Electric \$361,409 P-131 \$0 \$361,409 100.0000% -\$261,016 \$100,393 132 391.020 General Office Furn Comp Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$261,016 \$100,393 133 391.020 General Office Furn Comp Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office FurnComplatan 2 \$836 P-133 \$0 \$836 100.0000% \$0 \$836 134 392.000 General Transp Eq.Autos-Elec \$54,306 P-134 \$0 \$54,306 100.0000% \$0 \$836 135 392.010 General Trans Light Trucks - Electric \$467,369 P-135 \$0 \$467,369 100.0000% \$0 \$467,369 136 392.020 General Trans. Heavy Trucks - Electric \$3,139,716 P-136 \$0 \$3,139,716 100.0000% \$0 \$3,139,716 137 392.040 General Trans Trailers - Electric \$3,3,480 P-137		389.000		\$728,769	P-129	\$0	\$728,769	100.0000%	\$0	\$728,769
132 391.020 General Office Furn Comp Electric \$1,175,981 P-132 \$0 \$1,175,981 100.0000% -\$1,132,223 \$43,758 133 391.020 General Office Furn-Comp-latan 2 \$836 P-133 \$0 \$836 100.0000% \$0 \$836 134 392.000 Gen-Transp Eq-Autos-Elec \$54,306 P-134 \$0 \$54,306 100.0000% \$0 \$836 135 392.010 General Trans Light Trucks - Electric \$467,369 P-135 \$0 \$467,369 100.0000% \$0 \$54,306 136 392.020 General Trans Light Trucks - Electric \$3,139,716 P-135 \$0 \$43,139,716 100.0000% \$0 \$3,139,716 137 392.040 General Trans Trailers - Electric \$133,480 P-137 \$0 \$133,480 100.0000% \$0 \$133,480 138 392.050 General Trans Med Trucks - Electric \$940,621 P-138 \$0 \$940,621 100.0000% \$0 \$133,480		390.000			P-130				\$0	
133 391.020 General Office Furn-Comp-latan 2 \$836 P-133 \$0 \$836 100.0000% \$0 \$836 134 392.000 Gen-Transp Eq-Autos-Elec \$54,306 P-134 \$0 \$54,306 100.0000% \$0 \$54,306 135 392.010 General Trans Light Trucks - Electric \$467,369 P-135 \$0 \$467,369 100.0000% \$0 \$467,369 136 392.020 General Trans. Heavy Trucks - Electric \$3,139,716 P-136 \$0 \$3,139,716 100.0000% \$0 \$3,139,716 137 392.040 General Trans Trailers - Electric \$133,480 P-137 \$0 \$133,480 100.0000% \$0 \$133,480 138 392.050 General Trans Med Trucks - Electric \$940,621 P-138 \$0 \$940,621 100.0000% \$0 \$133,480										
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137 392.040 General Trans Trailers - Electric \$133,480 P-137 \$0 \$133,480 100.0000% \$0 \$133,480 138 392.050 General Trans Med Trucks - Electric \$940,621 P-138 \$0 \$940,621 100.0000% \$0 \$940,621										
138 392.050 General Trans Med Trucks - Electric \$940,621 P-138 \$0 \$940,621 100.0000% \$0 \$940,621										
	139	392.050	General trans Med Trucks-latan 2	\$5,415	P-139	\$0	\$5,415	100.0000%	\$0	

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
	Account #		Total	Adjust. Number	A	•		Jurisdictional	MO Adjusted
Number 140	(Optional) 393.000	Plant Account Description General Stores Equipment - Electric	Plant \$205,530	P-140	Adjustments \$0	Plant \$205,530	Allocations 100.0000%	Adjustments -\$193,644	Jurisdictional \$11,886
141	394.000	General Tools - Electric	\$1,832,010	P-141	\$0 \$0	\$1,832,010	100.0000%	-\$313,947	\$1,518,063
142	395.000	General Laboratory - Electric	\$564,697	P-142	\$0	\$564,697	100.0000%	-\$66,857	\$497,840
143	396.000	General Power Oper. Equip - Electric	\$565,682	P-143	\$0	\$565,682	100.0000%	\$0	\$565,682
144	397.000	General Communication - Electric	\$4,930,213	P-144	\$0	\$4,930,213	100.0000%	-\$370,683	\$4,559,530
145	398.000	General Misc Equipment-Electric	\$40,130	P-145	\$0	\$40,130	100.0000%	-\$10,736	\$29,394
146		TOTAL GENERAL PLANT	\$23,342,120		\$0	\$23,342,120		-\$2,349,106	\$20,993,014
147		RETIREMENTS WORK IN PROGRESS -							
148		GENERAL PLANT General Plant Salvage & Removal	\$0	P-148	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified	֥			֥		֥	÷
149		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT - LAKE ROAD							
151	390.000	General Structures - LR	\$0	P-151	\$0	\$0	74.9600%	\$0	\$0
152	391.000	General Office Furniture - LR	\$466,192	P-152	\$0	\$466,192	74.9600%	\$0	\$349,458
153		General Office Furniture Computer - LR	\$466,735	P-153	\$0	\$466,735	74.9600%	\$0	\$349,865
154	391.040	General Office Furniture Software - LR General Trans Autos - LR	\$222,241	P-154	\$0 ©	\$222,241	74.9600%	\$0 \$0	\$166,592
155 156	392.000 392.010	General Trans Autos - LR General Trans Light Trucks - LR	\$0 \$67,200	P-155 P-156	\$0 \$0	\$0 \$67,200	74.9600% 74.9600%	\$0 \$0	\$0 \$50,373
157	392.010	General Trans Heavy Trucks - LR	\$07,200	P-157	\$0 \$0	\$07,200 \$0	74.9600%	\$0 \$0	\$30,373
158	392.040	General Trans Trailers	\$95,073	P-158	\$0	\$95,073	74.9600%	\$0	\$71,267
159	392.050	General Trans Med Trucks - LR	\$11,573	P-159	\$0	\$11,573	74.9600%	\$0	\$8,675
160	394.000	General Tools - LR	\$382,391	P-160	\$0	\$382,391	74.9600%	\$0	\$286,640
161		General Laboratory - LR	\$355,059	P-161	\$0	\$355,059	74.9600%	\$0	\$266,152
162	396.000	General Power Operated Equip - LR	\$915,235	P-162	\$0 ©	\$915,235	74.9600%	\$0	\$686,060
163 164	397.000 398.000	General Communication - LR General Misc. Equip - LR	\$308,048 \$12,091	P-163 P-164	\$0 \$0	\$308,048 \$12,091	74.9600% 74.9600%	\$0 \$0	\$230,913 \$9,063
165	330.000	TOTAL GENERAL PLANT - LAKE ROAD	\$3,301,838	1-104	\$0	\$3,301,838	74.3000 /8	\$0	\$2,475,058
								••	-,,
166		GENERAL PLANT - IATAN							
167	390.000	General Strucures & Impr-Elec	\$0	P-167	\$0	\$0	100.0000%	\$0	\$0
168	391.000	General Office Furniture - latan	\$3,895	P-168	\$0	\$3,895	100.0000%	\$0	\$3,895
169	391.020	General Office Furn Comp - latan	\$92,340	P-169	\$0 ©	\$92,340	100.0000%	\$0 \$0	\$92,340
170 171	391.040 397.000	General Office Furn Software - latan General Communications - latan	\$157,762 \$829,433	P-170 P-171	\$0 \$0	\$157,762 \$829,433	100.0000% 100.0000%	\$0 \$0	\$157,762 \$829,433
172		TOTAL GENERAL PLANT - IATAN	\$1,083,430		\$0	\$1,083,430	1001000070	\$0	\$1,083,430
173		GENERAL PLANT-LANDFILL TURBINE							
174	391.000	General-Office Furniture & Eq-Elec	\$8,132		\$0	\$8,132	100.0000%	\$0	\$8,132
175 176	391.020	General-Office Furniture-Computer TOTAL GENERAL PLANT-LANDFILL TURBINE	\$4,044	P-175	\$0 \$0	\$4,044	100.0000%	<u>\$0</u> \$0	\$4,044
170		TOTAL GENERAL PLANT-LANDFILL TURDINE	\$12,176		φU	\$12,176		\$U	\$12,176
177		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
178		General Plant-Salvage and Removal- Retirements not classified	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
180		INDUSTRIAL STEAM PRODUCTION PLANT							
181	310.090	Industrial Steam Land	\$11,450	P-181	\$0	\$11,450	0.0000%	\$0	\$0
182	311.090	Industrial Steam Structures	\$32,160	P-182	\$0	\$32,160	0.0000%	\$0	\$0
183	312.090	Industrial Steam Boiler Plant	\$1,237,464		\$0	\$1,237,464	0.0000%	\$0	\$0
184		Industrial Steam Accessory	\$48,849		\$0	\$48,849	0.0000%	\$0	\$0
185		Industrial Steam Distribution Industrial Steam Mains	\$152,667		\$0 ©	\$152,667	0.0000%	\$0 \$0	\$0
186		Industrial Steam Mains	\$1,665,128		\$0 \$0	\$1,665,128	0.0000%	\$0 \$0	\$0 \$0
187 188		Industrial Steam CTY Gate	\$553,075 \$100,842	P-187 P-188	\$0 \$0	\$553,075 \$100,842	0.0000% 0.0000%	\$0 \$0	\$0 \$0
189		Industrial Steam Services - Other	\$412,137		\$0 \$0	\$412,137	0.0000%	\$0 \$0	\$0 \$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION	\$4,213,772		\$0	\$4,213,772		\$0	\$0
		PLANT	-						
191		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							

Line Ac <u>Number (O</u> 192 193		<u>B</u> Plant Account Description Industrial Steam Salvage & Removal Retirement not yet classified TOTAL INDUSTRIAL STEAM RETIREMENT		<u>D</u> Adjust. Number	<u>E</u> Adjustments	As Adjusted Plant	<u>G</u> Jurisdictional Allocations	Jurisdictional Adiustments	MO Adjusted
192		Industrial Steam Salvage & Removal Retirement not yet classified			Adiustments	Plant	Allegations	Adjustmente	Least and the state of the stat
-		Retirement not yet classified	\$0					Aujustments	Jurisdictional
193				P-192	\$0	\$0	0.0000%	\$0	\$0
193		TOTAL INDUSTRIAL STEAM DETIDEMENT							
			\$0		\$0	\$0		\$0	\$0
		WORK IN PROGRESS							
101									
194		ECORP PLANT	\$407 00F	D 405	**	\$407 00F	74.00000/	**	\$4.40.07E
		Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-195 P-196	\$0	\$197,805	74.9600% 100.0000%	\$0	\$148,275
		General Land Electric -Raytown	\$7,703	P-196 P-197	\$0	\$7,703		\$0	\$7,703
		General Structures & Improve-Raytown General Struct. Leasehold Improvements	\$2,363,648 \$0	P-197 P-198	\$0 \$0	\$2,363,648 \$0	74.9600% 74.9600%	\$0 \$0	\$1,771,791
		General Office Furn. & Equipment-CORP	\$493.945	P-190 P-199	\$0 \$0	\$493.945	100.0000%	-\$5,646	\$0 \$488.299
		General Office FurnRaytown	\$599.949	P-199 P-200	\$0 \$0	\$599.949	74.9600%	-\$5,640 \$0	\$449.722
		General Office Furniture-Computer-CORP	\$1,064,505	P-200	\$0 \$0	\$1,064,505	74.9600%	-\$178,828	\$619,125
	391.020	General Office Furn Comp-Raytown	\$780,288	P-202	\$0 \$0	\$780,288	74.9600%	-\$170,020 \$0	\$584,904
		General Office Furniture Software-CORP	\$4,301,289	P-202	\$0 \$0	\$4,301,289	74.9600%	\$0 \$0	\$3,224,246
	391.040	General Office Furn Software-Raytown	\$391,445	P-204	\$0	\$391,445	74.9600%	\$0 \$0	\$293,427
	392.020	General Trans Heavy Trucks-Elec	¢001,440 \$0	P-205	\$0	¢001,440 \$0	74.9600%	\$0 \$0	\$0
	392.040	General Trans. Trailers Electric	\$0 \$0	P-206	\$0	\$0 \$0	100.0000%	-\$2,319,295	-\$2,319,295
	393.000	General Stores Equipment-Electric-CORP	\$2,418	P-207	\$0	\$2,418	100.0000%	\$0	\$2,418
		General Tools-Electric-Raytown	\$4,736	P-208	\$0	\$4,736	100.0000%	\$0	\$4,736
	395.000	General Laboratory Equipment-ECORP	\$0	P-209	\$0	\$0	74.9600%	\$0	\$0
		General Power Operatored EquipRaytown	\$4,445	P-210	\$0	\$4,445	100.0000%	\$0	\$4,445
2.0			¥-1,-1-0		ΨŬ	¥-1,-1-0	100.000070	ΨŬ	¥1,110
211 3	397.000	General Communication Equipment-CORP	\$91,595	P-211	\$0	\$91,595	100.0000%	\$0	\$91,595
	397.000	General Communication-Raytown	\$168,978	P-212	\$0	\$168.978	74.9600%	\$0	\$126.666
		General Miscellaneous Equipment-CORP	\$5,747	P-213	\$0	\$5,747	100.0000%	\$0	\$5,747
		General Misc. Equipment-Raytown	\$9,824	P-214	\$0	\$9,824	74.9600%	\$0	\$7,364
215		TOTAL ECORP PLANT	\$10,488,320		\$0	\$10,488,320		-\$2,503,769	\$5,511,168
-			,, .		• •	,, .			,
216		RETIREMENTS-WORK IN PROGRESS-ECORP							
047		FOODD Onlying Definements watered	* •	D 047	**	* •	74.00000/	**	¢0.
217		ECORP-Salvage-Retirements not yet	\$0	P-217	\$0	\$0	74.9600%	\$0	\$0
218		TOTAL RETIREMENTS-WORK IN PROGRESS-	\$0		\$0	\$0		\$0	\$0
		ECORP							
219		UCU COMMON GENERAL PLANT							
	389.000	Land and Land Rights-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
			\$0 \$0	P-220 P-221	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
		Structures & Improvements-Electric-UCU	\$0 \$0	P-221 P-222	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
		Structures & Improvements-Leased-UCU Gen-Office Furniture & Equipment Elec-UCU	\$0 \$0	P-222 P-223	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
223 3	391.000	Gen-Onice Furniture & Equipment Elec-OCO	φU	F-223	φU	φU	100.0000%	φU	φU
224 3	391.020	Gen-Office Furniture Computer-UCU	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
-	391.020 391.040	Gen Office Furniture Software-UCU	\$0 \$0	P-225	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
		Gen Office Furniture System Development-	\$0 \$0	P-225	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
220 3		UCU	ψυ	225	ψŪ	ψυ	. 50.0000 /0	ψυ	ΨŪ
227 3	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-227	\$0	\$0	100.0000%	\$0	\$0
		Gen Transportation Equip-Addo-Elec-000 Gen Transportation Equip-Med Trucks-Elec-	\$0 \$0	P-228	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
		UCU	ΨŬ		τu	ΨŬ		ΨŪ	ψŪ
229 3	394.000	Gen Tools-Electric-UCU	\$0	P-229	\$0	\$0	100.0000%	\$0	\$0
	395.000	Gen Laboratory Equip-Elec-UCU	\$0 \$0	P-230	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
	397.000 397.000	Gen-Communication Equip-Electric-UCU	\$0 \$0	P-230 P-231	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
		Gen Misc Equipment-Elec-UCU	\$0 \$0	P-232	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
232 3		TOTAL UCU COMMON GENERAL PLANT	<u>\$0</u> \$0	2.52	\$0	\$0	100.0000/0	<u>\$0</u> \$0	\$0
200			ψυ		ψŪ	ψυ		ψυ	ΨŪ
234		TOTAL PLANT IN SERVICE	\$768,762,002		-\$2,800,000	\$765,962,002		-\$4,852,875	\$721,264,364
207			ψ100,102,002	-	-42,000,000	wr00,302,002	-	-ψ - ,352,013	ψ1 <u>2</u> 1,20 1 ,3

A	B	<u>C</u>	D	Ē	E	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
P-100	Trans Pole and Fixtures-Disallowance-Stip & A	355.000		-\$775,306		\$0
	1. Transmission Plant Disallowance per Stipulation and Agreement Case No. ER-2012- 0175. October 2012 (Lyons)		-\$775,306		\$0	
P-102	Trans Overhead Cond & Devices-Disallowance	356.000		-\$2,024,694		\$0
	1. Transmission Plant Disallowance per Stipulation and Agreement Case No. ER-2012- 0175. October 2012 (Lyons)		-\$2,024,694		\$0	
P-131	General Office Furniture - Electric	391.000		\$0		-\$261,016
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)		\$0		-\$261,016	
P-132	General Office Furn Comp Electric	391.020		\$0		-\$1,132,223
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

<u>A</u>	B	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	3. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)		\$0		-\$964,650	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Software Portion (Rice)		\$0		-\$167,573	
P-140	General Stores Equipment - Electric	393.000		\$0		-\$193,644
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)		\$0		-\$193,644	
P-141	General Tools - Electric	394.000		\$0		-\$313,947
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Plant	_			Total		Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional	Jurisdictional
	 To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice) 		\$0 \$0 \$0	Amount	Adjustments \$0	Adjustments
P-142	General Laboratory - Electric	395.000		\$0		-\$66,857
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)		\$0		-\$66,857	
P-144	General Communication - Electric	397.000		\$0		-\$370,683
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)		\$0		-\$370,683	
P-145	General Misc Equipment-Electric	398.000		\$0		-\$10,736
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)		\$0		-\$10,736	
P-199	General Office Furn. & Equipment-CORP	391.000		\$0		-\$5,646
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

Adj. Number Plant In Service Adjustment Description Account Number Adjustment Amount Adjustment Amount Jurisdictional Adjustments 3. To Include General plant retirements where asset Vintages have exceeded stated lives as of Decomber 31, 2010 por Depreciation Ripulation and Agreement on 2:-211 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice) \$0 -55,646 P-201 General Office Furniture-Computer-CORP 391.020 \$0 -\$178,828 1. To include General plant retirement where asset Vintages have exceeded stated lives as of Decomber 31, 2010 por Depreciation Stipulation and Agreement on 2:-2:11 in Case No ER-2010-0356. (Rice) 391.020 \$0 \$0 2. To include General plant retirement where asset Vintages have exceeded stated lives as of Decomber 31, 2010 por Depreciation Stipulation and Agreement on 2:-2:11 in Case No ER-2010-0356. (Rice) \$0 \$0 -\$178,828 3. To include General plant retirement where asset Vintages have exceeded stated lives as of Decomber 31, 2010 por Depreciation Stipulation and Agreement on 2:-2:11 in Case No ER-2010-0356. (Rice) \$0 -\$178,828 3. To include General plant retirements where asset Vintages have exceeded stated lives as of Decomber 31, 2010 por Depreciation Stipulation and Agreement on 2:-2:11 in Case No ER-2010-0:356 and Stipulation and Agreement in Case No ER-2012-0:175 on 10-19- 12. (Rice) 392.040 \$0 -\$2,319,295 P-206 General rans. Trailers Electric<	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Number Plant In Service Adjustment Description Number Ámount Ámount Ámount Adjustments Adjustments asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 22-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice) \$31.020 \$0 \$178,828 P-201 General Office Furniture-Computer-CORP 391.020 \$0 \$178,828 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 22-11 in Case No ER-2010-0356. (Rice) \$0 \$0 2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 22-11 in Case No ER-2010-0356. (Rice) \$0 \$0 3. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 22-11 in Case No ER-2010-0356. (Rice) \$0 \$178,828 3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 22-11 in Case No ER-2010-0356. (Rice) 392.040 \$0 \$23.718,828 P-206 General Trans. Trailers Electric 392.040 \$0 \$23.2319,295 \$23	Plant Adi		Account	Adjustment	Total Adjustment	Jurisdictional	
asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice) 391.020 S0 -\$176,828 P-201 General Office Furniture-Computer-CORP 391.020 S0 -\$176,828 1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) \$0 \$0 2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) \$0 \$0 3. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) \$0 -\$178,828 3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice) \$32.040 \$0 -\$178,828 P-206 General Trans. Trailers Electric \$32.040 \$0 -\$2,319,295 1. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010		Plant In Service Adjustment Description					
1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) \$0 \$0 2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) \$0 \$0 3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) \$0 -\$178,828 3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement on 2-2-11 in Case No ER-2010-0		asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-		\$0		-\$5,646	
asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)\$02. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)\$0\$03. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)\$0\$03. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)\$0\$0\$2,319,295P-206General Trans. Trailers Electric\$92,040\$0\$0\$2,319,2951. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)\$0\$0\$2,319,295	P-201	General Office Furniture-Computer-CORP	391.020		\$0		-\$178,828
asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)\$0-\$178,8283. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)\$0-\$178,828P-206General Trans. Trailers Electric392.040\$0-\$2,319,2951. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)392.040\$0-\$2,319,2951. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)\$0-\$2,319,295		asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case		\$0		\$0	
asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation 		asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case		\$0		\$0	
1. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice) \$0 -\$2,319,295		asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-		\$0		-\$178,828	
1. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)\$0-\$2,319,295	P-206	General Trans. Trailers Electric	392.040		\$0		-\$2,319,295
		1. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-		\$0		-\$2,319,295	
I otal Plant Adjustments		Total Plant Adjustments	n		-\$2,800,000	-	-\$4,852,875

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Depresiation
Line	Account	Plant Assount Description	MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
1 2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,327,762	0.00%	\$0 \$0
3 4	303.020	Misc Intangible Cap Software - latan 1	\$221,549	0.00%	\$0 \$0
4 5	303.020	Miscl Intangible Cap Software - Iatan 1 Miscl Intangible Cap Software - Lake Road	\$262,360	0.00%	\$0 \$0
6	303.020	TOTAL PLANT INTANGIBLE	\$3,886,671	0.0078	\$0 \$0
0			\$3,000,07 I		φU
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - LAKE ROAD			
10	310.000	Steam Production Land Elec - LR	\$29,174	0.00%	\$0
11	311.000	Steam Production Structures - LR	\$12,180,475	1.90%	\$231,429
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	0.00%	\$0
13	312.000	Steam Production Boiler Plant - LR	\$37,932,715	2.16%	\$819,347
14	312.020	Steam Production Boiler AQC - LR	\$7,294,357	2.16%	\$157,558
15	314.000	Steam Prod Turbogenerator - LR	\$16,296,282	2.33%	\$379,703
16	315.000 Steam Production Access Equip - LR		\$3,958,949	2.37%	\$93,827
17	315.000	Steam Prod. Equip GSU	\$0	2.37%	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$421,161	2.90%	\$12,214
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$78,113,113		\$1,694,078
20		STEAM PRODUCTION IATAN 1			
21	303.100	Misc Intangible latan 1 Highway & Bridge	\$489,933	0.00%	\$0
22	310.000	Steam Production Land - latan 1	\$249,279	0.00%	\$0
23	311.000	Steam Production Structures - latan 1	\$5,137,832	1.84%	\$94,536
24	311.050	Steam Production Structures - latan 1	-\$15,150	1.84%	-\$279
	••••••	Disallowance (Commission Order ER-2010- 0356)	÷,		Ţ_I Ţ
25	312.000	Steam Production Boiler Plant - latan 1	\$95,593,452	2.04%	\$1,950,106
26	312.050	Steam Production Boiler Plant-latan 1	-\$262,720	2.04%	-\$5,359
20	012.000	Disallowance (Commission Order ER-2010-	<i>\\</i> 202,720	2.0470	\$0,000
		0356)			
27	312.020	Steam Production Boiler AQC - latan 1	\$455,225	2.04%	\$9,287
28	314.000	Steam Prod Turbogenerator - latan 1	\$10,737,033	2.30%	\$246,952
29	315.000	Steam Prod Access Equip - latan 1	\$11,420,573	2.34%	\$267,241
30	315.050	Steam Prod Access Equip-latan 1	-\$21,473	2.34%	-\$502
		Disallowance (Commission Order ER-2010- 0356			
31	316.000	Steam Prod Misc Power Plant - latan 1	\$1,803,292	2.49%	\$44,902

	A	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
32	316.000	Steam Prod Misc Power Plant-latan 1	-\$2,383	2.49%	-\$59
		Disallowance (Commission Order ER-2010-			
		0356			
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,584,893		\$2,606,825
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Production Struct- latan Common	\$12,814,422	1.84%	\$235,785
36	312.000	Steam Boiler Plant - latan Common	\$32,173,564	2.04%	\$656,341
37	314.000	Steam Turbogenerator - latan Common	\$581,804	2.30%	\$13,381
		-			
38	315.000	Steam Access Equip - Iatan Common	\$956,806	2.34%	\$22,389
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,344	2.49%	\$507
40		TOTAL STEAM PRODUCTION - IATAN	\$46,546,940		\$928,403
		COMMON			
41		STEAM PRODUCTION - IATAN 2			
42	303.020	Misc Intang-Cap Software -5yr - latan 2	\$28,133	0.00%	\$0
43	303.100	Misc Intangible-latan 2 Highway & Bridge	\$205,188	0.00%	\$0 \$0
				÷-	
44	311.000	I.000 Steam Production Structures-latan 2 \$11,577,28		1.84%	\$213,022
45	311.050	Steam Production Struc-latan2	-\$150,716	1.84%	-\$2,773
		Disallowance			
46	312.000	Steam Prod. Boiler Plant Equip-latan 2	\$82,192,932	2.04%	\$1,676,736
47	312.050	Steam Production Boiler Plant Equip-latan	-\$1,083,248	2.04%	-\$22,098
40	244.000	2 disallowance Steam Brad, Turke generator laten 2	¢40.004.005	0.00%	¢0.45.000
48 49	314.000 314.050	Steam Prod. Turbogenerator-latan 2	\$10,661,835 \$140,746	2.30% 2.30%	\$245,222 -\$3,444
43	314.050	Steam Production Turbogenerator-latan 2 Disallowance	-\$149,746	2.30%	-\$3,444
50	315.000	Steam Prod. Access Equip latan 2	\$3,644,594	2.34%	\$85,283
51	315.050	Steam Production Access Equip-latan 2	-\$50,043	2.34%	-\$1,171
-		Disallowance	, ,		. ,
52	316.000	Steam Prod. Misc Power Plant Equip	\$401,495	2.49%	\$9,997
		latan 2			
53	316.050	Steam Production Misc Power Plant Equip-	-\$5,596	2.49%	-\$139
		latan 2 Disallowance			
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,272,111		\$2,200,635
55		TOTAL STEAM PRODUCTION	\$357,517,057		\$7,429,941
55		TOTAL STEAM PRODUCTION	\$357,517,057		٦ 7,429,941
56		RETIREMENT WORK IN PROGRESS-			
		STEAM			
57		Steam Salvage & Removal Retirements not	\$0	0.00%	\$0
		yet classified			

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
58		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	\$0		\$0
59		NUCLEAR PRODUCTION			
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0
61		HYDRAULIC PRODUCTION			
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
63		OTHER PRODUCTION			
64		OTHER PRODUCTION PLANT			
65	341.000	Other Prod Structures - Electric	\$1,477,027	1.75%	\$25,848
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.09%	\$18,698
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	4.78%	\$526,078
68	344.000	Other Prod Generators - Electric	\$3,436,619	4.11%	\$141,245
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	2.84%	\$32,605
70		TOTAL OTHER PRODUCTION PLANT	\$17,672,622	\$17,672,622	
71		OTHER PRODUCTION-LANDFILL GAS TURBINE			
72	341.000	Other Prod Structures-Electric	\$1,378,217	1.75%	\$24,119
73	342.000	Other Prod Fuel Holders-Electric	\$1,378,217	3.09%	\$42,587
74	343.000	Other Prod Prime Movers-Electric	\$0	4.78%	\$0
75	344.000	Other Prod Generators-Electric	\$4,134,652	4.11%	\$169,934
76	345.000	Other Prod Accessory Equip-Electric	\$0	2.84%	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,891,086		\$236,640
78		OTHER PROD- RALPH GREEN			
79	340.000	Other Production Land Elec-RG	\$11,376	0.00%	\$0
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	1.75%	\$25,317
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	3.09%	\$13,682
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	4.81%	\$256,706
83	344.000	Other Prod. Generators Elec-RG	\$6,772,357	3.80%	\$257,350
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	2.85%	\$38,165
85	346.000	Other Prod. Misc Plant-RG	\$20,000	3.57%	\$714
86		TOTAL OTHER PROD- RALPH GREEN	\$15,369,288		\$591,934
87		TOTAL OTHER PRODUCTION	\$39,932,996		\$1,573,048
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION			
	I		I I	l l	l

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
89		Other Production-Salvage & Removal	\$0	0.00%	\$0
		Retirements not classified			
90		TOTAL RETIREMENTS WORK IN	\$0		\$0
		PROGRESS-PRODUCTION			
91		TOTAL PRODUCTION PLANT	\$397,450,053		\$9,002,989
92		TRANSMISSION PLANT			
93	350.000	Transmission Land - Electric	\$702,370	0.00%	\$0
94	350.010	Transmission Land Rights - Electric	\$1,974,660	0.00%	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	0.00%	\$0
96	352.000	Transmission Structures and Improvments	\$1,040,314	1.83%	\$19,038
97	353.000	Transmission Station Equipment	\$27,938,956	1.70%	\$474,962
98	353.000	Transmission Station Equip - latan 2	\$618,203	1.70%	\$10,509
99	355.000	Transmission Poles and Fixtures	\$16,231,934	2.93%	\$475,596
100	355.000	Trans Pole and Fixtures-Disallowance-Stip & Agreement-ER-2012-0175	-\$775,306	2.93%	-\$22,716
101	356.000	Transmission Overhead Conductors	\$11,394,920	2.32%	\$264,362
102			-\$2,024,694	2.32%	-\$46,973
	Disallowance-Stip & Agreement-ER-2012-0				
103	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
104	358.000	Transmission Underground Conductors	\$31,693	2.49%	\$789
105		TOTAL TRANSMISSION PLANT	\$57,153,099		\$1,175,842
106		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
107		Transmission-Salvage & Removal- Retirements	\$0	0.00%	\$0
108		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		\$0
		TRANSMISSION			
109		DISTRIBUTION PLANT			
110	360.000	Distribution Land Electric	\$683,795	0.00%	\$0
111	360.010	Distribution Land Rights	\$99,640	0.00%	\$0
112	361.000	Distribution Structures & Improvements	\$2,468,746	1.61%	\$39,747
113	362.000	Distribution Station Equipment	\$46,858,831	2.08%	\$974,664
114	364.000	Distribution Poles, Towers, & Fixtures	\$40,901,562	3.89%	\$1,591,071
115	365.000	Distribution Overhead Conductors	\$30,606,558	2.18%	\$667,223
116	366.000	Distribution Underground Circuit	\$9,208,118	1.70%	\$156,538
117	367.000	Distribution Underground Conductors	\$24,151,284	2.49%	\$601,367
118	368.000	Distribution Line Transformers	\$41,401,292	3.45%	\$1,428,345
119	369.010	Distribution Services Overhead	\$4,495,040	3.64%	\$163,619
120	369.020	Distribution Services Underground	\$11,579,382	3.05%	\$353,171
121	370.000	Distribution Services - Meters	\$8,901,843	2.00%	\$178,037
122	371.000	Distribution Customer Installation	\$4,799,245	5.12%	\$245,721

Accounting Schedule: 05 Sponsor: Staff Page: 4 of 8

	<u>A</u>	B	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
123	373.000	Distribution Street Light and Signals	\$6,544,359	3.18%	\$208,111
124		TOTAL DISTRIBUTION PLANT	\$232,699,695		\$6,607,614
125		DISTRIBUTION RETIREMENT WORK IN			
126		PROGRESS Distribution Salvage & Removal Retirements	\$0	0.00%	\$0
120		not vet classified	\$ 0	0.00 /0	φU
127		TOTAL DISTRIBUTION RETIREMENT WORK	\$0		\$0
		IN PROGRESS	••		••
128		GENERAL PLANT			
129	389.000	General Land Electric	\$728,769	0.00%	\$0
130	390.000	General Structures & Improv. Electric	\$8,195,956	2.73%	\$223,750
131	391.000	General Office Furniture - Electric	\$100,393	5.00%	\$5,020
132	391.020	General Office Furn Comp Electric	\$43,758	12.50%	\$5,470
133	391.020	General Office Furn-Comp-latan 2	\$836	12.50%	\$105
134	392.000	Gen-Transp Eq-Autos-Elec	\$54,306	11.25%	\$6,109
135	392.010	General Trans Light Trucks - Electric	\$467,369	11.25%	\$52,579
136	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	11.25%	\$353,218
137	392.040	General Trans Trailers - Electric	\$133,480	11.25%	\$15,017
138	392.050 General Trans Med Trucks - Electric		\$940,621	11.25%	\$105,820
139	392.050 General trans Med Trucks-latan 2		\$5,415	11.25%	\$609
140	393.000	General Stores Equipment - Electric	\$11,886	4.00%	\$475
141	394.000	General Tools - Electric	\$1,518,063	4.00%	\$60,723
142	395.000	General Laboratory - Electric	\$497,840	3.30%	\$16,429
143	396.000	General Power Oper. Equip - Electric	\$565,682	4.45%	\$25,173
144	397.000	General Communication - Electric	\$4,559,530	3.70%	\$168,703
145	398.000	General Misc Equipment-Electric	\$29,394 4.00%		\$1,176
146		TOTAL GENERAL PLANT	\$20,993,014		\$1,040,376
147		RETIREMENTS WORK IN PROGRESS -			
		GENERAL PLANT			
148		General Plant Salvage & Removal	\$0	0.00%	\$0
		Retirements not yet classified	+-		
149		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0		\$0
		GENERAL PLANT			·
450					
150	200.000	GENERAL PLANT - LAKE ROAD General Structures - LR	* 0	0 700/	¢0.
151	390.000		\$0 \$240.450	2.73%	\$0 \$47,470
152	391.000	General Office Furniture - LR	\$349,458	5.00%	\$17,473
153	391.020	General Office Furniture Computer - LR	\$349,865	12.50%	\$43,733
154	391.040	General Office Furniture Software - LR	\$166,592	11.11%	\$18,508
155	392.000	General Trans Autos - LR	\$0 \$50 070	11.25%	\$0 ¢5 cc7
156	392.010	General Trans Light Trucks - LR	\$50,373	11.25%	\$5,667
157	392.020	General Trans Heavy Trucks - LR	\$0 \$74.007	11.25%	\$0 \$0
158	392.040	General Trans Trailers	\$71,267	11.25%	\$8,018

Accounting Schedule: 05 Sponsor: Staff Page: 5 of 8

	A	<u>B</u>	<u>C</u>	D	E
Line	Account	2	MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
159	392.050	General Trans Med Trucks - LR	\$8,675	11.25%	\$976
160	394.000	General Tools - LR	\$286,640	4.00%	\$11,466
161	395.000	General Laboratory - LR	\$266,152	3.30%	\$8,783
162	396.000	General Power Operated Equip - LR	\$686,060	4.45%	\$30,530
163	397.000	General Communication - LR	\$230,913	3.70%	\$8,544
164	398.000	General Misc. Equip - LR	\$9,063	4.00%	\$363
165		TOTAL GENERAL PLANT - LAKE ROAD	\$2,475,058		\$154,061
			. , ,		
166		GENERAL PLANT - IATAN			
167	390.000	General Strucures & Impr-Elec	\$0	2.73%	\$0
168	391.000	General Office Furniture - latan	\$3,895	5.00%	\$195
169	391.020	General Office Furn Comp - latan	\$92,340	12.50%	\$11,543
170	391.040	General Office Furn Software - latan	\$157,762	11.11%	\$17,527
171	397.000	General Communications - latan	\$829,433	3.70%	\$30,689
172		TOTAL GENERAL PLANT - IATAN	\$1,083,430		\$59,954
173		GENERAL PLANT-LANDFILL TURBINE			
174	391.000	General-Office Furniture & Eq-Elec	\$8,132	5.00%	\$407
175	391.020	General-Office Furniture-Computer	\$4,044	12.50%	\$506
176		TOTAL GENERAL PLANT-LANDFILL	\$12,176		\$913
	TURBINE				
477					
177		RETIREMENTS WORK IN PROGRESS-			
178		GENERAL PLANT General Plant-Salvage and Removal-	\$0	0.00%	¢O
170		Retirements not classified	φυ	0.00%	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		\$0
175		GENERAL PLANT	φυ		φυ
		GENERAL FLANT			
180		INDUSTRIAL STEAM PRODUCTION PLANT			
181	310.090	Industrial Steam Land	\$0	0.00%	\$0
182	311.090	Industrial Steam Structures	\$0	0.00%	\$0
183	312.090	Industrial Steam Boiler Plant	\$0	0.00%	\$0
184	315.090	Industrial Steam Accessory	\$0	0.00%	\$0
185	375.090	Industrial Steam Distribution	\$0	0.00%	\$0
186	376.090	Industrial Steam Mains	\$0	0.00%	\$0
187	379.090	Industrial Steam CTY Gate	\$0	0.00%	\$0
188	380.090	Industrial Steam Services	\$0	0.00%	\$0
189	381.090	Industrial Steam Services - Other	\$0	0.00%	\$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION	\$0		\$0
		PLANT			
191		INDUSTRIAL STEAM RETIREMENT WORK IN			
		PROGRESS			
192		Industrial Steam Salvage & Removal	\$0	0.00%	\$0
	l	Retirement not yet classified			

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
193		TOTAL INDUSTRIAL STEAM RETIREMENT	\$0		\$0
		WORK IN PROGRESS			
194		ECORP PLANT			
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$148,275	0.00%	\$0
196	389.000	General Land Electric -Raytown	\$7,703	0.00%	\$0
197	390.000	General Structures & Improve-Raytown	\$1,771,791	2.22%	\$39,334
198	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
199	391.000	General Office Furn. & Equipment-CORP	\$488,299	5.00%	\$24,415
200	391.000	General Office FurnRaytown	\$449,722	5.00%	\$22,486
201	391.020	General Office Furniture-Computer-CORP	\$619,125	12.50%	\$77,391
202	391.020	General Office Furn Comp-Raytown	\$584,904	12.50%	\$73,113
203	391.040	General Office Furniture Software-CORP	\$3,224,246	11.11%	\$358,214
204	391.040	General Office Furn Software-Raytown	\$293,427	11.11%	\$32,600
205	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
206	392.040	General Trans. Trailers Electric	-\$2,319,295	12.50%	-\$289,912
207	393.000	General Stores Equipment-Electric-CORP	\$2,418	4.00%	\$97
208	394.000	General Tools-Electric-Raytown	\$4,736	4.00%	\$189
209	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
210	396.000	General Power Operatored EquipRaytown	\$4,445	4.45%	\$198
211	397.000	General Communication Equipment-CORP	\$91,595	3.70%	\$3,389
212	397.000	General Communication-Raytown	\$126,666	3.70%	\$4,687
213	398.000	General Miscellaneous Equipment-CORP	\$5,747	4.00%	\$230
214	398.000	General Misc. Equipment-Raytown	\$7,364	4.00%	\$295
215		TOTAL ECORP PLANT	\$5,511,168		\$346,726
216		RETIREMENTS-WORK IN PROGRESS-ECORP			
2.0					
217		ECORP-Salvage-Retirements not yet	\$0	0.00%	\$0
		classified			
218		TOTAL RETIREMENTS-WORK IN PROGRESS-	\$0		\$0
		ECORP			
219		UCU COMMON GENERAL PLANT			
220	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0
221	390.000	Strucutures & Improvements-Electric-UCU	\$0	0.00%	\$0 \$0
222	390.050	Structures & Improvements-Leased-UCU	\$0	0.00%	\$0
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	0.00%	\$0
220	0011000		ψũ	0.0070	ΨŬ
224	391.020	Gen-Office Furniture Computer-UCU	\$0	0.00%	\$0
225	391.040	Gen Office Furniture Software-UCU	\$0	0.00%	\$0
226	391.050	Gen Office Furniture System Development- UCU	\$0	0.00%	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
228	392.050	Gen Transportation Equip-Med Trucks-Elec-	\$0	0.00%	\$0
		UCU			
229	394.000	Gen Tools-Electric-UCU	\$0	0.00%	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	\$0	0.00%	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	\$0	0.00%	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	\$0	0.00%	\$0
233		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
234	-	Total Depreciation	\$721,264,364		\$18,388,475

Number Number Degrecation Reserve Number Adjustments J 1 301.00 NTANGELE PLANT 50 R-2 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 74 50 50 74 50 50 74 50 50 74 50 50 74 50 50 74 50 50 74 50 50 74 50 50 74 50 50 50 74 50 50 50		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
1 01.000 INTANGBLE PLANT Intenguite Plant Org. Software : late 1 543.326 R.3 50 542.726 100.000% 50 3 303.202 Misc Intenguite Cap Software : late 1 543.326 R.4 50 5156.622 100.000% 50 6 303.202 Misc Intenguite Cap Software : late Read 5166.622 R-4 50 5156.623 100.000% 50 7 PRODUCTION PLANT STEAM PRODUCTION I. LAKE ROAD 5816.823 816.823 74.9800% 50 8 STEAM PRODUCTION I. LAKE ROAD 56.811.941 74.9800% 50 53 547.157.33 53.15.04 74.9800% 50 12 311.000 Steam Production Birer Int - LR 56.81.94 74.9800% 50 53 53.65.84.307 81.75 50 51.05.85.87 74.9800% 50 53 54.64.307 81.75 50 51.05.85.87 74.9800% 50 53 53.05.84.307 51.05.85.87 74.9800% 50 53 50 74.9800% 50 51.05.85.87 5	-		Democristics Deserve Description			A diverse a sta				MO Adjusted
2 301.000 Intangible Plant Organization Electric 50 F-2 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 301.000 Intangible Plant Organization Electric 30 R-2 50 50 50 50 50 3 333.00 Misc Intangible Cap Software - Itan 1 3156,42 R-4 50 3156,42 100.000%, S0 3 333.00 Misc Intangible Cap Software - Itan 1 3156,42 R-4 50 3156,42 100.000%, S0 6 332.00 Misc Intangible Cap Software - Itan 1 3156,42 84 50 3156,42 90 3416,62 74,9600%, S0 7 PRODUCTON PLANT 7 PRODUCTON CINC 74,9600%, S0 50 51,51,51,71,74,51,71,74,51,71,74,51,71,74,51,71,74,51,71,74,51,71,74,51,71,74,71,74,71,74,74,71,74,74,71,74,74,71,74,74,74,74,74,74,74,74,74,74,74,74,74,										
3 33.32.20 Misc Intangible-Cap Software 5 yr MiscI Intangible Cap Software - Lake Road 543.76 R.3 80 543.76 R.3 80 545.642 7.4 50 515.642 7.4 50 515.642 7.4 50 515.642 7.4 50 515.642 7.4 50 515.642 7.4 50 515.642 7.4 50 50 7.4 50 50 7 PRODUCTION PLANT 515.642 80 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 50 7.4 50 <										
4 303.02 Misc Intragible Cap Software - istan 1 516.622 R-5 50 517.522 71.9600% 50 7 PRODUCTION PLANT 516.623 50 517.522 73.9600% 50 8 STEAM PRODUCTION - LAKE ROAD Steam Production Sitem Production Land Elec - LR 58.811.941 74.9600% 50 10 310.000 Steam Production Sitem Productis Sitem Production Sitem Production Sitem Production Sit			Intangible Plant Organization Electric	\$0	R-2		\$0			\$0
5 930.20 Misci Intangible Cap Software - Lake Road 1375.425 R-5 90 90 7 PRODUCTION PLANT Steam Production Lad Else - LR Steam Production Structures - LR Steam Production Structures - LR Steam Production Lad Else - LR Steam Production Lad - Istan - LR Steam Production Structures - Istan - LR Steam Production Structures - Istan - LR Steam Production Structures - Istan - LR Steam Production Steam Production Structures - Istan - LR Steam Production Structures - Istan - LR Steam Production Steam Production Structures - Istan - LR Steam Production S	3	303.020	Misc Intangible-Cap Software 5 yr	\$483,756	R-3	\$0	\$483,756	100.0000%	\$0	\$483,756
6 TOTAL PLANT INTÁNGIBLE \$815,823 50 \$815,823 \$60 7 FRODUCTION PLANT STEAM PRODUCTION LAKE ROAD 50 7.4,9600%, \$00 9 STEAM PRODUCTION LAKE ROAD 50,71,53,000 50,71,53,000%, \$00 10 Steam Production Stutem Production Steam Production Table Phot-Like ROAD 50,871,941 50,871,941 50,71,53,007%, \$00 12 311,010 Steam Production Steam Production Call Phot-Like ROAD 56,871,941 50,873,978 7.4,9600%, \$00 14 312,000 Steam Production Call Phot-Like ROAD 56,871,941 50,873,978 7.4,9600%, \$00 15 Steam Production Access Equip - LR 55,873,978 7.4 50 51,700%, \$00 16 315,000 Steam Prod.Equip - LR 55,933,97 7.8000%, \$00 50 17 316,000 Steam Production Access Equip - LR 533,93,037 7.8000%, \$00 50 12 303,100 Steam Production Conter Plant - LR 514,922 50 512,030 100,0000%, \$00 21 303,000 Steam Production Conter Plant - LR 514,922	4	303.020	Miscl Intangible Cap Software - latan 1	\$156,642	R-4	\$0	\$156,642	100.0000%	\$0	\$156,642
7 PRODUCTION PLANT 8 STEAM PRODUCTION LAKE ROAD 9 310.000 Steam Production LAKE ROAD 50 F-10 50 56.81.941 74.9600%, 50 11 311.000 Steam Production Bolier Plant - LR 58.81.941 R-11 50 56.81.941 74.9600%, 50 12 311.010 Steam Production Bolier Plant - LR 52.7163.733 R-13 50 55.7153.733 63.1700%, 50 13 312.000 Steam Production Bolier Plant - LR 52.7163.733 R-14 50 56.984.307, 53 53.700%, 50 14 312.000 Steam Production Bolier Plant - LR 51.780.248 R-14 50 53.066.30 74.9600%, 50 17 315.000 Stam Prod Mac Power Plant - LR 51.983.07 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 55.993.037 50 <t< td=""><td>5</td><td>303.020</td><td>Miscl Intangible Cap Software - Lake Road</td><td>\$175,425</td><td>R-5</td><td>\$0</td><td>\$175,425</td><td>74.9600%</td><td>\$0</td><td>\$131,499</td></t<>	5	303.020	Miscl Intangible Cap Software - Lake Road	\$175,425	R-5	\$0	\$175,425	74.9600%	\$0	\$131,499
8 STEAM PRODUCTION 310.00 STEAM PRODUCTION - LAKE ROAD Sham Production Students - LR Sham Production Students - LA Sham Production Studet - LA Sham Prod Access Equip- LA Sham Production Students - LA Sh	6		TOTAL PLANT INTANGIBLE	\$815,823		\$0	\$815,823		\$0	\$771,897
9 310.000 STEAM PRODUCTION - LAKE ROAD Steam Production Land Elier - LR 311.010 50 74.9600% 74.9600% 50 12 311.010 Steam Production Stuctures - LR 97.0000 Steam Prod. Struct, Lesse Impr - LR 315.000 56.811.941 74.9600% 74.9600% 50 12 311.010 Steam Prod. Struct, Lesse Impr - LR 315.000 56.811.941 74.9600% 74.9600% 50 14 312.000 Steam Prod. Tubopenerator - LR 315.000 51.91.95.33 74.4 50 53.07.85.30 74.9600% 74.9600% 50 16 315.000 Steam Prod. Tubopenerator - LR 315.000 Steam Prod. Steam Production Nucleures - Iatan 1 514.92.92 74.8000% 50 20 30.100 Steam Production Nucleures - Iatan 1 53.740.286 74.3 50 53.985.307 80 21 30.100 Steam Production Nucleures - Iatan 1 53.740.286 74.0286 74.0000% 50 22 310.000 Steam Production Structures - Iatan 1 53.740.286 73.3 50 52.740.286 50<	7		PRODUCTION PLANT							
10 310.000 Steam Production Land Elec - LR 50 R-10 50 51 74.9600% 50 12 311.010 Steam Production Struct, Lease Impr - LR 50 R-12 50 55.91.74 74.9600% 50 12 311.010 Steam Production Bolier AGC - LR 56.811.44 50 55.01.73 63.1700% 50 14 312.020 Steam Production Bolier AGC - LR 55.694.307 R-14 50 51.01.69.34 99.400% 50 15 314.000 Steam Production Access Equip - LR 33.086.630 R-16 50 51.01.69.34 99.400% 50 16 315.000 Steam Prod Equip - CSU Steam Production Structures - Iatan 1 50 51.91.69.23 74.8600% 50 17 315.000 Steam Production Land - Iatan 1 52.740.26 82.08.63.07 47.8000% 50 20 Steam Production Structures - Iatan 1 52.740.26 50 52.740.26 100.0000% 50 21 30.1000 Steam Production Structures - Iatan 1	8		STEAM PRODUCTION							
11 311.000 Steam Production Structures - LR 86,811,941 R-11 50 56,811,941 74,9600%, 50 13 312.000 Steam Production Boiler Plant - LR 52,7153,733 R-13 50 74,9600%, 50 14 312.000 Steam Production Boiler Plant - LR 52,7153,733 R-14 50 55,914,307 63,7700%, 50 15 314.000 Steam Production ACC - LR 51,0159,334 R-15 50 53,046,337 63,070%,50 50 18 316.000 Steam Production Acces Equip - LR 51,045,200 R-17 50 514,452 47.600%,50 50 19 70 AL STEAM PRODUCTION LAKE 553,993,037 R-16 50 512,030 100,0000%,50 50 23 310.000 Steam Production Artian 1 153,422,82 R-24 50 512,203 100,0000%,50 50 23 310.000 Steam Production Structures - itata 1 52,740,268 R-23 50 52,740,268 100,0000%,50 532,551 100,	9		STEAM PRODUCTION - LAKE ROAD							
12 311.010 Steam Production Bolier Plant - LR 50 R-12 50 7.2 50 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3	10	310.000	Steam Production Land Elec - LR	\$0	R-10	\$0	\$0	74.9600%		\$0
13 312.000 Steam Production Bolier Plant - LR 527/153.733 R-13 S0 552.7153.733 63.1700% S0 15 314.000 Steam Production Bolier AQC - LR \$10,169.834 R-14 S0 55.594.307 63.1700% \$50 16 315.000 Steam Production Acces Equip - LR \$10,169.834 R-15 \$0 \$53.68.80 74.9800% \$50 17 315.000 Steam Prod Misc Power Plant - LR \$134.800 \$194.592 74.9800% \$50 18 316.000 Steam Production Acce LR \$53.989.037 R-1 \$0 \$12.4900% \$50 20 303.100 STEAM PRODUCTION - LAKE \$51.993.037 R-1 \$0 \$12.030 100.0000% \$0 23 310.00 Steam Production Structures - latan 1 \$2.740.286 R-23 \$0 \$2.740.286 100.0000% \$0 24 311.050 Steam Production Bolier Plant- latan 1 \$2.13.23.837 R-25 \$0 \$3.12.387 100.0000% \$0 25 312.060	11	311.000	Steam Production Structures - LR	\$6,811,941	R-11	\$0	\$6,811,941	74.9600%	\$0	\$5,106,231
14 312.020 Steam Production Boller AQC- LR \$5,594.307 R-14 \$0 \$0 \$5,594.307 \$2,1108,324 \$9,9400% \$50 16 315.000 Steam Production Access Equip - LR \$3,068,630 R-16 \$0 \$50,74,8000% \$50 18 316.000 Steam Prod. Equip - LR \$3,068,630 R-16 \$0 \$53,980,037 \$50 19 No TOTAL STEAM PRODUCTION - LAKE \$519,4927 \$74,8000% \$50 20 331.00 Steam Production Tarchar 1 \$53,983,037 \$50 \$53,983,037 \$50 21 303.100 Steam Production Structures - tatan 1 \$2,740,286 \$73 \$50 \$50,900% \$50 22 310.000 Steam Production Structures - tatan 1 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 \$2,740,286 <td< td=""><td>12</td><td>311.010</td><td>Steam Prod. Struct, Lease Impr - LR</td><td>\$0</td><td>R-12</td><td>\$0</td><td>\$0</td><td>74.9600%</td><td>\$0</td><td>\$0</td></td<>	12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	R-12	\$0	\$0	74.9600%	\$0	\$0
15 314.000 Steam Production Access Equip - IR \$10.169.334 R-15 \$0 \$10.169.334 99.400% \$0 16 315.000 Steam Production Access Equip - IR \$0 \$0 \$10.169.334 89.400% \$0 17 315.000 Steam Production Access Equip - IR \$0 \$10.169.334 \$0 \$10.169.334 \$0 \$10.169.334 \$0 \$0 \$10.169.334 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	13	312.000	Steam Production Boiler Plant - LR	\$27,153,733	R-13	\$0	\$27,153,733	63.1700%	\$0	\$17,153,013
16 315.000 Steam Production Access Equip - LR Stam Prod. Equip - GSU \$3,08,830 Stam Prod. Equip - LR Stam Prod. Equip - LSU \$3,08,830 Stam Prod. Equip - LSU 74,8600% Stam Prod. Stap - SSU \$4,8600% Stap - SSU \$50 19 316.000 Stam Prod. Equip - LSU \$514,552 R-17 \$50 \$514,552 \$7,48000% \$50 20 303.100 Steam Production LAXE \$55,993,037 \$50 \$51,993,037 \$50 \$51,993,037 \$50 21 303.100 Steam Production Land - latan 1 \$2,740,286 \$7,200,000% \$50 22 310.000 Steam Production Structures - latan 1 \$2,740,286 \$2,740,286 \$2,740,286 \$31,00,000% \$30 24 311,000 Steam Production Structures - latan 1 \$2,740,286 \$2,740,286 \$31,323,337 \$2,82 \$30 \$37,713,234 \$100,0000% \$30 25 312,020 Steam Production Structures - latan 1 \$53,226,24 \$0 \$31,323,337 \$2,850 \$37,713,524 \$100,0000% \$30 26 312,0200 Steam Prod Accese Equip - latan 1	14	312.020	Steam Production Boiler AQC - LR	\$6,594,307	R-14	\$0	\$6,594,307	63.1700%	\$0	\$4,165,624
17 315.000 Steam Prod. Equip GSU 50 R-17 50 S0 14 9800% S0 19 316.000 Steam Prod. Misc Power Plant - LR ROAD 5144.592 50 553.993.037 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <	15	314.000	Steam Prod Turbogenerator - LR	\$10,169,834	R-15	\$0	\$10,169,834	99.9400%	\$0	\$10,163,732
18 316.000 Steam Prod Misc. Power Plant - LR ROAD 5194.592 \$53,993,037 R-18 50 \$194.592 \$55,993,037 47.600% 50 20 303.100 Misc. Intangible latan 1 Highway & Bridge R14000 Steam Production Land - latan 1 \$0 R-21 \$0 \$12,030 100.000% \$50 21 303.100 Misc. Intangible latan 1 Highway & Bridge 311.000 \$12,030 R-21 \$0 \$12,030 100.000% \$50 22 310.000 Steam Production Structures - latan 1 \$2,740,286 R-23 \$50 \$2,740,286 100.000% \$50 24 311.050 Steam Production Dider Plant - latan 1 \$2,740,286 R-23 \$50 \$5,2740,286 100.000% \$50 25 312.050 Steam Production Dider Plant - latan 1 \$5,713,524 \$20 \$5,2,624 100.000% \$50 27 312.050 Steam Production Dider Plant - latan 1 \$5,713,524 \$27,713,524 \$2,713,524 \$2,714,526 \$10,0000% \$50 28 310.00 Steam Prod Access Equip- latan 1 \$5,713,524 <	16	315.000	Steam Production Access Equip - LR	\$3,068,630	R-16	\$0	\$3,068,630	74.9600%	\$0	\$2,300,245
19 TOTAL STEAM PRODUCTION - LAKE ROAD \$53,993,037 \$60 \$53,993,037 \$60 \$53,993,037 \$60 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60	17	315.000	Steam Prod. Equip GSU	\$0	R-17	\$0	\$0	74.9600%	\$0	\$0
19 TOTAL STEAM PRODUCTION - LAKE ROAD \$53,993,037 \$60 \$53,993,037 \$60 \$53,993,037 \$60 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60 \$61,993,037 \$60	18	316.000	Steam Prod Misc Power Plant - LR	\$194,592	R-18	\$0	\$194,592	47.6000%	\$0	\$92,626
20 21 21 303.100 STEAM PRODUCTION IATAN 1 Misc Intangible latan 1 Highway & Bridge \$12,030 R-21 \$0 \$12,030 100.0000% \$0 22 310.000 Steam Production Land - Iatan 1 Stam Production Structures - Iatan 1 Disallowance (Commission Order ER- 2010.0356 \$0 R-21 \$0 \$12,030 100.0000% \$0 24 311.050 Steam Production Bolier Plant - Iatan 1 Disallowance (Commission Order ER- 2010.0356 \$31,232,837 R-25 \$0 \$31,323,837 100.0000% \$0 25 312.050 Steam Production Bolier Plant - Iatan 1 Steam Production Bolier Plant - Iatan 1 Steam Production Bolier AOC - Iatan 1 Steam Production Bolier AOC - Iatan 1 Steam Prod Access Equip-Iatan 1 Steam Prod Access Equip-Iatan 1 Steam Prod Access Equip-Iatan 1 Steam Prod Misc Power Plant - Iatan Common Steam Power Iatan Common Steam Porto Misc Power Plant - I	19		TOTAL STEAM PRODUCTION - LAKE							\$38,981,471
21 303.100 Misc Intangible latan 1 Highway & Bridge \$12,030 R-21 \$0 \$12,030 100.0000% \$0 22 310.000 Steam Production Land - latan 1 \$0 R-22 \$0 \$2,740,286 100.0000% \$0 23 311.050 Steam Production Structures - latan 1 \$2,740,286 R-23 \$0 \$2,740,286 100.0000% \$0 24 310.000 Steam Production Boiler Plant - latan 1 \$2,740,286 R-23 \$0 \$3,2,740,286 100.0000% \$0 25 312.000 Steam Production Boiler Plant - latan 1 \$31,223,837 R-26 \$0 \$5,2,624 100.0000% \$0 26 312.000 Steam Production Boiler Plant - latan 1 \$5,2,624 R-26 \$0 \$5,2,624 100.0000% \$0 27 312.000 Steam Prod Lacose Equip-latan 1 \$5,2,624 \$0 \$5,2,624 100.0000% \$0 28 316.000 Steam Prod Lacose Equip-latan 1 \$5,601 \$0,0000% \$0 31 316.000			ROAD							
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24 311.050 Steam Production Structures - latan 1 Disallowance (Commission Order ER- 2010-0356) \$31,23,837 R-24 \$0 -\$325 100.0000% \$0 25 312.000 Steam Production Boiler Plant - latan 1 Disallowance (Commission Order ER- 2010-0356) \$\$1,323,837 R-25 \$0 \$\$31,323,837 100.0000% \$0 27 312.020 Steam Production Boiler Plant - latan 1 Disallowance (Commission Order ER- 2010-0356) \$\$2,624 R-27 \$0 \$\$2,624 100.0000% \$0 28 316.000 Steam Production Boiler Plant 1 \$7,713,524 R-28 \$0 \$7,713,524 100.0000% \$0 29 316.000 Steam Prod Access Equip - latan 1 \$4,898,953 R-29 \$0 \$4,898,953 100.0000% \$0 210-0356 Steam Prod Misc Power Plant - latan 1 \$57,0927 R-31 \$0 \$57,0927 \$60 \$47,304,933 \$0 31 316.000 Steam Prod Misc Power Plant - latan 1 \$57,0927 R-31 \$0 \$57,0927 \$60 \$100.0000% \$0 31 316.000										\$2,740,286
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55 TOTAL STEAM PRODUCTION \$109,310,417 \$0 \$109,310,417 \$0 56 RETIREMENT WORK IN PROGRESS- STEAM Steam Salvage & Removal Retirements not yet classified -\$3,027,017 \$0 -\$3,027,017 100.0000% \$0 58 TOTAL RETIREMENT WORK IN PROGRESS- STEAM -\$3,027,017 \$0 -\$3,027,017 100.0000% \$0 59 NUCLEAR PRODUCTION -\$3,027,017 \$0 -\$3,027,017 \$0 \$0 60 TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 61 HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0 \$0 62 TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0 \$0 63 OTHER PRODUCTION \$0 \$0 \$0 \$0 \$0 64 OTHER PRODUCTION PLANT \$13,359,666 \$0 \$13,428,418 \$100.0000% \$35 66 341.000 Other Prod Fuel Holders - Electric \$13,428,418 R-65 \$0 \$13,428,418 100.0000% <	\$94,298,851 -\$3,027,017 -\$3,027,017 \$0	\$0 \$0 \$0	100.0000%	\$109,310,417 -\$3,027,017	\$0	-		TOTAL STEAM PRODUCTION - IATAN 2		E A
56 RETIREMENT WORK IN PROGRESS- STEAM	-\$3,027,017 -\$3,027,017 \$0	\$0 \$0	100.0000%	-\$3,027,017			\$109,310,417			54
57 STEAM Steam Salvage & Removal Retirements not yet classified -\$3,027,017 TOTAL RETIREMENT WORK IN PROGRESS: STEAM R-57 \$0 -\$3,027,017 100.0000% \$0 59 NUCLEAR PRODUCTION -\$3,027,017 \$0 -\$3,027,017 \$0 -\$3,027,017 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	100.0000%		\$0			TOTAL STEAM PRODUCTION		55
57 STEAM Steam Salvage & Removal Retirements not yet classified -\$3,027,017 TOTAL RETIREMENT WORK IN PROGRESS: STEAM R-57 \$0 -\$3,027,017 100.0000% \$0 59 NUCLEAR PRODUCTION -\$3,027,017 \$0 -\$3,027,017 \$0 -\$3,027,017 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	100.0000%		\$0					
57 58 Steam Salvage & Removal Retirements not yet classified TOTAL RETIREMENT WORK IN PROGRESS: STEAM -\$3,027,017 \$0 -\$3,027,017 \$00 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30	\$0	\$0	100.0000%		\$0	1 1				56
yet classified TOTAL RETIREMENT WORK IN PROGRESS: STEAM -\$3,027,017 \$0 -\$3,027,017 \$0 59 NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <	\$0	\$0			φU	D 57	\$2 027 047	-		57
58 TOTAL RETIREMENT WORK IN PROGRESS: STEAM -\$3,027,017 \$0 -\$3,027,017 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0			-\$3,027,017		K-97	-\$3,027,017	-		5/
59NUCLEAR PRODUCTION60TOTAL NUCLEAR PRODUCTION60TOTAL NUCLEAR PRODUCTION61HYDRAULIC PRODUCTION62TOTAL HYDRAULIC PRODUCTION63OTHER PRODUCTION64OTHER PRODUCTION PLANT65341.00066342.000Other Prod Fuel Holders - Electric67343.00067343.00068Other Prod Prime Movers - Electric69\$13,329,41860\$13,428,41860\$13,428,41861\$13,428,41862\$13,428,41863\$13,428,41864\$13,428,41865\$13,428,41866\$100.0000%67\$13,428,4187\$066\$13,428,4187\$080\$13,428,41880\$13,428,41880\$13,428,41880\$13,428,41880\$13,428,418		\$0			\$0	i F	-\$3,027,017			58
60 TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$0						STEAM		
60 TOTAL NUCLEAR PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$0								
61 HYDRAULIC PRODUCTION 62 TOTAL HYDRAULIC PRODUCTION 63 OTHER PRODUCTION 64 OTHER PRODUCTION PLANT 65 341.000 66 342.000 Other Prod Structures - Electric \$1,359,666 66 \$42.000 Other Prod Fuel Holders - Electric \$605,108 87 343.000 Other Prod Prime Movers - Electric \$13,428,418 R-66 \$0 \$13,428,418 100.0000%		\$0						NUCLEAR PRODUCTION		59
61 HYDRAULIC PRODUCTION 62 TOTAL HYDRAULIC PRODUCTION 63 OTHER PRODUCTION 64 OTHER PRODUCTION PLANT 65 341.000 66 342.000 Other Prod Structures - Electric \$1,359,666 66 \$42.000 Other Prod Fuel Holders - Electric \$605,108 87 343.000 Other Prod Prime Movers - Electric \$13,428,418 R-66 \$0 \$13,428,418 100.0000%				\$0	\$0	i F	\$0	TOTAL NUCLEAR PRODUCTION		60
62 TOTAL HYDRAULIC PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 <th< td=""><td>\$0</td><td></td><td></td><td></td><td></td><td> </td><td></td><td></td><td></td><td></td></th<>	\$0									
63 OTHER PRODUCTION 64 OTHER PRODUCTION PLANT 65 341.000 66 342.000 67 343.000 Other Prod Fuel Holders - Electric \$605,108 87 343.000 Other Prod Prime Movers - Electric \$13,428,418 87 \$0 87 \$13,428,418 87 \$0 813,428,418 \$100.0000%	\$0							HYDRAULIC PRODUCTION		61
63 OTHER PRODUCTION 64 OTHER PRODUCTION PLANT 65 341.000 0 Other Prod Structures - Electric \$1,359,666 66 342.000 0 Other Prod Fuel Holders - Electric \$605,108 67 343.000 0 Other Prod Prime Movers - Electric \$13,428,418 8 8-67 50 \$13,428,418 100.0000% \$0	ψυ		-	<u>۵</u> ۴	02	1 -	02			62
64 OTHER PRODUCTION PLANT \$1,359,666 R-65 \$0 \$1,359,666 100.0000% \$0 65 341.000 Other Prod Structures - Electric \$1,359,666 R-65 \$0 \$1,359,666 100.0000% \$0 66 342.000 Other Prod Fuel Holders - Electric \$605,108 R-66 \$0 \$605,108 100.0000% \$0 67 343.000 Other Prod Prime Movers - Electric \$13,428,418 R-67 \$0 \$13,428,418 100.0000% \$0		ψŪ		ψŪ	ψŪ	1	ψŪ			02
65 341.000 Other Prod Structures - Electric \$1,359,666 R-65 \$0 \$1,359,666 100.0000% \$0 66 342.000 Other Prod Fuel Holders - Electric \$605,108 R-66 \$0 \$605,108 100.0000% \$0 67 343.000 Other Prod Prime Movers - Electric \$13,428,418 R-67 \$0 \$13,428,418 100.0000% \$0						1		OTHER PRODUCTION		63
65 341.000 Other Prod Structures - Electric \$1,359,666 R-65 \$0 \$1,359,666 100.0000% \$0 66 342.000 Other Prod Fuel Holders - Electric \$605,108 R-66 \$0 \$605,108 100.0000% \$0 67 343.000 Other Prod Prime Movers - Electric \$13,428,418 R-67 \$0 \$13,428,418 100.0000% \$0								OTHER PRODUCTION PLANT		64
66 342.000 Other Prod Fuel Holders - Electric \$605,108 R-66 \$0 \$605,108 100.0000% \$0 67 343.000 Other Prod Prime Movers - Electric \$13,428,418 R-67 \$0 \$13,428,418 100.0000% \$0	\$1,359,666	\$0	100.0000%	\$1,359,666	\$0	R-65	\$1,359,666		341.000	
	\$605,108	\$0	100.0000%		\$0	R-66		Other Prod Fuel Holders - Electric	342.000	66
68 344 000 Other Prod Generators - Flectric S 2/8 6/7 D 68 C 60 62 2/9 6/7 1 400 0000/ C 61	\$13,428,418	\$0								
	\$3,248,647	\$0 \$0	100.0000%	\$3,248,647	\$0 ©	R-68	\$3,248,647	Other Prod Generators - Electric	344.000	68
	\$961,232 \$19,603,071	\$0 \$0	100.0000%			K-09			345.000	
	<i>****</i> ,****,***	֥		••••••••••	֥		•••••••••			
71 OTHER PRODUCTION-LANDFILL GAS										71
	600.450	* 0	400.00000/	£00.450	**	D 70	¢00.450		0.44.000	70
	\$33,458 \$109,942	\$0 \$0								
	\$0	\$0 \$0								
	\$547,485	\$0	100.0000%					Other Prod Generators-Electric		
	\$0	\$0	100.0000%			R-76			345.000	
	\$690,885	\$0		\$690,885	\$0		\$690,885			77
GAS TURBINE								GAS TURBINE		
78 OTHER PROD- RALPH GREEN								OTHER PROD- RALPH GREEN		78
	\$0	\$0	100.0000%	\$0	\$0	R-79			340.000	79
	\$485,612	\$0								
	\$141,034	\$0 \$0								
	\$2,643,956 \$5,196,504	\$0 \$0		1 / /						
	\$938,389	\$0								
85 346.000 Other Prod. Misc Plant-RG \$4,292 R-85 \$0 \$4,292 100.0000% \$(\$4,292	\$0	100.0000%	\$4,292		R-85	\$4,292		346.000	
86 TOTAL OTHER PROD- RALPH GREEN \$9,409,787 \$0 \$9,409,787 \$0	\$9,409,787	\$0		\$9,409,787	\$0		\$9,409,787	TOTAL OTHER PROD- RALPH GREEN		86
87 TOTAL OTHER PRODUCTION \$29,703,743 \$0 \$29,703,743	L			\$29,703,743	\$0	i F	\$29,703,743	TOTAL OTHER PRODUCTION		87
	\$29,703,743	\$0		····································	ţŪ		·,· ···,· /·			
88 RETIREMENTS WORK IN PROGRESS-	\$29,703,743	\$0						RETIREMENTS WORK IN PROGRESS-		88
	\$29,703,743	\$0					1			
	\$29,703,743	\$0 \$0	100.0000%	-\$4,268	\$0	R-89	-\$4,268	PRODUCTION		89

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		•	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$4,268		\$0	-\$4,268		\$0	-\$4,268
91		TOTAL PRODUCTION PLANT	\$135,982,875		\$0	\$135,982,875		\$0	\$120,971,309
02		TRANSMISSION DI ANT							
92 93	350.000	TRANSMISSION PLANT Transmission Land - Electric	\$155.096	R-93	\$0	\$155,096	100.0000%	\$0	\$155,096
94	350.010	Transmission Land Rights - Electric	\$14,157	R-94	\$0 \$0	\$14,157	100.0000%	\$0 \$0	\$14,157
95	350.040	Transmission Depreciable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvments	\$364,867	R-96	\$0	\$364,867	100.0000%	-\$14,812	\$350,055
97	353.000	Transmission Station Equipment	\$7,464,633	R-97	\$0	\$7,464,633	100.0000%	-\$159,073	\$7,305,560
98	353.000	Transmission Station Equip - latan 2	\$27,612	R-98	\$0	\$27,612	100.0000%	\$0	\$27,612
99	355.000	Transmission Poles and Fixtures	\$9,147,864	R-99	\$0	\$9,147,864	100.0000%	-\$3,327,869	\$5,819,995
100	355.000	Trans Pole and Fixtures-Disallowance-Stip &	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	356.000	Agreement-ER-2012-0175 Transmission Overhead Conductors	\$6,462,763	R-101	\$0	\$6,462,763	100.0000%	-\$2,218,580	\$4,244,183
102	356.000	Trans Overhead Cond & Devices-	\$0,402,703	R-101	\$0 \$0	\$0,402,703	100.0000%	-\$2,210,580 \$0	\$4,244,185 \$0
102	000.000	Disallowance-Stip & Agreement-ER-2012-0175	ψŪ	11-102	ΨŬ	ψŪ	100.0000 /0	ψŬ	ψŬ
		Distriction a Agreement-ER-2012-0110							
103	357.000	Transmission Underground Conduit	\$5,764	R-103	\$0	\$5,764	100.0000%	-\$5,227	\$537
104	358.000	Transmission Underground Conductors	\$32,753	R-104	\$0	\$32,753	100.0000%	\$0	\$32,753
105		TOTAL TRANSMISSION PLANT	\$23,679,410		\$0	\$23,679,410		-\$5,725,561	\$17,953,849
106		RETIREMENTS WORK IN PROGRESS-							
407		TRANSMISSION	\$4.40 E00	D 407	¢0.	£4.40 E00	400.00009/	¢0	£4.40 E00
107		Transmission-Salvage & Removal- Retirements	-\$149,508	R-107	\$0	-\$149,508	100.0000%	\$0	-\$149,508
108		TOTAL RETIREMENTS WORK IN PROGRESS-	-\$149,508		\$0	-\$149,508		\$0	-\$149,508
100		TRANSMISSION	\$140,000		÷	\$140,000		ΨŬ	<i><i><i></i></i></i>
109		DISTRIBUTION PLANT							
110	360.000	Distribution Land Electric	\$0	R-110	\$0	\$0	100.0000%	\$0	\$0
111	360.010	Distribution Land Rights	\$0	R-111	\$0	\$0	100.0000%	\$0	\$0
112	361.000	Distribution Structures & Improvements	\$569,815	R-112	\$0	\$569,815	100.0000%	\$0	\$569,815
113	362.000	Distribution Station Equipment	\$18,921,828	R-113	\$0 \$0	\$18,921,828	100.0000%	\$0 \$0	\$18,921,828
114 115	364.000 365.000	Distribution Poles, Towers, & Fixtures Distribution Overhead Conductors	\$18,184,566 \$10,490,737	R-114 R-115	\$0 \$0	\$18,184,566 \$10,490,737	100.0000% 100.0000%	\$0 \$0	\$18,184,566 \$10,490,737
116	366.000	Distribution Underground Circuit	\$2,302,438	R-116	\$0 \$0	\$2,302,438	100.0000%	\$0 \$0	\$2,302,438
117	367.000	Distribution Underground Conductors	\$5,721,900	R-117	\$0	\$5,721,900	100.0000%	\$0	\$5,721,900
118	368.000	Distribution Line Transformers	\$22,181,166	R-118	\$0	\$22,181,166	100.0000%	\$0	\$22,181,166
119	369.010	Distribution Services Overhead	\$3,712,650	R-119	\$0	\$3,712,650	100.0000%	\$0	\$3,712,650
120	369.020	Distribution Services Underground	\$5,758,600	R-120	\$0	\$5,758,600	100.0000%	\$0	\$5,758,600
121	370.000	Distribution Services - Meters	\$5,167,989	R-121	\$0	\$5,167,989	100.0000%	\$0	\$5,167,989
122	371.000	Distribution Customer Installation	\$2,778,134	R-122	\$0	\$2,778,134	100.0000%	\$0	\$2,778,134
123	373.000	Distribution Street Light and Signals TOTAL DISTRIBUTION PLANT	<u>\$2,771,968</u> \$98.561.791	R-123	<u>\$0</u> \$0	\$2,771,968	100.0000%	<u>\$0</u> \$0	\$2,771,968
124		TOTAL DISTRIBUTION PLANT	\$90,001,791		φU	\$98,561,791		φU	\$98,561,791
125		DISTRIBUTION RETIREMENT WORK IN							
		PROGRESS							
126		Distribution Salvage & Removal Retirements	-\$655,111	R-126	\$0	-\$655,111	100.0000%	\$0	-\$655,111
		not yet classified							
127		TOTAL DISTRIBUTION RETIREMENT WORK	-\$655,111		\$0	-\$655,111		\$0	-\$655,111
		IN PROGRESS							
400									
128	200.000	GENERAL PLANT	¢0.	D 400	¢0.	¢o	400.00009/	¢0	¢0.
129 130	389.000 390.000	General Land Electric General Structures & Improv. Electric	\$0 \$2,086,194	R-129 R-130	\$0 \$0	\$0 \$2,086,194	100.0000% 100.0000%	\$0 \$14,936-	\$0 \$2,071,258
130	391.000	General Office Furniture - Electric	-\$77,971	R-131	\$0 \$0	-\$77,971	100.0000%	\$182,956	\$104,985
132	391.020	General Office Furn Comp Electric	\$663,244		\$0 \$0	\$663,244	100.0000%	-\$1,118,387	-\$455,143
133	391.020	General Office Furn-Comp-latan 2	\$123	R-133	\$0	\$123	100.0000%	\$0	\$123
134	392.000	Gen-Transp Eq-Autos-Elec	\$3,775		\$0	\$3,775	100.0000%	\$0	\$3,775
135	392.010	General Trans Light Trucks - Electric	\$200,235	R-135	\$0	\$200,235	100.0000%	\$0	\$200,235
136	392.020	General Trans. Heavy Trucks - Electric	\$1,710,206		\$0	\$1,710,206	100.0000%	\$0	\$1,710,206
137	392.040	General Trans Trailers - Electric	\$133,480	R-137	\$0	\$133,480	100.0000%	\$0	\$133,480
138	392.050	General Trans Med Trucks - Electric	\$493,509		\$0	\$493,509	100.0000%	-\$546	\$492,963
139	392.050	General trans Med Trucks-latan 2	\$2,878		\$0	\$2,878	100.0000%	\$0	\$2,878
140	393.000 394.000	General Stores Equipment - Electric General Tools - Electric	\$216,450		\$0 \$0	\$216,450	100.0000%	-\$205,508	\$10,942 \$739,623
141 142		General Laboratory - Electric	\$1,105,290 \$294,497		\$0 \$0	\$1,105,290 \$294,497	100.0000% 100.0000%	-\$365,667 -\$181,763	\$739,623 \$112,734
144	333.000	Concrat Laboratory - Lieutitu	₩ 234,43 1	11-144	φU	4234,431	100.0000 /0	-9101,703	φ112,/34

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G	H	
Line	Account	=	Total	Adjust.	=		Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
143	396.000	General Power Oper. Equip - Electric	\$213,958		\$0	\$213,958	100.0000%	\$0	\$213,958
144	397.000	General Communication - Electric	\$640,934	R-144	\$0	\$640,934	100.0000%	\$357,163	\$998,097
145	398.000	General Misc Equipment-Electric	\$37,793 \$7.724.595	R-145	\$0 \$0	\$37,793	100.0000%	-\$21,338	\$16,455
146		TOTAL GENERAL PLANT	\$7,724,595		\$U	\$7,724,595		-\$1,368,026	\$6,356,569
147		RETIREMENTS WORK IN PROGRESS -							
147		GENERAL PLANT							
148		General Plant Salvage & Removal	\$0	R-148	\$0	\$0	100.0000%	\$0	\$0
		Retirements not yet classified	· · · ·			· · ·		· · · · ·	
149		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0		\$0	\$0		\$0	\$0
		GENERAL PLANT							
150		GENERAL PLANT - LAKE ROAD					-		
151	390.000 391.000	General Structures - LR	\$0	R-151	\$0 \$0	\$0	74.9600% 74.9600%	\$0 \$0	\$0 \$204 540
152 153	391.000	General Office Furniture - LR General Office Furniture Computer - LR	\$272,874 \$512,429	R-152 R-153	\$0 \$0	\$272,874 \$512,429	74.9600% 74.9600%	\$0 \$0	\$204,546 \$384,117
153	391.020	General Office Furniture Software - LR	\$210,306	R-153 R-154	\$0 \$0	\$210,306	74.9600%	\$0 \$0	\$157,645
154	392.000	General Trans Autos - LR	\$210,300	R-154 R-155	\$0 \$0	\$210,308 \$0	74.9600%	\$0 \$0	\$157,645
156	392.000	General Trans Light Trucks - LR	\$36,688	R-156	\$0 \$0	\$36,688	74.9600%	\$0 \$0	\$27,501
157	392.020	General Trans Heavy Trucks - LR	\$0	R-157	\$0	\$00,000	74.9600%	\$0 \$0	\$0
158	392.040	General Trans Trailers	\$63,556	R-158	\$0	\$63,556	74.9600%	\$0	\$47,642
159	392.050	General Trans Med Trucks - LR	\$14,361	R-159	\$0	\$14,361	74.9600%	\$0	\$10,765
160	394.000	General Tools - LR	\$295,946	R-160	\$0	\$295,946	74.9600%	\$0	\$221,841
161	395.000	General Laboratory - LR	\$295,356	R-161	\$0	\$295,356	74.9600%	\$0	\$221,399
162	396.000	General Power Operated Equip - LR	\$91,726	R-162	\$0	\$91,726	74.9600%	\$0	\$68,758
163	397.000	General Communication - LR	\$17,614	R-163	\$0	\$17,614	74.9600%	\$0	\$13,203
164	398.000	General Misc. Equip - LR	\$8,292	R-164	\$0_	\$8,292	74.9600%	\$0	\$6,216
165		TOTAL GENERAL PLANT - LAKE ROAD	\$1,819,148		\$0	\$1,819,148		\$0	\$1,363,633
400									
166		GENERAL PLANT - IATAN	**	D 407	**	**	400.00000/	**	**
167	390.000	General Strucures & Impr-Elec	\$0 \$1 801	R-167 R-168	\$0 \$0	\$0	100.0000% 100.0000%	\$0 \$0	\$0 \$1 804
168 169	391.000 391.020	General Office Furniture - latan General Office Furn Comp - latan	\$1,801 \$49,475		\$0 \$0	\$1,801 \$49,475	100.0000%	\$0 \$0	\$1,801 \$49,475
170	391.020	General Office Furn Software - latan	\$179,896	R-169 R-170	\$0 \$0	\$179,896	100.0000%	\$0 \$0	\$49,475
170	397.000	General Communications - latan	\$91,718	R-170	\$0 \$0	\$91,718	100.0000%	\$0 \$0	\$91,718
172	337.000	TOTAL GENERAL PLANT - IATAN	\$322,890	K-171	\$0	\$322,890	100.0000 /8	\$0	\$322,890
			<i>+</i> --,···		**	<i>40,000</i>		**	<i>vo,vov</i>
173		GENERAL PLANT-LANDFILL TURBINE							
174	391.000	General-Office Furniture & Eq-Elec	\$4,378	R-174	\$0	\$4,378	100.0000%	\$0	\$4,378
175	391.020	General-Office Furniture-Computer	\$353	R-175	\$0_	\$353	100.0000%	\$0	\$353
176		TOTAL GENERAL PLANT-LANDFILL TURBINE	\$4,731		\$0	\$4,731		\$0	\$4,731
177		RETIREMENTS WORK IN PROGRESS-							
111		GENERAL PLANT							
178		General Plant-Salvage and Removal-	\$0	R-178	\$0	\$0	100.0000%	\$0	\$0
		Retirements not classified	ΨŬ		* *	ΨŬ	1001000070	ΨŬ	ţ.
179		TOTAL RETIREMENTS WORK IN PROGRESS-	\$0		\$0	\$0		\$0	\$0
		GENERAL PLANT							
180		INDUSTRIAL STEAM PRODUCTION PLANT							
181	310.090	Industrial Steam Land	\$0		\$0	\$0	0.0000%	\$0	\$0
182	311.090	Industrial Steam Structures	-\$4,399	R-182	\$0	-\$4,399	0.0000%	\$0	\$0
183	312.090	Industrial Steam Boiler Plant	\$156,655		\$0	\$156,655	0.0000%	\$0	\$0
184	315.090	Industrial Steam Accessory	-\$32,632		\$0	-\$32,632	0.0000%	\$0	\$0
185	375.090 376.090	Industrial Steam Distribution Industrial Steam Mains	\$59,695		\$0 \$0	\$59,695	0.0000%	\$0 \$0	\$0
186 187	379.090	Industrial Steam CTY Gate	\$1,107,277 \$290,589		\$0 \$0	\$1,107,277 \$290,589	0.0000% 0.0000%	\$0 \$0	\$0 \$0
188	379.090	Industrial Steam Services	\$102,677		\$0 \$0	\$102,677	0.0000%	\$0 \$0	\$0 \$0
189	380.090	Industrial Steam Services - Other	\$266,774		\$0 \$0	\$266,774	0.0000%	\$0 \$0	\$0 \$0
190	301.030	TOTAL INDUSTRIAL STEAM PRODUCTION	\$1,946,636	11-105	\$0 \$0	\$1,946,636	0.0000 /0	\$0	\$0
		PLANT	÷1,040,000		ψŪ	÷1,040,000		ŲŲ	ψŪ
191		INDUSTRIAL STEAM RETIREMENT WORK IN							
		PROGRESS							
192		Industrial Steam Salvage & Removal	-\$102,775	R-192	\$0	-\$102,775	0.0000%	\$0	\$0
		Retirement not vet classified		1					
193		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$102,775		\$0	-\$102,775		\$0	\$0

	٨	B	<u>C</u>	D	E	E	G	Н	1
Line	<u>A</u> Account	<u>D</u>	Total	Adjust.	드		Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
Number	Number	Depresiation Reserve Description	Reserve	Number	Aujustinents	Reserve	Anocations	Aujustinents	Varisaletional
194		ECORP PLANT							
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$93,639	R-195	\$0	\$93,639	74.9600%	\$0	\$70,192
196	389.000	General Land Electric -Raytown	\$35,055 \$0	R-196	\$0 \$0	\$33,035 \$0	100.0000%	\$0 \$0	\$70,132
197	390.000	General Structures & Improve-Raytown	-\$21,401	R-197	\$0 \$0	-\$21,401	74.9600%	\$548,322	\$532,280
197	390.000	General Struct. Leasehold Improvements	-\$21,401 \$0	R-197 R-198	\$0 \$0	-\$21,401	74.9600%	\$546,522 \$0	. ,
198	390.050			R-198 R-199	\$0 \$0		100.0000%		\$0 \$544.027
		General Office Furn. & Equipment-CORP	\$122,928	R-199 R-200		\$122,928		\$418,109	\$541,037
200	391.000	General Office FurnRaytown	\$150,411		\$0	\$150,411	74.9600%	\$0	\$112,748
201	391.020	General Office Furniture-Computer-CORP	\$1,048,088	R-201	\$0	\$1,048,088	74.9600%	-\$361,296	\$424,351
202	391.020	General Office Furn Comp-Raytown	\$729,760	R-202	\$0	\$729,760	74.9600%	\$0	\$547,028
203	391.040	General Office Furniture Software-CORP	\$2,775,262	R-203	\$0	\$2,775,262	74.9600%	-\$1,724,188	\$356,148
204	391.040	General Office Furn Software-Raytown	\$256,006	R-204	\$0	\$256,006	74.9600%	\$0	\$191,902
205	392.020	General Trans Heavy Trucks-Elec	\$0	R-205	\$0	\$0	74.9600%	\$0	\$0
206	392.040	General Trans. Trailers Electric	\$0	R-206	\$0	\$0	100.0000%	\$0	\$0
207	393.000	General Stores Equipment-Electric-CORP	\$2,666	R-207	\$0	\$2,666	100.0000%	-\$1,444	\$1,222
208	394.000	General Tools-Electric-Raytown	\$5,338	R-208	\$0	\$5,338	100.0000%	\$1,172	\$6,510
209	395.000	General Laboratory Equipment-ECORP	\$0	R-209	\$0	\$0	74.9600%	-\$3,467	-\$3,467
210	396.000	General Power Operatored EquipRaytown	\$5,121	R-210	\$0	\$5,121	100.0000%	\$0	\$5,121
211	397.000	General Communication Equipment-CORP	-\$57,862	R-211	\$0	-\$57,862	100.0000%	-\$309,726	-\$367,588
212	397.000	General Communication-Raytown	-\$73,497	R-212	\$0	-\$73,497	74.9600%	\$0	-\$55,093
213	398.000	General Miscellaneous Equipment-CORP	\$6,069	R-213	\$0	\$6,069	100.0000%	-\$25,665	-\$19,596
214	398.000	General Misc. Equipment-Raytown	\$10,398	R-214	\$0	\$10,398	74.9600%	\$0	\$7,794
215		TOTAL ECORP PLANT	\$5,052,926		\$0	\$5,052,926		-\$1,458,183	\$2,350,589
			••,••=,•=•		**	<i>v</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• .,,	+_,,
216		RETIREMENTS-WORK IN PROGRESS-ECORP							
217		ECORP-Salvage-Retirements not yet	\$0	R-217	\$0	\$0	100.0000%	\$0	\$0
		classified	**		**	**		••	**
218		TOTAL RETIREMENTS-WORK IN PROGRESS-	\$0		\$0	\$0		\$0	\$0
210		ECORP	ΨŬ		ŶŬ	ΨŪ		ψ υ	ΨŬ
		LOOM							
219		UCU COMMON GENERAL PLANT							
213	389.000	Land and Land Rights-UCU	\$0	R-220	\$0	\$0	100.0000%	\$0	\$0
220	390.000	Strucutures & Improvements-Electric-UCU	-\$9.484	R-220 R-221	\$0 \$0	-\$9.484	100.0000%	\$0 \$9,484	\$0 \$0
221	390.000	Structures & Improvements-Leased-UCU	-\$5,464 -\$5,453	R-221 R-222	\$0 \$0	-\$5,464 -\$5,453	100.0000%	\$9,404 \$5.453	\$0 \$0
222			1		• •	1.,			
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	-\$66,320	R-223	\$0	-\$66,320	100.0000%	\$66,320	\$0
224	204 022	Con Office Furniture Computer UCU	\$4 CEO 004	B 224	**	¢4 050 004	400.00000/	¢4.050.004	**
224	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-224	\$0	-\$1,652,394	100.0000%	\$1,652,394	\$0
225	391.040	Gen Office Furniture Software-UCU	-\$1,553,646	R-225	\$0	-\$1,553,646	100.0000%	\$1,553,646	\$0
226	391.050	Gen Office Furniture System Development-	-\$897,861	R-226	\$0	-\$897,861	100.0000%	\$897,861	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-227	\$0	-\$55	100.0000%	\$55	\$0
228	392.050	Gen Transportation Equip-Med Trucks-Elec-	-\$491	R-228	\$0	-\$491	100.0000%	\$491	\$0
		UCU							
229	394.000	Gen Tools-Electric-UCU	-\$5,196	R-229	\$0	-\$5,196	100.0000%	\$5,196	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	-\$3,467	R-230	\$0	-\$3,467	100.0000%	\$3,467	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	-\$526,602	R-231	\$0	-\$526,602	100.0000%	\$526,602	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	-\$23,513	R-232	\$0	-\$23,513	100.0000%	\$23,513	\$0
233		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$4,744,482	\$0
234		TOTAL DEPRECIATION RESERVE	\$270,258,949	-	\$0	\$270,258,949		-\$3,807,288	\$247,852,639
				-					

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-96	Transmission Structures and Improvments	352.000		\$0		-\$14,812
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$14,812	
R-97	Transmission Station Equipment	353.000		\$0		-\$159,073
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$159,073	
R-99	Transmission Poles and Fixtures	355.000		\$0		-\$3,327,869
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$3,327,869	
R-101	Transmission Overhead Conductors	356.000		\$0		-\$2,218,580
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$2,218,580	
R-103	Transmission Underground Conduit	357.000		\$0		-\$5,227
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-22. (Rice)		\$0		-\$5,227	
R-130	General Structures & Improv. Electric	390.000		\$0		-\$14,936
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Reserve			A	Total	louis distingent	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12		\$0	Anount	-\$14,936	Aujustinents
R-131	General Office Furniture - Electric	391.000		\$0		\$182,956
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. (Rice)		\$0		-\$261,016	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$443,972	
R-132	General Office Furn Comp Electric	391.020		\$0		-\$1,118,387
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u><u>G</u></u>
Reserve Adjustment Number		Account Number	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description 3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	Number	Amount \$0	Amount	Adjustments \$0	Adjustments
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)		\$0		-\$964,650	
	5. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Software Portion (Rice)		\$0		-\$167,573	
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$122,030	
	7. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$108,194	
R-138	General Trans Med Trucks - Electric	392.050		\$0		-\$546
	1. Reallocation of reserves to accomplish incorporation of account 119300 into 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12 (Rice)		\$0		-\$546	
R-140	General Stores Equipment - Electric	393.000		\$0		-\$205,508
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Reserve		_	_	Total	_	Total
Adjustment	-	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description 2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)	Number	Amount \$0	Amount	Adjustments \$0	Adjustments
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)		\$0		-\$193,644	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$11,864	
R-141	General Tools - Electric	394.000		\$0		-\$365,667
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)		\$0		-\$313,947	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u><u> </u></u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$51,720	
R-142	General Laboratory - Electric	395.000		\$0		-\$181,763
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)		\$0		-\$66,857	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$114,906	
R-144	General Communication - Electric	397.000		\$0		\$357,163
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

Α	B	<u>C</u>	<u>D</u>	E	F	G
Reserve	_	<u> </u>	_	Total	_	Total
Adjustment	-	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description 2. To include General plant retirement where	Number	Amount \$0	Amount	Adjustments	Adjustments
	asset vintages have exceeded stated lives as		ቅሀ		\$0	
	of December 31, 2011 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356. (Rice)					
	3. To rebalance of reserves to accomplish		\$0		\$0	
	\$28,573,233 overall adjustment of GMO		4 •		÷.	
	General Plant. (Rice)					
	4. To include General plant retirement where		\$0		-\$370,683	
	asset vintages have exceeded stated lives as		ψŬ		-\$010,000	
	of December 31, 2011 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356 and Stipulation and					
	Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)					
	5. Account portion of a \$5,725,561 transfer to		\$0		\$727,846	
	General Plant accounts, as per Stipulation		ψυ		<i>ψ121</i> ,040	
	and Agreement in Case No. ER-2012-0175 on					
	10-19-12. Hardware Portion (Rice)					
R-145	General Misc Equipment-Electric	398.000		\$0		-\$21,338
	1. To include General plant retirement where		\$0		\$0	
	asset vintages have exceeded stated lives as					
	of December 31, 2010 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)					
	2. To include General plant retirement where		\$0		\$0	
	asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356. (Rice)					
	3. To rebalance of reserves to accomplish		\$0		\$0	
	\$28,573,233 overall adjustment of GMO		ΨŪ		ΨŪ	
	General Plant. (Rice)					
	4. To include General plant retirement where		\$0		-\$10,736	
	asset vintages have exceeded stated lives as		ΨU		-\$10,730	
	of December 31, 2011 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356 and Stipulation and					
	Agreement in Case No ER-2012-0175 on 10-19- 12. Hardware Portion (Rice)					
	12. Hardware Fortion (Rice)					

A	<u>B</u>	<u>C</u>	D	<u>E</u>	E	G
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$10,602	
R-197	General Structures & Improve-Raytown	390.000		\$0		\$548,322
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$548,322	
R-199	General Office Furn. & Equipment-CORP	391.000		\$0		\$418,109
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$66,320	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER 2012-0175. Hardware Portions (Rice)		\$0		-\$5,646	

<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>
Reserve		_	_	Total	_	Total
Adjustment		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation		\$0		\$490,075	
	and Agreement in Case No. ER-2012-0175 on					
	10-19-12. Hardware Portion (Rice)					
R-201	General Office Furniture-Computer-CORP	391.020		\$0		-\$361,296
		001.020		ΨŬ		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
	1. To include General plant retirement where		\$0		\$0	
	asset vintages have exceeded stated lives as					
	of December 31, 2010 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356. (Rice)					
	2. To include General plant retirement where		\$0		\$0	
	asset vintages have exceeded stated lives as					
	of December 31, 2011 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356. (Rice)					
	3. To rebalance of reserves to accomplish		\$0		\$0	
	\$28,573,233 overall adjustment of GMO					
	General Plant. (Rice)					
	4 Peollogetian of recommon to accomplish		\$0		¢4 652 204	
	 Reallocation of reserves to accomplish incorporation of account 119300 into account 		4 0		-\$1,652,394	
	108 as per Stipulation and Agreement in Case					
	No. ER-2012-0175 on 10-19-2012. (Rice)					
	5. Retirement to General Plant where asset		\$0		-\$178,828	
	vintages have exceeded stated lives as of		ΨŬ		¢ 11 0,020	
	December 31, 2011 per Depreciation					
	Stipulated Study in Case No. ER-2010-0356					
	and Stipulation and Agreement in Case No ER					
	2012-0175. Hardware Portions (Rice)					
	6. Account portion of a \$5,725,561 transfer to		\$0		\$1,469,926	
	General Plant accounts, as per Stipulation		ΨŬ		<i><i><i></i></i></i>	
	and Agreement in Case No. ER-2012-0175 on					
	10-19-12. Hardware Portion (Rice)					
R-203	General Office Furniture Software-CORP	391.040		\$0		-\$1,724,188
	1. To include General plant retirement where		\$0		\$0	
	asset vintages have exceeded stated lives as		ΨŪ		ΨŬ	
	of December 31, 2010 per Depreciation					
	Stipulation and Agreement on 2-2-11 in Case					
	No ER-2010-0356. (Rice)		l		I	

NumberAdjustments DescriptionNumberÁmountAdjustmentsAdjustmentsAdjustments2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER 2010-0356. (Rice)\$0\$0\$03. To robalance of reserves to accomplish ticceporation of account 19300 into account 106 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)\$0\$0\$04. Reallocation of reserves to accomplish incerporation of account 19300 into account 106 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)\$0\$0\$2,319,2955. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-01365 and Stipulation and Agreement in Case No. ER- 2012-0175 on 10-19-2012. (Rice)\$0\$1,045,5866. L&P portion of the \$4,221.952 adjustment for stopped depreciation under Auila in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10- 19-2012. (Rice)\$0\$2,001,0287. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10- 19-2012. (Rice)\$0\$0\$1,4448. Central plant. Rice)\$0\$1,4441. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0\$1,4449. Cocount portion of a \$5,725,561 transfer to Ge	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>
2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stiputation and Agreement or 2-2-11 in Case No ER-2010-0356. (Rice) \$0 \$0 3. To robaline of reserves to accomplish size, 573, 233 overall adjustment of GMO General Plant. (Rice) \$0 \$0 \$0 4. Reallocation of reserves to accomplish incorporation of account 19300 into account 19300 in	Adjustment				Adjustment		Total Jurisdictional Adjustments
\$28,573,233 overall adjustment of GMO General Plant. (Rice)		2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case		\$0			
Incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)\$05. Retirement to General Plant where asset vintages have exceeded stated lives as of Docember 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER 2012-0175. Hardware Portions (Rice)\$0-\$2,319,2956. L&P portion of the \$4,221,592 adjustment for stopped depreciation under Aulia in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10- 19-2012. (Rice)\$0\$1,045,5867. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0\$2,001,028 R-207 General Stores Equipment-Electric-CORP 2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0\$0 R-207 General Stores Equipment-Electric-CORP 		\$28,573,233 overall adjustment of GMO		\$0		\$0	
vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER 2012-0175. Hardware Portions (Rice)\$0\$1,045,5866. L&P portion of the \$4,221,592 adjustment for stopped depreciation under Aulia in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10- 19-2012. (Rice)\$0\$1,045,5867. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0\$2,001,028R-207General Stores Equipment-Electric-CORP Statistic Statistic		incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case		\$0		-\$2,451,507	
for stopped depreciation under Auila in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10- 19-2012. (Rice)7. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0\$22,001,028R-207General Stores Equipment-Electric-CORP S28,573,233 overall adjustment of GMO General Plant. (Rice)393.000\$0-\$1,4441. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)\$0\$0-\$1,4442. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0-\$1,444		vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER		\$0		-\$2,319,295	
General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)393.000\$0-\$1,44R-207General Stores Equipment-Electric-CORP 1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)\$0\$0-\$1,442. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0-\$1,444		for stopped depreciation under Auila in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-		\$0		\$1,045,586	
1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)\$0\$02. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)\$0-\$1,444		General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on		\$0		\$2,001,028	
 \$28,573,233 overall adjustment of GMO General Plant. (Rice) 2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice) 	R-207	General Stores Equipment-Electric-CORP	393.000		\$0		-\$1,444
General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$28,573,233 overall adjustment of GMO		\$0		\$0	
R-208 General Tools-Electric-Raytown 394.000 \$0 \$1.17		General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on		\$0		-\$1,444	
	R-208	General Tools-Electric-Raytown	394.000		\$0		\$1,172

Accounting Schedule: 07 Sponsor: Staff Page: 9 of 13

<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G
Reserve				Total	_	Total
Adjustment	•	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description 1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)	Number	Amount \$0	Amount	Adjustments \$0	Adjustments
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$5,196	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$6,368	
R-209	General Laboratory Equipment-ECORP	395.000		\$0		-\$3,467
R-203	1. To rebalance of reserves to accomplish	395.000	\$0	¢0	\$0	-\$3,467
	\$28,573,233 overall adjustment of GMO General Plant. (Rice)					
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$3,467	
R-211	General Communication Equipment-CORP	397.000		\$0		-\$309,726
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$526,602	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$216,876	
R-213	General Miscellaneous Equipment-CORP	398.000		\$0		-\$25,665
						, , , , , , , , , , , , , , , , , , , ,

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

<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Reserve				Total		Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0	Allount	\$0	Ацизинениз
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$23,513	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$2,152	
R-221	Strucutures & Improvements-Electric-UCU	390.000		\$0		\$9,484
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$9,484	
R-222	Structures & Improvements-Leased-UCU	390.050		\$0		\$5,453
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$5,453	
R-223	Gen-Office Furniture & Equipment Elec-UCU	391.000		\$0		\$66,320
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$66,320	
R-224	Gen-Office Furniture Computer-UCU	391.020		\$0		\$1,652,394
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,652,394	

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment	•	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-225	Gen Office Furniture Software-UCU	391.040		\$0		\$1,553,646
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,553,646	
R-226	Gen Office Furniture System Development-UC	391.050		\$0		\$897,861
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$897,861	
R-227	Gen Transportation Equip-Auto-Elec-UCU	392.000		\$0		\$55
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$55	
R-228	Gen Transportation Equip-Med Trucks-Elec-U0	392.050		\$0		\$491
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$491	
R-229	Gen Tools-Electric-UCU	394.000		\$0		\$5,196
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$5,196	
R-230	Gen Laboratory Equip-Elec-UCU	395.000		\$0		\$3,467
	l	II I	l		l	

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$3,467	
R-231	Gen-Communication Equip-Electric-UCU	397.000		\$0		\$526,602
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$526,602	
R-232	Gen Misc Equipment-Elec-UCU	398.000		\$0		\$23,513
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$23,513	
	Total Reserve Adjustments	u I		\$0		-\$3,807,288

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

	Ā	<u>B</u>	<u><u> </u></u>	_ <u>D</u>	E	<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 incl employee withholdings	\$18,746,524	26.69	13.85	12.84	0.035167	\$659,259
3	Accrued Vacation	\$1,201,425	26.69	344.83	-318.14	-0.871616	-\$1,047,181
4	Sibley Coal	\$12,308,025	26.69	17.39	9.30	0.025479	\$313,596
5	Jeffrey Coal	\$5,143,429	26.69	16.64	10.05	0.027534	\$141,619
6	latan- Coal	\$7,586,065	26.69	43.69	-17.00	-0.046575	-\$353,321
7	Lake Road Coal & Freight	\$3,182,661	26.69	20.37	6.32	0.017315	\$55,108
8	Fuel - Purchased Gas and Oil	\$5,162,259	26.69	39.83	-13.14	-0.036000	-\$185,841
9	Purchased Power	\$12,385,213	26.69	34.50	-7.81	-0.021397	-\$265,006
10	Injuries and Damages	\$207,509	26.69	31.45	-4.76	-0.013041	-\$2,706
11	Pension Fund Payments	\$2,029,755	26.69	51.74	-25.05	-0.068630	-\$139,302
12	OPEB's	\$1,039,683	26.69	178.44	-151.75	-0.415753	-\$432,251
13	Cash Vouchers	\$39,078,838	26.69	30.00	-3.31	-0.009068	-\$354,367
14	TOTAL OPERATION AND MAINT. EXPENSE	\$108,071,386					-\$1,610,393
15	TAXES						
16	FICA - Employer Portion	\$1,619,399	26.69	13.63	13.06	0.035781	\$57,944
17	Federal/State Unemployment Taxes	\$71,717	26.69	75.88	-49.19	-0.134767	-\$9,665
18	City Franchise Taxes	\$4,051,611	11.49	38.63	-27.14	-0.074356	-\$301,262
19	Corporate Franchise	\$128,817	11.49	-76.00	87.49	0.239699	\$30,877
20	Property Tax	\$5,582,532	26.69	182.07	-155.38	-0.425699	-\$2,376,478
21	TOTAL TAXES	\$11,454,076					-\$2,598,584
22	OTHER EXPENSES						
23	Sales Taxes	\$3,462,369	11.49	22.00	-10.51	-0.028795	-\$99,699
24	TOTAL OTHER EXPENSES	\$3,462,369					-\$99,699
25	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,308,676
26	TAX OFFSET FROM RATE BASE						
27	Federal Tax Offset	\$5,510,869	26.69	45.63	-18.94	-0.051890	-\$285,959
28	State Tax Offset	\$879,615	26.69	45.63	-18.94	-0.051890	-\$45,643
29	City Tax Offset	\$075,015	26.69	45.63	-18.94	-0.051890	-+-0,0+0 \$0
30	Interest Expense Offset	\$13,499,304	26.69	45.05	-59.86	-0.164000	-\$2,213,886
30	TOTAL OFFSET FROM RATE BASE	\$19,889,788	20.09	00.00	-55.00	-0.10+000	-\$2,545,488
51		ψ13,003,700					-42,040,400
32	TOTAL CASH WORKING CAPITAL REQUIRED						-\$6,854,164

	A	B	<u>c</u>	<u>D</u>	E	E	G	<u>H</u>	<u>l</u>	<u>1</u>
Line Number	Category Description	Total Test Year	Test Year Labor	Test Year Non Labor	Adjustments	Total Company Adjusted	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Juris. Labor	MO Juris. Non Labor
Hambol		1001	20001		Auguotinonito	Aujuotou	Aguetmente	Varioulotional	20001	Hon Eason
1	TOTAL OPERATING REVENUES	\$188,406,716	See Note (1)	See Note (1)	See Note (1)	\$188,406,716	-\$65,196	\$172,134,808	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075	-\$26,284,276	\$71,877,799	\$634,470	\$69,328,113	\$1,142,522	\$68,185,591
3	TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806	-\$901,905	\$4,415,901	\$0	\$4,415,901	\$93,865	\$4,322,036
4	TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280	\$357,342	\$7,277,622	\$0	\$7,040,512	\$366,392	\$6,674,120
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122	\$666,184	\$4,272,306	\$0	\$4,272,306	\$232,930	\$4,039,376
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346	\$5,771,561	\$6,253,907	\$0	\$6,253,907	\$18,854	\$6,235,053
7	TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889	\$5,089	\$56,978	\$0	\$56,978	\$5,089	\$51,889
8	TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194	-\$706,114	\$18,372,080	-\$70,229	\$16,703,669	\$318,993	\$16,384,676
9	TOTAL DEPRECIATION EXPENSE	\$15,246,456	See Note (1)	See Note (1)	See Note (1)	\$15,246,456	\$3,096,424	\$18,388,475	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993	\$722,099	\$2,450,092	\$194,562	\$2,644,654	\$0	\$2,644,654
11	TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186	\$528,987	\$7,906,173	\$0	\$7,421,366	\$0	\$7,421,366
12	TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891	-\$19,841,033	\$138,129,314	\$3,855,227	\$136,525,881	\$2,178,645	\$115,958,761
13	NET INCOME BEFORE TAXES	\$30,436,369	\$0	\$0	\$0	\$50,277,402	-\$3,920,423	\$35,608,927	\$0	\$0
14	TOTAL INCOME TAXES	\$184,729	See Note (1)	See Note (1)	See Note (1)	\$184,729	\$1,690,466	\$1,875,195	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,477,721	See Note (1)	See Note (1)	See Note (1)	\$6,477,721	\$615,192	\$6,608,918	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$23,773,919	\$0	\$0	\$0	\$43,614,952	-\$6,226,081	\$27,124,814	\$0	\$0

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

	A	В	<u>C</u>	D	E	E	G	Н	I	J	<u>K</u>	L	M
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	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)		1	r	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	= K
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$154.398.969			Rev-2		\$154.398.969	100.0000%	\$14,188,954	\$168,587,923		
Rev-3		Unbilled Electric Revenue and FCA Unbilled	\$8,853,016			Rev-3		\$8,853,016	100.0000%	-\$8,853,016	\$0		
		Electric Rate Revenue	\$0,000,010					\$0,000,010		\$0,000,010			
Rev-4		TOTAL RETAIL RATE REVENUE	\$163,251,985					\$163,251,985		\$5,335,938	\$168,587,923		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$275,491			Rev-6		\$275,491	100.0000%	-\$127,026	\$148,465		
Rev-7	447.030	SFR Off System Sales	\$2,559,890			Rev-7		\$2,559,890	100.0000%	-\$2,559,890	\$0		
Rev-8	447.030	SFR Off System Sales - Net Margin	\$0			Rev-8		\$0	100.0000%	\$365,090	\$365,090		
Rev-9	447.031 447.101	Rev InterUN/Intra ST Resales Private Utilities	\$3,067,391			Rev-9		\$3,067,391	100.0000%	-\$3,067,391	\$0		
Rev-10	447.101 450.001	Other Oper Rev-Forf Disc	\$5,748 \$143.702			Rev-10 Rev-11		\$5,748 \$143.702	100.0000% 100.0000%	\$0 \$20.381	\$5,748 \$164.083		
Rev-11 Rev-12	450.001	Other-Oper Rev- Disconnect Serv. Charge	\$143,702 \$190,163			Rev-11 Rev-12		\$190,163	100.0000%	\$20,381	\$164,083		
Rev-12	454.001	Other-Oper Rev. Rent Electric Property	\$167,649			Rev-12 Rev-13		\$167,649	100.0000%	\$0	\$167,649		
Rev-14	456.100	Revenues Transmission Elect for Others	\$2,537,985			Rev-14		\$2,537,985	100.0000%	-\$32,298	\$2,505,687		
Rev-15	456.730	Other Elec. Revenue Ind Steam Ops SJP	\$16,772,048			Rev-15		\$16,772,048	0.0000%	\$0	\$0		
Rev-16	456.735	Industrial Steam - QCA	-\$565,336			Rev-16		-\$565,336	0.0000%	\$0	\$0		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$25,154,731					\$25,154,731		-\$5,401,134	\$3,546,885		
Rev-18		TOTAL OPERATING REVENUES	\$188,406,716					\$188,406,716		-\$65,196	\$172,134,808		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$1,818,013	\$0	\$1,818,013	E-4	\$144,089	\$1,962,102	82.8700%	-\$157,566	\$1,468,428	\$97,328	\$1,371,100
5	500.000	Steam Operation Supervision-100%	\$1,010,013	\$0 \$0	\$1,010,013	E-5	\$144,089	\$1,502,102	100.0000%	-\$137,388	\$1,400,420	\$97,528	\$1,371,100 \$0
6	501.000	Fuel Expense	\$30,603,409	\$0 \$0	\$30,603,409	E-6	\$317,138	\$30.920.547	100.0000%	\$0	\$30.920.547	\$175,436	\$30.745.111
7	501.000	Fuel Additives Limestone	\$84.706	\$0	\$84.706	E-7	\$33.701	\$118,407	100.0000%	\$0	\$118.407	\$0	\$118.407
8	501.000	Fuel Additives Ammonia	\$73.588	\$0	\$73.588	E-8	\$449.279	\$522.867	100.0000%	\$0	\$522.867	\$0	\$522.867
9	501.000	Fuel Additives PAC	\$62,738	\$0	\$62,738	E-9	-\$19,908	\$42,830	100.0000%	\$0	\$42,830	\$0	\$42,830
10	501.000	Fuel Expense Residuals	\$317,909	\$0	\$317,909	E-10	\$0	\$317,909	100.0000%	\$0	\$317,909	\$0	\$317,909
11	501.500	Fuel Handling	\$2,301,099	\$0	\$2,301,099	E-11	\$0	\$2,301,099	100.0000%	\$0	\$2,301,099	\$0	\$2,301,099
12	501.029	Fuel OSS - Fixed PRB	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	501.030	Fuel Off-System Steam (bk20)	\$0	\$0	\$0	E-13	-\$334,930	-\$334,930	100.0000%	\$0	-\$334,930	\$0	-\$334,930
14	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	501.730	Industrial Steam - Fuel	\$1,153,696	\$0	\$1,153,696	E-15	\$0	\$1,153,696	0.0000%	\$0	\$0	\$0	\$0
16	501.731	Hedge Settlements - Steam	\$36,590	\$0 \$0	\$36,590	E-16	\$0 \$0	\$36,590	0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
17 18	501.732 501.733	Industrial Steam PRB Industrial Steam - Gas	\$3,205,711 \$4,301,385	\$U \$0	\$3,205,711 \$4.301.385	E-17 E-18	\$0 \$0	\$3,205,711 \$4.301.385	0.0000% 0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0
18 19	501.733 501.734	Industrial Steam - Gas	\$4,301,385 \$54,389	\$0 \$0	\$4,301,385 \$54,389	E-18 E-19	\$0 \$0	\$4,301,385 \$54,389	0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	501.734	Steam Expenses	\$54,389 \$4,043,592	\$0 \$0	\$54,389 \$4,043,592	E-19 E-20	\$0 \$305,663	\$54,389 \$4,349,255	82.8700%	\$0 \$274,851	\$0 \$3,879,079	\$0 \$253,303	ەت \$3,625,776
20	502.000	Steam Transfer Credit	\$4,043,592 -\$8,715,181	\$0 \$0	\$4,043,592 -\$8,715,181	E-20 E-21	\$305,663	-\$8,715,181	0.0000%	\$274,651	\$3,879,079	\$253,303 \$0	\$3,625,776 \$0
21	504.000	Steam Operations Electric Expense	\$1,096,774	\$0 \$0	\$1,096,774	E-21 E-22	\$0 \$115,424	\$1,212,198	82.8700%	\$36,004	\$1,040,553	\$95,652	\$944,901
23	506.000	Misc. Steam Power Operations	\$2,128,875	\$0 \$0	\$2,128,875	E-22	\$82,564	\$2,211,439	82.8700%	\$118,293	\$1,950,913	\$68,421	\$1,882,492
24	507.000	Steam Power Operations Rents	\$2,765	ţ.	\$2,765	E-24	\$02,004	\$2,765	82.8700%	-\$1,207	\$1,084	\$0	\$1,084
25	509.000	Allowances	\$673,294	\$0	\$673,294	E-25	-\$255,634	\$417,660	100.0000%	\$0	\$417,660	\$0	\$417,660
26		TOTAL OPERATION & MAINTENANCE	\$43,243,352	\$0	\$43,243,352		\$837,386	\$44,080,738		\$270,375	\$42,646,446	\$690,140	\$41,956,306
		EXPENSE											

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Tullioti	Rumber		(D+E)	Lubbi		Humbel	(From Adj. Sch.)		, incoations	(From Adj. Sch.)	(H x I) + J	L + N	
27		TOTAL STEAM POWER GENERATION	\$43,243,352	\$0	\$43,243,352		\$837,386	\$44,080,738		\$270,375	\$42,646,446	\$690,140	\$41,956,306
28		ELECTRIC MAINTENANCE EXPENSE											
20	510.000	Maint. Superv. & Eng - Steam Power	\$831.426	\$0	\$831.426	E-29	\$103.271	\$934,697	82.8700%	\$13,143	\$787,727	\$85.581	\$702.146
30	511.000	Maint. Of Structures - Steam Power	\$736,304	\$0 \$0	\$736,304	E-29 E-30	\$26,448	\$762,752	82.8700%	\$71,136	\$703,228	\$21,917	\$681,311
		Maint. Of Structures - Steam Power Maint. Of Boiler Plant - Steam Power						\$762,752	82.8700%				
31 32	512.000 512.000	Maint. of Boiler Plant - Steam Power- Maint. of Boiler Plant-Steam Power-100%	\$5,166,469	\$0 \$0	\$5,166,469	E-31 E-32	\$211,440 \$0		82.8700%	\$177,432 \$0	\$4,634,105	\$175,220	\$4,458,885
32 33	512.000 513.000	Maint. of Electric Plant - Steam Power-100%	\$0 \$1.425.487	\$0 \$0	\$0 \$1.425.487	E-32 E-33	\$0 \$30,490	\$0 \$1.455.977	100.0000% 82.8700%	\$0 \$102.047	\$0 \$1.308.615	\$0 \$25.267	\$0 \$1.283.348
33 34				\$0 \$0		E-33 E-34			82.8700%				
	514.000	Maint. Of Misc. Electric Plant - Steam Power	\$102,116	<u>\$0</u> \$0	\$102,116	E-34	\$3,382	\$105,498	82.8700%	\$337	\$87,764	\$2,803	\$84,961
35		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$8,261,802	\$0	\$8,261,802		\$375,031	\$8,636,833		\$364,095	\$7,521,439	\$310,788	\$7,210,651
36		NUCLEAR POWER GENERATION											
37		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		HYDRAULIC POWER GENERATION											
39		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		OTHER POWER GENERATION											
41		OPERATION - OTHER POWER											
42	546.000	Other Gen. Oper. Superv. & Eng.	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	547.000	Other Genereation Fuel	\$596,569	\$0	\$596,569	E-43	\$3,871,135	\$4,467,704	100.0000%	\$0	\$4,467,704	\$0	\$4,467,704
44	547.020	Fuel On-System Other Prod	-\$805,728	\$0	-\$805,728	E-44	\$816,099	\$10,371	100.0000%	\$0	\$10,371	\$0	\$10,371
45	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,669	\$0	\$612,669	E-45	-\$612,669	\$0	100.0000%	\$0	\$0	\$0	\$0
46	547.033	Fuel Other InterUNIntra ST/bk11	\$226,711	\$0	\$226,711	E-46	-\$226,711	\$0	100.0000%	\$0	\$0	\$0	\$0
47	547.102	Fuel Handling CT Gas Purch	\$15,055	\$0	\$15,055	E-47	\$480	\$15,535	100.0000%	\$0	\$15,535	\$480	\$15,055
48	548.000	Other Power Generation Expense	\$357,245	\$0	\$357,245	E-48	\$43,523	\$400,768	100.0000%	\$0	\$400,768	\$43,523	\$357,245
49	549.000	Misc Other Power Generation Expense	\$499	\$0	\$499	E-49	\$0	\$499	100.0000%	\$0	\$499	\$0	\$499
50		TOTAL OPERATION - OTHER POWER	\$1,003,020	\$0	\$1,003,020	_	\$3,891,857	\$4,894,877		\$0	\$4,894,877	\$44,003	\$4,850,874
51		MAINTENANCE - OTHER POWER											
52	551.000	Maintenance of Supervision and Engineer	\$111	\$0	\$111	E-52	\$13	\$124	100.0000%	\$0	\$124	\$13	\$111
53	552.000	Other Generation Maint. Struct CT	\$22.001	\$0	\$22.001	E-53	\$19.844	\$41.845	100.0000%	\$0	\$41.845	\$1.974	\$39.871
54	553.000	Other Generation Maint CT	\$356,422	\$0	\$356,422	E-54	\$57,898	\$414,320	100.0000%	\$0	\$414,320	\$9,595	\$404,725
55	554.000	Other Generation Maint Misc Exp.	\$16.261	\$0	\$16,261	E-55	\$1,924	\$18,185	100.0000%	\$0	\$18,185	\$1,744	\$16,441
56	004.000	TOTAL MAINTENANCE - OTHER POWER	\$394,795	\$0	\$394,795	2 00	\$79,679	\$474,474	100.0000 /0	\$0	\$474,474	\$13,326	\$461,148
57		TOTAL OTHER POWER GENERATION	\$1,397,815	\$0	\$1,397,815		\$3,971,536	\$5,369,351		\$0	\$5,369,351	\$57,329	\$5,312,022
58		OTHER POWER SUPPLY EXPENSES											
50 59	555.000	Purch Pwr-Energy & Cpcty Pur-Al	\$451,761	\$0	\$451,761	E-59	-\$8,141,945	-\$7,690,184	100.0000%	\$0	-\$7,690,184	\$0	-\$7.690.184
59 60	555.000 555.005			\$0 \$0		E-59 E-60		-\$7,690,184 \$7,692,989	100.0000%	\$0 \$0	-\$7,690,184 \$7,692,989	\$0 \$0	-\$7,690,184 \$7,692,989
		Purch Pwr Capacity Purch Purchased Power On-sys (bk10)	\$7,692,989		\$7,692,989	E-60 E-61	\$0	\$7,692,989 \$10.253.911	100.0000%				
61 62	555.020	2 ()	\$28,358,849	\$0 \$0	\$28,358,849	-	-\$18,104,938			\$0	\$10,253,911	\$0	\$10,253,911
62 63	555.021 555.027	Base Pwr On-Sys Interco (bk10)	\$2,131,302	\$0 \$0	\$2,131,302 \$0	E-62 E-63	\$0 \$0	\$2,131,302 \$0	100.0000% 100.0000%	\$0 \$0	\$2,131,302 \$0	\$0 \$0	\$2,131,302 \$0
63 64	555.027 555.030	Purchased Power On-Sys Demand	\$0 \$2.869.044	\$0 \$0		E-63 E-64	\$0 -\$2.869.044	\$0	100.0000%	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0
64 65	555.030 555.031	Purchased Power Off-System Sales Purchased Power Off-System Interunit	\$2,869,044 \$467,727	\$0 \$0	\$2,869,044 \$467,727	E-64 E-65	-\$2,869,044 -\$467.727		100.0000%	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0
66	555.031 555.032	· · · · · · · · · · · · · · · · · · ·		\$0 \$0		E-65 E-66		\$0 \$0	100.0000%	\$0 \$0	\$0	\$U \$0	\$0 \$0
		Purchase Power Intrastate (bk11) Purch Pwr MO Allocation	\$1,968,579		\$1,968,579		-\$1,968,579			\$0 \$0			\$U \$0
67	555.101	Furch FWI MO Allocation	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line	<u>A</u> Account	B	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictiona	<u>J</u> I Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> 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	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
68	556.000	System Control and Load Dispatch	\$273,776	\$0	\$273,776	E-68	\$22,922	\$296,698	100.0000%	\$0	\$296,698	\$22,922	\$273,776
69	557.000	Other Production Expenses	\$1,045,079	\$0	\$1,045,079	E-69	\$61,082	\$1,106,161	100.0000%	\$0	\$1,106,161	\$61,343	\$1,044,818
70		TOTAL OTHER POWER SUPPLY EXPENSES	\$45,259,106	\$0	\$45,259,106		-\$31,468,229	\$13,790,877		\$0	\$13,790,877	\$84,265	\$13,706,612
71		TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075		-\$26,284,276	\$71,877,799		\$634,470	\$69,328,113	\$1,142,522	\$68,185,591
72		TRANSMISSION EXPENSES											
12													
73		OPERATION - TRANSMISSION EXP.											
74	560.000	Transmission Oper Suprv and Engrg	\$281,338	\$0	\$281,338	E-74	\$21,218	\$302,556	100.0000%	\$0	\$302,556	\$18,229	\$284,327
75	561.000	Transmission Operations Expense	\$654,415	\$0	\$654,415	E-75	\$139,982	\$794,397	100.0000%	\$0	\$794,397	\$15,332	\$779,065
76	562.000	Transmission Oper- Station Expenses	\$193,715	\$0	\$193,715	E-76	\$21,933	\$215,648	100.0000%	\$0	\$215,648	\$21,933	\$193,715
77	563.000	Transmission Oper-OH Line Expense	\$95,370	\$0	\$95,370	E-77	\$2,142	\$97,512	100.0000%	\$0	\$97,512	\$2,142	\$95,370
78	565.000	Transmission of Electricity by Others	\$719,064	\$0	\$719,064	E-78	-\$1,217,983	-\$498,919	100.0000%	\$0	-\$498,919	\$0	-\$498,919
79	565.021	Transmission of Elec by Others Interunit	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	565.027	Transmission of Elec by Others Demand	\$1,744,000	\$0	\$1,744,000	E-80	\$0	\$1,744,000	100.0000%	\$0	\$1,744,000	\$0	\$1,744,000
81	565.030	Transmission of Elec by Others Off Sys	\$15,809	\$0	\$15,809	E-81	\$0	\$15,809	100.0000%	\$0	\$15,809	\$0	\$15,809
82	566.000	Transmission Oper Misc Expense	\$347,362	\$0	\$347,362	E-82	\$23,541	\$370,903	100.0000%	\$0	\$370,903	\$23,541	\$347,362
83	567.000	Transmission Oper Rents	\$220,673	\$0	\$220,673	E-83	\$0	\$220,673	100.0000%	\$0	\$220,673	\$0	\$220,673
84	575.000	Misc. Transmission Expenses	\$299,404	\$0	\$299,404	E-84	\$85,564	\$384,968	100.0000%	\$0	\$384,968	\$0	\$384,968
85		TOTAL OPERATION - TRANSMISSION EXP.	\$4,571,150	\$0	\$4,571,150		-\$923,603	\$3,647,547		\$0	\$3,647,547	\$81,177	\$3,566,370
86		MAINTENANCE - TRANSMISSION EXP.											
87	568.000	Maintenance of Supervision and Engineering	\$168	\$0	\$168	E-87	\$651	\$819	100.0000%	\$0	\$819	\$0	\$819
88	569.000	Trans Maintenance of Structures	-\$14,555	\$0	-\$14,555	E-88	\$20,630	\$6,075	100.0000%	\$0	\$6,075	\$556	\$5.519
89	570.000	Trans Maintenance of Station Equipment	\$240.339	\$0	\$240.339	E-89	-\$20,224	\$220,115	100.0000%	\$0	\$220.115	\$10,759	\$209.356
90	571.000	Trans Maintenance of Overhead Lines	\$518,313	\$0	\$518,313	E-90	\$20,557	\$538.870	100.0000%	\$0	\$538,870	\$1,124	\$537.746
91	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-91	\$10	\$10	100.0000%	\$0	\$10	\$0	\$10
92	573.000	Trans Maintenanceof Miscl. Trans Plant	\$2,391	\$0	\$2,391	E-92	\$74	\$2,465	100.0000%	\$0	\$2,465	\$249	\$2,216
93		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$746,656	\$0	\$746,656		\$21,698	\$768,354		\$0	\$768,354	\$12,688	\$755,666
94		TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806		-\$901,905	\$4,415,901		\$0	\$4,415,901	\$93,865	\$4,322,036
95		DISTRIBUTION EXPENSES											
95		DISTRIBUTION EXPENSES											
96		OPERATION - DIST. EXPENSES											
97	580.000	Distrb Oper - Supr & Engineering	\$523,602	\$0	\$523,602	E-97	\$55,975	\$579,577	100.0000%	\$0	\$579,577	\$31,248	\$548,329
98	581.000	Distrb Oper - Load Dispatching	\$79,449	\$0	\$79,449	E-98	\$8,096	\$87,545	100.0000%	\$0	\$87,545	\$8,096	\$79,449
99	582.000	Distrb Oper - Station Expense	\$66,490	\$0	\$66,490	E-99	\$3,450	\$69,940	100.0000%	\$0	\$69,940	\$3,450	\$66,490
100	583.000	Distrb Oper OH Line Expense	\$10,196	\$0	\$10,196	E-100	-\$5,242	\$4,954	100.0000%	\$0	\$4,954	-\$5,261	\$10,215
101	584.000	Distrb Oper UG Line Expense	\$266,523	\$0	\$266,523	E-101	\$16,447	\$282,970	100.0000%	\$0	\$282,970	\$16,438	\$266,532
102	585.000	Distrb Oper Street Light & Signal Expense	\$2,797	\$0	\$2,797	E-102	\$340	\$3,137	100.0000%	\$0	\$3,137	\$340	\$2,797
103	586.000	Distrb Oper Meter Expense	\$476,161	\$0	\$476,161	E-103	\$46,402	\$522,563	100.0000%	\$0	\$522,563	\$46,402	\$476,161
104	587.000	Distrb Oper Customer Install Expense	\$57,379	\$0	\$57,379	E-104	\$5,839	\$63,218	100.0000%	\$0	\$63,218	\$5,839	\$57,379
105	588.000	Distr Oper Miscl Distr Expense	\$1,940,989	\$0	\$1,940,989	E-105	\$144,905	\$2,085,894	100.0000%	\$0	\$2,085,894	\$145,542	\$1,940,352
106	588.730	Industrial Steam Distribution Operations	\$149,390	\$0	\$149,390	E-106	\$0	\$149,390	0.0000%	\$0	\$0	\$0	\$0
107	589.000	Distr Operations Rents	\$9,999	\$0	\$9,999	E-107	\$0	\$9,999	100.0000%	\$0	\$9,999	\$0	\$9,999
108		TOTAL OPERATION - DIST. EXPENSES	\$3,582,975	\$0	\$3,582,975		\$276,212	\$3,859,187		\$0	\$3,709,797	\$252,094	\$3,457,703
109		MAINTENANCE - DISTRIB, EXPENSES											
109 110	590.000	MAINTENANCE - DISTRIB. EXPENSES Distrb Maint-Suprv & Engineering	\$9.152	\$0	\$9.152	E-110	\$2.024	\$11.176	100.0000%	\$0	\$11.176	\$820	\$10.356
110	590.000 591.000	Distrb Maint-Suprv & Engineering Distrb Maint-Structures	\$9,152 \$158,161	\$0 \$0	\$9,152 \$158,161	-	\$2,024 \$41.949		100.0000%	\$0	\$11,176	\$8.546	\$10,356
	331.000	Distro maint-otractures	φ130,101	φU	φ130,101	1 5-111	φ41,949	φ 200, 110	100.0000%	J \$U	φ200,110	φ0, 040	φ131,304

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Line	A	<u>B</u>	<u>C</u> Test Year	<u>D</u> Taat Vaar	<u>E</u> Test Year	<u>F</u>	<u>G</u> Tatal Commonly	<u>H</u> Total Commons	lunia diatia	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj		MO Adia Junia
Number	Account Number	Income Description	Total	Test Year Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	(D+E)	Labor	NOII Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
112	592.000	Distrb Maint-Station Equipment	\$286.494	\$0	\$286,494	E-112	-\$9,497	\$276,997	100.0000%	\$0	\$276,997	\$19.420	\$257.577
113	593.000	Distrb Maint-OH lines	\$2,009,633	\$0	\$2,009,633	E-113	\$20,020	\$2,029,653	100.0000%	\$0	\$2,029,653	\$42,603	\$1,987,050
114	594.000	Distrib Maint-Maint Undergrnd Lines	\$111,150	\$0	\$111,150	E-114	\$3,680	\$114,830	100.0000%	\$0	\$114,830	\$9,886	\$104,944
115	595.000	Distrib Maint-Maint Line Transformer	\$121,402	\$0	\$121,402	E-115	\$6,410	\$127,812	100.0000%	\$0	\$127,812	\$10,515	\$117,297
116	596.000	Distrib Maint- Maint St Lights/Signal	\$355,381	\$0	\$355,381	E-116	\$20,746	\$376,127	100.0000%	\$0	\$376,127	\$5,590	\$370,537
117	597.000	Distrib Maint-Maint of Meters	\$97,903	\$0	\$97,903	E-117	\$3,156	\$101,059	100.0000%	\$0	\$101,059	\$8,711	\$92,348
118	598.000	Distrib Maint-Maint Miscl Distrb PIn	\$100,309	\$0	\$100,309	E-118	-\$7,358	\$92,951	100.0000%	\$0	\$92,951	\$8,207	\$84,744
119	598.730	Industrial Steam Distribution Maint	\$87,720	\$0	\$87,720	E-119	\$0	\$87,720	0.0000%	\$0	\$0	\$0	\$0
120		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,337,305	\$0	\$3,337,305		\$81,130	\$3,418,435		\$0	\$3,330,715	\$114,298	\$3,216,417
121		TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280		\$357,342	\$7,277,622		\$0	\$7,040,512	\$366,392	\$6,674,120
122		CUSTOMER ACCOUNTS EXPENSE											
123	901.000	Customer Acct Superv Exp	\$168,044	\$0	\$168,044	E-123	\$17,907	\$185,951	100.0000%	\$0	\$185,951	\$15,029	\$170,922
124	902.000	Cust Accts Meter Reading Expense	\$927,333	\$0	\$927,333	E-124	\$88,110	\$1,015,443	100.0000%	\$0	\$1,015,443	\$88,110	\$927,333
125	903.000	Customer Accts Records and Collection	\$1,704,668	\$0	\$1,704,668	E-125	\$178,039	\$1,882,707	100.0000%	\$0	\$1,882,707	\$126,034	\$1,756,673
126 127	904.000 905.000	Uncollectible Accounts Expense Miscl. Customer Accts Expense	\$718,500	\$0 \$0	\$718,500	E-126 E-127	\$213,911 \$168,217	\$932,411 \$255,794	100.0000% 100.0000%	\$0 \$0	\$932,411 \$255,794	\$0 \$3,757	\$932,411 \$252,037
127	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$87,577 \$3,606,122	<u>\$0</u> \$0	<u>\$87,577</u> \$3,606,122	E-12/	\$666,184	\$4,272,306	100.0000%	\$0	\$4,272,306	\$232,930	\$4,039,376
120		TOTAL COSTOMER ACCOUNTS EXPENSE	\$5,000,122	φU	\$5,000,122		\$000,104	φ 4 ,272,300		φU	<i>\$</i> 4,272,300	\$232,930	<i>\$</i> 4,033,370
129		CUSTOMER SERVICE & INFO. EXP.											
130	907.000	Customer Service Superv. Exp	\$31.896	\$0	\$31.896	E-130	\$3,883	\$35,779	100.0000%	\$0	\$35,779	\$3,883	\$31,896
131	908.000	Customer Assistance Expense	\$109,947	\$0	\$109,947	E-131	\$523,533	\$633,480	100.0000%	\$0	\$633,480	\$1,386	\$632,094
132	909.000	Instructional Advertising Expense	\$9,022	\$0	\$9,022	E-132	\$13,901	\$22,923	100.0000%	\$0	\$22,923	\$1,773	\$21,150
133	910.000	Misc Customer Accounts and Info Exp	\$331,481	\$0	\$331,481	E-133	\$5,230,244	\$5,561,725	100.0000%	\$0	\$5,561,725	\$11,812	\$5,549,913
134		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346		\$5,771,561	\$6,253,907		\$0	\$6,253,907	\$18,854	\$6,235,053
135		SALES EXPENSES											
136	911.000	Sales Supervision	\$115	\$0	\$115	E-136	\$12	\$127	100.0000%	\$0	\$127	\$12	\$115
137	912.000	Sales Expense	\$47,995	\$0	\$47,995	E-137	\$4,799	\$52,794	100.0000%	\$0	\$52,794	\$4,799	\$47,995
138	913.000	Sales Advertising Expense	\$806	\$0	\$806	E-138	\$0	\$806	100.0000%	\$0	\$806	\$0	\$806
139	916.000	Miscl. Sales Expense	\$2,973	\$0	\$2,973	E-139	\$278	\$3,251	100.0000%	\$0	\$3,251	\$278	\$2,973
140		TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889		\$5,089	\$56,978		\$0	\$56,978	\$5,089	\$51,889
141		ADMIN. & GENERAL EXPENSES											
142		OPERATION- ADMIN. & GENERAL EXP.											
143	920.000	Admin & Gen-Administrative Salaries-Allocated	\$4,262,842	\$0	\$4,262,842	E-143	-\$944,819	\$3,318,023	91.7270%	\$0	\$3,043,523	\$290,332	\$2,753,191
144	920.000	Admin & Gen Administrative Salaries-100%	\$146,341	\$0	\$146,341	E-144	-\$74,208	\$72,133	100.0000%	\$0	\$72,133	\$0	\$72,133
145	920.000	Admin & Gen-Administrative Salaries-Steam	\$0	\$0	\$0	E-145	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	921.000	A & G Expenses	\$1,009,480	\$0	\$1,009,480	E-146	-\$22,766	\$986,714	91.7270%	-\$356	\$904,727	\$2	\$904,725
147	922.000	A & G Expenses Transferred	-\$73,971	\$0	-\$73,971	E-147	-\$8,575	-\$82,546	91.7270%	\$0	-\$75,717	-\$7,866	-\$67,851
148	922.050	KCPL Bill of Common Use Plant	\$1,257,425	\$0	\$1,257,425	E-148	\$3,348	\$1,260,773	91.7270%	\$0	\$1,156,469	\$0	\$1,156,469
149	923.000	Outside Services Employed-Allocated	\$1,302,965	\$0	\$1,302,965	E-149	-\$119,099	\$1,183,866	91.7270%	\$0	\$1,085,925	\$0	\$1,085,925
150	923.000	Outside Services Employed-Amortization of Merger Transition-100%	\$163,257	\$0	\$163,257	E-150	-\$163,257	\$0	100.0000%	\$0	\$0	\$0	\$0
151	923.000	Merger Transition-100% Outside Services Employed-Amortization of Merger Transition-Steam	\$0	\$0	\$0	E-151	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
152	923.100	GPES A&G Trnsf-Depr Int Tax	\$382	\$0	\$382	E-152	\$0	\$382	91.7270%	\$0	\$350	\$0	\$350
153	924.000	Property Insurance	\$318,297	\$0	\$318,297	E-153	\$8,830	\$327,127	91.7270%	\$0	\$300,064	\$0	\$300,064
154	925.000	Injuries and Damages	\$1,277,936	\$0	\$1,277,936	E-154	-\$623,347	\$654,589		\$0	\$600,435	-\$1,425	\$601,860
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Accounting Schedule: 09 Sponsor: Staff Page: 5 of 7

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Teat Year	<u>E</u> Test Year	<u>F</u>	<u>G</u> Tatal Commonw	<u>H</u> Tatal Commonse	lunia diatia mat	<u>J</u> Jumia di stiana - J	<u>K</u> MO Final Adj		MO Adi Junia
Line Number	Number	Income Description	Total	Test Year Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	(D+E)	Labor	NON Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
155	926.000	Employee Pensions and Benefits-Allocated	\$6,681,058	\$0	\$6,681,058	E-155	\$2,314,343	\$8,995,401	91.7270%	\$0	\$8,251,211	\$2,103	\$8.249.108
156	926.000	Employee Pensions and Benefits-Electric-100%	\$46,899	\$0	\$46,899	E-156	\$0	\$46,899	100.0000%	\$246,729	\$293,628	\$0	\$293,628
157	926.000	Employee Pensions and Benefits-Steam	\$0	\$0	\$0	E-157	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
158	926.730	Industrial Steam Pensions and Benefits	\$101,156	\$0	\$101,156	E-158	\$0	\$101,156	0.0000%	\$0	\$0	\$0	\$0
159	928.000	Regulatory Commission Expense	\$15,229	\$0	\$15,229	E-159	\$0	\$15,229	91.7270%	\$0	\$13,969	\$0 \$0	\$13,969
160	928.001	MPSC Assessment-Electric MPSC Assessment-Steam	\$214,221	\$0 \$0	\$214,221	E-160	\$0	\$214,221	100.0000%	\$0 \$0	\$214,221	\$0 \$0	\$214,221
161 162	928.001 928.003	FERC Assessment	\$25,310 \$146,775	\$0 \$0	\$25,310 \$146,775	E-161 E-162	\$0 \$0	\$25,310 \$146,775	0.0000% 100.0000%	\$0 \$0	\$0 \$146,775	\$0 \$0	\$0 \$146.775
162	928.003	Reg Comm Exp- Mo Proceeding-Allocated	\$146,775 \$0	\$0 \$0	\$146,775	E-162 E-163	\$0	\$146,775	91.7270%	\$0 \$0	\$146,775	\$0 \$0	\$146,775
164	928.011	Reg Comm Exp-Mo Proceeding-Allocated	\$582.963	\$0 \$0	\$582.963	E-164	\$247.614	\$830.577	100.0000%	\$0 \$0	\$830.577	\$29.001	\$801.576
165	928.011	Reg Comm Exp-MO Proceeding-Steam	\$002,505	\$0	\$002,505	E-165	\$0	\$050,577	0.0000%	\$0 \$0	¢030,377 \$0	\$0	\$001,570
166	928.023	Reg Comm Exp- FERC Proceedings	\$30.830	\$0	\$30.830	E-166	\$15.134	\$45.964	91.7270%	\$0	\$42.161	\$1.473	\$40.688
167	928.030	Reg. Comm. Load Research	\$3.817	\$0	\$3.817	E-167	\$471	\$4.288	91.7270%	\$0	\$3.933	\$432	\$3.501
168	928.040	Reg. Comm. Misc Tariff Filing	\$3,141	\$0	\$3,141	E-168	\$2,224	\$5,365	91.7270%	\$0	\$4,921	\$2,040	\$2,881
169	929.000	Duplicate Charges-Credit	-\$122,868	\$0	-\$122,868	E-169	\$0	-\$122,868	91.7270%	\$0	-\$112,703	\$0	-\$112,703
170	930.000	Miscellaneous A&G Expense	\$385,895	\$0	\$385,895	E-170	-\$33,961	\$351,934	91.7270%	\$0	\$322,818	\$1,019	\$321,799
171	930.100	General Advertising Expense	\$17,694	\$0	\$17,694	E-171	-\$7,864	\$9,830	91.7270%	\$0	\$9,017	\$669	\$8,348
172	931.000	Admin & General Expense-Rents	\$772,772	\$0	\$772,772	E-172	\$145,891	\$918,663	91.7270%	-\$316,602	\$526,060	\$0	\$526,060
173	933.000	A&G Transportation Expense	\$0	\$0	\$0	E-173	-\$591,690	-\$591,690	91.7270%	\$0	-\$542,739	\$0	-\$542,739
174	0.000	Miscellaneous Settlement #1-Case No ER-2012-	\$0	\$0	\$0	E-174	\$1,580,000	\$1,580,000	100.0000%	\$0	\$1,580,000	\$0	\$1,580,000
		0175-October 19, 2012.											
175	0.000	Miscellaneous Settlement #2-Case No. ER-2012- 0175	\$0	\$0	\$0	E-175	\$1,400,000	\$1,400,000	100.0000%	\$0	\$1,400,000	\$0	\$1,400,000
176	0.000	Annualized level of Renewable Energy Costs-Per Stipulation and Agreement in Case No. ER-2012-	\$0	\$0	\$0	E-176	-\$3,834,375	-\$3,834,375	100.0000%	\$0	-\$3,834,375	\$0	-\$3,834,375
177		0175 TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,569,846	\$0	\$18,569,846		-\$706,106	\$17,863,740		-\$70,229	\$16,237,383	\$317,780	\$15,919,603
178		MAINT., ADMIN. & GENERAL EXP.											
179	935.000	Maint. Of General Plant	\$429,870	\$0	\$429,870	E-179	-\$8	\$429,862	91.7270%	\$0	\$394,300	\$1,213	\$393,087
180	935.200	Maint of Aommunication Equipment	\$78,478	\$0	\$78,478	E-180	\$0	\$78,478	91.7270%	\$0	\$71,986	\$0	\$71,986
181		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$508,348	\$0	\$508,348		-\$8	\$508,340		\$0	\$466,286	\$1,213	\$465,073
182		TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194		-\$706,114	\$18,372,080		-\$70,229	\$16,703,669	\$318,993	\$16,384,676
183		DEPRECIATION EXPENSE											
184	703.000	Depreciation Expense, Dep. Exp.	\$15,292,051	See note (1)	See note (1)	E-184	See note (1)	\$15,292,051	100.0000%	\$3,096,424	\$18,388,475	See note (1)	See note (1)
185	703.101	Depr Steam Elec Prod-ARC	\$37,475			E-185	. ,	\$37,475	0.0000%	\$0	\$0		
186	703.426	MO latan 1 Com RA Depr Expense	-\$207,125			E-186		-\$207,125	0.0000%	\$0	\$0		
187	703.730	Depreciation Expense Industrial Steam	\$124,055			E-187		\$124,055	0.0000%	\$0	\$0		
188	703.000	Depreciation Reserve Amortizations	\$0			E-188		\$0	100.0000%	\$0	\$0		
189	703.101	Dep. Steam Asset Retirement Cost	\$0			E-189		\$0	0.0000%	\$0	\$0		
190		TOTAL DEPRECIATION EXPENSE	\$15,246,456	\$0	\$0		\$0	\$15,246,456		\$3,096,424	\$18,388,475	\$0	\$0
191		AMORTIZATION EXPENSE											
192	705.011	Amortization of Intangible Plant-Software	\$104,659	\$0	\$104,659	E-192	\$711,074	\$815,733	100.0000%	\$0	\$815,733	\$0	\$815,733
193	705.011	Amortization of Other Plant (latan Bridge)	\$1,592	\$0	\$1,592	E-193	\$11,025	\$12,617	100.0000%	\$0	\$12,617	\$0	\$12,617
194	705.011	Amortization Expense-Misc Non-Plant (Ice Storm)	\$1,589,436	\$0	\$1,589,436	E-194	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
195	705.001	latan 1/Common Regulatory Asset Amortization	\$19,886	\$0	\$19,886	E-195	\$0	\$19,886	100.0000%	\$91,972	\$111,858	\$0	\$111,858
196	705.100	latan 2/Common Regulatory Asset Amortization	\$12,420	\$0	\$12,420	E-196	\$0		100.0000%	\$102,590	\$115,010	\$0	\$115,010

	<u>A</u>	B	<u>C</u>	D	E	E	G	H	I	J	K	L	Μ
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	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+1	VI = K
197		TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993		\$722,099	\$2,450,092		\$194,562	\$2,644,654	\$0	\$2,644,654
198		OTHER OPERATING EXPENSES											
199	707.400	Regulatory Credits	-\$676,563	\$0	-\$676,563	E-199	\$0	-\$676,563	0.0000%	\$0	\$0	\$0	\$0
200	711.101	Accretion Expense Steam Prod. ARO	\$639,088	\$0	\$639,088	E-200	\$0	\$639,088	0.0000%	\$0	\$0	\$0	\$0
201	708.101	State Cap Stk Tax Elec	\$113,897	\$0	\$113,897	E-201	\$0	\$113,897	100.0000%	\$0	\$113,897	\$0	\$113,897
202	708.103	Misc Occup Taxes Elec	\$0	\$0	\$0	E-202	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
203	708.110	Earnings Tax Electric	\$0	\$0	\$0	E-203	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
204	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
205	708.111	Other Tax Expense	\$0	\$0	\$0	E-205	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
206	708.112	Taxes Other than Income Taxes	\$15,951	\$0	\$15,951	E-206	\$0	\$15,951	100.0000%	\$0	\$15,951	\$0	\$15,951
207	708.120	Property Taxes - Elec-Allocated	\$5,538,158	\$0	\$5,538,158	E-207	\$390,740	\$5,928,898	94.1580%	\$0	\$5,582,532	\$0	\$5,582,532
208	708.120	Property Taxes-Industrial Steam	\$34,424	\$0	\$34,424	E-208	\$0	\$34,424	0.0000%	\$0	\$0	\$0	\$0
209	708.142	F.I.C.A. Taxes-Elec	\$1,949	\$0	\$1,949	E-209	\$138,247	\$140,196	100.0000%	\$0	\$140,196	\$0	\$140,196
210	708.144	Payroll Taxes Joint Owner	\$1,710,282	\$0	\$1,710,282	E-210	\$0	\$1,710,282	91.7270%	\$0	\$1,568,790	\$0	\$1,568,790
211		TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186		\$528,987	\$7,906,173		\$0	\$7,421,366	\$0	\$7,421,366
212		TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891		-\$19,841,033	\$138,129,314		\$3,855,227	\$136,525,881	\$2,178,645	\$115,958,761
213		NET INCOME BEFORE TAXES	\$30,436,369					\$50,277,402		-\$3,920,423	\$35,608,927		
214		INCOME TAXES											
215	709.101	Current Income Taxes	\$184,729	See note (1)	See note (1)	E-215	See note (1)	\$184,729	100.0000%	\$1,690,466	\$1,875,195	See note (1)	See note (1)
216		TOTAL INCOME TAXES	\$184,729					\$184,729		\$1,690,466	\$1,875,195		
217		DEFERRED INCOME TAXES											
218	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$9.068.730	See note (1)	See note (1)	E-218	See note (1)	\$9.068.730	100.0000%	-\$2.220.635	\$6,848,095	See note (1)	See note (1)
219	711.410	Amortization of Deferred ITC	-\$41,072			E-219		-\$41,072		\$3,640	-\$37,432		
220	710.111	Deferred Income Taxes - State	\$769,509			E-220		\$769,509		\$0	\$0		
221	711.110	Amort Fed Def Inc Tax	-\$3,033,932			E-221		-\$3,033,932	100.0000%	\$2,832,187	-\$201,745		
222	711.111	Amort St Def Inc Tax	-\$285,514			E-222		-\$285,514	0.0000%	\$0	\$0		
223		TOTAL DEFERRED INCOME TAXES	\$6,477,721					\$6,477,721		\$615,192	\$6,608,918		
224		NET OPERATING INCOME	\$23,773,919			1	1	\$43,614,952	1	-\$6,226,081	\$27,124,814	I	I

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

Adj. Account Adjustment Adjustments Adjustment A	<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Rev-2 Electric Rate Revenue 50 50 50 1. To remove billed FAC revenue (Lyons) 50 50 50 50 2. Update Period Adjustments (Wells)Cox) 50 50 50 50 3. Adjust for Excess Facilities (Wells) 50 50 50 50 4. Other Revenue Adjustment for Excess Facilities (Wells) 50 50 50 50 5. Adjustment for Rate Switchers (Cox) 50 50 50 50 50 6. Adjustment (Wells) 50 50 50 50 50 50 9. 365-Days Adjustment (Wells) 50 50 50 50 50 50 10. Annualization for Catomer Growth (Lyons) 50 50 50 50 50 11. To include a three-year amortization of the shortfall insteaded to the LAP Phase in per the Commission Order in Case No ER-2010-0356 (Wells/Lyons) 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50	Adj.	Income Adjustment Description		Adjustment	Adjustment	Adjustments	Adjustment	Adjustment Non Labor	Adjustments Total
Interventional of the Construction of Constructin of Construction of Construction of Constructi	Tumber			Lasor		rotui	Lubor		Total
2. Update Period Adjustments (Wells/Cox) 50 50 50 3. Adjust for Excess Facilities (Wells) 50 50 50 4. Other Revenue Adjustment for Excess Facilities (Wells) 50 50 50 5. Adjustment for Billing Corrections (Cox) 50 50 50 50 6. Adjustment for Rate Switchers (Cox) 50 50 50 50 7. Annualization for Rate Switchers (Cox) 50 50 50 50 8. Weather Adjustment (Wells/Cox) 50 50 50 50 9. Seb-Days Adjustment (Wells/Cox) 50 50 50 50 10. Annualization for Customer Growth (Lyons) 50 50 50 50 11. To include a three-year amortization of the shortfall neited to the LSP Phase in per the Commission Order in Case to be Ex 2010-2356 (WellsLyons) 50 50 50 50 50 Rev-3 Bulk Power Sales 447.002 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50	Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$14,188,954	\$14,188,954
3. Adjust for Excess Facilities (Wells) 50 50 50 4. Other Revenue Adjustment for Excess Facilities (Wells) 50 50 50 5. Adjustment for Billing Corrections (Cox) 50 50 50 6. Adjustment for Rate Switchers (Cox) 50 50 50 7. Annualization for Rate Change (Wells/Cox) 50 50 50 8. Weather Adjustment (Wells/Cox) 50 50 50 9. 365-Days Adjustment (Wells/Cox) 50 50 50 9. 365-Days Adjustment (Wells/Cox) 50 50 50 10. Annualization for Customer Growth (Lyons) 50 50 50 11. To include a three-year amortization of the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP Phase in per the Commission Order in the shortfall related to the LSP		1. To remove billed FAC revenue (Lyons)		\$0	\$0		\$0	-\$4,958,655	
4. Other Revenue Adjustment for Excess Facilities (Wells) S0 S0 S0 5. Adjustment for Billing Corrections (Cox) S0 S0 S0 S0 6. Adjustment for Rate Switchers (Cox) S0 S0 S0 S0 7. Annualization for Rate Change (Wells/Cox) S0 S0 S0 S0 8. Weather Adjustment (Wells) S0 S0 S0 S0 9. 365-Days Adjustment (Wells) S0 S0 S0 S0 9. 365-Days Adjustment (Wells) S0 S0 S0 S0 9. 365-Days Adjustment (Wells) S0 S0 S0 S0 10. Annualization for Customer Growth (Lyons) S0 S0 S0 S0 11. To include a threy arguandrizzition of the shortfall S0 S0 S0 S0 Rev-7 Reversales 447.002 S0 S0 S0 S0 1. To include athrey and solizition of Solizition Solicition Solicition Solicition Solicition Solicition Solicition Solicition Solicities S0 S0 S0 Rev-7 SFR Off System Sales 447.002 S0 S0 S0 S0 Rev		2. Update Period Adjustments (Wells/Cox)		\$0	\$0		\$0	\$6,886,374	
S. Adjustment for Billing Corrections (Cox)S. Adjustment for Rate Switchers (Cox)S0S0S06. Adjustment for Rate Change (Wells/Cox)S0S0S0S08. Weather Adjustment (Wells/Cox)S0S0S0S09. 365-Days Adjustment (Wells/Cox)S0S0S0S010. Annualization for Large Customer LoadsS0S0S0S010. Annualization for Customer Growth (Lyons)S0S0S0S011. To include a three-year amortizationS0S0S0S0RevenueRevenueS0S0S0S011. To adjust FCA and Unbilled Electric RateAf7.002S0S0S0ReverBulk Power Sales447.002S0S0S01. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)Af7.002S0S0S0ReverSFR Off System Sales - Net Margin447.003S0S0S0S0ReverI. To include adjustment reflecting SPP Loss Revenue and S0S0S0S0S0ReverSFR Off System Sales - Net Margin447.003S0S0S0S0ReverI. To include adjustment reflecting SPP Loss Revenue and S0S0S0S0S0ReverSFR Off System Sales - Net Margin447.003S0S0S0S0ReverI. To include adjustment reflecting SPP Loss Revenue and S0S0S0S0S0ReverSFR Off System Sales -		3. Adjust for Excess Facilities (Wells)		\$0	\$0		\$0	-\$77,044	
6. Adjustment for Rate Switchers (Cox)5050507. Annualization for Rate Change (Wells/Cox)5050508. Weather Adjustment (Wells)5050509. 365-Days Adjustment (Wells/Cox)50505010. Annualization for Large Customer Loads50505010. Annualization for Customer Growth (Lyons)50505011. To include a three-year amortization of the shortfall related to the L&P Phase in per the Commission Order in Cases No ER 2010-0366 (Wells/Lyons)50505011. To adjust FCA and Unbilled electric revenue (Lyons)5050505011. To include adjustment rofficting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)447.003505050Rev-3SFC Off System Sales447.00350505050Rev-4SFR Off System Sales - Net Margin447.00350505050Rev-5Rev InterNU inder Sistem sales through August 31, 2012. (Harris)50505050Rev-6Rev InterNUNIntra ST447.00350505050Rev-7Rev InterNUNIntra ST447.00350505050Rev-7Rev InterNUNIntra ST447.03150505050Rev-7Rev InterNUNIntra ST447.03150505050Rev-7Rev InterNUNIntra ST447.03150505050Rev In L&P to MPS. (Harris)5050 <td></td> <td>4. Other Revenue Adjustment for Excess Facilities (Wells)</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$77,044</td> <td></td>		4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$77,044	
Annualization for Rate Change (Weils/Cox)S0S0S08. Weather Adjustment (Weils)S0S0S09. 365-Days Adjustment (Weils/Cox)S0S0S010. Annualization for Large Customer LoadsS0S0S010. Annualization for Customer Growth (Lyons)S0S0S011. To include a three-year amoritation of the shortfallS0S0S0Rev-3RevenueFA Unbilled Electric RateS0S0S01. To include a djustment reflecting SPP Loss Revenue and FCA Unbilled Electric RateS0S0S0Rev-4Bulk Power Sales447.002S0S0S0Rev-7SFR Off System Sales447.003S0S0S0Rev-7SFR Off System Sales revenue updatedS0S0S0S0Rev-8SFR Off System Sales - Net Margin447.003S0S0S0Rev-7SFR Off System Sales - Net Margin447.003S0S0S0Rev-7SFR Off System Sales - Net Margin447.003S0S0S0Rev-7SFR Off System Sales - Net Margin447.003S0S0S0Rev-8SFR Off System Sales - Net Margin447.003S0S0S0Rev-9Rev InterUNI/Intra ST447.033S0S0S0S0Rev-10 L&P to MPS. (Harris)S0S0S0S0S0S0		5. Adjustment for Billing Corrections (Cox)		\$0	\$0		\$0	\$19,449	
8. Weather Adjustment (Wells)5050509. 365-Days Adjustment (Wells/Cox)50505010. Annualization for Large Customer Loads50505010. Annualization for Customer Growth (Lyons)50505011. To include a three-year amortization of the shortfall related to the L&P Phase in per the Commission Order in Case No ER-2010-0356 (Wells/Lyons)505050Rev-3Revenue50505050501. To adjust FCA and Unbilled Electric Rate505050508Bulk Power Sales447.0025050501. To include adjustment reflecting SPP Loss Revenue50505050Rev-7SFR Off System Sales447.0025050501. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)447.003505050Rev-8SFR Off System Sales - Net Margin447.00350505050Rev-9SFR Off System Sales - Net Margin447.00350505050Rev-10Line Uniclude margin on off system sales through August 31, 2012. (Harris)50505050Rev-10Rev Inter		6. Adjustment for Rate Switchers (Cox)		\$0	\$0		\$0	\$192,650	
9. 365-Days Adjusstment (Wells/Cox)50505010. Annualization for Large Customer Loads50505010. Annualization for Customer Growth (Lyons)50505011. To include a three-yeer amortization of the shortfall case No ER-2010-0356 (Wells/Lyons)505050Rev-3Whilled Electric Revenue and FCA Unbilled Electric Rate evenue505050501. To adjust FCA and Unbilled electric revenue (Lyons)447.00250505050Rev-6Bulk Power Sales447.00250505050501. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)447.03050505050Rev-7SFR Off System Sales447.0305050505050Rev-8SFR Off System Sales - Net Margin447.0305050505050Rev-9Rev InterUN/Intra ST447.0315050505050Rev-9Rev InterUN/Intra ST447.0315050505050Rev-9Rev InterUN/Intra ST447.0315050505050Rev-9Rev InterUN/Intra ST447.0315050505050Rev-9Rev InterUN/Intra ST447.0315050505050Rev-9Rev InterUN/Intra ST447.0315050505050Rev-9Rev InterUN/Intr		7. Annualization for Rate Change (Wells/Cox)		\$0	\$0		\$0	\$13,563,792	
10. Annualization for Large Customer Loads\$0\$0\$010. Annualization for Customer Growth (Lyons)\$0\$0\$0\$011. To include a three-year amortization of the shortfall related to the L&P hase In per the Commission Order in Case No ER-2010-0356 (Wells/Lyons)\$0\$0\$0\$0Rev-3Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue\$0\$0\$0\$0\$01. To adjust FCA and Unbilled electric revenue (Lyons)\$0\$0\$0\$0\$0\$0Rev-6Bulk Power Sales447.002\$0\$0\$0\$0\$01. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-7SFR Off System Sales447.030\$0\$0\$0\$0\$0Rev-8SFR Off System Sales - Net Margin 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-9Rev InterUNIntra ST form L&P to MPS. (Harris)447.031\$0\$0\$0\$0Rev-9Rev InterUNIntra ST form L&P to MPS. (Harris)447.031\$0\$0\$0\$0Rev-9Rev InterUNIntra ST form L&P to MPS. (Harris)447.031\$0\$0\$0\$0S0\$0\$0\$0\$0\$0\$0\$0\$0Rev-9Rev InterUNIntra ST form L&P to MPS. (Harris)447.031\$0\$0\$0\$0Rev-9Rev InterUNIntra ST form L&P to MPS. (Harris) <t< td=""><td></td><td>8. Weather Adjustment (Wells)</td><td></td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>-\$269,175</td><td></td></t<>		8. Weather Adjustment (Wells)		\$0	\$0		\$0	-\$269,175	
Io. Annualization for Customer Growth (Lyons)S0S0S011. To include a three-year amortization of the shortfall related to the L&P Phase in per the Commission Order in Case No ER-2010-0356 (Wells/Lyons)S0S0S0Rev-3Unbilled Electric Revenue and FCA Unbilled Electric Rate RevenueS0S0S0S0Rev-4RevenueS0S0S0S0S01. To adjust FCA and Unbilled electric revenue (Lyons)S0S0S0S0S0Rev-6Bulk Power Sales447.020S0S0S0S0Rev-7SFR Off System Sales447.030S0S0S0S0Rev-8SFR Off System Sales - Net Margin447.030S0S0S0S0Rev-9Rev InterUN/Intra ST447.031S0S0S0S0Rev-9Rev InterUN/Intra STS0S0S0S0S0Rev-9		9. 365-Days Adjusstment (Wells/Cox)		\$0	\$0		\$0	\$140,111	
11. To include a three-year amortization of the shortfall trelated to the L&P Phase In per the Commission Order in Case No ER-2010-0356 (Weils/Lyons)S0S0S0Rev-3Unbilled Electric Revenue and FCA Unbilled Electric Rate RevenueS0S0S0S01. To adjust FCA and Unbilled electric revenue (Lyons)S0S0S0S0S0Rev-6Bulk Power Sales447.002S0S0S0S0S0Rev-7SFR Off System Sales447.030S0S0S0S0S0Rev-7SFR Off System Sales447.030S0S0S0S0S0Rev-8SFR Off System Sales - Net Margin447.030S0S0S0S0Rev-9Rev InterUN/Intra ST447.031S0S0S0S0Rev-9Rev InterUN/Intra ST447.031S0S0S0S0Rev-9Rev InterCOMpany/rate district energy transfers rm L&P to MPS. (Harris)447.031S0S0S0S0		10. Annualization for Large Customer Loads		\$0	\$0		\$0	-\$110,815	
related to the L&P Phase In per the Commission Order in Case No ER-2010-0356 (Wells/Lyons) Image: Simple S		10. Annualization for Customer Growth (Lyons)		\$0	\$0		\$0	\$595,468	
Rev-3RevenueImage: Constraint of the system sales through August 31, 2012. (Harris)S0S0S0S0Rev-6Bulk Power Sales447.032\$0\$0\$0\$0I. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-7SFR Off System Sales447.030\$0\$0\$0\$0\$0I. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-8SFR Off System Sales - Net Margin447.030\$0\$0\$0\$0\$0I. To include margin on off system sales through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-8SFR Off System Sales - Net Margin447.030\$0\$0\$0\$0\$0I. To include margin on off system sales through August 31, 2012. (Harris)447.031\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST447.031\$0\$0\$0\$0\$0I. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)\$0\$0\$0\$0\$0		related to the L&P Phase In per the Commission Order in		\$0	\$0		\$0	-\$1,870,245	
Rev-6Bulk Power Sales447.002\$0\$0\$01. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)\$0\$0\$0\$0Rev-7SFR Off System Sales447.030\$0\$0\$0\$01. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)447.030\$0\$0\$0Rev-8SFR Off System Sales - Net Margin447.030\$0\$0\$0\$01. To include margin on off system sales through August 31, 2012. (Harris)447.031\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST447.031\$0\$0\$0\$0\$01. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)447.031\$0\$0\$0\$0				\$0	\$0	\$0	\$0	-\$8,853,016	-\$8,853,016
I. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)\$0\$0\$0\$0Rev-7SFR Off System Sales447.030\$0\$0\$0\$01. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)\$0\$0\$0\$0\$0Rev-8SFR Off System Sales - Net Margin 1. To include margin on off system sales through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST 1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)447.031\$0\$0\$0\$0		1. To adjust FCA and Unbilled electric revenue (Lyons)		\$0	\$0		\$0	-\$8,853,016	
Net RNU updated through August 31, 2012. (Harris)Image: Construction of the system sales in the system sales revenue updated through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-7SFR Off System Sales - Net Margin447.030\$0\$0\$0\$0\$0Rev-8SFR Off System Sales - Net Margin447.030\$0\$0\$0\$01. To include margin on off system sales through August 31, 2012. (Harris)447.031\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST447.031\$0\$0\$0\$0\$01. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)\$0\$0\$0\$0\$0\$0	Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	-\$127,026	-\$127,026
I. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)\$0\$0\$0\$0Rev-8SFR Off System Sales - Net Margin 1. To include margin on off system sales through August 31, 2012. (Harris)447.030\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST 1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)447.031\$0\$0\$0\$0				\$0	\$0		\$0	-\$127,026	
through August 31, 2012. (Harris)447.030\$0\$0\$0Rev-8SFR Off System Sales - Net Margin447.030\$0\$0\$01. To include margin on off system sales through August 31, 2012. (Harris)\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST447.031\$0\$0\$01. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)\$0\$0\$0\$0	Rev-7	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$2,559,890	-\$2,559,890
1. To include margin on off system sales through August 31, 2012. (Harris)\$0\$0\$0\$0Rev-9Rev InterUN/Intra ST447.031\$0\$0\$0\$01. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)447.031\$0\$0\$0\$0				\$0	\$0		\$0	-\$2,559,890	
31, 2012. (Harris) 31, 2012. (Harris) Rev-9 Rev InterUN/Intra ST 447.031 \$0 \$0 \$0 1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris) \$0 \$0 \$0 \$0	Rev-8	SFR Off System Sales - Net Margin	447.030	\$0	\$0	\$0	\$0	\$365,090	\$365,090
1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris) \$0 \$0 \$0				\$0	\$0		\$0	\$365,090	
from L&P to MPS. (Harris)	Rev-9	Rev InterUN/Intra ST	447.031	\$0	\$0	\$0	\$0	-\$3,067,391	-\$3,067,391
Rev-11 Other Oper Rev-Forf Disc 450.001 \$0 \$0 \$0 \$0				\$0	\$0		\$0	-\$3,067,391	
	Rev-11	Other Oper Rev-Forf Disc	450.001	\$0	\$0	\$0	\$0	\$20,381	\$20,381
1. To include an annualized level of late fees updated \$0 \$0 through August 31, 2012. (Lyons) \$0 \$0				\$0	\$0		\$0	\$20,381	
Rev-14 Revenues Transmission Elect for Others 456.100 \$0 \$0 \$0	Rev-14	Revenues Transmission Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$32,298	-\$32,298

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE (Harris)		\$0	\$0		\$0	-\$197,011	
	2. To include transmission revenue through the True Up period, August 31, 2012. (Harris)		\$0	\$0		\$0	\$164,713	
E-4	Steam Operation Supervision	500.000	\$117,446	\$26,643	\$144,089	\$0	-\$157,566	-\$157,56
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$117,446	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$26,643		\$0	\$0	
	3. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$298,040	
	4. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$140,474	
E-6	Fuel Expense	501.000	\$175,436	\$141,702	\$317,138	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$175,436	\$0		\$0	\$0	
	2. To annualize fuel and purchased power expense updated through August 31, 2012 (Majors)		\$0	\$1,015,204		\$0	\$0	
	3. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$873,502		\$0	\$0	
E-7	Fuel Additives Limestone	501.000	\$0	\$33,701	\$33,701	\$0	\$0	;
	1. To annualize fuel additives - Limestone updated through August 31, 2012. (Majors)		\$0	\$33,701		\$0	\$0	
E-8	Fuel Additives Ammonia	501.000	\$0	\$449,279	\$449,279	\$0	\$0	:
	1. To annualize fuel additives - Ammonia updated through August 31, 2012 (Majors)		\$0	\$449,279		\$0	\$0	
E-9	Fuel Additives PAC	501.000	\$0	-\$19,908	-\$19,908	\$0	\$0	:
	1. To annualize fuel additives - PAC updated through August 31, 2012. (Majors)		\$0	-\$19,908		\$0	\$0	
E-13	Fuel Off-System Steam (bk20)	501.030	\$0	-\$334,930	-\$334,930	\$0	\$0	\$
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$334,930		\$0	\$0	
E-20	Steam Expenses	502.000	\$305,663	\$0	\$305,663	\$0	\$274,851	\$274,8
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$305,663	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$279,654	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	<u>Non Labor</u> -\$4,803	Total
E-22	Steam Operations Electric Expense	505.000	\$115,424	\$0	\$115,424	\$0	\$36,004	\$36,004
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$115,424	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$31,602	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$4,402	
E-23	Misc. Steam Power Operations	506.000	\$82,564	\$0	\$82,564	\$0	\$118,293	\$118,293
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$82,564	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$67,918	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$50,375	
E-24	Steam Power Operations Rents	507.000	\$0	\$0	\$0	\$0	-\$1,207	-\$1,207
	1. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$1,901	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$694	
E-25	Allowances	509.000	\$0	-\$255,634	-\$255,634	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$31,159		\$0	\$0	
	2. To annualize emission allowances through August 31, 2012. (Majors)		\$0	-\$286,793		\$0	\$0	
E-29	Maint. Superv. & Eng - Steam Power	510.000	\$103,271	\$0	\$103,271	\$0	\$13,143	\$13,143
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$103,271	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$14,322	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$1,179	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-30	Maint. Of Structures - Steam Power	511.000	\$26,448	\$0	\$26,448	\$0	\$71,136	\$71,13
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,448	\$0		\$0	\$0	<u>I</u> Jurisdictiona Adjustments Total \$71,13 \$177,43 \$102,04 \$102,04
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$40,072	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$31,064	
E-31	Maint. Of Boiler Plant - Steam Power	512.000	\$211,440	\$0	\$211,440	\$0	\$177,432	\$177,43
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$211,440	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$194,120	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$16,688	
E-33	Maint. Of Electric Plant - Steam Power	513.000	\$30,490	\$0	\$30,490	\$0	\$102,047	\$102,0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,490	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$80,768	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$21,279	
E-34	Maint. Of Misc. Electric Plant - Steam Power	514.000	\$3,382	\$0	\$3,382	\$0	\$337	\$3
2-04	1. To adjust test year payroll to reflect Staff's annualized	514.000	\$3,382	\$0	\$3,30 2	\$0	\$0	ψŪ
	level. (Prenger) 2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$554	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$891	
E-43	Other Genereation Fuel	547.000	\$0	\$3,871,135	\$3,871,135	\$0	\$0	
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	\$3,871,135		\$0	\$0	
E-44	Fuel On-System Other Prod	547.020	\$0	\$816,099	\$816,099	\$0	\$0	
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	\$816,099		\$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> </u>
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-45	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	-\$612,669	-\$612,669	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$612,669	. ,	\$0	\$0	
E-46	Fuel Other InterUNIntra ST/bk11	547.033	\$0	-\$226,711	-\$226,711	\$0	\$0	\$0
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$226,711		\$0	\$0	
E-47	Fuel Handling CT Gas Purch	547.102	\$480	\$0	\$480	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$480	\$0		\$0	\$0	
E-48	Other Power Generation Expense	548.000	\$43,523	\$0	\$43,523	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$43,523	\$0		\$0	\$0	
E-52	Maintenance of Supervision and Engineer	551.000	\$13	\$0	\$13	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13	\$0		\$0	\$0	
E-53	Other Generation Maint. Struct CT	552.000	\$1,974	\$17,870	\$19,844	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$17,870		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,974	\$0		\$0	\$0	
E-54	Other Generation Maint CT	553.000	\$9,595	\$48,303	\$57,898	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$48,303		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,595	\$0		\$0	\$0	
E-55	Other Generation Maint Misc Exp.	554.000	\$1,744	\$180	\$1,924	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$180		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,744	\$0		\$0	\$0	
E-59	Purch Pwr-Energy & Cpcty Pur-Al	555.000	\$0	-\$8,141,945	-\$8,141,945	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$8,144,750		\$0	\$0	
	2. To include border customer costs through August 31, 2012. (Harris)		\$0	\$2,805		\$0	\$0	
E-61	Purchased Power On-sys (bk10)	555.020	\$0	-\$18,104,938	-\$18,104,938	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	-\$18,104,938		\$0	\$0	
E-64	Purchased Power Off-System Sales	555.030	\$0	-\$2,869,044	-\$2,869,044	\$0	\$0	\$0

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$2,869,044		\$0	\$0	
E-65	Purchased Power Off-System Interunit	555.031	\$0	-\$467,727	-\$467,727	\$0	\$0	\$
	1. To remove interunit off-system sales costs. (Harris)		\$0	-\$467,727		\$0	\$0	
E-66	Purchase Power Intrastate (bk11)	555.032	\$0	-\$1,968,579	-\$1,968,579	\$0	\$0	
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$1,968,579		\$0	\$0	
E-68	System Control and Load Dispatch	556.000	\$22,922	\$0	\$22,922	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,922	\$0		\$0	\$0	
E-69	Other Production Expenses	557.000	\$61,343	-\$261	\$61,082	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$61,343	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$261		\$0	\$0	
E-74	Transmission Oper Suprv and Engrg	560.000	\$18,229	\$2,989	\$21,218	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$18,229	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,989		\$0	\$0	
E-75	Transmission Operations Expense	561.000	\$15,332	\$124,650	\$139,982	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,332	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-L&P as of August 31, 2012. (Hyneman)		\$0	\$124,650		\$0	\$0	
E-76	Transmission Oper- Station Expenses	562.000	\$21,933	\$0	\$21,933	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,933	\$0		\$0	\$0	
E-77	Transmission Oper-OH Line Expense	563.000	\$2,142	\$0	\$2,142	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,142	\$0		\$0	\$0	
E-78	Transmission of Electricity by Others	565.000	\$0	-\$1,217,983	-\$1,217,983	\$0	\$0	
	1. To annualize Account 565 Transmission Expenses as of August 31, 2012. (Hyneman)		\$0	-\$1,217,983		\$0	\$0	
E-82	Transmission Oper Misc Expense	566.000	\$23,541	\$0	\$23,541	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$23,541	\$0		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-84	Misc. Transmission Expenses	575.000	\$0	\$85,564	\$85,564	\$0	\$0	\$
	1. To annualize SPP Schedule 1A Admin Fees for GMO-L&P as August 31, 2012. (Hyneman)		\$0	\$85,564		\$0	\$0	
E-87	Maintenance of Supervision and Engineering	568.000	\$0	\$651	\$651	\$0	\$0	\$
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$651		\$0	\$0	
E-88	Trans Maintenance of Structures	569.000	\$556	\$20,074	\$20,630	\$0	\$0	\$
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$20,074		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$556	\$0		\$0	\$0	
E-89	Trans Maintenance of Station Equipment	570.000	\$10,759	-\$30,983	-\$20,224	\$0	\$0	\$
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$31,159		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,759	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$176		\$0	\$0	
E-90	Trans Maintenance of Overhead Lines	571.000	\$1,124	\$19,433	\$20,557	\$0	\$0	:
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$19,433		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,124	\$0		\$0	\$0	
E-91	Trans Maintenance of Underground Lines	572.000	\$0	\$10	\$10	\$0	\$0	:
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$10		\$0	\$0	
E-92	Trans Maintenanceof Miscl. Trans Plant	573.000	\$249	-\$175	\$74	\$0	\$0	:
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$175		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$249	\$0		\$0	\$0	
E-97	Distrb Oper - Supr & Engineering	580.000	\$31,248	\$24,727	\$55,975	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$31,248	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$24,727		\$0	\$0	
E-98	Distrb Oper - Load Dispatching	581.000	\$8,096	\$0	\$8,096	\$0	\$0	:
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,096	\$0		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-99	Distrb Oper - Station Expense	582.000	\$3,450	\$0	\$3,450	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,450	\$0		\$0	\$0	
E-100	Distrb Oper OH Line Expense	583.000	-\$5,261	\$19	-\$5,242	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$5,261	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19		\$0	\$0	
E-101	Distrb Oper UG Line Expense	584.000	\$16,438	\$9	\$16,447	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,438	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$9		\$0	\$0	
E-102	Distrb Oper Street Light & Signal Expense	585.000	\$340	\$0	\$340	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$340	\$0		\$0	\$0	
E-103	Distrb Oper Meter Expense	586.000	\$46,402	\$0	\$46,402	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$46,402	\$0		\$0	\$0	
E-104	Distrb Oper Customer Install Expense	587.000	\$5,839	\$0	\$5,839	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,839	\$0		\$0	\$0	
E-105	Distr Oper Miscl Distr Expense	588.000	\$145,542	-\$637	\$144,905	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$145,542	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$93		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$730		\$0	\$0	
E-110	Distrb Maint-Suprv & Engineering	590.000	\$820	\$1,204	\$2,024	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$1,204		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$820	\$0		\$0	\$0	
E-111	Distrb Maint-Structures	591.000	\$8,546	\$33,403	\$41,949	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$33,403		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,546	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	income Aujustment Description	Number	Laboi	NOT Labor	Totai	Labor		Total
E-112	Distrb Maint-Station Equipment	592.000	\$19,420	-\$28,917	-\$9,497	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$28,917		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,420	\$0		\$0	\$0	
E-113	Distrb Maint-OH lines	593.000	\$42,603	-\$22,583	\$20,020	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$22,602		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$42,603	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19		\$0	\$0	
E-114	Distrib Maint-Maint Undergrnd Lines	594.000	\$9,886	-\$6,206	\$3,680	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$6,206		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,886	\$0		\$0	\$0	
E-115	Distrib Maint-Maint Line Transformer	595.000	\$10,515	-\$4,105	\$6,410	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$4,105		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,515	\$0		\$0	\$0	
E-116	Distrib Maint- Maint St Lights/Signal	596.000	\$5,590	\$15,156	\$20,746	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$15,156		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,590	\$0		\$0	\$0	
E-117	Distrib Maint-Maint of Meters	597.000	\$8,711	-\$5,555	\$3,156	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$5,555		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,711	\$0		\$0	\$0	
E-118	Distrib Maint-Maint Miscl Distrb Pln	598.000	\$8,207	-\$15,565	-\$7,358	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$15,565		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,207	\$0		\$0	\$0	
E-123	Customer Acct Superv Exp	901.000	\$15,029	\$2,878	\$17,907	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized		\$15,029	\$0		\$0	\$0	
l	level. (Prenger)							

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,878	Total	\$0	\$0	Total
E-124	Cust Accts Meter Reading Expense	902.000	\$88,110	\$0	\$88,110	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$88,110	\$0		\$0	\$0	
E-125	Customer Accts Records and Collection	903.000	\$126,034	\$52,005	\$178,039	\$0	\$0	\$0
	1. To reflect interest at 4.25% (primie rate 3/31/12 plus 1%) on balance of acct 235 ending 3/31/12 (Gaskins)		\$0	\$50,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$126,034	\$0		\$0	\$0	
	3. To include an annualized level of credit/debit card expense through August 31, 2012. (Lyons)		\$0	\$1,746		\$0	\$0	
E-126	Uncollectible Accounts Expense	904.000	\$0	\$213,911	\$213,911	\$0	\$0	\$(
	1. To include an annualized level of Bad Debt Expense. (Lyons)		\$0	\$213,911		\$0	\$0	
E-127	Miscl. Customer Accts Expense	905.000	\$3,757	\$164,460	\$168,217	\$0	\$0	\$(
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,757	\$0		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable. (Harris)		\$0	\$164,460		\$0	\$0	
E-130	Customer Service Superv. Exp	907.000	\$3,883	\$0	\$3,883	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,883	\$0		\$0	\$0	
E-131	Customer Assistance Expense	908.000	\$1,386	\$522,147	\$523,533	\$0	\$0	\$
	1. To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyons)		\$0	\$157,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral updated through August 31, 2012. (Lyons)		\$0	\$299,923		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,386	\$0		\$0	\$0	
	4. To include ERPP amortization over a 3-year period (Lyons)		\$0	\$29,434		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$35,500		\$0	\$0	
	6. To include an annualized level of advertising expenses (Prenger)		\$0	-\$32		\$0	\$0	
E-132	Instructional Advertising Expense	909.000	\$1,773	\$12,128	\$13,901	\$0	\$0	\$
	1. To include DSM Advertising expense (Lyons)		\$0	\$3,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,773	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	3. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)	Number	\$0	\$8,942	Total	\$0	\$0	Total
	4. To include an annualized level of advertising expenses (Prenger)		\$0	-\$73		\$0	\$0	
E-133	Misc Customer Accounts and Info Exp	910.000	\$11,812	\$5,218,432	\$5,230,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,812	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$34		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,091		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through August 31, 2012 (Lyons)		\$0	\$3,834,375		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable energy Costs (Lyons)		\$0	\$1,382,000		\$0	\$0	
E-136	Sales Supervision	911.000	\$12	\$0	\$12	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12	\$0		\$0	\$0	
E-137	Sales Expense	912.000	\$4,799	\$0	\$4,799	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,799	\$0		\$0	\$0	
E-139	Miscl. Sales Expense	916.000	\$278	\$0	\$278	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$278	\$0		\$0	\$0	
E-143	Admin & Gen-Administrative Salaries-Allocated	920.000	\$316,517	-\$1,261,336	-\$944,819	\$0	\$0	\$0
	1. To remove test year L&P expenses related to KCPL's ORVS employee severance program (Hyneman)		\$0	-\$819,957		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$316,517	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses. (Prenger)		\$0	-\$364,241		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove discretionary bonuses and executive severance payments. (Majors)		\$0	-\$110,036		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$32,898		\$0	\$0	
E-144	Admin & Gen Administrative Salaries-100%	920.000	\$0	-\$74,208	-\$74,208	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$74,208		\$0	\$0	
E-146	A & G Expenses	921.000	\$2	-\$22,768	-\$22,766	\$0	-\$356	-\$356

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company Adjustment	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number	1. To remove employee separation (OVRS) expenses booked to account 921 (career transition services) (Hyneman)	Number	\$0	-\$14,008	Total	\$0	\$0	Total
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to correct expense report items to below the line. (Majors)		\$0	-\$291		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$5		\$0	\$0	
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$26		\$0	\$0	
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,438		\$0	\$0	
	8. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$1,485	
	9. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$1,841	
E-147	A & G Expenses Transferred	922.000	-\$8,575	\$0	-\$8,575	\$0	\$0	9
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$8,575	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-148	KCPL Bill of Common Use Plant	922.050	\$0	\$3,348	\$3,348	\$0	\$0	:
	1. To include an annualized level of lease expense- Electricity and Employee Subsidized Parking (Prenger)		\$0	\$3,348		\$0	\$0	
E-149	Outside Services Employed-Allocated	923.000	\$0	-\$119,099	-\$119,099	\$0	\$0	:
	1. To reflect L&P Adj. CS-11 to remove Goldman Sachs consulting fees and executive consulting fees. (Majors)		\$0	-\$119,099		\$0	\$0	
	Outside Services Employed-Amortization of Merger Transition-100%	923.000	\$0	-\$163,257	-\$163,257	\$0	\$0	
	1. To remove test year transition costs amortization (Majors)		\$0	-\$163,257		\$0	\$0	
E-153	Property Insurance	924.000	\$0	\$8,830	\$8,830	\$0	\$0	:
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$8,830		\$0	\$0	
E-154	Injuries and Damages	925.000	-\$1,554	-\$621,793	-\$623,347	\$0	\$0	:
	1. To include an annualized level of injuries and damages (Gaskins)		\$0	-\$720,642		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,554	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	3. To reflect L&P Adj. CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation. (Majors)	Number	\$0	\$110,643	Total	\$0	\$0	Total
	4. To include an annualized level of Insurance expense. (Gaskins)		\$0	-\$11,794		\$0	\$0	
E-155	Employee Pensions and Benefits-Allocated	926.000	\$2,293	\$2,312,050	\$2,314,343	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,293	\$0		\$0	\$0	
	2. To adjust test year to an annualized level of 401k expenses (Prenger)		\$0	\$108,847		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$378,886		\$0	\$0	
	4. To remove SERP payments charged to L&P from KCPL and Aquila. (Hyneman)		\$0	-\$242,269		\$0	\$0	
	5. To annualize Account 926 FAS 106 GMO-L&P OPEB expense (Hyneman)		\$0	\$23,297		\$0	\$0	
	6. To annualize L&P pension expense as an allocation of total GPE FAS 87 pension expense (Hyneman)		\$0	\$2,043,289		\$0	\$0	
E-156	Employee Pensions and Benefits-Electric-100%	926.000	\$0	\$0	\$0	\$0	\$246,729	\$246,729
	1. To annualize 3/31/2012 L7P ERISA pension asset balance over 60 months (Hyneman)		\$0	\$0		\$0	\$246,729	
E-164	Reg Comm Exp-Mo Proceeding-Elec-100%	928.011	\$29,001	\$218,613	\$247,614	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,001	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$235		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355. (Majors)		\$0	-\$36,984		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove over-amortization of 2007 rate case expenses. (Majors)		\$0	-\$36,438		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$18,844		\$0	\$0	
	6. To include current level of PSC Assessment (Prenger)		\$0	\$51,395		\$0	\$0	
	7. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$85,897		\$0	\$0	
	8. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$269,487		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$76,129		\$0	\$0	
E-166	Reg Comm Exp- FERC Proceedings	928.023	\$1,606	\$13,528	\$15,134	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,606	\$0		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
Number	2. To include current level of FERC Assessment as of August 31, 2012 (Hyneman)	Number	<u>Labor</u> \$0	\$13,528	Totai	£2007 \$0	\$0	Totai
E-167	Reg. Comm. Load Research	928.030	\$471	\$0	\$471	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$471	\$0		\$0	\$0	
E-168	Reg. Comm. Misc Tariff Filing	928.040	\$2,224	\$0	\$2,224	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,224	\$0		\$0	\$0	
E-170	Miscellaneous A&G Expense	930.000	\$1,111	-\$35,072	-\$33,961	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,111	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 Removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$26,345		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$4		\$0	\$0	
	5. To adjust test year to annualize dues and donations (Prenger)		\$0	-\$8,723		\$0	\$0	
E-171	General Advertising Expense	930.100	\$729	-\$8,593	-\$7,864	\$0	\$0	\$
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$729	\$0		\$0	\$0	
	2. To include an annualized level of advertising expenses (Prenger)		\$0	-\$8,593		\$0	\$0	
E-172	Admin & General Expense-Rents	931.000	\$0	\$145,891	\$145,891	\$0	-\$316,602	-\$316,60
	1. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$0		\$0	-\$277,540	
	2. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$17,260		\$0	\$0	
	3. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$129,578		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$947		\$0	\$0	
	5. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	\$0		\$0	-\$39,062	
E-173	A&G Transportation Expense	933.000	\$0	-\$591,690	-\$591,690	\$0	\$0	:
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$591,690		\$0	\$0	
E-174	Miscellaneous Settlement #1-Case No ER-2012-0175- October 19, 2012.		\$0	\$1,580,000	\$1,580,000	\$0	\$0	:
	1. To include the Miscellaneous Settlement in Case No ER- 2012-0175-October 19, 2012		\$0	\$1,580,000		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number E-175	Income Adjustment Description Miscellaneous Settlement #2-Case No. ER-2012-0175	Number	Labor \$0	Non Labor \$1,400,000	Total \$1,400,000	Labor \$0	Non Labor \$0	Total \$0
	1. To include the Miscellaneous Settlement in Case No ER- 2012-0175-October 19, 2012		\$0 \$0	\$1,400,000	\$1,400,000	\$0 \$0	\$0 \$0	ρ¢
	Annualized level of Renewable Energy Costs-Per Stipulation and Agreement in Case No. ER-2012-0175		\$0	-\$3,834,375	-\$3,834,375	\$0	\$0	\$0
	1. To remove the annualized level of Renewable Energy Standard costs as per Stipulation and Agreement and identified in account 910 as adjustment E-133.4.		\$0	-\$3,834,375		\$0	\$0	
E-179	Maint. Of General Plant	935.000	\$1,322	-\$1,330	-\$8	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,322	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$1,330		\$0	\$0	
E-184	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$3,096,424	\$3,096,424
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,096,424	
E-192	Amortization of Intangible Plant-Software	705.011	\$0	\$711,074	\$711,074	\$0	\$0	\$0
	1. To include amortization of Intangible Plant updated through August 31, 2012. (Gaskins)		\$0	\$711,074		\$0	\$0	
E-193	Amortization of Other Plant (latan Bridge)	705.011	\$0	\$11,025	\$11,025	\$0	\$0	\$0
	1. To include amortization of Other Plant (Gaskins)		\$0	\$11,025		\$0	\$0	
E-195	latan 1/Common Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$91,972	\$91,972
	1. To annualize the amortization of latan Unit 1 and Common Regulatory Asset "Vintage 1" over 27 years. (Majors)		\$0	\$0		\$0	\$54,686	
	2. To annualize the amortization of latan Unit 1 and Common Regulatory Asset "Vintage 2" over 25.4 years. (Majors)		\$0	\$0		\$0	\$37,286	
E-196	latan 2/Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$102,590	\$102,590
	1. To annualize the amortization of latan Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	
	2. To amortize latan Unit 2 Regulatory Asset "Vintage "2" over 46.1 years. (Majors)		\$0	\$0		\$0	\$68,436	
E-207	Property Taxes - Elec-Allocated	708.120	\$0	\$390,740	\$390,740	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$390,740		\$0	\$0	
E-209	F.I.C.A. Taxes-Elec	708.142	\$0	\$138,247	\$138,247	\$0	\$0	\$0
	1. To adjust FICA taxes to an annualized level (Prenger)		\$0	\$187,729		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G	H	l
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To remove test year OVRS payroll expenses		\$0	-\$49,482		\$0	\$0	
E-215	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$1,690,466	\$1,690,466
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,690,466	
	No Adjustment		\$0	\$0		\$0	\$0	
E-218	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	-\$2,220,635	-\$2,220,635
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,220,635	
E-219	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$3,640	\$3,640
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,640	
E-221	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	\$2,832,187	\$2,832,187
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	\$2,832,187	
	Total Operating Revenues	1	\$0	\$0	\$0	\$0	-\$65,196	-\$65,196
	Total Operating & Maint. Expense		\$2,375,435	-\$22,216,468	-\$19,841,033	\$0	\$6.160.885	\$6,160,885

Line		Percentage	<u>C</u> Test	<u>D</u> 7.13%	<u>E</u> 7.39%	<u>F</u> 7.65%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$35,608,927	\$45,398,697	\$47,432,408	\$49,507,145
2 3	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$18,388,475	\$18,388,475	\$18,388,475	\$18,388,475
3 4	50% Meals & Entertainment		\$10,300,475	\$10,300,475	\$41,065	\$10,388,475
5	Book Amortization Expense		\$828,350	\$828,350	\$828,350	\$828,350
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,257,890	\$19,257,890	\$19,257,890	\$19,257,890
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.8980%	\$13,499,304	\$13,499,304	\$13,499,304	\$13,499,304
9	Tax Straight-Line Depreciation		\$35,882,458	\$35,882,458	\$35,882,458	\$35,882,458
10	IRS Tax Return Plant Amortization		\$479,266	\$479,266	\$479,266	\$479,266
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$49,861,028	\$49,861,028	\$49,861,028	\$49,861,028
12	NET TAXABLE INCOME		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
			<i>+-,,</i> ,	<i>••••</i> ,••••,••••	+ , ,	+ , ,
13	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc Fed. Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$262,464	\$774,492	\$879,615	\$985,911
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$4,743,325	\$14,021,067	\$15,949,655	\$17,918,096
18	Federal Income Tax at the Rate of	See Tax Table	\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
24	Deduct Federal Income Tax at the Rate of	50.000%	\$806,366	\$2,403,687	\$2,755,435	\$3,129,439
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$4,199,423	\$12,391,872	\$14,073,835	\$15,774,568
27	Missouri Income Tax at the Rate of	6.250%	\$262,464	\$774,492	\$879,615	\$985,911
00						
28 29	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
30	Deduct Federal Income Tax - City Inc. Tax		\$5,005,789 \$0	\$14,795,559	\$10,029,270	\$10,904,007 \$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0 \$0	\$0	\$0	\$0 \$0
32	City Taxable Income		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
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34	SUMMARY OF CURRENT INCOME TAX		• · • · • - • ·			
35	Federal Income Tax		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
36 37	State Income Tax City Income Tax		\$262,464 \$0	\$774,492 \$0	\$879,615 \$0	\$985,911 \$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,875,195	\$5,581,865	\$6,390,484	\$7,244,788
00			\$1,070,100	<i>\\</i> 0,001,000	\$0,000,404	ψ1, 2 44,700
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,848,095	\$6,848,095	\$6,848,095	\$6,848,095
41	Amortization of Deferred ITC		-\$37,432	-\$37,432	-\$37,432	-\$37,432
42	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
43	Amort Fed Def Inc Tax		-\$201,745	-\$201,745	-\$201,745	-\$201,745
44 45	Amort St Def Inc Tax TOTAL DEFERRED INCOME TAXES		<u>\$0</u> \$6,608,918	\$0 \$6,608,918	\$0 \$6,608,918	<u>\$0</u> \$6,608,918
40	I UTAL DEFERRED INCOME TAXES		\$0,000,910	\$0,000,910	\$0,000,910	\$0,000,918
46	TOTAL INCOME TAX		\$8,484,113	\$12,190,783	\$12,999,402	\$13,853,706

	<u>A</u>	<u>R</u>	<u>c</u>	<u>D</u>	<u> </u>	<u> </u>
Line		Percentage	Test	7.13%	7.39%	7.65%
Number	Description	Rate	Year	Return	Return	Return
		Federa	al Tax Table			
	Federal Income Taxes		\$4,743,325	\$14,021,067	\$15,949,655	\$17,918,096
	15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
	25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
	34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
	39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
	34% > \$335,000 < \$10,000,001		\$1,498,831	\$3,286,100	\$3,286,100	\$3,286,100
	35% > \$10MM < \$15,000,001		\$0	\$1,407,373	\$1,750,000	\$1,750,000
	38% > \$15MM < \$18,333,334		\$0	\$0	\$360,869	\$1,108,876
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,876

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

	A	B	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	8.00%	8.50%	9.00%
1	Common Stock	\$3,389,546,000	52.56%		4.205%	4.468%	4.730%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.60%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,412,000	46.84%	6.19%	2.898%	2.898%	2.898%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,448,958,000	100.00%		7.129%	7.392%	7.654%
8	PreTax Cost of Capital				9.663%	10.084%	10.503%

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	H
				Adjust	ments		
				Adjust for	Adjustment for		Annualization
Line			Update Period	Excess	Billing	Adjustment for	
Number	Description	As Billed	Adjustment	Facilities	Corrections	Rate Switchers	Change
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$65,229,164	\$1,614,459	-\$300	\$0	\$0	\$5,548,074
4	Small General Service	\$11,349,025		-\$2,849	\$0		
5	Large General Service	\$25,975,228		-\$534	\$0	\$0	
6	Large Power	\$43,429,905		-\$71,885	\$19,449	\$192,650	
7	Lighting	\$3,387,832	\$241,046	-\$1,476	\$0	\$0	\$315,254
8	TOTAL RATE REVENUE BY RATE SCHEDULE	\$149,371,154	\$6,886,375	-\$77,044	\$19,449	\$192,650	\$13,563,792
9	OTHER RATE REVENUE						
10	Adjust to G/L	\$69,160	\$0	\$0	\$0	\$0	\$0
11	Excess Facilities Charges	\$0	\$0	\$77,044	\$0		
12	GMO-L&P Amortization of Phase In	\$0		\$0	\$0		
13	TOTAL OTHER RATE REVENUE	\$69,160		\$77,044	\$0		
14	TOTAL MISSOURI RATE REVENUES	\$149,440,314	\$6,886,375	\$0	\$19,449	\$192,650	\$13,563,792

A	<u>B</u>	<u>0</u>
Line Number	Description	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES	
2	RATE REVENUE BY RATE SCHEDULE	
3	Residential	\$72,835,364
4	Small General Service	\$13,010,792
5	Large General Service	\$29,668,926
6	Large Power	\$50,854,226
7	Lighting	\$3,942,656
8	TOTAL RATE REVENUE BY RATE SCHEDULE	\$170,311,964
9	OTHER RATE REVENUE	
10	Adjust to G/L	\$69,160
11	Excess Facilities Charges	\$77,044
12	GMO-L&P Amortization of Phase In	-\$1,870,245
13	TOTAL OTHER RATE REVENUE	-\$1,724,041
14	TOTAL MISSOURI RATE REVENUES	\$168,587,923

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

<u>A</u>	B	<u>C</u>	D	<u>E</u> Adiua	<u>F</u> tments	<u>G</u>	Ħ
		-		Aujus	Large Cust Rate		
Line		TY As Billed kWh	Billing	Weather	Switch/Annualiza	365- Day	
-	Iuriadiation Description		-			•	Lood Crowth
Number	Jurisdiction Description	Sales	Adjustments	Adjustment	tion	Adjustment	Load Growth
1	NATIVE LOAD						
1	-	0 400 400 040	402 440	44 007 044	2 200 400	200 702	0 050 000
2	Missouri Retail	2,109,428,218	183,449	11,897,241	3,290,400	-300,723	6,953,228
3	Wholesale	0	0			0	0
4	Non-Missouri Retail	0	0			0	0
5	Firm Capacity Customers	0	0			0	0
6	Company use	0	0			0	0
7	TOTAL NATIVE LOAD	2,109,428,218	183,449			-300,723	6,953,228
8	LOSSES						6.42%
9	NET SYSTEM INPUT	•					

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

A	<u>B</u>	<u>!</u>
Line		
Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,131,451,813
3	Wholesale	0
4	Non-Missouri Retail	0
5	Firm Capacity Customers	0
6	Company use	0
7	TOTAL NATIVE LOAD	2,131,451,813
8	LOSSES	145,501,000
9	NET SYSTEM INPUT	2,276,952,813

	<u>A</u>	<u>B</u>
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$172,134,808
2	Total Missouri Rate Revenue By Rate Schedule	\$168,587,923
3	Missouri Retail kWh Sales	2,131,451,813
4	Average Rate (Cents per kWh)	7.910
5	Annualized Customer Number	64,810
6	Profit (Return on Equity)	\$20,933,703
7	Interest Expense	\$13,499,304
8	Annualized Payroll	\$2,178,645
9	Utility Employees	3,055
10	Depreciation	\$18,388,475
11	Net Investment Plant	\$473,411,725
12	Pensions	\$8,146,110