Exhibit No.: _____

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No. EB 2016 0456

Case No: ER-2016-0156

Date Prepared: July 15, 2016



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF AUDITING DEPARTMENT STAFF ACCOUNTING SCHEDULES

GREATER MO OPERATIONS- COMBINED CONSOLIDATED Electric MPS & SJLP Great Plains Energy, Inc.

Test Year 12 Months Ending June 30, 2015 Updated through December 31, 2015 True-Up Through July 31, 2016 STAFF DIRECT FILING

CASE NO. ER-2016-0156

Jefferson City, MO

July 2016

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.99%	7.16%	7.34%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,854,479,902	\$1,854,479,902	\$1,854,479,902
2	Rate of Return	6.99%	7.16%	7.34%
3	Net Operating Income Requirement	\$129,665,235	\$132,836,395	\$136,026,101
4	Net Income Available	\$152,149,504	\$152,149,504	\$152,149,504
5	Additional Net Income Required	-\$22,484,269	-\$19,313,109	-\$16,123,403
6	Income Tax Requirement			
7	Required Current Income Tax	\$21,352,433	\$23,328,309	\$25,315,742
8	Current Income Tax Available	\$35,361,862	\$35,361,862	\$35,361,862
9	Additional Current Tax Required	-\$14,009,429	-\$12,033,553	-\$10,046,120
10	Revenue Requirement	-\$36,493,698	-\$31,346,662	-\$26,169,523
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$1,493,698	\$3,653,338	\$8,830,477

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	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$3,382,144,155
0	Lana Annumulated Damesiation Banama		¢4 000 000 000
2	Less Accumulated Depreciation Reserve		\$1,220,006,606
3	Net Plant In Service		\$2,162,137,549
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$17,084,772
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$41,997,551
8	Prepayments		\$3,392,503
9	Emission Allowances		\$29,869
10	Fuel Inventory-Oil		\$12,848,009
11	Fuel Inventory-Coal		\$18,354,951
12	Fuel Inventory - Other		\$385,830
13	Fuel Inventory-Gas		\$0
14	Fuel Inventory-Nuclear		\$0
15	Energy Efficiency Regulatory Asset		\$0
16	Res Regulatory Asset		\$0
17	Prepaid Pension Asset - MPS		\$0
18	ERISA Minimum Tracker - MPS		\$3,507,975
19	FAS 87 Pension Tracker - MPS		\$26,505,167
20	OPEB Tracker - MPS		-\$2,659,714
21	latan Unit 1 and Common Regulatory Asset Vintage 1 - MPS		\$1,919,189
22	latan Unit 1 and Common Regulatory Asset Vintage 2 - MPS		\$786,842
23	latan Unit 2 Regulatory Asset Vintage 1 - MPS		\$3,794,721
24	latan Unit 2 Regulatory Asset Vintage 2 - MPS		\$5,559,626
25	Prepaid Pension Asset - SJLP		\$0
26	ERISA Minimum Tracker - SJLP		\$142,157
27	FAS 87 Pension Tracker - SJLP		-\$2,672,973
28	OPEB Tracker - SJLP		-\$1,134,547
29	latan Unit 1 and Common Regulatory Asset Vintage 1 - SJLP		\$1,676,635
30	latan Unit 1 and Common Regulatory Asset Vintage 2 - SJLP		\$838,336
31	latan Unit 2 Regulatory Asset Vintage 1 - SJLP		\$2,011,203
32	latan Unit 2 Regulatory Asset Vintage 2 - SJLP		\$2,955,323
33	Demand-side Management Vintage 1		\$437,738
34	Demand-side Management Vintage 2		\$7,965,167
35	Demand-side Management Vintage 3		\$4,875,781
36	Demand-side Management Vintage 4		\$1,673,916
37	TOTAL ADD TO NET PLANT IN SERVICE		\$118,106,483
38	SUBTRACT FROM NET PLANT		4.
39	Federal Tax Offset	5.8767%	\$1,183,619

Accounting Schedule: 02 Sponsor: Featherstone Page: 1 of 2 Õ¦^æc^\ÁTã•[ˇ¦ā́U]^¦æáĮ}•ÁÔ[{ àã,^å Case No. ER-2016-0156 TY End June 30, 2015 Update Dec 31, 2015 True-Up through July 31, 2016 RATE BASE SCHEDULE

	Λ	В	•
	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
			_
40	State Tax Offset	5.8767%	\$187,316
41	City Tax Offset	5.8767%	\$0
42	Interest Expense Offset	17.0877%	\$8,651,041
43	Contributions in Aid of Construction		\$0
44	Customer Deposits		\$7,314,035
45	Customer Advances for Construction		\$4,511,599
46	Deferred Taxes - GMO Combined		\$397,465,699
47	Deferred Taxes - MPS		\$0
48	Deferred Taxes - SJLP		\$0
49	Deferred Taxes - MPS - Crossroads Commission Plant		\$6,450,821
	Valuation		
50	TOTAL SUBTRACT FROM NET PLANT		\$425,764,130
51	Total Rate Base		\$1,854,479,902

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Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang Plant - Organization- Electric	\$96,664	P-2	\$0	\$96,664	99.6780%	\$0	\$96,353
3	303.010	Misc Intangible- Substation (like 353)	\$606,337	P-3	\$0	\$606,337	99.6400%	\$0	\$604,154
4	303.010	Misc Intangible- Substation (like 353)-	\$0	P-4	\$0	\$0	99.6400%	\$0	\$0
_		Crossroads							
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$14,390,630	P-5 P-6	\$0 \$0	\$14,390,630	99.6780%	\$0 \$0	\$14,344,292
6	303.020	Misc Intangible- Capitalized Software- 5 year latan	\$0	P-6	\$0	\$0	99.6400%	\$0	\$0
7	303.020	Misc Intangible- Capitalized Software- 5 year	\$350,000	P-7	\$0	\$350,000	74.9610%	\$0	\$262,364
		Lake Road				,		·	
8	303.090	Misc- Transmission Ln MINT Line	\$72,118	P-8	\$0	\$72,118	99.6400%	\$0	\$71,858
9	303.100	Misc Intangible- latan Highway & Bridge	\$931,039	P-9	<u>\$0</u>	\$931,039	99.6400%	<u>\$0</u>	\$927,687
10		TOTAL INTANGIBLE PLANT	\$16,446,788		\$0	\$16,446,788		\$0	\$16,306,708
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		SIBLEY UNIT 1- STEAM							
14	310.000	Land-Electric Sibley 1 MPS	\$265,963	P-14	\$0	\$265,963	99.6400%	\$0	\$265,006
15 16	311.000 312.000	Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1	\$3,799,205 \$28,595,592	P-15 P-16	\$0 \$0	\$3,799,205 \$28,595,592	99.6400% 99.6400%	\$0 \$0	\$3,785,528 \$28,492,648
17	312.000	Boiler AQC Equipment-Electric Sibley 1	\$2,489,123	P-17	\$0 \$0	\$2,489,123	99.6400%	\$0 \$0	\$2,480,162
18	314.000	Turbogenerator-Electric Sibley 1	\$14,548,289	P-18	\$0	\$14,548,289	99.6400%	\$0	\$14,495,915
19	315.000	Accessory Equipment-Electric Sibley 1	\$2,058,365	P-19	\$0	\$2,058,365	99.6400%	\$0	\$2,050,955
20	316.000	Misc Power Plant Equipment- Electric S	\$150,041	P-20	\$0	\$150,041	99.6400%	\$0	\$149,501
21		1 TOTAL SIBLEY UNIT 1- STEAM	\$51,906,578		\$0	\$51,906,578		\$0	\$51,719,715
21		TOTAL SIBLET SWIT I- STEAM	ψ51,300,370		Ψ0	ψ51,300,370		Ψ	ψ51,715,715
22		SIBLEY UNIT 2- STEAM							
23	310.000	Land- Electric Sibley 2 MPS	\$0	P-23	\$0	\$0	99.6400%	\$0	\$0
24 25	311.000 312.000	Structures- Electric Sibley 2 Boiler Plant Equipment-Electric Sibley 2	\$1,470,467 \$19,330,383	P-24 P-25	\$0 \$0	\$1,470,467 \$19,330,383	99.6400% 99.6400%	\$0 \$0	\$1,465,173 \$19,260,794
26	312.000	Boiler AQC Equipment- Electric Sibley 2	\$2,462,660	P-26	\$0	\$2,462,660	99.6400%	\$0 \$0	\$2,453,794
27	314.000	Turbogenerator- Electric Sibley 2	\$12,265,548	P-27	\$0	\$12,265,548	99.6400%	\$0 \$0	\$12,221,392
28	315.000	Accessory Equipment- Electric Sibley 2	\$1,914,618	P-28	\$0	\$1,914,618	99.6400%	\$0	\$1,907,725
29	316.000	Misc Power Plant Equipment- Electric S	\$104,265	P-29	\$0	\$104,265	99.6400%	\$0	\$103,890
30		2 TOTAL SIBLEY UNIT 2- STEAM	\$37,547,941		\$0	\$37,547,941		\$0	\$37,412,768
30		TOTAL SIBLET UNIT 2- STEAM	\$37,547,941		Φ0	\$37,547,941		\$ 0	\$37,412,766
31		SIBLEY UNIT 3- STEAM							
32	310.000	Land - Electric Sibley 3 MPS	\$108,657	P-32	\$0	\$108,657	99.6400%	\$0	\$108,266
33	311.000	Structures- Electric Sibley 3	\$15,055,064	P-33	\$0	\$15,055,064	99.6400%	\$0	\$15,000,866
34 35	312.000	Boiler Plant Equipment- Eletric Sibley 3 Boiler AQC Equipment- Electric Sibley 3	\$109,455,897	P-34 P-35	\$0 \$0	\$109,455,897	99.6400%	\$0 \$0	\$109,061,856
36	312.020 314.000	Turbogenerator- Electric Sibley 3	\$101,064,527 \$39,769,997	P-36	\$0 \$0	\$101,064,527 \$39,769,997	99.6400% 99.6400%	\$0 \$0	\$100,700,695 \$39,626,825
37	315.000	Accessory Equipment- Electric Sibley 3	\$9,994,502	P-37	\$0	\$9,994,502	99.6400%	\$0	\$9,958,522
38	316.000	Misc Power Plant Equipment- Electric	\$656,012	P-38	\$0	\$656,012	99.6400%	\$0	\$653,650
39		Siblev 3 TOTAL SIBLEY UNIT 3- STEAM	\$276,104,656		\$0	\$276,104,656		\$0	\$275,110,680
33		TOTAL SIBLET UNIT 3- STEAM	\$270,104,030		φυ	\$270,104,030		φ0	φ213,110,000
40		SIBLEY FACILITY COMMON- STEAM				_			
41	310.000	Land- Electric- Sibley Common MPS	\$22,086	P-41	\$0	\$22,086	99.6400%	\$0	\$22,006
42	311.000	Structures- Electric- Sibley Common	\$40,279,899	P-42	\$0 \$0	\$40,279,899	99.6400%	\$0 \$0	\$40,134,891
43	312.000	Boiler Plant Equipment-Electric- Sibley Common	\$38,639,641	P-43	\$0	\$38,639,641	99.6400%	φU	\$38,500,538
44	312.020	Boiler AQC Equipment- Electric- Sibley	\$2,713,539	P-44	\$0	\$2,713,539	99.6400%	\$0	\$2,703,770
45	314.000	Common Turbogenerator- Electric- Sibley	\$814,003	P-45	\$0	\$814,003	99.6400%	\$0	\$811,073
		Common							
46	315.000	Accessory Equipment- Electric- Sibley Common	\$4,968,033	P-46	\$0	\$4,968,033	99.6400%	\$0	\$4,950,148
47	316.000	Misc Power Plant Equipment- Electric-	\$2,237,460	P-47	\$0	\$2,237,460	99.6400%	\$0	\$2,229,405
40		Sibley Common							
48		TOTAL SIBLEY FACILITY COMMON- STEAM	\$89,674,661		\$0	\$89,674,661		\$0	\$89,351,831
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Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
49		JEFFREY UNIT 1- STEAM							
50	310.000	Land - Electric Jeffrey 1 MPS	\$71,564	P-50	\$0	\$71,564	99.6400%	\$0	\$71,306
51	311.000	Stuctures - Electric Jeffrey 1	\$6,387,129	P-51	\$0	\$6,387,129	99.6400%	\$0	\$6,364,135
52	312.000	Boiler Plant Equipment- Electric- Jeffrey	\$14,735,816	P-52	\$0	\$14,735,816	99.6400%	\$0	\$14,682,767
53	312.020	1 Boiler AQC Equipment- Electric- Jeffrey 1	\$30,249,919	P-53	\$0	\$30,249,919	99.6400%	\$0	\$30,141,019
54	314.000	Turbogenerator - Electric- Jeffrey 1	\$6,127,555	P-54	\$0	\$6,127,555	99.6400%	\$0	\$6,105,496
55	315.000	Accessory Equipment - Electric- Jeffrey 1	\$2,297,362	P-55	\$0	\$2,297,362	99.6400%	\$0	\$2,289,091
56	316.000	Misc Power Plant- Electric- Jeffrey 1	\$414,930	P-56	\$0	\$414,930	99.6400%	\$0	\$413,436
57		TOTAL JEFFREY UNIT 1- STEAM	\$60,284,275		\$0	\$60,284,275		\$0	\$60,067,250
58	240.000	JEFFREY UNIT 2- STEAM	£74 000	D 50	**	£74 000	00.04000/	**	£74 000
59 60	310.000 311.000	Land - Electric - Jeffrey 2 MPS	\$71,283 \$5,129,395	P-59 P-60	\$0 \$0	\$71,283 \$5,129,395	99.6400% 99.6400%	\$0 \$0	\$71,026 \$5,110,929
61	311.000	Structures - Electric - Jeffrey 2 Boiler Plant Equipment- Electric- Jeffrey	\$5,129,395 \$18,904,188	P-60 P-61	\$0 \$0	\$18,904,188	99.6400%	\$0 \$0	\$5,110,929 \$18,836,133
٠.	0.12.000	2	V 10,00 1,100		4 0	4 1 3 , 3 3 1 , 1 3 3	00.0.0070	***	V 10,000,100
62	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$15,129,979	P-62	\$0	\$15,129,979	99.6400%	\$0	\$15,075,511
63	314.000	Z Turbogenerator - Electric - Jeffrey 2	\$5,409,323	P-63	\$0	\$5,409,323	99.6400%	\$0	\$5,389,849
64	315.000	Accessory Equipment - Electric- Jeffrey	\$1,849,731	P-64	\$0	\$1,849,731	99.6400%	\$0	\$1,843,072
65	316.000	2 Misc Power Plant Equipment - Electric-	\$733,244	P-65	\$0	\$733,244	99.6400%	\$0	\$730,604
66		Jeffrey 2 TOTAL JEFFREY UNIT 2- STEAM	\$47,227,143		\$0	\$47,227,143		\$0	\$47,057,124
00		TOTAL SELTRET ONLY 2- STEAM	Ψ41,221,143		ΨΟ	φ41,221,143		ΨΟ	ψ47,037,124
67		JEFFREY UNIT 3- STEAM							
68	310.000	Land - Electric - Jeffrey 3 MPS	\$3,096	P-68	\$0	\$3,096	99.6400%	\$0	\$3,085
69 70	311.000 312.000	Structures - Electric - Jeffrey 3 Boiler Plant Equipment- Electric- Jeffrey	\$5,692,057 \$23,096,599	P-69 P-70	\$0 \$0	\$5,692,057 \$23,096,599	99.6400% 99.6400%	\$0 \$0	\$5,671,566 \$23,013,451
70	312.000	3	\$23,096,599	F-70	Φ0	\$23,096,599	99.0400%	\$ 0	\$23,013,431
71	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$15,164,126	P-71	\$0	\$15,164,126	99.6400%	\$0	\$15,109,535
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,474,214	P-72	\$0	\$7,474,214	99.6400%	\$0	\$7,447,307
73	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,423,239	P-73	\$0	\$2,423,239	99.6400%	\$0	\$2,414,515
74	316.000	Misc Power Plant Equipment- Electric- Jeffrey 3	\$276,366	P-74	\$0	\$276,366	99.6400%	\$0	\$275,371
75		TOTAL JEFFREY UNIT 3- STEAM	\$54,129,697		\$0	\$54,129,697		\$0	\$53,934,830
76		JEFFREY FACILITY COMMON- STEAM							
77	310.000	Land - Electric - Jeffrey Common MPS	\$211,141	P-77	\$111,704	\$322,845	99.6400%	\$0	\$321,683
78	311.000	Structures - Electric - Jeffrey Common	\$3,953,206	P-78	\$410,538	\$4,363,744	99.6400%	\$0	\$4,348,035
79	312.000	Boiler Plant Equipment- Electric- Jeffrey	\$3,981,865	P-79	\$1,438,628	\$5,420,493	99.6400%	\$0	\$5,400,979
80	312.020	Common Boiler AQC Equipment- Electric- Jeffrey Common	\$17,141,847	P-80	\$0	\$17,141,847	99.6400%	\$0	\$17,080,136
81	314.000	Turbogenerator- Electric- Jeffrey	\$1,550,389	P-81	\$0	\$1,550,389	99.6400%	\$0	\$1,544,808
82	315.000	Common Accessory Equipment- Electric- Jeffrey Common	\$1,067,791	P-82	\$1,750,630	\$2,818,421	99.6400%	\$0	\$2,808,275
83	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$1,491,799	P-83	\$32,089	\$1,523,888	99.6400%	\$0	\$1,518,402
84		TOTAL JEFFREY FACILITY COMMON- STEAM	\$29,398,038		\$3,743,589	\$33,141,627		\$0	\$33,022,318
85		IATAN UNIT 1- STEAM							
86	310.000	Land- Electric- latan 1 SJLP	\$249,279	P-86	\$0	\$249,279	99.6400%	\$0	\$248,382
87	311.000	Structures- Electric- latan 1	\$4,728,165	P-87	\$0 \$0	\$4,728,165	99.6400%	\$0 \$0	\$4,711,144
88	311.000	Structures- Electric Disallowance- latan 1	-\$15,150	P-88	\$0	-\$15,150	100.0000%	\$0	-\$15,150
89	312.000	Boiler Plant Equipment- Electric- latan 1	\$100,041,376	P-89	\$0	\$100,041,376	99.6400%	\$0	\$99,681,227
90	312.000	Boiler Plant Equipment- Electric	-\$262,720	P-90	\$0	-\$262,720	100.0000%	\$0	-\$262,720
91	312.020	Dissallowance- latan 1 Boiler AQC Equipment- Electric- latan 1	\$455,225	P-91	\$0	\$455,225	99.6400%	\$0	\$453,586
92	314.000	Turbogenerator- Electric- latan 1	\$15,462,610		\$0	\$15,462,610		\$0 \$0	\$15,406,945
	•	•			•				

	Account #	<u>B</u>	<u>C</u>	_	_	_			
			Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
	315.000	Accessory Equipment- Electric- latan 1	\$12,611,091	P-93	\$0	\$12,611,091	99.6400%	\$0	\$12,565,691
	315.000	Accessory Equipment- Electric latan 1 Accessory Equipment- Electric Disallowance- latan 1	-\$21,473	P-94	\$0	-\$21,473	100.0000%	\$0	-\$21,473
95 3	316.000	Misc Power Plant Equip- Electric- latan 1	\$1,846,425	P-95	\$0	\$1,846,425	99.6400%	\$0	\$1,839,778
	316.000	Misc Power Plant Equipment- Electric Disallowance	-\$2,383	P-96	\$0	-\$2,383	100.0000%	\$0	-\$2,383
97		TOTAL IATAN UNIT 1- STEAM	\$135,092,445		\$0	\$135,092,445		\$0	\$134,605,027
98		IATAN UNIT 2- STEAM							
99 3	311.000	Structures- Electric- latan 2	\$29,202,945	P-99	\$0	\$29,202,945	99.6400%	\$0	\$29,097,814
100 3	311.000	Structures- Electric Disallowance- latan 2	-\$435,092	P-100	\$0	-\$435,092	100.0000%	\$0	-\$435,092
101 3	312.000	Boiler Plant Equipment- Electric latan 2	\$196,664,963	P-101	\$0	\$196,664,963	99.6400%	\$0	\$195,956,969
	312.000	Boiler Plant Equipment- Electric Disallowance- latan 2	-\$3,127,158	P-102	\$0	-\$3,127,158	100.0000%	\$0	-\$3,127,158
103 3	312.020	Boiler AQC Equipment- Electric- latan 2	\$0	P-103	\$0	\$0	99.6400%	\$0	\$0
	314.000	Turbogenerator- Electric- latan 2	\$71,084,912	P-104	\$0	\$71,084,912	99.6400%	\$0	\$70,829,006
105	314.000	Turbogenerator- Electric Disallowance- latan 2	-\$432,292	P-105	\$0	-\$432,292	99.6400%	\$0	-\$430,736
106 3	315.000	Accessory Equipment- Electric- latan 2	\$17,744,909	P-106	\$0	\$17,744,909	99.6400%	\$0	\$17,681,027
	315.000	Accessory Equipment- Electric Disallowance- latan 2	-\$144,466	P-107	\$0	-\$144,466	100.0000%	\$0	-\$144,466
108 3	316.000	Misc Power Plant- Electric- latan 2	\$1,151,409	P-108	\$0	\$1,151,409	99.6400%	\$0	\$1,147,264
	316.000	Misc Power Plant Equipment- Electric Disallowance- latan 2	-\$16,154	P-109	\$0	-\$16,154	100.0000%	\$0	-\$16,154
110		TOTAL IATAN UNIT 2- STEAM	\$311,693,976		\$0	\$311,693,976		\$0	\$310,558,474
111		IATAN FACILITY COMMON- STEAM							
112 3	310.000	Land- Electric- latan Common SJLP	\$4,851	P-112	\$0	\$4,851	99.6400%	\$0	\$4,834
113 3	311.000	Structures- Electric- latan Common	\$8,210,480	P-113	\$0	\$8,210,480	99.6400%	\$0	\$8,180,922
114 3	312.000	Boiler Plant Equip- latan Common	\$23,027,147	P-114	\$0	\$23,027,147	99.6400%	\$0	\$22,944,249
115 3	312.020	Boiler AQC Equipment- latan Common	\$0	P-115	\$0	\$0	99.6400%	\$0	\$0
	314.000	Turbogenerator- Electric- latan Common	\$763,544	P-116	\$0	\$763,544	99.6400%	\$0	\$760,795
117 3	315.000	Accessory Equipment- latan Common	\$3,328,608	P-117	\$0	\$3,328,608	99.6400%	\$0	\$3,316,625
118 3	316.000	Misc Power Plant Equipment- Electric- latan Common	\$254,019	P-118	\$0	\$254,019	99.6400%	\$0	\$253,105
119		TOTAL IATAN FACILITY COMMON- STEAM	\$35,588,649		\$0	\$35,588,649		\$0	\$35,460,530
120		IATAN FACILITY COMMON- ECORP- STEAM							
121 3	310.000	Land- Electric- latan Common- ECORP	\$6,530	P-121	\$0	\$6,530	99.6400%	\$0	\$6,506
	311.000	Structures- Electric- latan Common- ECORP	\$10,461,582		\$0	\$10,461,582	99.6400%	\$0	\$10,423,920
123 3	312.000	Boiler Plant Equipment- Electric- latan Common- ECORP	\$29,310,727	P-123	\$0	\$29,310,727	99.6400%	\$0	\$29,205,208
124 3	312.020	Boiler AQC Equipment- Electric- latan Common- ECORP	\$0	P-124	\$0	\$0	99.6400%	\$0	\$0
125 3	314.000	Turbogenerator- Electric- Iatan Common- ECORP	\$969,128	P-125	\$0	\$969,128	99.6400%	\$0	\$965,639
126 3	315.000	Accessory Equipment- Electric- latan Common- ECORP	\$4,227,893	P-126	\$0	\$4,227,893	99.6400%	\$0	\$4,212,673
127 3	316.000	Misc Power Plant Equipment- Electric latan Common- ECORP	\$337,180	P-127	\$0	\$337,180	99.6400%	\$0	\$335,966
128		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$45,313,040		\$0	\$45,313,040		\$0	\$45,149,912
129		LAKE ROAD UNIT 1- STEAM							
	310.000	Land- Electric- Lake Road 1 SJLP	\$0		\$0	\$0	74.9610%	\$0	\$0
	311.000	Structures- Electric- Lake Road 1	\$856,149		\$0	\$856,149	74.9610%	\$0	\$641,778
132 3	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$222,661	P-132	\$0	\$222,661	63.1700%	\$0	\$140,655
133 3	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	P-133	\$0	\$0	63.1700%	\$0	\$0
133	ļ	Nodu i							
	314.000	Turbogenerator- Electric- Lake Road 1	\$3,571,266	P-134	\$0	\$3,571,266	99.9400%	\$0	\$3,569,123

Number Optional Plant Account Description Plant Number Adjustments	<u>E</u>	<u>G</u>	<u>н</u>	<u> </u>
137	•	Jurisdictional		MO Adjusted
Lake Road 1	Plant	Allocations	Adjustments	Jurisdictional
137	\$0	47.6000%	\$0	\$0
138				
130 310,000 Land- Electric- Lake Road 2 SJLP SD P-149 SD Bolier Plant Equipment- Electric- Lake Road 2 S55,771 P-141 SD Road 2 Bolier ADC Equipment- Electric- Lake Road 2 Road 3 Road 4 Road 8 Road 8 Road 8 Road 8 Road 8 Ro	\$4,995,136		\$0	\$4,610,216
130 310,000 Land- Electric- Lake Road 2 SJLP SD P-149 SD Bolier Plant Equipment- Electric- Lake Road 2 S55,771 P-141 SD Road 2 Bolier ADC Equipment- Electric- Lake Road 2 Road 3 Road 4 Road 8 Road 8 Road 8 Road 8 Road 8 Ro				
140 311.000 Structures-Electric-Lake Road 2 S1,121,088 P-141 S0 Road 2 S1,221,088 Road 3 S1,200	4.			
141 312.000 Bolier Plant Equipment- Electric- Lake Road 2 Bolier AQC Equipment- Electric- Lake Road 2 S3,918,433 S0 P-142 S0 Road 2 Accessory Equipment- Electric- Lake Road 2 S410,644 P-144 S0 Road 2 Misc Power Plant Equipment- Electric- Lake Road 2 Road 2 Misc Power Plant Equipment- Electric- Lake Road 3 S5,505,946 S0 P-145 S0 Road 2 TOTAL LAKE ROAD UNIT 2- STEAM S5,505,946 S0 P-145 S0 Road 3 S10,000 End Electric- Lake Road 3 S361,336 P-149 S0 P-150	\$0	74.9610%	\$0	\$0
142 312.020 312.020 314.000 315.000 Accessory Equipment- Electric- Lake Road 2 \$3.918,433 \$1.400 Accessory Equipment- Electric- Lake Road 2 \$3.918,433 \$1.400 \$1.400 Accessory Equipment- Electric- Lake Road 2 \$3.918,433 \$1.41 \$0.000 \$1.400	\$1,121,098	74.9610%	\$0	\$840,386
142 312.020	\$55,771	63.1700%	\$0	\$35,231
Road 2				
143 314.000	\$0	63.1700%	\$0	\$0
144 315.000 Accessory Equipment- Electric- Lake Road 2 Road 2 Road 2 Road 2 TOTAL LAKE ROAD UNIT 2- STEAM S.5,05,946 S0				
Road 2	\$3,918,433	99.9400%	\$0	\$3,916,082
145 316.000 Misc Power Plant Equipment- Electric- Lake Road 2 TOTAL LAKE ROAD UNIT 2- STEAM \$5,505,946 \$0	\$410,644	74.9610%	\$0	\$307,823
Lake Road 2				
146	\$0	47.6000%	\$0	\$0
147 148 310.000				
148	\$5,505,946		\$0	\$5,099,522
148				
149				
150	\$0	74.9610%	\$0	\$0
151 312.020 Boiler AQC Equipment- Electric- Lake Road 3 1,371,022 P-151 \$0 Road 3 152 314.000 Accessory Equipment- Electric- Lake Road 3 \$1,371,022 P-152 \$0 P-153 \$0 Road 3 \$15.000 Accessory Equipment- Electric- Lake Road 3 \$1,371,022 P-153 \$0 P-153 \$0 Road 3 \$15.000 Accessory Equipment- Lake Road 3 \$1,371,022 P-153 \$0 P-153 \$0 P-154 \$0 \$1.000 \$1.000 P-154 \$0 \$1.000 P-155 \$0 P-157 \$0 P-157 \$0 P-157 \$0 P-157 \$0 P-157 \$0 P-158 \$0 P-158 \$0 P-158 \$0 P-159 \$0 \$0 P-160 \$0 P-1	\$361,336	74.9610%	\$0	\$270,861
151 312.020 Boiler AQC Equipment- Electric- Lake Road 3 1,371,022 P-152 \$0	\$0	63.1700%	\$0	\$0
152 314.000				
152 314,000	\$0	63.1700%	\$0	\$0
153 315.000				
Road 3	\$1,371,022	99.9400%	\$0	\$1,370,199
154	\$83,389	74.9610%	\$0	\$62,509
155				
TOTAL LAKE ROAD UNIT 3- STEAM	\$0	47.6000%	\$0	\$0
LAKE ROAD UNIT 4- STEAM				
157 310.000 Land- Electric- Lake Road 4 SJLP \$0 \$11.000 Structures- Electric- Lake Road 4 \$2.945,664 P-158 \$0 \$0 \$12.000 Boiler Plant Equipment- Electric- Lake Road 4 \$23,117,600 P-159 \$0 \$160 312.020 Boiler AQC Equipment- Electric- Lake Road 4 \$11,350,599 P-160 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,815,747		\$0	\$1,703,569
157 310.000 Land- Electric- Lake Road 4 SJLP \$0 \$11.000 Structures- Electric- Lake Road 4 \$2.945,664 P-158 \$0 \$0 \$12.000 Boiler Plant Equipment- Electric- Lake Road 4 \$23,117,600 P-159 \$0 \$160 312.020 Boiler AQC Equipment- Electric- Lake Road 4 \$11,350,599 P-160 \$0 \$0 \$0 \$0 \$0 \$0 \$0				
158 311.000 Structures- Electric- Lake Road 4 \$2,945,664 P-158 \$0 \$0 \$12.020 Boiler Plant Equipment- Electric- Lake Road 4 \$23,117,600 \$12.020 Boiler AQC Equipment- Electric- Lake Road 4 \$11,350,599 P-160 \$0 \$162 315.000 Accessory Equipment- Electric- Lake Road 4 \$11,350,599 P-161 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				
159 312.000 Boiler Plant Equipment- Electric- Lake Road 4 Boiler AQC Equipment- Electric- Lake Road 4 Turbogenerator- Electric- Lake Road 4 \$11,350,599 P-161 \$0 \$162 315.000 Accessory Equipment- Electric- Lake Road 4 \$3,942,620 P-162 \$0 \$0 \$163 316.000 Misc Power Plant Equipment- Electric- Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM \$48,536,207 \$0 \$165 \$11,000 Structures- Electric- Lake Road Boilers SJLP \$38,919 P-166 \$0 \$167 311.000 Structures- Electric- Lake Road Boilers \$17,201,984 P-167 \$0 \$169 \$312.020 Boiler Plant Equipment- Electric- Lake Road Boilers \$17,201,984 P-168 \$0 \$109 \$109 \$100 \$10	\$0	74.9610%	\$0	\$0
Road 4	\$2,945,664	74.9610%	\$0	\$2,208,099
160 312.020 Boiler AQC Equipment- Electric- Lake Road 4 Turbogenerator- Electric- Lake Road 4 \$11,350,599 P-161 \$0 \$162 315.000 Accessory Equipment- Electric- Lake Road 4 \$3,942,620 P-162 \$0 Road 4 TOTAL LAKE ROAD UNIT 4- STEAM \$48,536,207 \$0 \$165 LAKE ROAD BOILERS- STEAM Land- Electric- Lake Road Boilers SJLP \$11,000 Structures- Electric- Lake Road Boilers \$17,201,984 P-168 \$0 \$12,000 Boiler Plant Equipment- Electric- Lake Road Boilers \$60,662,449 P-168 \$0 \$170 \$14.000 Turbogenerators- Electric- Lake Road Boilers \$1,178,620 P-170 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$23,117,600	63.1700%	\$0	\$14,603,388
Road 4				
161 314.000 Turbogenerator- Electric- Lake Road 4 \$11,350,599 P-161 \$0 \$0 \$162 315.000 Accessory Equipment- Electric- Lake Road 4 \$3,942,620 P-162 \$0 \$0 \$163 316.000 Misc Power Plant Equipment- Electric- Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM \$48,536,207 \$0 \$165 \$166 310.000 Land- Electric- Lake Road Boilers SJLP \$38,919 P-166 \$0 \$0 \$11.000 Structures- Electric- Lake Road Boilers \$17,201,984 P-167 \$0 \$0 \$168 312.000 Boiler Plant Equipment- Electric- Lake Road Boilers \$60,662,449 P-168 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$7,158,281	63.1700%	\$0	\$4,521,886
162 315.000 Accessory Equipment- Electric- Lake Road 4 Misc Power Plant Equipment- Electric- \$21,443 P-163 \$0				_
Road 4 Misc Power Plant Equipment- Electric-	\$11,350,599	99.9400%	\$0	\$11,343,789
163 316.000 Misc Power Plant Equipment- Electric- Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM \$48,536,207 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$3,942,620	74.9610%	\$0	\$2,955,427
Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM LAKE ROAD BOILERS- STEAM Land- Electric- Lake Road Boilers SJLP Structures- Electric- Lake Road Boilers Boiler Plant Equipment- Electric- Lake Road Boilers Boiler AQC Equipment- Electric- Lake Road Boilers Turbogenerators- Electric- Lake Road Boilers Total St.000 Accessory Equipment- Electric- Lake Road Boilers Total Boilers Total Lake Road Boilers St.339,288 P-171 So Boilers Boilers Total Lake Road Boilers St.339,288 P-172 So				
TOTAL LAKE ROAD UNIT 4- STEAM \$48,536,207 \$0 \$1	\$21,443	47.6000%	\$0	\$10,207
165 LAKE ROAD BOILERS- STEAM \$310.000 Land- Electric- Lake Road Boilers SJLP \$38,919 \$7166 \$0				
166 310.000 Land- Electric- Lake Road Boilers SJLP \$38,919 P-166 \$0 167 311.000 Structures- Electric- Lake Road Boilers \$17,201,984 P-167 \$0 \$0 168 312.000 Boiler Plant Equipment- Electric- Lake Road Boilers \$60,662,449 P-168 \$0 \$0 169 312.020 Boiler AQC Equipment- Electric- Lake Road Boilers \$4,113,357 P-169 \$0 170 314.000 Turbogenerators- Electric- Lake Road Boilers \$1,178,620 P-170 \$0 171 315.000 Accessory Equipment- Electric- Lake Road Boilers \$5,339,288 P-171 \$0 172 316.000 Misc Power Plant- Electric- Lake Road Boilers \$1,282,525 P-172 \$0 173 TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$0	\$48,536,207		\$0	\$35,642,796
166 310.000 Land- Electric- Lake Road Boilers SJLP \$38,919 P-166 \$0 167 311.000 Structures- Electric- Lake Road Boilers \$17,201,984 P-167 \$0 \$0 168 312.000 Boiler Plant Equipment- Electric- Lake Road Boilers \$60,662,449 P-168 \$0 \$0 169 312.020 Boiler AQC Equipment- Electric- Lake Road Boilers \$4,113,357 P-169 \$0 170 314.000 Turbogenerators- Electric- Lake Road Boilers \$1,178,620 P-170 \$0 171 315.000 Accessory Equipment- Electric- Lake Road Boilers \$5,339,288 P-171 \$0 172 316.000 Misc Power Plant- Electric- Lake Road Boilers \$1,282,525 P-172 \$0 173 TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$0				
167 311.000 Structures- Electric- Lake Road Boilers Boiler Plant Equipment- Electric- Lake Road Boilers Road Boilers \$17,201,984 P-167 \$0<				
168 312.000 Boiler Plant Equipment- Electric- Lake Road Boilers Boiler AQC Equipment- Electric- Lake Road Boilers S4,113,357 P-169 S0 Road Boilers Turbogenerators- Electric- Lake Road Boilers Accessory Equipment- Electric- Lake Road Road Boilers S5,339,288 P-171 S0 Road Boilers Misc Power Plant- Electric- Lake Road Boilers TOTAL LAKE ROAD BOILERS- STEAM S89,817,142 S0 \$	\$38,919	74.9610%	\$0	\$29,174
Road Boilers Boiler AQC Equipment- Electric- Lake Road Boilers Road Boilers Summer Plant- Electric- Lake Summer Plant- Electric-	\$17,201,984	74.9610%	\$0	\$12,894,779
169 312.020 Boiler AQC Equipment- Electric- Lake Road Boilers Turbogenerators- Electric- Lake Road Boilers Accessory Equipment- Electric- Lake Road Road Boilers Torong Equipment- Electric- Lake Road Road Boilers Torong Equipment- Electric- Lake Road Road Boilers Torong Equipment- Electric- Lake Road \$1,178,620 P-170 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$60,662,449	63.1700%	\$0	\$38,320,469
Road Boilers Turbogenerators- Electric- Lake Road \$1,178,620 P-170 \$0 Boilers Accessory Equipment- Electric- Lake \$5,339,288 P-171 \$0 Road Boilers Misc Power Plant- Electric- Lake Road Boilers TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$0 \$0				
170 314.000 Turbogenerators- Electric- Lake Road Boilers \$1,178,620 P-170 \$0 171 315.000 Accessory Equipment- Electric- Lake Road Boilers \$5,339,288 P-171 \$0 172 316.000 Misc Power Plant- Electric- Lake Road Boilers \$1,282,525 P-172 \$0 173 TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$0	\$4,113,357	63.1700%	\$0	\$2,598,408
Boilers				
171 315.000 Accessory Equipment- Electric- Lake Road Boilers \$5,339,288 P-171 \$0 172 316.000 Misc Power Plant- Electric- Lake Road Boilers \$1,282,525 P-172 \$0 173 TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$0	\$1,178,620	99.9400%	\$0	\$1,177,913
172 316.000 Road Boilers Misc Power Plant- Electric- Lake Road \$1,282,525 P-172 \$0 Boilers TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$				
172 316.000 Misc Power Plant- Electric- Lake Road Boilers \$1,282,525 P-172 \$0 173 TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$0	\$5,339,288	74.9610%	\$0	\$4,002,384
Boilers TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$				
173 TOTAL LAKE ROAD BOILERS- STEAM \$89,817,142 \$0 \$	\$1,282,525	47.6000%	\$0	\$610,482
174 TOTAL STEAM PRODUCTION \$1,324,631,277 \$3,743,589 \$1,3	\$89,817,142		\$0	\$59,633,609
174 TOTAL STEAM PRODUCTION \$1,324,631,277 \$3,743,589 \$1,3				
	1,328,374,866		\$0	\$1,280,140,171
175 NUCLEAR PRODUCTION				
476 TOTAL NUCLEAR PRODUCTION				***
176 TOTAL NUCLEAR PRODUCTION \$0 \$0	\$0		\$0	\$0
177 HYDRAULIC PRODUCTION				

	<u>A</u>	<u>B</u>	_ <u>c</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	н	<u> </u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Optional)	Trant Account Description	Tiant		Adjustificitis	i idili	Anocations	Aujustinents	ourisaletional
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
470		OTHER PROPUSTION							
179		OTHER PRODUCTION							
180		CROSSROADS UNITS 1-4 NATURAL GAS							
181	303.010	Miscellanous Intangible- Substation	\$13,476,338	P-181	-\$3,891,687	\$9,584,651	99.6400%	\$0	\$9,550,146
182	340.000	(353)- Crossroads Land- Electric- Crossroads 1-4 MPS	\$427,390	P-182	-\$240,351	\$187,039	99.6400%	\$0	\$186,366
183	341.000	Structures- Electric- Crossroads 1-4	\$2,464,109	P-183	-\$1,279,957	\$1,184,152	99.6400%	\$0	\$1,179,889
184	342.000	Fuel Holders- Crossroads 1-4	\$4,721,720	P-184	-\$2,418,184	\$2,303,536	99.6400%	\$0	\$2,295,243
185	343.000	Prime Movers- Crossroads 1-4	\$80,393,005	P-185	-\$44,761,402	\$35,631,603	99.6400%	\$0	\$35,503,329
186	344.000	Generators- Crossroads 1-4	\$16,232,731	P-186	-\$8,937,477	\$7,295,254	99.6400%	\$0	\$7,268,991
187	345.000	Accessory- Crossroads 1-4	\$16,389,250	P-187	-\$8,752,236	\$7,637,014	99.6400%	\$0	\$7,609,521
188	346.000	Misc Power Plant Equipment-	\$113,134	P-188	-\$73,591	\$39,543	99.6400%	\$0	\$39,401
189		Crossroads 1-4 TOTAL CROSSROADS UNITS 1-4	\$134,217,677		-\$70,354,885	\$63,862,792		\$0	\$63,632,886
109		NATURAL GAS	\$134,217,077		-\$70,354,665	\$03,00Z, <i>1</i> 9Z		φU	\$63,63Z,666
		NATURAL GAS							
190		GREENWOOD UNITS 1-4 NATURAL GAS							
		& OIL							
191	340.000	Land- Electric Greenwood 1-4 MPS	\$233,662		\$0	\$233,662	99.6400%	\$0	\$232,821
192	341.000	Structures- Electric Greenwood 1-4	\$3,500,096	P-192	\$0	\$3,500,096	99.6400%	\$0	\$3,487,496
193	342.000	Fuel Holders- Greenwood 1-4	\$3,687,615	P-193	\$0	\$3,687,615	99.6400%	\$0	\$3,674,340
194	343.000	Prime Movers- Greenwood 1-4	\$35,446,846		\$0	\$35,446,846	99.6400%	\$0	\$35,319,237 \$8,299,275
195 196	344.000 345.000	Generators- Greenwood 1-4 Accessory Equipment- Greenwood 1-4	\$8,329,260 \$6,862,505	P-195 P-196	\$0 \$0	\$8,329,260 \$6,862,505	99.6400% 99.6400%	\$0 \$0	\$8,299,275 \$6,837,800
197	346.000	Misc Power Plant Equipment-	\$42,661	P-197	\$0 \$0	\$42,661	99.6400%	\$0 \$0	\$42,507
137	340.000	Greenwood 1-4	Ψ+2,001	1 -137	Ψ0	Ψ42,001	33.040070	Ψ	Ψ+2,501
198		TOTAL GREENWOOD UNITS 1-4	\$58,102,645		\$0	\$58,102,645		\$0	\$57,893,476
		NATURAL GAS & OIL							
199		NEVADA- OIL	450.005	D 000	•	A FO 005	00.04000/	**	450.000
200	340.000	Land- Electric Nevada MPS	\$59,905	P-200 P-201	\$0 *0	\$59,905	99.6400%	\$0 \$0	\$59,689
201 202	341.000 342.000	Structures- Electric Nevada Fuel Holders- Nevada	\$441,814 \$743,632	P-201	\$0 \$0	\$441,814 \$743,632	99.6400% 99.6400%	\$0 \$0	\$440,223 \$740,955
203	343.000	Prime Movers- Nevada	\$935,801	P-203	\$0	\$935,801	99.6400%	\$0 \$0	\$932,432
204	344.000	Generators- Nevada	\$611,711	P-204	\$0	\$611,711	99.6400%	\$0	\$609,509
205	345.000	Accessory Equipment- Nevada	\$549,179	P-205	\$0	\$549,179	99.6400%	\$0	\$547,202
206	346.000	Misc Power Plant Equipment- Nevada	\$10,842	P-206	\$0	\$10,842	99.6400%	\$0	\$10,803
207		TOTAL NEVADA- OIL	\$3,352,884		\$0	\$3,352,884		\$0	\$3,340,813
		COLUMN ASSESSMENTS A CALCULATION A							
208		SOUTH HARPER UNITS 1-3 NATURAL GAS							
209	340.000	Land- Electric South Harper 1-3 MPS	\$1,034,874	P-209	\$0	\$1,034,874	99.6400%	\$0	\$1,031,148
210	341.000	Structures- Electric South Harper 1-3	\$12.224.650	P-210	\$0	\$12,224,650	99.6400%	\$0 \$0	\$12,180,641
211	342.000	Fuel Holders- South Harper 1-3	\$4,004,628		\$0	\$4,004,628	99.6400%	\$0	\$3,990,211
212	343.000	Prime Movers- South Harper 1-3	\$70,225,537		\$0	\$70,225,537	99.6400%	\$0	\$69,972,725
213	344.000	Generators- South Harper 1-3	\$17,267,425	P-213	\$0	\$17,267,425	99.6400%	\$0	\$17,205,262
214	345.000	Accessory Equipment- South Harper 1-3	\$17,217,042	P-214	\$0	\$17,217,042	99.6400%	\$0	\$17,155,061
215	346.000	Misc Power Plant Equipment- South	\$275,426	P-215	\$0	\$275,426	99.6400%	\$0	\$274,434
040		Harper 1-3 TOTAL SOUTH HARPER UNITS 1-3	\$400 040 F00		***	\$400 040 F00		<u>*************************************</u>	\$404.000.400
216		NATURAL GAS	\$122,249,582		\$0	\$122,249,582		\$0	\$121,809,482
		NATORAL GAS							
217		LAKE ROAD TURBINE 5- NATURAL GAS							
		& OIL							
218	340.000	Land- Electric Lake Road 5 SJLP	\$0		\$0	\$0	99.6400%	\$0	\$0
219	341.000	Structures- Electric Lake Road 5	\$1,246,868		\$0	\$1,246,868	99.6400%	\$0	\$1,242,379
220	342.000	Fuel Holders- Lake Road 5	\$610,972		\$0	\$610,972	99.6400%	\$0	\$608,773
221	343.000	Prime Movers- Lake Road 5	\$6,937,166		\$0 \$0	\$6,937,166	99.6400%	\$0 \$0	\$6,912,192
222 223	344.000 345.000	Generators- Lake Road 5 Accessory Equipment- Lake Road 5	\$3,671,721 \$1,040,304	P-222 P-223	\$0 \$0	\$3,671,721 \$1,940,394	99.6400% 99.6400%	\$0 \$0	\$3,658,503 \$1,933,409
223 224	346.000	Misc Power Plant Equipment- Lake Road	\$1,940,394 \$0	P-223 P-224	\$0 \$0	\$1,940,394	99.6400%	\$0 \$0	\$1,933,409
	2.5.50	5	40			Ψ	33.3400,0	40	Ψ
225		TOTAL LAKE ROAD TURBINE 5-	\$14,407,121		\$0	\$14,407,121		\$0	\$14,355,256
		NATURAL GAS & OIL							

Line Account Plant Account Description Plant Number Adjustments Adjustments Plant Allocations Jurisdictions Jurisdiction										
		<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u>l</u>
LAKE ROAD TURBINE 6 - OIL S18			Plant Account Description			Adjustments	•			
227 340,000 Structures-Electric Lake Road 5 SuP \$216,663 P.227 \$0 \$0 \$0,9400 50 \$217,100 \$0 \$217,200 \$0 \$218,663 \$0 \$0,9400\footnote{ 50 \$0,9400\footnote{ 50 \$0 \$0,9400\footnote{ 50 \$0,9400\footn	Number	(Optional)	Trail Account Description	1 Idill	Number	Aujustinents	i idilt	Allocations	Aujustinents	Julisuictional
228 344.000 Full Holder Like Road 6 \$218,683 P.228 S0 \$218,653 99,6400% 50 \$217,77 230 343.000 Full Holder Like Road 6 \$3.379.27 72.32 S0 \$3.73.57 231 345.000 Full Holder Like Road 6 \$3.379.27 72.32 S0 \$3.73.57 232 345.000 Full Holder Like Road 6 \$45.87 72.32 S0 \$4.57.57 233 346.000 Mile Power Plant Equipment Lake Road 6 \$45.87 S0 \$22.22 S0 \$4.57.57 234 50.000 Full Holder Like Road 7 \$40.87 S0 \$2.22 S0 \$4.57.57 235 LAKE ROAD TURBINE 6- OIL \$5.034.20 S0 \$5.034.20 S0 \$5.036.00 236 340.000 Full Holder Like Road 7 \$2.24 S0 \$	226		LAKE ROAD TURBINE 6- OIL							
229 342.000 Prime Movers- Lake Road 6 \$3.377.247 P.231 \$0 \$3.377.247 P.231	227	340.000	Land- Electric Lake Road 6 SJLP	\$0	P-227	\$0	\$0	99.6400%	\$0	\$0
220 342.000 Prime Movern-Lake Road 6 \$3.973.247 P-232 \$0 \$3.973.247 P-333 \$3.373.247 P-333 P-334 P-334 P-333 P-334 P-334 P-334 P-333 P-334 P-334 P-334 P-333 P-334 P	228	341.000	Structures- Electric Lake Road 6	\$218,663	P-228	\$0	\$218,663	99.6400%	\$0	\$217,876
231 344,000 Genrators Lake Road 6 \$422,707 P.231 \$30 \$422,707 \$96,400% \$0 \$3412,23 \$340,000 Mise Power Plant Equipment- Lake Road 5 \$10 P.232 \$30 \$3418,23 \$96,400% \$0 \$3418,23 \$3418,23 \$96,400% \$0 \$3418,23	229	342.000	Fuel Holders- Lake Road 6	\$0	P-229	\$0	\$0	99.6400%	\$0	\$0
232 346.000 Accessory Equipment-Lake Road 5418,623 50 5418,623 50 50 50 50 50 50 50 5	230	343.000	Prime Movers- Lake Road 6	\$3,973,247	P-230	\$0	\$3,973,247	99.6400%	\$0	\$3,958,943
233 346.000 Misc Power Plant Equipment - Lake Road 50 P.233 30 \$5 99.6400% \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$	231	344.000	Genrators- Lake Road 6	\$423,707	P-231	\$0	\$423,707	99.6400%	\$0	\$422,182
1	232	345.000	Accessory Equipment- Lake Road 6	\$418,623	P-232	\$0	\$418,623	99.6400%	\$0	\$417,116
TOTAL LAKE ROAD TURBINE F- OIL	233	346.000	Misc Power Plant Equipment- Lake Road	\$0	P-233	\$0	\$0	99.6400%	\$0	\$0
LAKE ROAD TURBINE 7- OIL										
236 340,000 Land- Electric Lake Road 7 S.I.P 50 P.236 50 50 93,6400% 50 528, 238 342,000 Full- Holders - Lake Road 7 \$32,418 P.237 50 \$24,005 50 \$23,336 50 \$34,000 Prime Movers - Lake Road 7 \$32,405 \$0 \$24,005 \$0 \$0 \$24,005 \$0 \$0 \$0 \$0 \$0 \$0 \$0	234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,034,240		\$0	\$5,034,240		\$0	\$5,016,117
237 341,000 Structures-Electric Lake Road 7 \$2,8418 \$237 \$0 \$528,418 \$9,8400% \$0 \$39, \$39, \$400% \$0 \$39, \$30 \$34,000 \$10	235		LAKE ROAD TURBINE 7- OIL							
238 342,000 Fuel Holders- Lake Road 7 \$9,587 P.238 \$0 \$3,587 \$9,8400% \$0 \$2,395,200 \$3,400% \$0 \$2,395,200 \$3,400% \$0 \$2,395,200 \$3,400% \$0 \$2,395,200 \$3,400% \$0 \$2,395,200 \$3,400% \$0 \$2,395,200 \$3,400% \$0 \$0 \$0,400% \$0 \$0 \$0 \$0 \$0 \$0 \$0	236	340.000	Land- Electric Lake Road 7 SJLP	\$0	P-236	\$0	\$0	99.6400%	\$0	\$0
239 343,000 Prime Movers-Lake Road 7 \$2,405,050 P.239 \$0 \$2,405,050 \$0 \$0 \$2,396, \$0 \$2,396, \$0 \$111,190 \$0 \$0 \$0 \$0 \$0 \$0 \$0	237	341.000	Structures- Electric Lake Road 7	\$28,418	P-237		\$28,418	99.6400%	\$0	\$28,316
240 344.000 Generators-Lake Road 7 2350.697 240 50 5117/190 2-240 50 5117/190 2-240 50 5117/190 2-240 50 524.007 39.6400% 50 524.007 39.6400% 50 524.007 39.6400% 50 524.007 39.6400% 50 524.007 39.6400% 50 524.007 39.6400% 50 524.007 39.6400% 50 524.007 526.007	238	342.000	Fuel Holders- Lake Road 7	\$9,587	P-238	\$0	\$9,587	99.6400%	\$0	\$9,552
241 345,000 Accessory Equipment-Lake Road 7 \$250,497 \$-241 \$0 \$250,497 \$9,6400% \$0 \$249, \$0 \$340,00	239	343.000	Prime Movers- Lake Road 7	\$2,405,050	P-239	\$0	\$2,405,050	99.6400%	\$0	\$2,396,392
242 346,000 Misc Power Plant Equipment- Lake Road 50 7 7 7 7 7 7 7 7 7	240	344.000	Generators- Lake Road 7	\$117,190	P-240	\$0	\$117,190	99.6400%	\$0	\$116,768
TOTAL LAKE ROAD TURBINE 7- OIL \$2,810,742 \$0 \$2,810,742	241	345.000	Accessory Equipment- Lake Road 7	\$250,497	P-241	\$0	\$250,497	99.6400%	\$0	\$249,595
TOTAL LAKE ROAD TURBINE 7- OIL \$2,810,742 \$0 \$2,810,742	242	346.000	Misc Power Plant Equipment- Lake Road		P-242	\$0		99.6400%		\$0
245 340,000 Land-Electric Boilers S.I.P \$0 P.245 \$0 \$0. \$96.400% \$0 \$24,2400 \$1.00	243		!	\$2,810,742		\$0	\$2,810,742		\$0	\$2,800,623
245 340,000 Land-Electric Boilers S.I.P \$0 P.245 \$0 \$0 99.6400% \$0 \$24,264 \$34,000 \$10 \$14,000 \$14,000 \$	244		I AKE ROAD BOILERS							
246 341,000 Structures-Electric Lake Road Bollers \$24,205 \$24,205 \$99,6400% \$0 \$24, \$247 \$34,000 \$90,000% \$0 \$0,000% \$0 \$1,000% \$0 \$24,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$2,000% \$0 \$1,000%		340 000		\$0	P-245	\$0	\$0	99 6400%	\$0	\$0
247 342.000 Fuel Holders- Lake Road Boilers S0 P-248 S0 S0 99.6400% S0 S0 249 344.000 Generators- Lake Road Boilers S0 P-249 S0 S0 99.6400% S0 S0 S2.378 S0 S0 S0 S0 S0 S0 S0 S										\$24,118
248 343,000 Prime Movers- Lake Road Boilers S0 P-249 S0 S0 99,6400% S0 S0 S0,4400% S0 S0,45000 S0 S0,450000 S0 S0,450000 S0 S0,450000 S0 S0,450000 S0 S0,450000 S0 S0,450000		1								\$0
249 344.000 Generators- Lake Road Boilers \$0 P-249 \$0 \$0 \$9.6400% \$0 \$2,378							• •			\$0
Accessory Equipment- Lake Road Bollers Sample				•		•				\$0
Boilers Siles Si		1		•	_		• -			\$2,369
251 346,000 Misc Power Plant Equipment- Lake Road Boiler TOTAL LAKE ROAD BOILERS \$34,412 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		0.0.000		4 =,0.0		***	4 =,0.0	001010070	***	\$ _,555
TOTAL LAKE ROAD BOILERS \$34,412 \$0 \$0 \$34,412 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	251	346.000	Misc Power Plant Equipment- Lake Road	\$7,829	P-251	\$0	\$7,829	99.6400%	\$0	\$7,801
254 340,000 255 341,000 341,000 341,000 342,000 34	252			\$34,412		\$0	\$34,412		\$0	\$34,288
254 340,000 255 341,000 341,000 341,000 342,000 34	253		LANDEILL TURBINE METHANE GAS							
255 341.000 Structures-Electric Landfill Turbine \$129,632 P-255 \$0 \$129,632 99,6400% \$0 \$129,632 \$250,630,790 \$343.000 Fuel Holders- Landfill Turbine \$11,018 \$2,536.790 \$11,018 \$9,6400% \$0 \$10,018 \$2,306,790 \$345.000 \$345.000 \$345.000 \$345.000 \$346.000 \$34		340 000		\$0	P-254	\$0	\$0	99 6400%	\$0	\$0
256 342.000 Fuel Holders- Landfill Turbine \$2,306,790 P-256 \$0 \$2,306,790 \$99,6400% \$0 \$1,018 \$9.6400% \$0 \$1,018 \$9.6400% \$0 \$1,018 \$9.6400% \$0 \$1,018 \$9.6400% \$0 \$2,565,183 \$1,018 \$9.6400% \$0 \$9.6400% \$0					_		• •		·	\$129,165
257 343.000 Prime Movers- Landfill Turbine S11.018 \$2.574,775 \$9.6400% \$0 \$10, \$2.583 \$34.000 \$3						•			•	\$2,298,486
258 344.000 Generators- Landfill Turbine \$2,574,775 \$41,622 \$50 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$41,622 \$9,6400% \$0 \$1,642,623 \$9,64		1								\$10,978
259 345.000 Accessory Equipment- Landfill Turbine Misc Power Plant Equipment- Landfill Solution Soluti		1				•			·	\$2,565,506
260 346.000										\$41,472
Turbine TOTAL LANDFILL TURBINE METHANE GAS RALPH GREEN UNIT 3- NATURAL GAS Land- Electric Ralph Green 3 SJLP Structures- Electric Ralph Green 3 S1,842,335 265 342,000 Fuel Holders- Ralph Green 3 S45,765 266 343,000 Prime Movers- Ralph Green 3 S5,468,910 Generators- Ralph Green 3 S6,396,677 268 345,000 Accessory Equipment- Ralph Green 3 S1,574,781 269 346,000 Accessory Equipment- Ralph Green 3 TOTAL RALPH GREEN UNIT 3- NATURAL GAS OTHER PRODUCTION - SOLAR OTHER PRODUCTION SOLAR TOTAL OTHER PRODUCTION TOTAL OTHER PRODUCTION TOTAL OTHER PRODUCTION RETIREMENTS S1,576,583 S0 S111,376 S0 S111,376 S11,376 S0 S452,355 S0 S452,356 S0 S452,356 S0 S453,765 S0 S5,468,910 S0 S5,468,910 S0 S5,468,910 S0 S5,468,910 S0 S5,468,910 S0 S5,468,910 S0 S5,449, S0										\$0
GAS GAS RALPH GREEN UNIT 3- NATURAL GAS 263 340.000 Land- Electric Ralph Green 3 SJLP S11,376 264 341.000 Structures- Electric Ralph Green 3 \$1,842,335 P-264 \$0 \$1,842,335 99.6400% \$0 \$1,835, 265 342.000 Prime Movers- Ralph Green 3 \$453,765 P-265 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$452,765 \$0 \$453,765 99.6400% \$0 \$5,449,266 \$0 \$5,469,910 99.6400% \$0 \$5,449,266 \$0 \$1,574,781 99.6400% \$0 \$5,449,266 \$0 \$1,574,781 99.6400% \$0 \$1,569,373,373,375 \$0 \$1,574,781 \$0 \$15,778,894										·
262	261			\$5,063,837		\$0	\$5,063,837		\$0	\$5,045,607
263 340.000 Land- Electric Ralph Green 3 SJLP \$11,376 \$1,842,335 \$1,842,335 \$9,6400% \$0 \$11,376 \$9.6400% \$0 \$1,835, \$1,824,335 \$1,824,3			GAS							
264 341.000 Structures- Electric Ralph Green 3 \$1,842,335 P-264 \$0 \$1,842,335 99.6400% \$0 \$1,835,	262		RALPH GREEN UNIT 3- NATURAL GAS							
265 342.000 Fuel Holders- Ralph Green 3 \$453,765 566 343.000 Prime Movers- Ralph Green 3 \$5,468,910 \$5,468,910 \$6,396,677 \$9.6400% \$0 \$5,449,000 \$0 \$5,449,000 \$0 \$0,445,765 \$0 \$0,445,765 \$0,449,000 \$0 \$0,445,70,700 \$0,445,765 \$0,449,000 \$0,445,765 \$0,449,000 \$0,445,765 \$0,449,000 \$0,445,765 \$0,449,000 \$0,445,765 \$0,449,000 \$0,445,765 \$0,449,000 \$0,445,765 \$0,449,000 \$0,4	263	340.000	Land- Electric Ralph Green 3 SJLP	\$11,376	P-263	\$0	\$11,376	99.6400%	\$0	\$11,335
265 342.000 Fuel Holders- Ralph Green 3 \$453,765 266 343.000 Prime Movers- Ralph Green 3 \$5,468,910 \$5,468,910 \$9,6400% \$0 \$5,449, 267 \$344.000 Generators- Ralph Green 3 \$6,396,677 \$0 \$6,396,677 \$9,6400% \$0 \$5,449, 268 \$345.000 Accessory Equipment- Ralph Green 3 \$1,574,781 \$9,6400% \$0 \$5,449, 268 \$345.000 Accessory Equipment- Ralph Green 3 \$1,574,781 \$9,6400% \$0 \$6,373, 268 \$1,574,781 \$9,6400% \$0 \$1,569, 268 \$0 \$1,5774,781 \$9,6400% \$0 \$1,569, 268 \$0 \$1,5778,894 \$0 \$15,778,894 \$0 \$15,778,894 \$0 \$15,778,894 \$0 \$15,778,894 \$0 \$15,778,894 \$0 \$15,778,894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$15,772,9894 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	264	341.000	Structures- Electric Ralph Green 3	\$1,842,335	P-264	\$0	\$1,842,335	99.6400%	\$0	\$1,835,703
267 344.000 Generators- Ralph Green 3	265	342.000	Fuel Holders- Ralph Green 3	\$453,765	P-265	\$0	\$453,765	99.6400%	\$0	\$452,131
268	266	343.000	Prime Movers- Ralph Green 3	\$5,468,910	P-266	\$0	\$5,468,910	99.6400%	\$0	\$5,449,222
269 346.000 Misc Power Plant Equipment- Ralph Green 3 TOTAL RALPH GREEN UNIT 3- NATURAL GAS S15,778,894 S0 \$15,778,894 S0 \$15,778,894 S0 \$15,778,894 S0 \$15,778,894 S0 \$15,772,100 S0 \$15,722,100 S0 S0 S0 S0 S0 S0 S0	267	344.000	Generators- Ralph Green 3	\$6,396,677	P-267	\$0	\$6,396,677	99.6400%	\$0	\$6,373,649
Comparison of the production	268	345.000	Accessory Equipment- Ralph Green 3	\$1,574,781	P-268	\$0	\$1,574,781	99.6400%	\$0	\$1,569,112
TOTAL RALPH GREEN UNIT 3-	269	346.000		\$31,050	P-269	\$0	\$31,050	99.6400%	\$0	\$30,938
NATURAL GAS OTHER PRODUCTION - SOLAR Other Production Generators - Solar TOTAL OTHER PRODUCTION \$361,052,034 OTHER PRODUCTION RETIREMENTS OTHER PRODUCTION RETIREMENTS P-272 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	270			\$15 779 90 <i>4</i>		\$0	\$15 779 90 <i>4</i>		\$0	\$15.722.000
272 344.010 Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR	270			\$13,776,094		φυ	\$13,776,694		φU	\$13,722,090
272 344.010 Other Production Generators- Solar TOTAL OTHER PRODUCTION - SOLAR	274		OTHER PRODUCTION - SOLAP							
273 TOTAL OTHER PRODUCTION - SOLAR \$0 \$0 \$0 \$0 274 TOTAL OTHER PRODUCTION \$361,052,034 -\$70,354,885 \$290,697,149 \$0 \$289,650,00 275 OTHER PRODUCTION RETIREMENTS \$0		344 040		¢Λ	D_272	¢n.	¢Λ	00 64000/	¢n.	ŧn.
274 TOTAL OTHER PRODUCTION \$361,052,034 -\$70,354,885 \$290,697,149 \$0 \$289,650,000 \$275 OTHER PRODUCTION RETIREMENTS		344.010			F-2/2			33.0400%		\$0 \$0
275 OTHER PRODUCTION RETIREMENTS	213		TOTAL OTHER I RODUCTION - SOLAR	φU		φU	ąυ		φυ	\$0
	274		TOTAL OTHER PRODUCTION	\$361,052,034		-\$70,354,885	\$290,697,149		\$0	\$289,650,638
	275									

	<u>A</u>	<u>B</u>	<u>_C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>		<u>l</u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
276	(Optional)	Other Production- Salvage and Removal	\$0	P-276	\$0	\$0	99.6400%	\$0	\$0
2.0		Retirements not yet classified			Ψū		00.040070	Ų.	40
277		TOTAL OTHER PRODUCTION	\$0		\$0	\$0		\$0	\$0
		RETIREMENTS WORK IN PROGRESS							
278		TOTAL PRODUCTION PLANT	\$1,685,683,311		-\$66,611,296	\$1,619,072,015		\$0	\$1,569,790,809
.=.		TRANSPORTED BY ANY							
279 280	350.000	TRANSMISSION PLANT Land- Transmission	\$2.326.660	P-280	\$0	\$2,326,660	99.6400%	\$0	\$2,318,284
281	350.000	Land Rights - Transmission	\$2,326,660	P-281	\$0 \$0	\$2,326,660 \$1,972,660	99.6400%	\$0 \$0	\$2,316,264 \$1,965,558
282	350.040	Land Rights- Depreciable- Transmission	\$12,977,912		\$0 \$0	\$12,977,912	99.6400%	\$0 \$0	\$12,931,192
283	352.000	Structures & Improvements - Transmission	\$8,851,484	P-283	\$0	\$8.851.484	99.6400%	\$0	\$8,819,619
284	353.000	Station Equipment - Transmission	\$167,672,681	P-284	-\$1,750,630	\$165,922,051	99.6400%	\$0	\$165,324,732
285	353.030	Station Equipment Communication-	\$125,547	P-285	\$0	\$125,547	99.6400%	\$0	\$125,095
		Transmission	' '			,			, ,
286	354.000	Towers and Fixtures - Transmission	\$323,639	P-286	\$0	\$323,639	99.6400%	\$0	\$322,474
287	355.000	Poles and Fixtures - Transmission	\$112,402,856	P-287	\$0	\$112,402,856	99.6400%	\$0	\$111,998,206
288	355.000	Poles & Fixtures- Disallowance Stipulation &	\$0	P-288	-\$1,402,180	-\$1,402,180	100.0000%	\$0	-\$1,402,180
		Agreement ER-2012-0175							
289	356.000	Overhead Conductors & Devices -	\$74,202,282	P-289	\$0	\$74,202,282	99.6400%	\$0	\$73,935,154
	050 000	Transmission			******	40.004.405	400 00000	•	** ***
290	356.000	Conductors & Devices- Disallowance	\$0	P-290	-\$3,221,405	-\$3,221,405	100.0000%	\$0	-\$3,221,405
291	357.000	Stipulation & Agreement ER-2012-0175	\$16,148	P-291	\$0	\$16,148	99.6400%	\$0	\$16,090
291	358.000	Underground Conduit - Transmission Underground Conductors & Devices-	\$86.562	P-291	\$0 \$0	\$86,562	99.6400%	\$0 \$0	\$86,250
232	330.000	Transmission	\$60,302	F-232	ΨU	\$60,302	99.0400 /6	φU	\$60,230
293		TOTAL TRANSMISSION PLANT	\$380,958,431		-\$6,374,215	\$374,584,216		\$0	\$373,219,069
200		TO THE THURSDISH TEXAS	ψοσο,σσο, το τ		ψ0,01-4,210	401 4,004,210		Ψū	ψο, ο,Σ το,σοσ
294		TRANSMISSION RETIREMENTS WORK IN							
		PROGRESS							
295		Transmission- Salvage and Removal	\$0	P-295	\$0	\$0	99.6400%	\$0	\$0
		Retirements not yet classified							
296		TOTAL TRANSMISSION RETIREMENTS	\$0		\$0	\$0		\$0	\$0
		WORK IN PROGRESS							
297		DISTRIBUTION PLANT			•				
298	360.000	Land- Electric Distribution	\$5,519,364		\$0	\$5,519,364	99.7400%	\$0	\$5,505,014
299	360.010 360.020	Land Rights- Electric Distribution	\$382,240	P-299 P-300	\$0 \$0	\$382,240	99.7400% 99.7400%	\$0	\$381,246
300 301	361.000	Land Leased- Distribution Structures & Improvements - Distribution	\$22,228 \$12,266,037	P-300 P-301	\$0 \$0	\$22,228 \$12,266,037	99.7400%	\$0 \$0	\$22,170 \$12,234,145
302	362.000	Station Equipment - Distribution	\$196,763,075	P-302	\$0	\$196,763,075	99.7400%	\$0 \$0	\$196,251,491
303	364.000	Poles, Towers & Fixtures - Distribution	\$238,521,936	P-303	\$0	\$238,521,936	99.7400%	\$0 \$0	\$237,901,779
304	365.000	Overhead Conductors & Devices- Distribution	\$159,938,504	P-304	\$0	\$159,938,504	99.7400%	\$0	\$159,522,664
			************		**	******		**	* ***********************************
305	365.000	Overhead Conductors & Devices-	\$0	P-305	-\$3,055,085	-\$3,055,085	99.7400%	\$0	-\$3,047,142
		Disallowance Stipulation & Agreement ER-							
		2012-0175							
306	366.000	Underground Circuit - Distribution	\$73,599,236	P-306	\$0	\$73,599,236	99.7400%	\$0	\$73,407,878
307	366.000	Underground Circuit- Disallowance	\$0	P-307	-\$321,331	-\$321,331	99.7400%	\$0	-\$320,496
		Stipulation & Agreement ER-2012-0175	.						
308	367.000	Underground Conductors & Devices- Distribu	\$160,135,633	P-308	\$0	\$160,135,633	99.7400%	\$0	\$159,719,280
309	368.000	Line Transformers - Distribution	\$229,139,451	P-309	¢0	\$220 420 4E4	00.74009/	¢n	¢220 E42 600
310	369.010	Services - Overhead - Distribution	\$21,056,171	P-310	\$0 \$0	\$229,139,451 \$21,056,171	99.7400% 99.7400%	\$0 \$0	\$228,543,688 \$21,001,425
311	369.010	Services - Overnead - Distribution	\$71,716,198		\$0 \$0	\$21,036,171 \$71,716,198	99.7400%	\$0 \$0	\$21,001,425 \$71,529,736
312		Meters - Distribution	\$41,442,373		\$0	\$41,442,373	99.7400%	\$0 \$0	\$41,334,623
313	370.000	Meters - Distribution Meters - PURPA Distribution	\$2,038,114		\$0	\$2,038,114	99.7400%	\$0 \$0	\$2,032,815
314	370.020	Meters- AMI Distribution	\$4,432,314		\$0	\$4,432,314	99.7400%	\$0	\$4,420,790
315	371.000	Customer Premise Meter Installations - Distri	\$23,573,321	P-315	-\$1,500,577	\$22,072,744	99.7400%	\$0	\$22,015,355
316	373.000	Street Lighting and Traffic Signal- Distributio	\$42,104,529		\$0	\$42,104,529	99.7400%	\$0	\$41,995,057
317		TOTAL DISTRIBUTION PLANT	\$1,282,650,724		-\$4,876,993	\$1,277,773,731		\$0	\$1,274,451,518
					,			,-	
318		DISTRIBUTION RETIREMENTS WORK IN							
		PROGRESS							
319		Distribution- Salvage and Removal	\$0	P-319	\$0	\$0	99.7400%	\$0	\$0
_		Retirements not vet classified							
	İ	TOTAL DISTRIBUTION RETIREMENTS WORK	\$0	1	\$0	\$0		\$0	\$0
320		IN PROGRESS	* -		* -			• -	

	Α	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	Н	
Line	Account #	<u>=</u>	Total	Adjust.	_			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
321		INCENTIVE COMPENSATION CAPITALIZATION							
322		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
323		GENERAL PLANT							
324	389.000	Land Rights - General	\$1,892,390	P-324	\$0	\$1,892,390	99.6780%	\$0	\$1,886,297
325	389.010	Land RT/ROW- Depreciation- Electric	\$2,303	P-325	\$0	\$2,303	99.6780%	\$0	\$2,296
326	390.000	Structures & Improvements - General	\$46,102,717	P-326	\$0	\$46,102,717	99.6780%	\$0	\$45,954,266
327 328	391.000 391.020	Office Furniture & Equipment - General Office Furniture- Computers - General	\$7,037,810 \$5,671,787	P-327 P-328	\$0 \$0	\$7,037,810 \$5,671,787	99.6780% 99.6780%	\$0 \$0	\$7,015,148 \$5,653,524
329	391.020	Office Furniture- Computers - General	\$2,641,788	P-329	\$0	\$2,641,788	99.6780%	\$0 \$0	\$2,633,281
330	392.000	Transportation Equipment- Autos- General	\$136,569	P-330	\$0	\$136,569	99.6780%	\$0	\$136,129
331	392.010	Transportation Equip- Light Trucks- General	\$4,353,625	P-331	\$0	\$4,353,625	99.6780%	\$0	\$4,339,606
332	392.020	Transportation Equip- Heavy Trucks- General	\$21,943,223	P-332	\$0	\$21,943,223	99.6780%	\$0	\$21,872,566
333	392.030	Transportation Equip- Tractors- General	\$203,787	P-333	\$0	\$203,787	99.6780%	\$0	\$203,131
334	392.040	Transportation Equip- Trailers- General	\$1,325,574	P-334	\$0	\$1,325,574	99.6780%	\$0	\$1,321,306
335	392.050	Transportation Equip- Medium Trucks- General	\$950,032	P-335	\$0	\$950,032	99.6780%	\$0	\$946,973
336	393.000	Stores Equipment- General	\$58,875	P-336	\$0	\$58,875	99.6780%	\$0	\$58,685
337	394.000	Tools- General	\$5,102,084	P-337	\$0	\$5,102,084	99.6780%	\$0	\$5,085,655
338 339	395.000 396.000	Laboratory Equipment- General Power Operated Equipment- General	\$3,578,844 \$6,452,682	P-338 P-339	\$0 \$0	\$3,578,844 \$6,452,682	99.6780% 99.6780%	\$0 \$0	\$3,567,320 \$6,431,904
340	397.000	Communication Equipment- General	\$40,319,352		\$0	\$40,319,352	99.6780%	\$0 \$0	\$40,189,524
341	398.000	Miscellaneous Equipment- General	\$252,724	P-341	\$0	\$252,724	99.6780%	\$0	\$251,910
342		TOTAL GENERAL PLANT	\$148,026,166		\$0	\$148,026,166		\$0	\$147,549,521
343		GENERAL PLANT - LAKE ROAD							
344	391.000	Office Furniture and Equipment- General	\$393,895	P-344	\$0	\$393,895	74.9610%	\$0	\$295,268
345	391.020	Office Furniture- Computer- General	\$175,123	P-345	\$0	\$175,123	74.9610%	\$0	\$131,274
346	391.040	Office Furniture- Software- General	\$207,851	P-346	\$0	\$207,851	74.9610%	\$0	\$155,807
347 348	392.000 392.010	Transportation Equip- Autos- General Transportation Equip -Light Trucks - General	\$0 \$145,013	P-347 P-348	\$0 \$0	\$0 \$145,013	74.9610% 74.9610%	\$0 \$0	\$0 \$108,703
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	P-349	\$0	\$0	74.9610%	\$0	\$0
350	392.030	Transportation Equip - Tractors - General	\$0	P-350	\$0	\$0	74.9610%	\$0	\$0
351	392.040	Transportation Equip - Trailers - General	\$95,073	P-351	\$0	\$95,073	74.9610%	\$0	\$71,268
352	392.050	Transportation Equip - Medium Trucks - General	\$0	P-352	\$0	\$0	74.9610%	\$0	\$0
353	393.000	Stores Equipment - General	\$13,425	P-353	\$0	\$13,425	74.9610%	\$0	\$10,064
354	394.000	Tools - General	\$325,254	P-354	\$0	\$325,254	74.9610%	\$0	\$243,814
355	395.000	Laboratory Equipment - General	\$444,368	P-355	\$0	\$444,368	74.9610%	\$0	\$333,103
356 357	396.000 397.000	Power Operated Equipment - General Communication Equipment - General	\$918,419 \$620,809	P-356 P-357	\$0 \$0	\$918,419 \$620,809	74.9610% 74.9610%	\$0 \$0	\$688,456 \$465,365
358	398.000	Miscellanous Equipment - General	\$8,447	P-358	\$0	\$8,447	74.9610%	\$0 \$0	\$6,332
359		TOTAL GENERAL PLANT - LAKE ROAD	\$3,347,677		\$0	\$3,347,677	1 11001070	\$0	\$2,509,454
360		GENERAL RETIREMENTS WORK IN PROGRESS							
361		General- Salvage and Removal Retirements	\$0	P-361	\$0	\$0	99.6780%	\$0	\$0
362		not yet classified TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$0	-	\$0	\$0		\$0	\$0
363		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
364	310.090	Industrial Steam- Land SJLP	\$11,450	P-364	\$0	\$11,450	0.0000%	\$0	\$0
365		Industrial Steam- Structures & Improvements SJLP	\$21,200	P-365	\$0	\$21,200	0.0000%	\$0	\$0
366	312.090	Industrial Steam- Boiler SJLP	\$1,324,448	P-366	\$0	\$1,324,448	0.0000%	\$0	\$0
367	315.090	Industrial Steam- Accessory SJLP	\$48,849	P-367	\$0	\$48,849	0.0000%	\$0	\$0
368	375.090	Industrial Steam- Distribution Structure &	\$149,910	P-368	\$0	\$149,910	0.0000%	\$0	\$0
369	376.090	Improvements SJLP Industrial Steam- Mains SJLP	\$1,468,798	P-369	\$0	\$1,468,798	0.0000%	\$0	\$0

371 380.090 Ind 372 381.090 Ind 373 381.090 Ind 374 INI 375 Ind 376 TC 376 TC 377 378 303.020 EC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 384 353.000 EC 385 TC 386 Sa7 389.000 EC 387 389.000 EC 391 391.020 EC 40 20 20 20 20 20 20 20 20 20 20 20 20 20	Plant Account Description Industrial Steam- City Gate Measuring/ Regulator SJLP Industrial Steam- Services SJLP Industrial Steam- Services- SJLP Industrial Steam- Services- SJLP IOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge ITOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- Latan Transmission- Station Equipment	\$580,743 \$100,842 \$403,679 \$4,109,919 \$0 \$0 \$0 \$0	P-371 P-372 P-375	### Adjustments \$0	## As Adjusted Plant	99.6780%	H Jurisdictional Adjustments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	MO Adjusted Jurisdictional \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Number (Optional)	Industrial Steam- City Gate Measuring/ Regulator SJLP Industrial Steam- Services SJLP Industrial Steam- Services SJLP Industrial Steam- Services- SJLP ITOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS Industrial Steam- Salvage and Removal Retirements not yet classified ITOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS IECORP INTANGIBLE PLANT IECORP- Intangible Plant Corporate Capitalized Software- 5 year IECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year IECORP- Intangible Plant- latan- Highway & Intangible Plant- Itan- Highway & INTANGIBLE PLANT IECORP TRANSMISSION PLANT IECORP TRANSMISSION PLANT IECORP- Iatan Transmission- Structures & Improvements INTANGIBLE PLANT IECORP- Iatan Transmission- Station	\$100,842 \$403,679 \$4,109,919 \$0 \$0 \$0 \$0 \$0	P-370 P-371 P-372 P-375 P-378 P-379 P-380	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	### Plant ### \$580,743 ### \$580,743 ### \$100,842 ### \$403,679 ### \$4,109,919 ### \$0 ### \$0 ### \$0 ### \$0 ### \$0	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 99.6780% 99.6400%	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
370 379.090 Inc 371 380.090 Inc 372 381.090 Inc 373 381.090 Inc 374 IN 375 Inc 376 TC 377 378 303.020 EC 379 303.020 EC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 383 352.000 EC 385 TC 386 387 389.000 EC 387 389.000 EC 390 391.020 EC 391 391.020 EC 391 391.020 EC 392 393.000 EC 393 394.000 EC 394 396.000 EC 394 396.000 EC	Industrial Steam- City Gate Measuring/ Regulator SJLP Industrial Steam- Services SJLP Industrial Steam- Services SJLP Industrial Steam- Services- SJLP ITOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS Industrial Steam- Salvage and Removal Retirements not yet classified ITOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS IECORP INTANGIBLE PLANT IECORP- Intangible Plant Corporate Capitalized Software- 5 year IECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year IECORP- Intangible Plant- latan- Highway & Intangible Plant- Itan- Highway & INTANGIBLE PLANT IECORP TRANSMISSION PLANT IECORP TRANSMISSION PLANT IECORP- Iatan Transmission- Structures & Improvements INTANGIBLE PLANT IECORP- Iatan Transmission- Station	\$580,743 \$100,842 \$403,679 \$4,109,919 \$0 \$0 \$0 \$0	P-370 P-371 P-372 P-375 P-378 P-379 P-380	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$580,743 \$100,842 \$403,679 \$4,109,919 \$0 \$0	0.0000% 0.0000% 0.0000% 0.0000%	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
371 380.090 Ind 372 381.090 Ind 373 381.090 Ind 374 INI 375 Ind 376 TC 376 TC 377 378 303.020 EC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 383 352.000 EC 385 TC 386 Sa7 389.000 EC 387 389.000 EC 390 391.020 EC 391 391.020 EC 392 393.000 EC 503 394.000 EC 504 505 EC 505 EC 506 EC 507 EC 5	Regulator SJLP Industrial Steam- Services SJLP Industrial Steam- Services- SJLP ITOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge ITOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$100,842 \$403,679 \$4,109,919 \$0 \$0 \$0 \$0 \$0	P-371 P-372 P-375 P-378 P-379 P-380	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$100,842 \$403,679 \$4,109,919 \$0 \$0 \$0	0.0000% 0.0000% 99.6780% 99.6400%	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
371 380.090 Ind 372 381.090 Ind 373 381.090 Ind 374 INI 375 Ind 376 TO WW 377 378 303.020 EC 2379 303.020 EC 2379 303.020 EC 2383 352.000 EC 384 353.000 EC 385 EC 386 387 389.000 EC 387 389.000 EC 391 391.020 EC 401 EC 402 EC 403 EC 403 EC 404 EC 405 EC 405 EC 406 EC 407 EC 408 EC 408 EC 409 EC 40	Industrial Steam- Services SJLP Industrial Steam- Services- SJLP IOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Highway & Bridge IOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$403,679 \$4,109,919 \$0 \$0 \$0 \$0 \$0	P-375 P-378 P-379 P-380	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$403,679 \$4,109,919 \$0 \$0 \$0	0.0000% 0.0000% 99.6780% 99.6400%	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
373 TC PL 374 INI 375 Into 376 TC WW 377 378 303.020 EC 379 303.020 EC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 383 352.000 EC 385 TC 386 387 389.000 EC 387 389.000 EC 388 390.000 EC 391 391.020 EC 391 391.020 EC 392 393.000 EC 393 394.000 EC 393 394.000 EC 394 396.000 EC 395 394.000 EC 396 396.000 EC 397 398 396.000 EC 398 398 396.000 EC 399 398 396.000 EC 399 399 396.000 EC 399 399 399 399 399 399 399 399 399 399	TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- Latan Transmission- Station	\$4,109,919 \$0 \$0 \$0 \$0 \$0	P-375 P-378 P-379 P-380	\$0 \$0 \$0 \$0 \$0 \$0	\$4,109,919 \$0 \$0 \$0	0.0000% 99.6780% 99.6400%	\$0 \$0 \$0	\$0 \$0 \$0
374 INI 375 Into 376 TC 376 TC 377 378 303.020 EC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 384 353.000 EC 385 TC 386 387 389.000 EC 388 390.000 EC 390 391.020 EC 391 391.020 EC 391 391.020 EC 392 393.000 EC 393 394.000 EC 393 394.000 EC 393 394.000 EC 394 396.000 EC 394 396.000 EC 395 396.000 EC 396 397 397 397 397 397 397 397 397 397 397	PLANT- LAKE ROAD SJLP INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS Industrial Steam- Salvage and Removal Retirements not yet classified IOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Highway & Bridge IOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0 \$0 \$0	P-378 P-379 P-380	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	99.6780% 99.6400%	\$0 \$0 \$0	\$0 \$0
374 INI 375 Ini 376 TC 376 TC 377 378 303.020 EC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 385 TC 386 387 389.000 EC 388 390.000 EC 390 391.020 EC 391 391.020 EC 391 391.020 EC 392 393.000 EC 393 394.000 EC 393 394.000 EC 394 396.000 EC 395 394.000 EC 396 397 397 397 397 397 397 397 397 397 397	NDUSTRIAL STEAM- RETIREMENTS WORK N PROGRESS Industrial Steam- Salvage and Removal Retirements not yet classified TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0 \$0	P-378 P-379 P-380	\$0 \$0 \$0 \$0	\$0 \$0 \$0	99.6780% 99.6400%	\$0 \$0	\$0
375 IN Inc Re 376 IN Inc Re 376 IN Inc Re 376 IN Inc Re 377 IN Inc Re 377 IN Inc Re 377 IN Inc Re 378 IN Inc Re 37	IN PROGRESS Industrial Steam- Salvage and Removal Retirements not yet classified TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0 \$0	P-378 P-379 P-380	\$0 \$0 \$0 \$0	\$0 \$0 \$0	99.6780% 99.6400%	\$0 \$0	\$0
375 IN INCRE 376 IN INCRE 376 IN INCRE 377 I	IN PROGRESS Industrial Steam- Salvage and Removal Retirements not yet classified TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0 \$0	P-378 P-379 P-380	\$0 \$0 \$0 \$0	\$0 \$0 \$0	99.6780% 99.6400%	\$0 \$0	\$0
375 Inc Re Re 376 TC With Min State	Industrial Steam- Salvage and Removal Retirements not yet classified FOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc intangible- Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Highway & Bridge FOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0 \$0	P-378 P-379 P-380	\$0 \$0 \$0 \$0	\$0 \$0 \$0	99.6780% 99.6400%	\$0 \$0	\$0
376	Retirements not yet classified TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0 \$0	P-378 P-379 P-380	\$0 \$0 \$0 \$0	\$0 \$0 \$0	99.6780% 99.6400%	\$0 \$0	\$0
376	TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0	P-379 P-380	\$0 \$0 \$0	\$0 \$0	99.6400%	\$0	\$0
377 378 303.020 Ca 379 303.020 EC Ca 380 303.100 EC Br 381 382 383 352.000 EC 383 384 353.000 EC 386 387 389.000 EC 390 391.020 EC 391 391 391.040 EC 392 393.000 EC Ga 393 394.000 EC Ga 394	WORK IN PROGRESS ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge ITOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0 \$0	P-379 P-380	\$0 \$0 \$0	\$0 \$0	99.6400%	\$0	\$0
377 378 303.020 Ca 379 303.020 EC Ca 379 303.020 EC Ca Ca 380 303.100 EC Br 381 382 383 352.000 EC Im 384 353.000 EC Sa 386 387 389.000 EC 390 391.020 EC Sa 391 391.020 EC Sa 391 391.020 EC Sa 393 394.000 EC Ca	ECORP INTANGIBLE PLANT ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- Iatan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- Iatan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- Iatan Transmission- Structures & Improvements ECORP- Iatan Transmission- Station	\$0 \$0 \$0	P-379 P-380	\$0 \$0	\$0	99.6400%		
378 303.020 CC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 385 TC 386 387 389.000 EC 388 390.000 EC 390 391.020 EC 391 391.040 EC 392 393.000 EC 393 394.000 EC 393 394.000 EC 394 396.000 EC 000	ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0	P-379 P-380	\$0 \$0	\$0	99.6400%		
378 303.020 CC 379 303.020 EC 380 303.100 EC 381 TC 382 383 352.000 EC 385 TC 386 387 389.000 EC 388 390.000 EC 390 391.020 EC 391 391.040 EC 392 393.000 EC 393 394.000 EC 393 394.000 EC 394 396.000 EC 000	ECORP- Intangible Plant Corporate Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0 \$0	P-379 P-380	\$0 \$0	\$0	99.6400%		
379 303.020 Ca 380 303.100 EC Br 381 TC 382 383 352.000 EC 384 353.000 EC 385 TC 386 387 389.000 EC 388 390.000 EC 390 391.020 EC 391 391.020 EC 391 391.020 EC 392 393.000 EC 393 394.000 EC 393 394.000 EC 394 396.000 EC	Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & improvements ECORP- latan Transmission- Station	\$0 \$0 \$0	P-379 P-380	\$0 \$0	\$0	99.6400%		
379 303.020 EC Int 1	ECORP- Intangible Plant- latan- Misc intangible- Capitalized Software- 5 vear ECORP- Intangible Plant- latan- Highway & Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0	P-380	\$0	·		\$0	\$0
380 303.100 EC Br TC State Sta	ECORP- Intangible Plant- latan- Highway & Bridge FOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0 \$0			\$0		`	Ψ
381 Br TC 382 BC EC 383 352.000 EC 384 353.000 EC 385 TC 386 BC EC 387 389.000 EC 388 390.000 EC 390 391.020 EC 391 391.040 EC 392 393.000 EC 393 394.000 EC 394 396.000 EC Or	Bridge TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & mprovements ECORP- latan Transmission- Station	\$0 \$0			\$0			
381 TC 382 SC	TOTAL ECORP INTANGIBLE PLANT ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0	D-383	\$0		99.6400%	\$0	\$0
382 383 352.000 EC Im 384 353.000 EC 385 TC 386 Sec 387 389.000 EC 388 390.000 EC 390 391.000 EC 391 391.020 EC 501 Sec 502 Sec 503 Sec	ECORP TRANSMISSION PLANT ECORP- latan Transmission- Structures & Improvements ECORP- latan Transmission- Station	\$0	D-383	\$0				
383 352.000 EC Im Im 384 353.000 EC Ec Im 385 TC Ec Im 388 390.000 EC Im 389 391.000 EC Im 391 391.020 EC Im 391 391.040 EC Im 392 393.000 EC Im 393 394.000 EC Im 394 396.000 EC Im 394 396.000 EC Im 394 396.000 EC Im 394 396.000 EC Im 395 396.000 EC Im 3	ECORP- latan Transmission- Structures & mprovements ECORP- latan Transmission- Station	•	D-383		\$0		\$0	\$0
383 352.000 EC Im Im 384 353.000 EC Ec Im 385 TC Ec Im 388 390.000 EC Im 389 391.000 EC Im 391 391.020 EC Im 391 391.040 EC Im 392 393.000 EC Im 393 394.000 EC Im 394 396.000 EC Im 394 396.000 EC Im 394 396.000 EC Im 394 396.000 EC Im 395 396.000 EC Im 3	ECORP- latan Transmission- Structures & mprovements ECORP- latan Transmission- Station	•	D-383					
384 353.000 EC Eq 393 394.000 EC Gray 394 396.000 EC Gray 395 395 395 395 395 395 395 395 395 395	mprovements ECORP- latan Transmission- Station	•	D-383					
384 353.000 EC Eq TC	ECORP- latan Transmission- Station		1 -303	\$0	\$0	99.6400%	\$0	\$0
385			P-384	¢o.	¢0	00.64000/	¢o.	**
385	zauldinent -	\$0	P-364	\$0	\$0	99.6400%	\$0	\$0
386 387 389.000 EC 388 390.000 EC 391.000 EC 391 391.020 EC Fu 391 391.040 EC Fu 392 393.000 EC 393 394.000 EC Cor	TOTAL ECORP TRANSMISSION PLANT	\$0		\$0	\$0	-	\$0	\$0
387 389.000 EC 388 390.000 EC Im 389 391.000 EC 391 391.020 EC Fu 391 391.040 EC Fu 392 393.000 EC 393 394.000 EC 394 396.000 EC Or	OTAL ECORP TRANSMISSION FLANT	φυ		φ0	40		Ψ0	\$ 0
387 389.000 EC 388 390.000 EC Im 389 391.000 EC 391 391.020 EC Fu 391 391.040 EC Fu 392 393.000 EC 393 394.000 EC 394 396.000 EC Or	ECORP GENERAL PLANT- CORPORATE							
388 390.000 EC Im Im 389 391.000 EC Fu 391 391.040 EC Fu 392 393.000 EC 393 394.000 EC Or Or Or Or Or Im	ECORP General Plant- Corporate Land	\$0	P-387	\$0	\$0	99.6780%	\$0	\$0
389 391.000 EC 390 391.020 EC 391 391.040 EC 392 393.000 EC 393 394.000 EC 394 396.000 EC Or	ECORP General Plant- Corporate Structures &	\$0	P-388	\$0	\$0	99.6780%	\$0	\$0
390 391.020 EC Fu 391 391.040 EC Fu 392 393.000 EC 393 394.000 EC 394 396.000 EC	mprovements							
390 391.020 EC Fu 391 391.040 EC Fu 392 393.000 EC 393 394.000 EC 394 396.000 EC	ECORP General Plant- Corporate Office	\$0	P-389	\$0	\$0	99.6780%	\$0	\$0
391 391.040 EC Fu 392 393.000 EC 393 394.000 EC 394 396.000 EC Or	Furniture & Equipment							
391 391.040 EC Fu 392 393.000 EC 393 394.000 EC 394 396.000 EC Or	ECORP General Plant- Corporate Office	\$0	P-390	\$0	\$0	99.6780%	\$0	\$0
392 393.000 EC 393 394.000 EC 394 396.000 EC Or	Furniture- Computer							1
392 393.000 EC Eq 393 394.000 EC 394 396.000 EC	ECORP General Plant- Corporate Office	\$0	P-391	\$0	\$0	99.6780%	\$0	\$0
393 394.000 EC 394 396.000 EC Op	Furniture- Software	**	D 000	••	••	00.07000/	•	
393 394.000 EC 396.000 EC	ECORP General Plant- Corporate Stores	\$0	P-392	\$0	\$0	99.6780%	\$0	\$0
394 396.000 EC	Equipment ECORP General Plant- Corporate Tools	\$0	P-393	\$0	\$0	99.6780%	\$0	\$0
Or	ECORP General Plant- Corporate Power	\$0 \$0	P-393	\$0 \$0	\$0 \$0	99.6780%	\$0 \$0	\$0 \$0
-	Operated Equipment	φυ	F-334	φ0	40	33.070076	Ψ0	\$ 0
395 397.000 EC	ECORP General Plant- Corporate	\$0	P-395	\$0	\$0	99.6780%	\$0	\$0
	Communication Equipment	Ψ		Ψ*	40	00.070070	, ,	
	ECORP General Plant- Corporate Misc	\$0	P-396	\$0	\$0	99.6780%	\$0	\$0
	Equipment .	·		•				1
	TOTAL ECORP GENERAL PLANT-	\$0		\$0	\$0		\$0	\$0
	CORPORATE							
	ECORP GENERAL PLANT- IATAN							
	ECORP General Plant- latan Office Furniture-	\$0	P-399	\$0	\$0	99.6400%	\$0	\$0
	Computer				4.			
	ECORP General Plant- latan Transportation	\$0	P-400	\$0	\$0	99.6400%	\$0	\$0
	Equip Medium Trucks	**	D 404	<u>*^</u>	*^	00.64000/	¢.	**
	• • • • • • • • • • • • • • • • • • • •	\$0	P-401	\$0	\$0	99.6400%	\$0	\$0
	ECORP General Plant- latan Communication	\$0	}	\$0	\$0	}	\$0	\$0
402	ECORP General Plant- latan Communication Equipment	\$ 0		ÞU	Φ0		φU	φU
403 EC	ECORP General Plant- latan Communication							
	ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN	••	P-404	\$0	\$0	99.6780%	\$0	\$0
	ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN	40	_	\$0	\$0 \$0	99.6780%	\$0 \$0	\$0
	ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN ECORP General Plant- Raytown Land	\$0 \$0	. ,00	**	ΨΟ	33.370	,	į
	ECORP General Plant- latan Communication Equipment FOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN ECORP General Plant- Raytown Land ECORP General Plant- Raytown Structures &	\$0 \$0				1		1
Fu	ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN ECORP General Plant- Raytown Land	•	P-406	\$0	\$0	99.6780%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
407	391.020	ECORP General Plant- Raytown Office	\$0	P-407	\$0	\$0	99.6780%	\$0	\$0
		Furniture- Computer							
408	391.040	ECORP General Plant- Raytown Office	\$0	P-408	\$0	\$0	99.6780%	\$0	\$0
		Furniture- Software							
409	393.000	ECORP General Plant- Raytown Stores	\$0	P-409	\$0	\$0	99.6780%	\$0	\$0
		Equipment							
410		ECORP General Plant- Raytown Tools	\$0		\$0	\$0	99.6780%	\$0	\$0
411	396.000	ECORP General Plant- Raytown Power	\$0	P-411	\$0	\$0	99.6780%	\$0	\$0
		Operated Equipment							
412	397.000	ECORP General Plant- Raytown	\$0	P-412	\$0	\$0	99.6780%	\$0	\$0
		Communication Equipment							
413	398.000	ECORP General Plant- Misc Equipment	\$0		\$0	\$0	99.6780%	\$0	\$0
414		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$0		\$0	\$0		\$0	\$0
415		ECORP RETIREMENTS WORK IN PROGRESS							
416		ECORP- Salvage and Removal Retirements	\$0	P-416	\$0	\$0	99.6780%	\$0	\$0
410		not vet classified	Ψ.	1 410	ΨΟ	Ψ	33.070070	Ψ	ΨΟ
417		TOTAL ECORP RETIREMENTS WORK IN	\$0	-	\$0	\$0		\$0	\$0
717		PROGRESS	•		ΨΟ	Ψ		Ψ	ΨΟ
		T KOOKEGO							
418		CAPITALIZED LONG-TERM INCENTIVE							
		STOCK AWARDS							
419		Capitalized Long-Term Incentive Stock	\$0	P-419	-\$1,682,924	-\$1,682,924	100.0000%	\$0	-\$1,682,924
		Awards through December 31, 2015			+·,·, 3- ·	+ ·,,•= ·		4.5	+ ·,,• = ·
420		TOTAL CAPITALIZED LONG-TERM	\$0	-	-\$1,682,924	-\$1,682,924	`	\$0	-\$1,682,924
		INCENTIVE STOCK AWARDS			. , , .	. , ,-		•	. , . , .
421		TOTAL PLANT IN SERVICE	\$3,521,223,016		-\$79,545,428	\$3,441,677,588		\$0	\$3,382,144,155

Greater Mã•[ˇlã́J]^læã}}•ÂÔ[{ à∄^å Case No. ER-2016-0156 TY June 30, 2015 Update Dec 31, 2015 True-Up through July 31, 2016 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant	-			Total		Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-77	Land - Electric - Jeffrey Common MPS	310.000		\$111,704		\$0
	_	310.000		Ψ111,704		ΨΟ
	JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS		\$111,704		\$0	
	books in 1984. Consistent with Commission					
	Order in ER-83-40. (Maiors)					
P-78	Structures - Electric - Jeffrey Common	311.000		\$410,538		\$0
	JEC Common Plant Adj to reverse FERC		\$410,538	, ,,,,,,	\$0	
	Compliance Audit Entry recorded on MPS		\$410,536		\$0	
	books in 1984. Consistent with Commission Order in ER-83-40. (Maiors)					
	Order III EN-65-40. (Majors)					
P-79	Boiler Plant Equipment- Electric- Jeffrey Comm	312.000		\$1,438,628		\$0
	JEC Common Plant Adj to reverse FERC		\$1,438,628		\$0	
	Compliance Audit Entry recorded on MPS		, , , , , ,		, -	
	books in 1984. Consistent with Commission Order in ER-83-40. (Majors)					
P-82	Accessory Equipment- Electric- Jeffrey Commo	315.000		\$1,750,630		\$0
	Adjustment to transfer Jeffrey GSU from		\$1,750,630		\$0	
	Account 353 to 315. (Majors)					
P-83	Misc Power Plant Equipment- Electric- Jeffrey	316.000		\$32,089		\$0
1 -03		310.000		φ32,00 9		φυ
	JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS		\$32,089		\$0	
	books in 1984. Consistent with Commission					
	Order in ER-83-40. (Majors)					
P-181	Miscellanous Intangible- Substation (353)- Cro	303.010		-\$3,891,687		\$0
	To reduce Crossroads Plant based on the			40,000,000	\$0	
	Commission's decision in Case Nos. ER-2010-		-\$3,891,687		\$0	
	0356 and ER-2012-0175 (Featherstone)					
D 400	Lond Electric Crasswords 4 4 MDC	240.000		6040.054		
P-182	Land- Electric- Crossroads 1-4 MPS	340.000		-\$240,351		\$0
	To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-		-\$240,351		\$0	
	0356 and ER-2012-0175 (Featherstone)					
•		•		-		

Accounting Schedule: 04 Sponsor: Featherstone Page: 1 of 4

A	B	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Plant	₽	<u> </u>	2	⊑ Total	<u> </u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-183	Structures- Electric- Crossroads 1-4	341.000		-\$1,279,957	-	\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Featherstone)		-\$1,279,957		\$0	
P-184	Fuel Holders- Crossroads 1-4	342.000		-\$2,418,184		\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Featherstone)		-\$2,418,184		\$0	
P-185	Prime Movers- Crossroads 1-4	343.000		-\$44,761,402		\$0
	To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$44,761,402	. , ,	\$0	
P-186	Generators- Crossroads 1-4	344.000		-\$8,937,477		\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Featherstone)		-\$8,937,477		\$0	
P-187	Accessory- Crossroads 1-4	345.000		-\$8,752,236		\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Featherstone)		-\$8,752,236	. , ,	\$0	
P-188	Misc Power Plant Equipment- Crossroads 1-4	346.000		-\$73,591		\$0
	1. To reduce Crossroads Plant based on the Commission's decision in Case Nos. ER-2010- 0356 and ER-2012-0175 (Featherstone)		-\$73,591		\$0	
P-284	Station Equipment - Transmission	353.000		-\$1,750,630		\$0
	1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)		-\$1,750,630		\$0	
P-288	Poles & Fixtures- Disallowance Stipulation & A	355.000		-\$1,402,180		\$0

Accounting Schedule: 04 Sponsor: Featherstone Page: 2 of 4

To adjust plant based on Second Non-Unanimous Stipulation & Agreement in Case No. ER. 2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue— see page 12 of Stipulation EFIS #356 Featherstone) P-305 Overhead Conductors & Devices- Disallowance To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER. 2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER. 2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER. 2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)		Adjustments to Plant in Service					
Number Plant In Service Adjustment Description Number Amount Amount Adjustments Adjustments Adjustments No. ER. 2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue—see page 12 of Stipulation EFIS #356 Featherstone Stipulation EFIS #356 St		<u>B</u>	<u>C</u>	<u>D</u>			Total
To adjust plant based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue—see page 12 of Stipulation EFIS #356 ifFeatherstone) P-290 Conductors & Devices- Disallowance Stipulatic To adjust plant based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue—see page 12 of Stipulation EFIS #356 Featherstone) P-305 Overhead Conductors & Devices- Disallowance To adjust plant based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)		Plant In Service Adjustment Description					
To adjust plant based on Second Non-Unanimous Stipulation & Agreement in Case No. ER. 2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue— see page 12 of Stipulation EFIS #356 Featherstone) P-305 Overhead Conductors & Devices- Disallowance To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER. 2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER. 2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER. 2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)		To adjust plant based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue see page 12 of Stipulation EFIS #356					
Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue—see page 12 of Stipulation EFIS #356 Featherstone) P-305 Overhead Conductors & Devices- Disallowance To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)	P-290	Conductors & Devices- Disallowance Stipulation	356.000		-\$3,221,405		\$0
To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue— See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)		Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for latan 2 issue see page 12 of Stipulation EFIS #356		-\$3,221,405		\$0	
Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-307 Underground Circuit- Disallowance Stipulation To adjust plant based on Second Non- Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue—See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors)	P-305	Overhead Conductors & Devices- Disallowance	365.000		-\$3,055,085		\$0
To adjust plant based on Second Non-Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors) \$0\$ -\$321,331 \$0\$ -\$321,331 \$0\$ -\$1,500,577 \$0} -\$1,500,577 \$0} -\$1,500,577 \$0} -\$1,682,924 \$0}		Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue See page 12 of Stipulation EFIS #356		-\$3,055,085		\$0	
Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue See page 12 of Stipulation EFIS #356 (Featherstone) P-315 Customer Premise Meter Installations - Distri 1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors) 371.000 -\$1,500,577 \$0 -\$1,500,577 \$0 -\$1,682,924 \$0 -\$1,682,924 \$0	P-307	Underground Circuit- Disallowance Stipulation	366.000		-\$321,331		\$0
1. To remove plant and reserve relating to electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors) -\$1,500,577 \$0 -\$1,682,924 \$0 -\$1,682,924 \$0		Unanimous Stipulation and Agreement in Case No. ER-2012-0175 relating to a permanent reduction benefiting GMO for latan 2 issue See page 12 of Stipulation EFIS #356		-\$321,331		\$0	
electric vehicle charging stations (Majors) P-419 Capitalized Long-Term Incentive Stock Awards 1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors) \$0	P-315	Customer Premise Meter Installations - Distri	371.000		-\$1,500,577		\$0
1. Adjustment to remove Long-Term Incentive Stock Awards capitalized through December 31, 2015 (Majors) \$0 \$0				-\$1,500,577		\$0	
Stock Awards capitalized through December 31, 2015 (Majors)	P-419	Capitalized Long-Term Incentive Stock Awards			-\$1,682,924		\$0
Total Blant Adjustments		Stock Awards capitalized through December		-\$1,682,924		\$0	
i otal Plant Adjustments -3/9,343,428 50		Total Plant Adjustments	u l	_	-\$79.545.428	_	\$0

Accounting Schedule: 04 Sponsor: Featherstone Page: 3 of 4

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments

Greater Missouri Operations ÂÔ[{ àð ^â Case No. ER-2016-0156 TY End June 30, 2015 Update Dec 31, 2015 True-Up through July 31, 2016 Depreciation Expense

	٨	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Line	Account	₽	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
4		INITANIGIBLE BLANT					
1 2	301.000	INTANGIBLE PLANT Intang Plant - Organization- Electric	\$96,353	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible- Substation (like 353)	\$604,154	0.00%	\$0 \$0	ő	0.00%
4		Misc Intangible- Substation (like 353)-	\$0	0.00%	\$0		
		Crossroads	·			0	0.00%
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$14,344,292	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible- Capitalized Software- 5 year	\$0	0.00%	\$0	•	0.000/
7	303.020	latan Misc Intangible- Capitalized Software- 5 year	\$262,364	0.00%	\$0	0	0.00%
,	303.020	Lake Road	\$202,304	0.00 /6	ΨU	0	0.00%
8	303.090	Misc- Transmission Ln MINT Line	\$71,858	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible- latan Highway & Bridge	\$927,687	0.00%	\$0	0	0.00%
10		TOTAL INTANGIBLE PLANT	\$16,306,708		\$0		
44		PRODUCTION DI ANT					
11		PRODUCTION PLANT					
12		STEAM PRODUCTION					
13		SIBLEY UNIT 1- STEAM					
14	310.000	Land-Electric Sibley 1 MPS	\$265,006	0.00%	\$0	0	0.00%
15 16	311.000	Structures-Electric Sibley 1 Boiler Plant Equipment-Electric Sibley 1	\$3,785,528	1.87%	\$70,789	0 0	0.00%
16 17	312.000 312.020	Boiler AQC Equipment-Electric Sibley 1	\$28,492,648 \$2,480,162	2.19% 2.19%	\$623,989 \$54,316	0	0.00% 0.00%
18	314.000	Turbogenerator-Electric Sibley 1	\$14,495,915	2.33%	\$337,755	0	0.00%
19	315.000	Accessory Equipment-Electric Sibley 1	\$2,050,955	2.40%	\$49,223	0	0.00%
20	316.000	Misc Power Plant Equipment- Electric S 1	\$149,501	2.50%	\$3,738	0	0.00%
24		TOTAL SIBLEY UNIT 1- STEAM	\$51,719,715		\$1,139,810		
21		TOTAL SIBLET UNIT 1- STEAM	\$51,719,715		\$1,139,810		
22		SIBLEY UNIT 2- STEAM					
23	310.000	Land- Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
24	311.000	Structures- Electric Sibley 2	\$1,465,173	1.87%	\$27,399	0	0.00%
25	312.000	Boiler Plant Equipment-Electric Sibley 2	\$19,260,794	2.19%	\$421,811	0	0.00%
26 27	312.020	Boiler AQC Equipment- Electric Sibley 2	\$2,453,794	2.19%	\$53,738 \$304.750	0	0.00%
27 28	314.000 315.000	Turbogenerator- Electric Sibley 2 Accessory Equipment- Electric Sibley 2	\$12,221,392 \$1,907,725	2.33% 2.40%	\$284,758 \$45,785	0 0	0.00% 0.00%
29	316.000	Misc Power Plant Equipment- Electric S 2	\$103,890	2.50%	\$2,597	0	0.00%
		1	, 11,111		, ,==		
30		TOTAL SIBLEY UNIT 2- STEAM	\$37,412,768		\$836,088		
24		CIDLEV LIMIT 2 CTEAM					
31 32	310.000	SIBLEY UNIT 3- STEAM Land - Electric Sibley 3 MPS	\$108,266	0.00%	\$0	0	0.00%
33	311.000	Structures- Electric Sibley 3	\$15,000,866	1.87%	\$280,516	0	0.00%
34	312.000	Boiler Plant Equipment- Eletric Sibley 3	\$109,061,856	2.19%	\$2,388,455	0	0.00%
35	312.020	Boiler AQC Equipment- Electric Sibley 3	\$100,700,695	2.19%	\$2,205,345	0	0.00%
36	314.000	Turbogenerator- Electric Sibley 3	\$39,626,825	2.33%	\$923,305	0	0.00%
37	315.000	Accessory Equipment- Electric Sibley 3	\$9,958,522	2.40%	\$239,005	0	0.00%
38	316.000	Misc Power Plant Equipment- Electric Sibley 3	\$653,650	2.50%	\$16,341	0	0.00%
39		TOTAL SIBLEY UNIT 3- STEAM	\$275,110,680		\$6,052,967		
			+ =. =, : : =, = =		Ţ-, 00 2,001		
40		SIBLEY FACILITY COMMON- STEAM					
41	310.000	Land- Electric- Sibley Common MPS	\$22,006	0.00%	\$0	0	0.00%
42	311.000	Structures- Electric- Sibley Common	\$40,134,891	1.87%	\$750,522	0	0.00%
43	312.000	Boiler Plant Equipment-Electric- Sibley	\$38,500,538	2.19%	\$843,162	0	0.00%
44	312.020	Common Boiler AQC Equipment- Electric- Sibley	\$2,703,770	2.19%	\$59,213	0	0.00%
-1-7	3.2.020	Common	Ψ=,,,ου,,,,ο	2.1070	Ψ00,210		0.0070
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	٨	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>
Line	<u>A</u> Account	므	MO Adjusted	Depreciation	E Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
45	244.000	Turkamanaratar Flastria Siklay Camman	\$044.072	2 220/	£40.000	0	0.000/
45	314.000	Turbogenerator- Electric- Sibley Common	\$811,073	2.33%	\$18,898	0	0.00%
46	315.000	Accessory Equipment- Electric- Sibley Common	\$4,950,148	2.40%	\$118,804	0	0.00%
47	316.000	Misc Power Plant Equipment- Electric- Sibley Common	\$2,229,405	2.50%	\$55,735	0	0.00%
48		TOTAL SIBLEY FACILITY COMMON- STEAM	\$89,351,831		\$1,846,334		
49		JEFFREY UNIT 1- STEAM					
50	310.000	Land - Electric Jeffrey 1 MPS	\$71,306	0.00%	\$0	0	0.00%
51	311.000	Stuctures - Electric Jeffrey 1	\$6,364,135	1.87%	\$119,009	0	0.00%
52	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$14,682,767	2.10%	\$308,338	0	0.00%
53	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$30,141,019	2.10%	\$632,961	0	0.00%
54	314.000	Turbogenerator - Electric- Jeffrey 1	\$6,105,496	2.31%	\$141,037	0	0.00%
55	315.000	Accessory Equipment - Electric- Jeffrey 1	\$2,289,091	2.37%	\$54,251	0	0.00%
56	316.000	Mice Dower Blant Floatric Jeffrey 1	\$442.42G	2.59%	\$10,708	0	0.00%
56 57	316.000	Misc Power Plant- Electric- Jeffrey 1 TOTAL JEFFREY UNIT 1- STEAM	\$413,436 \$60,067,250	2.59%	\$1,266,304	0	0.00%
0,		TOTAL GLITTLET GIVET TOTAL	ψου,σοι,2οσ		ψ1,200,00 1		
58		JEFFREY UNIT 2- STEAM					
59	310.000	Land - Electric - Jeffrey 2 MPS	\$71,026	0.00%	\$0	0	0.00%
60	311.000	Structures - Electric - Jeffrey 2	\$5,110,929	1.87%	\$95,574	0	0.00%
61	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$18,836,133	2.10%	\$395,559	0	0.00%
62	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$15,075,511	2.10%	\$316,586	0	0.00%
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$5,389,849	2.31%	\$124,506	0	0.00%
64	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,843,072	2.37%	\$43,681	0	0.00%
65	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$730,604	2.59%	\$18,923	0	0.00%
66		TOTAL JEFFREY UNIT 2- STEAM	\$47,057,124		\$994,829		
67		JEFFREY UNIT 3- STEAM					
68	310.000	Land - Electric - Jeffrey 3 MPS	\$3,085	0.00%	\$0	0	0.00%
69	311.000	Structures - Electric - Jeffrey 3	\$5,671,566	1.87%	\$106,058	0	0.00%
70	312.000	Boiler Plant Equipment- Electric- Jeffrey 3	\$23,013,451	2.10%	\$483,282	0	0.00%
71	312.020	Boiler AQC Equipment- Electric- Jeffrey 3	\$15,109,535	2.10%	\$317,300	0	0.00%
72	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,447,307	2.31%	\$172,033	0	0.00%
73	315.000	Accessory Equipment- Electric - Jeffrey 3	\$2,414,515	2.37%	\$57,224	Ö	0.00%
74	316.000	Misc Power Plant Equipment- Electric-	\$275,371	2.59%	\$7,132	0	0.00%
75		Jeffrey 3 TOTAL JEFFREY UNIT 3- STEAM	\$53,934,830		\$1,143,029		
70		IEEEDEV FACULTV COMMON CTEAN					
76 77	310.000	JEFFREY FACILITY COMMON- STEAM	¢224 602	0.000/	¢n.		0.00%
77 78	310.000	Land - Electric - Jeffrey Common MPS Structures - Electric - Jeffrey Common	\$321,683 \$4,348,035	0.00% 1.87%	\$0 \$81,308	0	0.00%
78 79	311.000	Boiler Plant Equipment- Electric- Jeffrey	\$4,348,035 \$5,400,979	2.10%	\$81,308 \$113,421	0	0.00%
19	312.000	Common	φυ,400,979	2.10%	का 13,4∠1	0	0.00%
80	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$17,080,136	2.10%	\$358,683	0	0.00%
81	314.000	Turbogenerator- Electric- Jeffrey Common	\$1,544,808	2.31%	\$35,685	0	0.00%

Line Account Plant Account Description Jurisdictional Jurisdictional Plant Account Description Jurisdictional English Rate Expense Life Salvage		<u>A</u>	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>
	Line		₽					
Common	Number	Number	Plant Account Description	•	•	•		Salvage
Misc Power Plant Equipment-Electric S1,518,402 2,59% \$39,327 0 0.00%	82	315.000		\$2,808,275	2.37%	\$66,556	0	0.00%
TOTAL JEFFREY FACILITY COMMON-STEAM	83	316.000	Misc Power Plant Equipment- Electric-	\$1,518,402	2.59%	\$39,327	0	0.00%
Section Structures Struct	84		TOTAL JEFFREY FACILITY COMMON-	\$33,022,318	•	\$694,980		
Structures Str				*		•		
Structures Electric Disallowance Internation Structures Electric September S				. ,		·		
Section Sect							-	
90 312.000 Boller Plant Equipment-Electric	00	311.000	Structures- Liectric Disanowance- latan 1	-\$15,150	1.04 /6	-\$219	•	0.00 /6
1	89	312.000	Boiler Plant Equipment- Electric- latan 1	\$99,681,227	2.04%	\$2,033,497	0	0.00%
1 312,020	90	312.000		-\$262,720	2.04%	-\$5,359	0	0.00%
92 314,000 33 15,000 34 315,000 35 315,000 36 315,000 37 30 0,00% 38 315,000 38 315,000 38 315,000 38 315,000 39 315,000 315,0	91	312.020		\$453,586	2.04%	\$9,253	0	0.00%
315.000	92	314.000		\$15,406,945	2.30%		0	0.00%
Disallowance - Iatan 1	93		Accessory Equipment- Electric- latan 1	\$12,565,691	2.34%	\$294,037	-	
95 316,000	94	315.000		-\$21,473	2.34%	-\$502	0	0.00%
Disallowance TOTAL IATAN UNIT 1 - STEAM \$134,605,027	95	316.000		\$1,839,778	2.49%	\$45,810	0	0.00%
TOTAL IATAN UNIT 1- STEAM \$134,605,027 \$2,817,443 \$2,817,443 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$311,000 \$312,0	96	316.000		-\$2,383	2.49%	-\$59	0	0.00%
99 311,000 Structures- Electric Iatan 2 \$29,097,814 1.87% \$584,129 0 0.00% 0	97			\$134,605,027		\$2,817,443		
99 311,000 Structures- Electric Iatan 2 \$29,097,814 1.87% \$544,129 0 0.00%	98		IATAN UNIT 2- STEAM					
101 312.000 Boiler Plant Equipment- Electric latan 2 S195,956,969 2.19% \$4,291,458 0 0.00% 102 312.000 Boiler Plant Equipment- Electric -\$3,127,158 2.19% -\$68,485 0 0.00% 103 312.020 Boiler AQC Equipment- Electric latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105 314.000 Turbogenerator- Electric latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105 314.000 Turbogenerator- Electric Disallowance- latan 2 -\$430,736 2.33% -\$10,036 0 0.00% 106 315.000 Accessory Equipment- Electric -\$430,736 2.33% -\$10,036 0 0.00% 107 315.000 Accessory Equipment- Electric -\$444,466 2.40% -\$3,467 0 0.00% 108 316.000 Misc Power Plant- Electric -\$144,466 2.40% -\$3,467 0 0.00% 109 316.000 Misc Power Plant Equipment- Electric -\$16,154 2.50% -\$404 0 110 IATAN FACILITY COMMON- STEAM Land- Electric- latan Common \$3,180,922 1.84% \$150,529 0 0.00% 111 310.000 Boiler Plant Equipment- Iatan Common \$2,2944,249 2.04% \$468,063 0 0.00% 115 312.020 Boiler AQC Equipment- Iatan Common \$22,944,249 2.04% \$468,063 0 0.00% 116 314.000 Accessory Equipment- Electric stan Common \$3,316,625 2.34% \$77,609 0 0.00% 117 315.000 Accessory Equipment- Electric \$253,105 2.30% \$77,609 0 0.00% 119 IATAN FACILITY COMMON- STEAM \$35,460,530 \$720,001		311.000		\$29,097,814	1.87%	\$544,129	0	0.00%
102 312.000 Boiler Plant Equipment- Electric Disallowance- latan 2 \$70,829,006 2.39% \$1,650,316 0 0.00% 104 314.000 Turbogenerator- Electric- latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105 314.000 Turbogenerator- Electric- latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105 315.000 Accessory Equipment- Electric \$131,000 Accessory Equipment- Electric \$17,681,027 \$2.40% \$424,345 0 0.00% 107 315.000 Accessory Equipment- Electric \$1,44,66 2.40% \$3,467 0 0.00% 109 316.000 Misc Power Plant Electric \$1,44,66 \$2.50% \$28,682 0 0.00% 109 316.000 Misc Power Plant Electric \$1,44,66 \$2.50% \$28,682 0 0.00% 109 100 1	100	311.000	Structures- Electric Disallowance- latan 2	-\$435,092	1.87%	-\$8,136	0	0.00%
102 312.000 Boiler Plant Equipment- Electric -\$3,127,158 2.19% -\$68,485 0 0.00% 103 312.020 Boiler AQC Equipment- Electric- latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 104 314.000 Turbogenerator- Electric- latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105 314.000 Turbogenerator- Electric Disallowance- latan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 106 315.000 Accessory Equipment- Electric -\$144,466 2.40% \$424,345 0 0.00% 107 315.000 Accessory Equipment- Electric -\$144,466 2.40% -\$3,467 0 0.00% 108 316.000 Misc Power Plant Equipment- Electric -\$144,466 2.50% \$28,682 0 0.00% 109 316.000 Misc Power Plant Electric -\$144,466 -\$1,47,264 2.50% \$28,682 0 0.00% 109 316.000 Misc Power Plant Electric -\$16,154 2.50% -\$404 0 0.00% 110 IATAN FACILITY COMMON- STEAM \$310,558,474 \$6,848,402	101	312.000	Boiler Plant Equipment- Electric latan 2	\$195,956,969	2.19%	\$4,291,458	0	0.00%
103 312.020 Boiler AQC Equipment- Electric - Iatan 2 \$0 2.19% \$0 0.00% 104 314.000 Turbogenerator- Electric Iatan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105 314.000 Turbogenerator- Electric Disallowance- latan 2 Accessory Equipment- Electric \$17,681,027 2.40% \$424,345 0 0.00% 107 315.000 Accessory Equipment- Electric Disallowance- latan 2 \$17,681,027 2.40% \$424,345 0 0.00% 108 316.000 Misc Power Plant Equipment- Electric \$11,47,264 2.50% \$28,682 0 0.00% 109 316.000 Misc Power Plant Equipment- Electric \$11,47,264 2.50% \$28,682 0 0.00% 110 IATAN FACILITY COMMON- STEAM \$310,558,474 \$310,558,474 \$6,848,402 \$6,848,402 111 IATAN FACILITY COMMON- STEAM \$11,000 \$12,000 \$12,000 \$13,1000 \$12,000 \$13,1000 \$12,000 \$14,000			Boiler Plant Equipment- Electric					
104 314.000 Turbogenerator- Electric- Iatan 2 \$70,829,006 2.33% \$1,650,316 0 0.00% 105	103	312.020		\$0	2.19%	\$0	0	0.00%
Structures - Electric - Iatan Common Stand Structures - Electric - Iatan Common Stand Structures - Electric - Iatan Common Stand S						·		
106	105	314.000	9	-\$430,736	2.33%	-\$10,036	0	0.00%
Disallowance- latan 2 Misc Power Plant- Electric- latan 2 \$1,147,264 2.50% \$28,682 0 0.00%	106	315.000		\$17,681,027	2.40%	\$424,345	0	0.00%
108	107	315.000	, , ,	-\$144,466	2.40%	-\$3,467	0	0.00%
Disallowance- latan 2	108	316.000		\$1,147,264	2.50%	\$28,682	0	0.00%
TOTAL IATAN UNIT 2- STEAM \$310,558,474 \$6,848,402	109	316.000		-\$16,154	2.50%	-\$404	0	0.00%
111	110			\$310,558,474	-	\$6,848,402		
112	444		LATAN FACULTY COMMON OTTAN					
113 311.000 Structures- Electric- Iatan Common \$8,180,922 1.84% \$150,529 0 0.00% 114 312.000 Boiler Plant Equip- Iatan Common \$22,944,249 2.04% \$468,063 0 0.00% 115 312.020 Boiler AQC Equipment- Iatan Common \$0 2.04% \$0 0 0.00% 116 314.000 Turbogenerator- Electric- Iatan Common \$760,795 2.30% \$17,498 0 0.00% 117 315.000 Accessory Equipment- Iatan Common \$3,316,625 2.34% \$77,609 0 0.00% 118 316.000 Misc Power Plant Equipment- Electric- Iatan Common \$253,105 2.49% \$6,302 0 0.00% 119 TOTAL IATAN FACILITY COMMON- STEAM \$35,460,530 \$720,001 \$720,001 \$720,001		210 000		\$4.024	0.00%	0.9	0	0.009/
114						·		
115							_	
116 314.000 Turbogenerator- Electric- latan Common \$760,795 2.30% \$17,498 0 0.00% 117 315.000 Accessory Equipment- latan Common \$3,316,625 2.34% \$77,609 0 0.00% 118 316.000 Misc Power Plant Equipment- Electric- latan Common \$253,105 2.49% \$6,302 0 0.00% 119 TOTAL IATAN FACILITY COMMON- STEAM \$35,460,530 \$720,001 \$720,001 \$720,001							_	
118 316.000 Misc Power Plant Equipment- Electric-latan Common TOTAL IATAN FACILITY COMMON-STEAM \$253,105 2.49% \$6,302 0 0.00% 120 IATAN FACILITY COMMON- ECORP-STEAM \$35,460,530 \$720,001 \$720,001				·			-	
118 316.000 Misc Power Plant Equipment- Electric-latan Common TOTAL IATAN FACILITY COMMON-STEAM \$253,105 2.49% \$6,302 0 0.00% 120 IATAN FACILITY COMMON- ECORP-STEAM \$35,460,530 \$720,001 \$720,001			Accessory Equipment- latan Common				0	
119 TOTAL IATAN FACILITY COMMON- STEAM 120 IATAN FACILITY COMMON- ECORP- STEAM \$35,460,530 \$720,001	118	316.000		\$253,105	2.49%	\$6,302	0	0.00%
STEAM	119		TOTAL IATAN FACILITY COMMON-	\$35,460,530		\$720,001		
	120							
	121	310.000		\$6,506	0.00%	\$0	0	0.00%

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
122	311.000	Structures- Electric- latan Common- ECORP	\$10,423,920	1.87%	\$194,927	0	0.00%
123	312.000	Boiler Plant Equipment- Electric- latan Common- ECORP	\$29,205,208	2.19%	\$639,594	0	0.00%
124	312.020	Boiler AQC Equipment- Electric- latan Common- ECORP	\$0	2.19%	\$0	0	0.00%
125	314.000	Turbogenerator- Electric- latan Common- ECORP	\$965,639	2.33%	\$22,499	0	0.00%
126	315.000	Accessory Equipment- Electric- latan Common- ECORP	\$4,212,673	2.40%	\$101,104	0	0.00%
127	316.000	Misc Power Plant Equipment- Electric latan Common- ECORP	\$335,966	2.50%	\$8,399	0	0.00%
128		TOTAL IATAN FACILITY COMMON- ECORP- STEAM	\$45,149,912		\$966,523		
129		LAKE ROAD UNIT 1- STEAM					
130	310.000	Land- Electric- Lake Road 1 SJLP	\$0	0.00%	\$0	0	0.00%
131	311.000	Structures- Electric- Lake Road 1	\$641,778	1.90%	\$12,194	0	0.00%
132	312.000	Boiler Plant Equipment- Electric- Lake Road 1	\$140,655	2.16%	\$3,038	0	0.00%
133	312.020	Boiler AQC Equipment- Electric- Lake Road 1	\$0	2.16%	\$0	0	0.00%
134	314.000	Turbogenerator- Electric- Lake Road 1	\$3,569,123	2.33%	\$83,161	0	0.00%
135 136	315.000 316.000	Accessory Equipment- Electric- Lake Road 1 Misc Power Plant Equipment- Electric-	\$258,660 \$0	2.37% 2.90%	\$6,130 \$0	0	0.00% 0.00%
137	310.000	Lake Road 1 TOTAL LAKE ROAD UNIT 1- STEAM	\$4,610,216	2.90%	\$104,523	U	0.00%
137		LAKE ROAD UNIT 2- STEAM	\$4,010,210		\$104,52 3		
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	0.00%	\$0	0	0.00%
140	311.000	Structures- Electric- Lake Road 2	\$840,386	1.90%	\$15,967	0	0.00%
141	312.000	Boiler Plant Equipment- Electric- Lake Road 2	\$35,231	2.16%	\$761	0	0.00%
142	312.020	Boiler AQC Equipment- Electric- Lake Road 2	\$0	2.16%	\$0	0	0.00%
143	314.000	Turbogenerator- Electric- Lake Road 2	\$3,916,082	2.33%	\$91,245	0	0.00%
144	315.000	Accessory Equipment- Electric- Lake Road 2	\$307,823	2.37%	\$7,295	0	0.00%
145	316.000	Misc Power Plant Equipment- Electric- Lake Road 2	\$0	2.90%	\$0	0	0.00%
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$5,099,522		\$115,268		
147	240.000	LAKE ROAD UNIT 3- STEAM		2 2001	**		0.000/
148	310.000 311.000	Land- Electric- Lake Road 3 SJLP Structures- Electric- Lake Road 3	\$0 \$270,861	0.00%	\$0 \$5,146	0	0.00% 0.00%
149 150	312.000	Boiler Plant Equipment- Electric- Lake Road 3	\$270,861	1.90% 2.16%	\$5,146 \$0	0	0.00%
151	312.020	Boiler AQC Equipment- Electric- Lake Road 3	\$0	2.16%	\$0	0	0.00%
152	314.000	Turbogenerator- Electric- Lake Road 3	\$1,370,199	2.33%	\$31,926	0	0.00%
153	315.000	Accessory Equipment- Electric- Lake Road 3	\$62,509	2.37%	\$1,481	0	0.00%
154	316.000	Misc Power Plant Equipment- Lake Road	\$0	2.90%	\$0	0	0.00%
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,703,569		\$38,553		
156		LAKE ROAD UNIT 4- STEAM					
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	0.00%	\$0	0	0.00%
158	311.000	Structures- Electric- Lake Road 4	\$2,208,099	1.90%	\$41,954	0	0.00%

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense	<u>F</u> Average Life	<u>G</u> Net Salvage
Number	Number	Flant Account Description	Jurisaictionai	Rate	Expense	Lile	Salvage
159	312.000	Boiler Plant Equipment- Electric- Lake Road 4	\$14,603,388	2.16%	\$315,433	0	0.00%
160	312.020	Boiler AQC Equipment- Electric- Lake Road 4	\$4,521,886	2.16%	\$97,673	0	0.00%
161	314.000	Turbogenerator- Electric- Lake Road 4	\$11,343,789	2.33%	\$264,310	0	0.00%
162	315.000	Accessory Equipment- Electric- Lake Road 4	\$2,955,427	2.37%	\$70,044	0	0.00%
163	316.000	Misc Power Plant Equipment- Electric- Lake Road 4	\$10,207	2.90%	\$296	0	0.00%
164		TOTAL LAKE ROAD UNIT 4- STEAM	\$35,642,796		\$789,710		
165		LAKE ROAD BOILERS- STEAM					
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$29,174	0.00%	\$0	0	0.00%
167	311.000	Structures- Electric- Lake Road Boilers	\$12,894,779	1.90%	\$245,001	0	0.00%
168	312.000	Boiler Plant Equipment- Electric- Lake Road Boilers	\$38,320,469	2.16%	\$827,722	0	0.00%
169	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$2,598,408	2.16%	\$56,126	0	0.00%
170	314.000	Turbogenerators- Electric- Lake Road Boilers	\$1,177,913	2.33%	\$27,445	0	0.00%
171	315.000	Accessory Equipment- Electric- Lake Road Boilers	\$4,002,384	2.37%	\$94,857	0	0.00%
172	316.000	Misc Power Plant- Electric- Lake Road Boilers	\$610,482	2.90%	\$17,704	0	0.00%
173		TOTAL LAKE ROAD BOILERS- STEAM	\$59,633,609		\$1,268,855		
174		TOTAL STEAM PRODUCTION	\$1,280,140,171		\$27,643,619		
175		NUCLEAR PRODUCTION					
176		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
177		HYDRAULIC PRODUCTION	**		<u> </u>		
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
179		OTHER PRODUCTION					
180	202 242	CROSSROADS UNITS 1-4 NATURAL GAS	* 0 550 440	0.000/	**	•	0.000/
181	303.010	Miscellanous Intangible- Substation (353)- Crossroads	\$9,550,146	0.00%	\$0	0	0.00%
182	340.000	Land- Electric- Crossroads 1-4 MPS	\$186,366	0.00%	\$0 \$20.648	0	0.00%
183	341.000	Structures- Electric- Crossroads 1-4	\$1,179,889	1.75%	\$20,648	0	0.00%
184	342.000	Fuel Holders- Crossroads 1-4	\$2,295,243	3.09%	\$70,923	0	0.00%
185	343.000	Prime Movers- Crossroads 1-4	\$35,503,329	4.81%	\$1,707,710	0	0.00%
186	344.000 345.000	Generators- Crossroads 1-4	\$7,268,991 \$7,000,504	3.80%	\$276,222	0	0.00%
187 188	345.000	Accessory- Crossroads 1-4 Misc Power Plant Equipment- Crossroads	\$7,609,521 \$30,404	2.85%	\$216,871 \$4,407	0	0.00% 0.00%
	340.000	1-4	\$39,401	3.57%	\$1,407	ŭ	0.00%
189		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$63,632,886		\$2,293,781		
190		GREENWOOD UNITS 1-4 NATURAL GAS & OIL					
191	340.000	Land- Electric Greenwood 1-4 MPS	\$232,821	0.00%	\$0	0	0.00%
192	341.000	Structures- Electric Greenwood 1-4	\$3,487,496	1.75%	\$61,031	0	0.00%
193	342.000	Fuel Holders- Greenwood 1-4	\$3,674,340	3.09%	\$113,537	0	0.00%
194	343.000	Prime Movers- Greenwood 1-4	\$35,319,237	4.81%	\$1,698,855	ŏ	0.00%
195	344.000	Generators- Greenwood 1-4	\$8,299,275	3.80%	\$315,372	ŏ	0.00%
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	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	₽	MO Adjusted	Depreciation	<u>⊢</u> Depreciation	<u>L</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
196	345.000	Accessory Equipment- Greenwood 1-4	\$6,837,800	2.85%	\$194,877	0	0.00%
197	346.000	Misc Power Plant Equipment- Greenwood	\$42,507	3.57%	\$1,517	0	0.00%
400		1-4 TOTAL GREENWOOD UNITS 1-4	¢57.000.470	-	£2.205.400		
198		NATURAL GAS & OIL	\$57,893,476		\$2,385,189		
		NATURAL GAS & OIL					
199		NEVADA- OIL					
200	340.000	Land- Electric Nevada MPS	\$59,689	0.00%	\$0	0	0.00%
201	341.000	Structures- Electric Nevada	\$440,223	1.75%	\$7,704	0	0.00%
202	342.000	Fuel Holders- Nevada	\$740,955	3.09%	\$22,896	0	0.00%
203	343.000	Prime Movers- Nevada	\$932,432	4.81%	\$44,850	0	0.00%
204 205	344.000 345.000	Generators- Nevada Accessory Equipment- Nevada	\$609,509 \$547,202	3.80% 2.85%	\$23,161 \$15,595	0	0.00% 0.00%
205	346.000	Misc Power Plant Equipment- Nevada	\$10,803	3.57%	\$386	0	0.00%
207	040.000	TOTAL NEVADA- OIL	\$3,340,813	0.07 /0	\$114,592	•	0.0070
			40,010,010		* · · · · · · · · · · · · · · · · · · ·		
208		SOUTH HARPER UNITS 1-3 NATURAL					
		GAS					
209	340.000	Land- Electric South Harper 1-3 MPS	\$1,031,148	0.00%	\$0	0	0.00%
210	341.000	Structures- Electric South Harper 1-3	\$12,180,641	1.75%	\$213,161	0	0.00%
211 212	342.000 343.000	Fuel Holders- South Harper 1-3 Prime Movers- South Harper 1-3	\$3,990,211 \$69,972,725	3.09% 4.81%	\$123,298 \$3,365,688	0	0.00% 0.00%
212	344.000	Generators- South Harper 1-3	\$17,205,262	4.81% 3.80%	\$5,365,666 \$653,800	0	0.00%
214	345.000	Accessory Equipment- South Harper 1-3	\$17,205,202 \$17,155,061	2.85%	\$488,919	ŏ	0.00%
215	346.000	Misc Power Plant Equipment- South	\$274,434	3.57%	\$9,797	ő	0.00%
		Harper 1-3	, , ,		, , ,		
216		TOTAL SOUTH HARPER UNITS 1-3	\$121,809,482		\$4,854,663		
		NATURAL GAS					
217		LAKE ROAD TURBINE 5- NATURAL GAS					
217		& OIL					
218	340.000	Land- Electric Lake Road 5 SJLP	\$0	0.00%	\$0	0	0.00%
219	341.000	Structures- Electric Lake Road 5	\$1,242,379	1.75%	\$21,742	0	0.00%
220	342.000	Fuel Holders- Lake Road 5	\$608,773	3.09%	\$18,811	0	0.00%
221	343.000	Prime Movers- Lake Road 5	\$6,912,192	4.78%	\$330,403	0	0.00%
222	344.000	Generators- Lake Road 5	\$3,658,503	4.11%	\$150,364	0	0.00%
223 224	345.000	Accessory Equipment- Lake Road 5	\$1,933,409	2.84%	\$54,909	0	0.00%
224	346.000	Misc Power Plant Equipment- Lake Road 5	\$0	3.57%	\$0	U	0.00%
225		TOTAL LAKE ROAD TURBINE 5-	\$14,355,256		\$576,229		
		NATURAL GAS & OIL	V 1.,000,200		+0.0,220		
226		LAKE ROAD TURBINE 6- OIL					
227	340.000	Land- Electric Lake Road 6 SJLP	\$0	0.00%	\$0	0	0.00%
228	341.000	Structures- Electric Lake Road 6	\$217,876	1.75%	\$3,813	0	0.00%
229	342.000	Fuel Holders- Lake Road 6	\$0	3.09%	\$0	0	0.00%
230 231	343.000 344.000	Prime Movers- Lake Road 6 Genrators- Lake Road 6	\$3,958,943 \$422,182	4.78% 4.11%	\$189,237 \$17,352	0	0.00% 0.00%
232	345.000	Accessory Equipment- Lake Road 6	\$417,116	2.84%	\$17,332 \$11,846	ŏ	0.00%
233	346.000	Misc Power Plant Equipment- Lake Road	\$0	3.57%	\$0	ő	0.00%
		6					
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,016,117		\$222,248		
235	240.000	LAKE ROAD TURBINE 7- OIL	, a	0.000/	**		0.0001
236 237	340.000 341.000	Land- Electric Lake Road 7 SJLP Structures- Electric Lake Road 7	\$0 \$28,316	0.00% 1.75%	\$0 \$496	0	0.00% 0.00%
238	341.000	Fuel Holders- Lake Road 7	\$26,516	3.09%	\$496 \$295	0	0.00%
239	343.000	Prime Movers- Lake Road 7	\$2,396,392	4.78%	\$114,548	0	0.00%
240	344.000	Generators- Lake Road 7	\$116,768	4.11%	\$4,799	0	0.00%
241	345.000	Accessory Equipment- Lake Road 7	\$249,595	2.84%	\$7,088	0	0.00%
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Line	Account	2	MO Adjusted	Depreciation	⊑ Depreciation	<u>r</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·					
242	346.000	Misc Power Plant Equipment- Lake Road	\$0	3.57%	\$0	0	0.00%
0.40		7	***		\$40 7 .000		
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$2,800,623		\$127,226		
244		LAKE ROAD BOILERS					
245	340.000	Land- Electric Boilers SJLP	\$0	0.00%	\$0	0	0.00%
246	341.000	Structures- Electric Lake Road Boilers	\$24,118	1.75%	\$422	0	0.00%
247	342.000	Fuel Holders- Lake Road Boilers	\$0	3.09%	\$0	0	0.00%
248	343.000	Prime Movers- Lake Road Boilers	\$0	4.78%	\$0	0	0.00%
249	344.000	Generators- Lake Road Boilers	\$0	4.11%	\$0	0	0.00%
250	345.000	Accessory Equipment- Lake Road Boilers	\$2,369	2.84%	\$67	0	0.00%
251	346.000	Misc Power Plant Equipment- Lake Road	\$7,801	3.57%	\$278	0	0.00%
231	340.000	Boiler	\$7,601	3.37 /6	Φ210	١	0.00 /6
252		TOTAL LAKE ROAD BOILERS	\$34,288		\$767		
			40 .,200		V . 5.		
253		LANDFILL TURBINE METHANE GAS					
254	340.000	Land- Electric Landfill Turbine SJLP	\$0	0.00%	\$0	0	0.00%
255	341.000	Structures- Electric Landfill Turbine	\$129,165	1.75%	\$2,260	0	0.00%
256	342.000	Fuel Holders- Landfill Turbine	\$2,298,486	3.09%	\$71,023	0	0.00%
257	343.000	Prime Movers- Landfill Turbine	\$10,978	4.78%	\$525	0	0.00%
258	344.000	Generators- Landfill Turbine	\$2,565,506	4.11%	\$105,442	0	0.00%
259	345.000	Accessory Equipment- Landfill Turbine	\$41,472	2.84%	\$1,178	0	0.00%
260	346.000	Misc Power Plant Equipment- Landfill	\$0	3.57%	\$0	0	0.00%
204		Turbine	\$5,045,607		£400 400		
261		TOTAL LANDFILL TURBINE METHANE	\$5,045,607		\$180,428		
		GAS					
262		RALPH GREEN UNIT 3- NATURAL GAS					
263	340.000	Land- Electric Ralph Green 3 SJLP	\$11,335	0.00%	\$0	0	0.00%
264	341.000	Structures- Electric Ralph Green 3	\$1,835,703	1.75%	\$32,125	0	0.00%
265	342.000	Fuel Holders- Ralph Green 3	\$452,131	3.09%	\$13,971	0	0.00%
266	343.000	Prime Movers- Ralph Green 3	\$5,449,222	4.78%	\$260,473	0	0.00%
267	344.000	Generators- Ralph Green 3	\$6,373,649	4.11%	\$261,957	0	0.00%
268	345.000	Accessory Equipment- Ralph Green 3	\$1,569,112	2.84%	\$44,563	0	0.00%
269	346.000	Misc Power Plant Equipment- Ralph	\$30,938	3.57%	\$1,104	0	0.00%
		Green 3					
270		TOTAL RALPH GREEN UNIT 3- NATURAL	\$15,722,090		\$614,193		
		GAS					
274		OTHER PRODUCTION - SOLAR					
271 272	344.010	Other Production Generators- Solar	\$0	0.00%	\$0	0	0.00%
273	344.010	TOTAL OTHER PRODUCTION - SOLAR	\$0	0.00 /8	\$0	١	0.00 /6
		TOTAL OTHER TROBOSTION GOLFAR	4 5		Ψ*		
274		TOTAL OTHER PRODUCTION	\$289,650,638		\$11,369,316		
275		OTHER PRODUCTION RETIREMENTS					
		WORK IN PROGRESS					
276		Other Production- Salvage and Removal	\$0	0.00%	\$0	0	0.00%
		Retirements not yet classified					
277		TOTAL OTHER PRODUCTION	\$0		\$0		
		RETIREMENTS WORK IN PROGRESS					
278		TOTAL PRODUCTION PLANT	\$1,569,790,809		\$39,012,935		
210		TOTAL PRODUCTION PLANT	\$1,509,790,609		\$39,012,935		
279		TRANSMISSION PLANT					
280	350.000	Land- Transmission	\$2,318,284	0.00%	\$0	0	0.00%
281	350.001	Land Rights - Transmission	\$1,965,558	0.00%	\$0	ŏ	0.00%
282	350.040	Land Rights- Depreciable- Transmission	\$12,931,192	0.00%	\$0	o l	0.00%
283		Structures & Improvements - Transmission	\$8,819,619	1.83%	\$161,399	o l	0.00%
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Line Account Plant Account Description Mo Adjusted Depreciation Rate Expense Net					P			
Number Number Plant Account Description Jurisdictional Rate Expense Life Salvage	Line	Account	<u>B</u>	C MO Adjusted	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u> Not
284 353,000 Station Equipment - Transmission \$165,324,732 1,70% \$2,810,520 0 0.00% 353,030 353,030 Station Equipment Communication-			Plant Account Description	•		•		
353.03 Station Equipment Communication-	Number	Number	Trant Account Description	Jurisaletional	Nate	Expense	LIIC	Jaivage
353.03 Station Equipment Communication-	284	353.000	Station Equipment - Transmission	\$165,324,732	1.70%	\$2,810,520	0	0.00%
Transmission Towers and Fixtures - Transmission \$322,474 1.85% \$5,966 0 0.09% 355,000 0.09% 355,000 0.09% 355,000 0.09% 356,000 0.09% 356,000 0.09% 356,000 0.09% 356,000 0.09% 356,000 0.09% 356,000 0.09% 356,000 0.09% 0.09	285							0.00%
287 355.000 Poles and Fixtures - Transmission S11,988,206 2.93% S3,281,547 0 0.00%			1					
255.000 Poles & Fixtures-Disallowance Stipulation &	286	354.000	Towers and Fixtures - Transmission	\$322,474	1.85%	\$5,966	0	0.00%
Agreement ER-2012-0175 Overhead Conductors & Devices - Transmission Saper							-	0.00%
256.000 Overhead Conductors & Devices -	288	355.000	•	-\$1,402,180	2.93%	-\$41,084	0	0.00%
Transmission			1 3	4	/	A		
356.000 Conductors & Devices- Disallowance -\$3,221,405 2.32% -\$74,737 0 0.09%	289	356.000		\$73,935,154	2.32%	\$1,715,296	0	0.00%
Stipulation & Agreement ER-2012-0175 170% 170	200	256 000		\$2 224 40E	2 220/	\$74 727	•	0.009/
291 357.000 Inderground Conductors & Devices- \$86,250 1.70% \$274 0 0.00% Transmission TOTAL TRANSMISSION PLANT \$373,219,069 \$7,863,456	290	336.000		-\$3,221,405	2.3270	-\$14,131	o	0.00%
293 358.000 Inderground Conductors & Devices- \$86,250 2.49% \$2,148 0 0.00%	291	357 000	l •	\$16,090	1 70%	\$274	0	0.00%
Transmission						•		
TOTAL TRANSMISSION PLANT \$373,219,069 \$7,863,456		000.000	I	400,200	,	* 2,		0.0070
PROGRESS Transmission- Salvage and Removal \$0 \$0 \$0.00% \$0 \$0 \$0.00% \$0 \$0 \$0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	293			\$373,219,069		\$7,863,456		
PROGRESS Transmission- Salvage and Removal \$0 \$0 \$0.00% \$0 \$0 \$0.00% \$0 \$0 \$0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0				, , ,		. , ,		
Transmission-Salvage and Removal Retirements not yet classified TOTAL TRANSMISSION RETIREMENTS WORK NPROGRESS SO SO SO SO SO SO SO	294		TRANSMISSION RETIREMENTS WORK IN					
Retirements not yet classified TOTAL TRANSMISSION RETIREMENTS WORK N PROGRESS So								
TOTAL TRANSMISSION RETIREMENTS WORK NPROGRESS So	295			\$0	0.00%	\$0	0	0.00%
N PROGRESS DISTRIBUTION PLANT S5.505,014 0.00% \$0 0.00% 30 36 0.00 0.00% 3								
DISTRIBUTION PLANT	296			\$0		\$0		
298 360.000 Land-Electric Distribution \$5,505,014 0.00% \$0 0.00%			IN PROGRESS					
298 360.000 Land-Electric Distribution \$5,505,014 0.00% \$0 0.00%	207		DISTRIBUTION DI ANT					
299 360.010 Land Rights - Electric Distribution \$381,246 0.00% \$0 0.00% 300 360.020 Land Leased- Distribution \$12,234,145 1.61% \$196,970 0 0.00% 302 362.000 364.000 Station Equipment - Distribution \$19,234,145 1.61% \$196,970 0 0.00% 303 364.000 Ostation Equipment - Distribution \$196,251,491 2.08% \$4,082,031 0 0.00% 303 364.000 Overhead Conductors & Devices- Distribution \$159,522,664 2.18% \$3,477,594 0 0.00% 305 365.000 Overhead Conductors & Devices- Distribution \$159,522,664 2.18% \$3,477,594 0 0.00% 305 366.000 Overhead Conductors & Devices- Distribution \$73,407,878 1.70% \$1,247,934 0 0.00% 307 366.000 Underground Circuit - Distribution \$73,407,878 1.70% \$5,448 0 0.00% 307 306 367.000 Underground Circuit - Distribution \$73,407,878 1.70% \$3,977,010 0 0.00% 309 368.000 Underground Conductors & Devices- Distribution \$159,719,280 2.49% \$3,977,010 0 0.00% 310 369.010 Services - Overhead - Distribution \$21,001,425 3.64% \$764,452 0 0.00% 311 369.020 Services - Underground - Distribution \$41,334,623 2.00% \$22,692 0 0.00% 312 370.000 Meters - Distribution \$41,334,623 2.00% \$26,692 0 0.00% 313 370.010 Meters - Distribution \$41,334,623 2.00% \$26,692 0 0.00% 316 370.000 Meters - All Distribution \$22,015,355 5.12% \$11,171,186 0 0.00% 316 370.000 Action Plant Traffic Signal- Distribution \$4,420,790 4,91% \$217,061 0 0.00% 316 370.000 Action Plant Traffic Signal- Distribution \$4,420,790 4,91% \$36,646,433 0 0.00% 316 370.000 Action Plant Traffic Signal- Distribution \$4,420,790 4,91% \$36,646,433 0 0.00% 316 370.000 Action Plant lant Plant	-	360 000		\$5 505 01 <i>4</i>	0.00%	\$0	0	0.00%
300 360,020 361,000 361,000 361,000 361,000 361,000 361,000 361,000 362,000 362,000 362,000 362,000 362,000 362,000 365,000						· ·		
381			1			· ·	_	
302 362,000 Station Equipment - Distribution \$196,251,491 2.08% \$4,082,031 0 0.00% 304 305.000 Overhead Conductors & Devices- Distribution \$159,522,664 2.18% \$3,477,594 0 0.00% 305.000 Overhead Conductors & Devices- Disallowance Stipulation & Agreement ER-						·	-	0.00%
303 364.000 Poles, Towers & Fixtures - Distribution \$237,901,779 3.88% \$9,254,379 0 0.00%			<u> </u>				-	0.00%
304 365.000 Overhead Conductors & Devices- Distribution \$159,522,664 2.18% \$3,477,594 0 0.00%							o l	0.00%
Disallowance Stipulation & Agreement ER-2012-0175							0	0.00%
Disallowance Stipulation & Agreement ER-2012-0175								
2012-0175 2012-0175 2012-0175 2014	305	365.000	Overhead Conductors & Devices-	-\$3,047,142	2.18%	-\$66,428	0	0.00%
366.000 366.000 Underground Circuit - Distribution \$73,407,878 1.70% \$1,247,934 0 0.00% 366.000 Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175 Underground Conductors & Devices- Distribu \$159,719,280 2.49% \$3,977,010 0 0.00% 309 368.000 Line Transformers - Distribution \$228,543,688 3.45% \$7,884,757 0 0.00% 310 369,010 Services - Overhead - Distribution \$21,001,425 3.64% \$764,452 0 0.00% 311 369,020 Services- Underground - Distribution \$17,529,736 3.65% \$2,181,657 0 0.00% 312 370.000 Meters - Distribution \$41,334,623 2.00% \$826,692 0 0.00% 313 370.010 Meters - Distribution \$2,032,815 7.14% \$145,143 0 0.00% 314 370.020 Meters - AMI Distribution \$4,420,790 4.91% \$217,061 0 0.00% 315 371.000 Customer Premise Meter Installations - Distri \$44,995,057 3.18% \$1,127,186 0 0.00% 316 373.000 Street Lighting and Traffic Signal - Distributio \$1,274,451,518 \$36,646,433 \$36,646,433 \$36,646,433 \$30 0.00% \$30			Disallowance Stipulation & Agreement ER-					
307 366.000 Underground Circuit- Disallowance Stipulation & Agreement ER-2012-0175 308 367.000 Underground Conductors & Devices- Distribu \$159,719,280 2.49% \$3,977,010 0 0.00%								
Services - Overhead - Distribution \$228,543,688 3.45% \$7,884,757 0 0.00%								0.00%
308 367.000 Underground Conductors & Devices- Distribu \$159,719,280 2.49% \$3,977,010 0 0.00%	307	366.000		-\$320,496	1.70%	-\$5,448	0	0.00%
309 368.000 368.000 369.010 369.010 369.010 369.020 369.010 369.020 369.020 369.020 369.020 369.020 369.020 369.020 369.020 369.020 369.020 370.000 312 370.000 37	000	007.000		A450 740 000	0.400/	00.077.040		0.000/
310 369.010 Services - Overhead - Distribution \$21,001,425 3.64% \$764,452 0 0.00%	308	367.000	Underground Conductors & Devices- Distribu	\$159,719,280	2.49%	\$3,977,010	0	0.00%
310 369.010 Services - Overhead - Distribution \$21,001,425 3.64% \$764,452 0 0.00%	200	260 000	Line Transformers Distribution	\$220 E42 600	2 450/	\$7 00 <i>4</i> 757	0	0.00%
311 369.020 Services- Underground - Distribution \$71,529,736 3.05% \$2,181,657 0 0.00%						. , ,	_	
312 370.000 Meters - Distribution \$41,334,623 2.00% \$826,692 0 0.00% 313 370.010 Meters - PURPA Distribution \$2,032,815 7.14% \$145,143 0 0.00% 314 370.020 Meters - AMI Distribution \$4,420,790 4.91% \$217,061 0 0.00% 315 371.000 Customer Premise Meter Installations - Distri \$22,015,355 5.12% \$1,127,186 0 0.00% 316 373.000 Street Lighting and Traffic Signal - Distribution \$41,995,057 \$1,274,451,518 \$318 DISTRIBUTION PLANT \$1,274,451,518 \$36,646,433 \$36,646,433 \$318 DISTRIBUTION RETIREMENTS WORK IN PROGRESS Distribution - Salvage and Removal \$0 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0							0	
313 370.010 370.010 370.020 370.020 371.000 315 371.000 316 373.000 373.00							0	
314 370.020 Meters- AMI Distribution \$4,420,790 \$4.91% \$217,061 0 0.00% 315 371.000 373.000 Street Lighting and Traffic Signal- Distributio TOTAL DISTRIBUTION PLANT \$1,274,451,518 \$1.335,443 0 0.00% 316 317 318 DISTRIBUTION RETIREMENTS WORK IN PROGRESS Distribution- Salvage and Removal Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK \$0 No.00% \$0							-	
315 371.000 373.000 373.000 Street Lighting and Traffic Signal- Distribution \$22,015,355 \$1.2% \$1,127,186 0 0.00% 373.000 Street Lighting and Traffic Signal- Distribution \$41,995,057 \$1.274,451,518 \$36,646,433 \$36,646,433 \$36,646,433 \$318 DISTRIBUTION RETIREMENTS WORK IN PROGRESS Distribution- Salvage and Removal Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS \$0 \$0 \$0 \$0 \$0 \$0 \$0						· ·	-	
316 373.000 Street Lighting and Traffic Signal- Distributio TOTAL DISTRIBUTION PLANT \$1,274,451,518 \$36,646,433 \$0 0.00% 318 DISTRIBUTION RETIREMENTS WORK IN PROGRESS 319 Distribution- Salvage and Removal Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS 320 INCENTIVE COMPENSATION Street Lighting and Traffic Signal- Distributio \$41,995,057 \$1,274,451,518 \$36,646,433 \$36,646,433 \$0 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 \$0 0.00% \$0 IN PROGRESS						, ,	-	0.00%
TOTAL DISTRIBUTION PLANT \$1,274,451,518 DISTRIBUTION RETIREMENTS WORK IN PROGRESS Distribution- Salvage and Removal Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS IN PROGRESS INCENTIVE COMPENSATION \$1,274,451,518 \$36,646,433 \$0 0.00% \$0 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							0	0.00%
318 DISTRIBUTION RETIREMENTS WORK IN PROGRESS 319 Distribution- Salvage and Removal \$0 0.00% \$0 0 0.00% Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS 321 INCENTIVE COMPENSATION							-	
PROGRESS Distribution- Salvage and Removal \$0 0.00% \$0 0.00% Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS 321 INCENTIVE COMPENSATION				, , , ,		. , ,		
319 Distribution- Salvage and Removal \$0 0.00% \$0 0.00%	318		DISTRIBUTION RETIREMENTS WORK IN					
Retirements not yet classified TOTAL DISTRIBUTION RETIREMENTS WORK IN PROGRESS 321 INCENTIVE COMPENSATION			PROGRESS					
320 TOTAL DISTRIBUTION RETIREMENTS WORK \$0 IN PROGRESS 321 INCENTIVE COMPENSATION	319		I — — — — — — — — — — — — — — — — — — —	\$0	0.00%	\$0	0	0.00%
IN PROGRESS 321 INCENTIVE COMPENSATION			I =					
321 INCENTIVE COMPENSATION	320			\$0		\$0		
			IN PROGRESS					
	004		INCENTIVE COMPENSATION					
CAPITALIZATION	321							
		I	CAPITALIZATION	1		ı l	I	

Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
							2 0 0 0 0
322		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
323		GENERAL PLANT					
323 324	389.000	Land Rights - General	\$1,886,297	0.00%	\$0	0	0.00%
325	389.010	Land RT/ROW- Depreciation- Electric	\$2,296	0.00%	\$0	ő	0.00%
326	390.000	Structures & Improvements - General	\$45,954,266	2.73%	\$1,254,551	0	0.00%
327	391.000	Office Furniture & Equipment - General	\$7,015,148	5.00%	\$350,757	0	0.00%
328	391.020	Office Furniture- Computers - General	\$5,653,524	12.50%	\$706,691	0	0.00%
329	391.040	Office Furniture- Software - General	\$2,633,281	11.11%	\$292,558	0	0.00%
330 331	392.000 392.010	Transportation Equipment- Autos- General Transportation Equip- Light Trucks- General	\$136,129 \$4,339,606	11.25% 11.25%	\$15,315 \$488,206	0	0.00% 0.00%
332	392.010	Transportation Equip- Heavy Trucks- General	\$21,872,566	11.25%	\$2,460,664	ő	0.00%
	002.020	Transportation =quip treaty tractic constant	4 2.,0.2,000	0 / 0	4 2, 100,00 1	•	0.0070
333	392.030	Transportation Equip- Tractors- General	\$203,131	11.25%	\$22,852	0	0.00%
334	392.040	Transportation Equip- Trailers- General	\$1,321,306	11.25%	\$148,647	0	0.00%
335	392.050	Transportation Equip- Medium Trucks-	\$946,973	11.25%	\$106,534	0	0.00%
222		General	* 50.005	4.000/	00.047		0.000/
336	393.000	Stores Equipment- General	\$58,685	4.00%	\$2,347	0	0.00%
337 338	394.000 395.000	Tools- General Laboratory Equipment- General	\$5,085,655 \$3,567,330	4.00% 3.30%	\$203,426 \$117,722	0	0.00% 0.00%
339	396.000	Power Operated Equipment- General	\$3,567,320 \$6,431,904	4.45%	\$117,722 \$286,220	0	0.00%
340	397.000	Communication Equipment- General	\$40,189,524	3.70%	\$1,487,012	0	0.00%
341	398.000	Miscellaneous Equipment- General	\$251,910	4.00%	\$10,076	ő	0.00%
342	000.000	TOTAL GENERAL PLANT	\$147,549,521	41.00 70	\$7,953,578	Ĭ	0.0070
			, ,,-		, ,,.		
343		GENERAL PLANT - LAKE ROAD					
344	391.000	Office Furniture and Equipment- General	\$295,268	5.00%	\$14,763	0	0.00%
345	391.020	Office Furniture- Computer- General	\$131,274	12.50%	\$16,409	0	0.00%
346	391.040	Office Furniture- Software- General	\$155,807	11.11%	\$17,310	0	0.00%
347	392.000	Transportation Equip- Autos- General	\$0 \$400.703	11.25%	\$0	0	0.00%
348	392.010	Transportation Equip -Light Trucks - General	\$108,703	11.25%	\$12,229	0	0.00%
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	11.25%	\$0	Ĭ	0.0070
		44, 44, 44, 44, 44, 44, 44, 44, 44, 44,	**		, -	0	0.00%
350	392.030	Transportation Equip - Tractors - General	\$0	11.25%	\$0	0	0.00%
351	392.040	Transportation Equip - Trailers - General	\$71,268	11.25%	\$8,018	0	0.00%
352	392.050	Transportation Equip - Medium Trucks -	\$0	11.25%	\$0		0.000/
252	202.000	General	\$40.004	4.000/	£400	0	0.00%
353 354	393.000 394.000	Stores Equipment - General Tools - General	\$10,064 \$243,844	4.00% 4.00%	\$403 \$9,753	0	0.00% 0.00%
354 355	395.000	Laboratory Equipment - General	\$243,814 \$333,103	3.30%	\$9,753 \$10,992	0	0.00%
356		Power Operated Equipment - General	\$688,456	4.45%	\$30,636	ő	0.00%
357		Communication Equipment - General	\$465,365	3.70%	\$17,219	ō	0.00%
358		Miscellanous Equipment - General	\$6,332	4.00%	\$253	o	0.00%
359		TOTAL GENERAL PLANT - LAKE ROAD	\$2,509,454		\$137,985		
360		GENERAL RETIREMENTS WORK IN					
004		PROGRESS		2 222/			
361		General- Salvage and Removal Retirements	\$0	0.00%	\$0	0	0.00%
362		not yet classified TOTAL GENERAL RETIREMENTS WORK IN	\$0		\$0	•	0.00 /6
002		PROGRESS	Ψ		Ψ0		
363		INDUSTRIAL STEAM PRODUCTION PLANT-					
		LAKE ROAD SJLP					_
364	310.090	Industrial Steam- Land SJLP	\$0	0.00%	\$0	0	0.00%
365	311.090	Industrial Steam- Structures & Improvements	\$0	0.00%	\$0	ا	0.000/
366	212 000	SJLP Industrial Steam- Boiler SJLP	ėn.	0.00%	\$0	0	0.00% 0.00%
300	312.090	muusiridi Stedili- Düller SJLF	\$0	0.00%	Φ 0	V	0.00%

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u> </u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
267	245 000	Industrial Steems Accessory C.II.B.	¢o.	0.000/	**	0	0.00%
367 368	315.090 375.090	Industrial Steam- Accessory SJLP Industrial Steam- Distribution Structure &	\$0 \$0	0.00% 0.00%	\$0 \$0	١	0.00%
300	373.030	Improvements SJLP	Ψ0	0.0070	40	0	0.00%
369	376.090	Industrial Steam- Mains SJLP	\$0	0.00%	\$0	0	0.00%
370	379.090	Industrial Steam- City Gate Measuring/	\$0	0.00%	\$0		
		Regulator SJLP				0	0.00%
371	380.090	Industrial Steam- Services SJLP	\$0 \$0	0.00%	\$0	0	0.00%
372 373	381.090	Industrial Steam- Services- SJLP TOTAL INDUSTRIAL STEAM PRODUCTION	\$0 \$0	0.00%	\$0 \$0	0	0.00%
3/3		PLANT- LAKE ROAD SJLP	ΨΟ		\$0		
374		INDUSTRIAL STEAM- RETIREMENTS WORK					
375		IN PROGRESS Industrial Steam- Salvage and Removal	\$0	0.00%	\$0		/
070		Retirements not yet classified	**		***	0	0.00%
376		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	\$0		\$0		
377		ECORP INTANGIBLE PLANT					
378	303.020	ECORP- Intangible Plant Corporate Capitalized	\$0	0.00%	\$0		
		Software- 5 year				0	0.00%
379	303.020	ECORP- Intangible Plant- latan- Misc	\$0	0.00%	\$0		0.000/
200	202 400	Intangible- Capitalized Software- 5 year	¢0	0.009/	¢o.	0	0.00%
380	303.100	ECORP- Intangible Plant- Iatan- Highway & Bridge	\$0	0.00%	\$0	0	0.00%
381		TOTAL ECORP INTANGIBLE PLANT	\$0		\$0		0.0070
382		ECORP TRANSMISSION PLANT					
383	352.000	ECORP- latan Transmission- Structures &	\$0	1.83%	\$0		
		Improvements			·	0	0.00%
384	353.000	ECORP- latan Transmission- Station	\$0	1.70%	\$0		
005		Equipment	***			0	0.00%
385		TOTAL ECORP TRANSMISSION PLANT	\$0		\$0		
386		ECORP GENERAL PLANT- CORPORATE					
387	389.000	ECORP General Plant- Corporate Land	\$0	0.00%	\$0	0	0.00%
388	390.000	ECORP General Plant- Corporate Structures &	\$0	2.22%	\$0		0.000/
200	204 000	Improvements	¢o.	E 000/	¢o.	0	0.00%
389	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$0	5.00%	\$0	0	0.00%
390	391.020	ECORP General Plant- Corporate Office	\$0	12.50%	\$0	•	0.0070
		Furniture- Computer	**		**	0	0.00%
391	391.040	ECORP General Plant- Corporate Office	\$0	11.11%	\$0		
		Furniture- Software				0	0.00%
392	393.000	ECORP General Plant- Corporate Stores	\$0	4.00%	\$0	ا	0.000/
393	394.000	Equipment ECORP General Plant- Corporate Tools	¢n l	4.00%	ęn.	0	0.00% 0.00%
393 394		ECORP General Plant- Corporate Tools ECORP General Plant- Corporate Power	\$0 \$0	4.00% 4.45%	\$0 \$0	9	0.00%
30-7	333.300	Operated Equipment	Ψ	-1.TO /0	Ψ	0	0.00%
395	397.000	ECORP General Plant- Corporate	\$0	3.70%	\$0		
		Communication Equipment				0	0.00%
396	398.000	ECORP General Plant- Corporate Misc	\$0	4.00%	\$0		
207		Equipment	<u> </u>		**	0	0.00%
397		TOTAL ECORP GENERAL PLANT- CORPORATE	\$0		\$0		
398		ECORP GENERAL PLANT- IATAN					
	391.020	ECORP General Plant- latan Office Furniture-	\$0	12.50%	\$0		
399							

Line Number Accou Number 400 392.05 401 397.00 402 402	Plant Account Description ECORP General Plant- latan Transportation Equip Medium Trucks ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN	MO Adjusted Jurisdictional \$0 \$0	Depreciation Rate 12.50% 3.70%	Depreciation Expense \$0 \$0	Average Life 0	Net Salvage 0.00%
401 397.00	Equip Medium Trucks ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN	\$0		\$0		0.00%
	ECORP General Plant- latan Communication Equipment TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN	, ,	3.70%			0.00 /8
402	TOTAL ECORP GENERAL PLANT- IATAN ECORP GENERAL PLANT- RAYTOWN	\$0				0.00%
				\$0		0.00%
403	ECORP General Plant- Raytown Land					
404 389.00		\$0	0.00%	\$0	0	0.00%
405 390.00	ECORP General Plant- Raytown Structures &	\$0	2.22%	\$0		
	Improvements				0	0.00%
406 391.00	ECORP General Plant- Raytown Office	\$0	5.00%	\$0		
	Furniture & Equipment				0	0.00%
407 391.02	ECORP General Plant- Raytown Office	\$0	12.50%	\$0		
	Furniture- Computer				0	0.00%
408 391.04	ECORP General Plant- Raytown Office	\$0	11.11%	\$0		
	Furniture- Software				0	0.00%
409 393.00	ECORP General Plant- Raytown Stores	\$0	4.00%	\$0		
	Equipment				0	0.00%
410 394.00		\$0	4.00%	\$0	0	0.00%
411 396.00	ECORP General Plant- Raytown Power	\$0	4.45%	\$0		
	Operated Equipment				0	0.00%
412 397.00		\$0	3.70%	\$0		
	Communication Equipment				0	0.00%
413 398.00		\$0	4.00%	\$0	0	0.00%
414	TOTAL ECORP GENERAL PLANT- RAYTOWN	\$0		\$0		
415	ECORP RETIREMENTS WORK IN PROGRESS					
416	ECORP- Salvage and Removal Retirements not yet classified	\$0	0.00%	\$0	0	0.00%
417	TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$0		\$0		
418	CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
419	Capitalized Long-Term Incentive Stock Awards through December 31, 2015	-\$1,682,924	0.00%	\$0	0	0.00%
420	TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$1,682,924		\$0		
421	Total Depreciation	\$3,382,144,155		\$91,614,387		

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

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Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
					-			-	
4		INTANGIBLE PLANT							
1 2	301.000	Intang Plant - Organization- Electric	\$13,804	R-2	\$0	\$13,804	99.6780%	\$0	\$13,760
3	303.010	Misc Intangible- Substation (like 353)	\$73,503	R-3	\$0	\$73,504 \$73,503	99.6400%	\$0 \$0	\$73,238
4	303.010	Misc Intangible- Substation (like 353)-	\$0	R-4	\$0	\$0	99.6400%	\$0	\$0
-	000.010	Crossroads	Ψ		••	Ψ	00.040070	ΨÜ	40
5	303.020	Misc Intangible- Capitalized Software- 5 year	\$11,017,890	R-5	\$0	\$11,017,890	99.6780%	\$0	\$10,982,412
6	303.020	Misc Intangible- Capitalized Software- 5 year	\$0	R-6	\$0	\$0	99.6400%	\$0	\$0
		latan							
7	303.020	Misc Intangible- Capitalized Software- 5 year	\$350,000	R-7	\$0	\$350,000	74.9610%	\$0	\$262,364
		Lake Road				_		_	
8	303.090	Misc- Transmission Ln MINT Line	\$14,726	R-8	\$0	\$14,726	99.6400%	\$0	\$14,673
9	303.100	Misc Intangible- latan Highway & Bridge	\$96,385	R-9	\$0 \$0	\$96,385	99.6400%	<u>\$0</u>	\$96,038
10		TOTAL INTANGIBLE PLANT	\$11,566,308		\$U	\$11,566,308		\$0	\$11,442,485
11		PRODUCTION PLANT							
•••		I ROBOOTION I EAN							
12		STEAM PRODUCTION							
13		SIBLEY UNIT 1- STEAM							
14	310.000	Land-Electric Sibley 1 MPS	\$0	R-14	\$0	\$0	99.6400%	\$0	\$0
15	311.000	Structures-Electric Sibley 1	\$3,144,732	R-15	\$0	\$3,144,732	99.6400%	\$0	\$3,133,411
16	312.000	Boiler Plant Equipment-Electric Sibley 1	\$18,206,611	R-16	\$0	\$18,206,611	99.6400%	\$0	\$18,141,067
17	312.020	Boiler AQC Equipment-Electric Sibley 1	\$256,344	R-17	\$0	\$256,344	99.6400%	\$0	\$255,421
18	314.000	Turbogenerator-Electric Sibley 1	\$10,333,808	R-18	\$0	\$10,333,808	99.6400%	\$0	\$10,296,606
19	315.000	Accessory Equipment-Electric Sibley 1	\$1,644,349	R-19	\$0	\$1,644,349	99.6400%	\$0	\$1,638,429
20	316.000	Misc Power Plant Equipment- Electric S	\$18,038	R-20	\$0	\$18,038	99.6400%	\$0	\$17,973
04		1 TOTAL CIPLEY UNIT 4 OFFAM	**************************************			**************************************		\$0	****
21		TOTAL SIBLEY UNIT 1- STEAM	\$33,603,882		\$0	\$33,603,882		φu	\$33,482,907
22		SIBLEY UNIT 2- STEAM							
23	310.000	Land- Electric Sibley 2 MPS	\$0	R-23	\$0	\$0	99.6400%	\$0	\$0
24	311.000	Structures- Electric Sibley 2	\$1,015,788	R-24	\$0	\$1,015,788	99.6400%	\$0	\$1,012,131
25	312.000	Boiler Plant Equipment-Electric Sibley 2	\$12,180,441	R-25	\$0	\$12,180,441	99.6400%	\$0	\$12,136,591
26	312.020	Boiler AQC Equipment- Electric Sibley 2	\$252,350	R-26	\$0	\$252,350	99.6400%	\$0	\$251,442
27	314.000	Turbogenerator- Electric Sibley 2	\$7,593,475	R-27	\$0	\$7,593,475	99.6400%	\$0	\$7,566,138
28	315.000	Accessory Equipment- Electric Sibley 2	\$1,468,623	R-28	\$0	\$1,468,623	99.6400%	\$0	\$1,463,336
29	316.000	Misc Power Plant Equipment- Electric S	\$36,900	R-29	\$0	\$36,900	99.6400%	\$0	\$36,767
		2			•	,			, ,
30		TOTAL SIBLEY UNIT 2- STEAM	\$22,547,577		\$0	\$22,547,577		\$0	\$22,466,405
31		SIBLEY UNIT 3- STEAM							
32	310.000	Land - Electric Sibley 3 MPS	\$0	R-32	\$0	\$0	99.6400%	\$0	\$0
33	311.000	Structures- Electric Sibley 3	\$10,364,615	R-33	\$0	\$10,364,615	99.6400%	\$0	\$10,327,302
34	312.000	Boiler Plant Equipment- Eletric Sibley 3	\$58,561,896	R-34	\$0	\$58,561,896	99.6400%	\$0	\$58,351,073
35	312.020	Boiler AQC Equipment- Electric Sibley 3	\$7,297,723	R-35	\$0	\$7,297,723	99.6400%	\$0	\$7,271,451
36	314.000	Turbogenerator- Electric Sibley 3	\$22,731,688	R-36	\$0	\$22,731,688	99.6400%	\$0 \$0	\$22,649,854
37	315.000	Accessory Equipment- Electric Sibley 3	\$6,911,484		\$0 *0	\$6,911,484	99.6400%	\$0 \$0	\$6,886,603
38	316.000	Misc Power Plant Equipment- Electric	\$239,409	R-38	\$0	\$239,409	99.6400%	\$0	\$238,547
39		Sibley 3 TOTAL SIBLEY UNIT 3- STEAM	\$106,106,815		\$0	\$106,106,815		\$0	\$105,724,830
39		TOTAL SIBLET UNIT 3- STEAM	\$100,100,013		\$ 0	\$100,100,013		φυ	\$103,724,630
40		SIBLEY FACILITY COMMON- STEAM							
41	310.000	Land- Electric- Sibley Common MPS	\$0	R-41	\$0	\$0	99.6400%	\$0	\$0
42	311.000	Structures- Electric- Sibley Common	\$12,693,794	R-42	\$0	\$12,693,794	99.6400%	\$0	\$12,648,096
43	312.000	Boiler Plant Equipment-Electric- Sibley	\$16,765,763		\$0	\$16,765,763	99.6400%	\$0	\$16,705,406
		Common	,,.			,,.		, ,	,,
44	312.020	Boiler AQC Equipment- Electric- Sibley	\$226,235	R-44	\$0	\$226,235	99.6400%	\$0	\$225,421
		Common	•			•			•
45	314.000	Turbogenerator- Electric- Sibley	\$243,259	R-45	\$0	\$243,259	99.6400%	\$0	\$242,383
		Common							
46	315.000	Accessory Equipment- Electric- Sibley	\$3,095,274	R-46	\$0	\$3,095,274	99.6400%	\$0	\$3,084,131
		Common		_	_	_			
47	316.000	Misc Power Plant Equipment- Electric-	\$228,022	R-47	\$0	\$228,022	99.6400%	\$0	\$227,201
40		Sibley Common	#00 050 0 :=		<u> </u>	#00 050 0 :=			#00 100 00°
48		TOTAL SIBLEY FACILITY COMMON-	\$33,252,347		\$0	\$33,252,347		\$0	\$33,132,638
		STEAM							
	l	I		I	ı		1		

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
49		JEFFREY UNIT 1- STEAM			•			•	<u> </u>
50	310.000	Land - Electric Jeffrey 1 MPS	\$0	R-50	\$0	\$0		\$0	\$0
51 52	311.000	Stuctures - Electric Jeffrey 1	\$5,564,522	R-51	\$0	\$5,564,522	99.6400%	\$0 \$0	\$5,544,490
52	312.000	Boiler Plant Equipment- Electric- Jeffrey 1	\$9,883,074	R-52	\$0	\$9,883,074	99.6400%	\$0	\$9,847,495
53	312.020	Boiler AQC Equipment- Electric- Jeffrey 1	\$1,462,048	R-53	\$0	\$1,462,048	99.6400%	\$0	\$1,456,785
54	314.000	Turbogenerator - Electric- Jeffrey 1	\$1,800,363	R-54	\$0	\$1,800,363	99.6400%	\$0	\$1,793,882
55	315.000	Accessory Equipment - Electric- Jeffrey 1	\$1,748,014	R-55	\$0	\$1,748,014	99.6400%	\$0	\$1,741,721
56 57	316.000	Misc Power Plant- Electric- Jeffrey 1 TOTAL JEFFREY UNIT 1- STEAM	\$143,774 \$20,601,795	R-56	\$0 \$0	\$143,774 \$20,601,795	99.6400%	\$0 \$0	\$143,256 \$20,527,629
58		JEFFREY UNIT 2- STEAM							
59	310.000	Land - Electric - Jeffrey 2 MPS	\$0	R-59	\$0	\$0	99.6400%	\$0	\$0
60	311.000	Structures - Electric - Jeffrey 2	\$4,162,239	R-60	\$0	\$4,162,239	99.6400%	\$0	\$4,147,255
61	312.000	Boiler Plant Equipment- Electric- Jeffrey 2	\$14,121,189	R-61	\$0	\$14,121,189	99.6400%	\$0	\$14,070,353
62	312.020	Boiler AQC Equipment- Electric- Jeffrey 2	\$1,268,381	R-62	\$0	\$1,268,381	99.6400%	\$0	\$1,263,815
63	314.000	Turbogenerator - Electric - Jeffrey 2	\$2,655,035	R-63	\$0	\$2,655,035	99.6400%	\$0	\$2,645,477
64	315.000	Accessory Equipment - Electric- Jeffrey 2	\$1,416,697	R-64	\$0	\$1,416,697	99.6400%	\$0	\$1,411,597
65	316.000	Misc Power Plant Equipment - Electric- Jeffrey 2	\$239,331	R-65	\$0	\$239,331	99.6400%	\$0	\$238,469
66		TOTAL JEFFREY UNIT 2- STEAM	\$23,862,872		\$0	\$23,862,872		\$0	\$23,776,966
67		JEFFREY UNIT 3- STEAM							
68	310.000	Land - Electric - Jeffrey 3 MPS	\$0	R-68	\$0	\$0	99.6400%	\$0	\$0
69 70	311.000 312.000	Structures - Electric - Jeffrey 3 Boiler Plant Equipment- Electric- Jeffrey	\$4,429,621 \$16,659,536	R-69 R-70	\$0 \$0	\$4,429,621 \$16,659,536	99.6400% 99.6400%	\$0 \$0	\$4,413,674 \$16,599,562
71	312.020	3 Boiler AQC Equipment- Electric- Jeffrey	\$1,586,248	R-71	\$0	\$1,586,248	99.6400%	\$0	\$1,580,538
		3							
72 73	314.000 315.000	Turbogenerator - Electric - Jeffrey 3 Accessory Equipment- Electric - Jeffrey 3	\$3,780,690 \$2,211,537	R-72 R-73	\$0 \$0	\$3,780,690 \$2,211,537	99.6400% 99.6400%	\$0 \$0	\$3,767,080 \$2,203,575
74	316.000	Misc Power Plant Equipment- Electric- Jeffrev 3	\$59,676	R-74	\$0	\$59,676	99.6400%	\$0	\$59,461
75		TOTAL JEFFREY UNIT 3- STEAM	\$28,727,308		\$0	\$28,727,308		\$0	\$28,623,890
76		JEFFREY FACILITY COMMON- STEAM							
77	310.000	Land - Electric - Jeffrey Common MPS	\$0	R-77	\$0	\$0	99.6400%	\$0	\$0
78	311.000	Structures - Electric - Jeffrey Common	\$1,459,488	R-78	\$414,143	\$1,873,631	99.6400%	\$0	\$1,866,886
79	312.000	Boiler Plant Equipment- Electric- Jeffrey Common	\$756,291	R-79	\$1,492,499	\$2,248,790	99.6400%	\$0	\$2,240,694
80	312.020	Boiler AQC Equipment- Electric- Jeffrey Common	\$1,736,804	R-80	\$0	\$1,736,804	99.6400%	\$0	\$1,730,552
81	314.000	Turbogenerator- Electric- Jeffrey Common	\$242,669	R-81	\$0	\$242,669	99.6400%	\$0	\$241,795
82	315.000	Accessory Equipment- Electric- Jeffrey Common	\$246,030	R-82	\$889,255	\$1,135,285	99.6400%	\$0	\$1,131,198
83	316.000	Misc Power Plant Equipment- Electric- Jeffrey Common	\$452,630	R-83	\$34,859	\$487,489	99.6400%	\$0	\$485,734
84		TOTAL JEFFREY FACILITY COMMON- STEAM	\$4,893,912		\$2,830,756	\$7,724,668		\$0	\$7,696,859
85		IATAN UNIT 1- STEAM							
86	310.000	Land- Electric- latan 1 SJLP	\$0	R-86	\$0	\$0	99.6400%	\$0	\$0
87 88	311.000 311.000	Structures- Electric- latan 1 Structures- Electric Disallowance- latan	\$2,615,029 -\$1,254	R-87 R-88	\$0 \$0	\$2,615,029 -\$1,254	99.6400% 100.0000%	\$0 \$0	\$2,605,615 -\$1,254
		1							
89 90	312.000 312.000	Boiler Plant Equipment- Electric- latan 1 Boiler Plant Equipment- Electric	\$34,144,631 -\$24,118	R-89 R-90	\$0 \$0	\$34,144,631 -\$24,118	99.6400% 100.0000%	\$0 \$0	\$34,021,710 -\$24,118
91	312.020	Dissallowance- latan 1 Boiler AQC Equipment- Electric- latan 1	\$83,579	R-91	\$0	\$83,579	99.6400%	\$0	\$83,278
92	314.000	Turbogenerator- Electric- latan 1	\$7,497,579	R-92	\$0	\$7,497,579	99.6400%	\$0	\$7,470,588
93	315.000	Accessory Equipment- Electric- latan 1	\$4,880,258	1	\$0	\$4,880,258		\$0	\$4,862,689
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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
94	315.000	Accessory Equipment- Electric	-\$2,319	R-94	\$0	-\$2,319	100.0000%	\$0	-\$2,319
		Disallowance- latan 1							
95	316.000	Misc Power Plant Equip- Electric- latan 1	\$649,967	R-95	\$0	\$649,967	99.6400%	\$0	\$647,627
96	316.000	Misc Power Plant Equipment- Electric	-\$267	R-96	\$0	-\$267	100.0000%	\$0	-\$267
97		Disallowance TOTAL IATAN UNIT 1- STEAM	\$49,843,085		\$0	\$49,843,085		\$0	\$49,663,549
31		TOTAL IATAK ONT T- OTEAM	ψ+3,0+3,003		Ψ	ψτο,υτο,υυσ		ΨΟ	ψ+3,003,343
98		IATAN UNIT 2- STEAM							
99	311.000	Structures- Electric- latan 2	\$3,109,093	R-99	\$0	\$3,109,093	99.6400%	\$0	\$3,097,900
100	311.000	Structures- Electric Disallowance- latan	-\$36,417	R-100	\$0	-\$36,417	100.0000%	\$0	-\$36,417
		2							
101	312.000	Boiler Plant Equipment- Electric latan 2	\$23,982,274	R-101	\$0	\$23,982,274	99.6400%	\$0 \$0	\$23,895,938
102	312.000	Boiler Plant Equipment- Electric Disallowance- latan 2	-\$301,145	R-102	\$0	-\$301,145	100.0000%	\$0	-\$301,145
103	312.020	Boiler AQC Equipment- Electric- latan 2	\$0	R-103	\$0	\$0	99.6400%	\$0	\$0
104	314.000	Turbogenerator- Electric- latan 2	\$6,594,407	R-103	\$0	\$6,594,407	99.6400%	\$0	\$6,570,667
105	314.000	Turbogenerator- Electric Disallowance-	-\$45,131		\$0	-\$45,131	100.0000%	\$0	-\$45,131
		latan 2							
106	315.000	Accessory Equipment- Electric- latan 2	\$1,680,900	R-106	\$0	\$1,680,900	99.6400%	\$0	\$1,674,849
107	315.000	Accessory Equipment- Electric	-\$15,472	R-107	\$0	-\$15,472	100.0000%	\$0	-\$15,472
400	040.000	Disallowance- latan 2	6400.050	D 400	**	\$400.0F0	00.04000/	**	£400,400
108 109	316.000 316.000	Misc Power Plant- Electric- latan 2 Misc Power Plant Equipment- Electric	\$128,956 -\$1,817	R-108 R-109	\$0 \$0	\$128,956 -\$1,817	99.6400% 100.0000%	\$0 \$0	\$128,492 -\$1,817
103	310.000	Disallowance- latan 2	-φ1,017	K-109	Φ0	-\$1,017	100.0000 /6	φυ	-\$1,O1 <i>1</i>
110		TOTAL IATAN UNIT 2- STEAM	\$35,095,648		\$0	\$35,095,648		\$0	\$34,967,864
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111		IATAN FACILITY COMMON- STEAM							
112	310.000	Land- Electric- latan Common SJLP	\$0	R-112	\$0	\$0	99.6400%	\$0	\$0
113	311.000	Structures- Electric- latan Common	\$1,034,260		\$0	\$1,034,260	99.6400%	\$0	\$1,030,537
114	312.000	Boiler Plant Equip- latan Common	\$3,386,234		\$0 *0	\$3,386,234	99.6400%	\$0 \$0	\$3,374,044
115 116	312.020 314.000	Boiler AQC Equipment- latan Common Turbogenerator- Electric- latan Common	\$0 \$104,717	R-115 R-116	\$0 \$0	\$0 \$104,717	99.6400% 99.6400%	\$0 \$0	\$0 \$104,340
117	315.000	Accessory Equipment- latan Common	\$483,344	R-117	\$0	\$483,344	99.6400%	\$0 \$0	\$481,604
118	316.000	Misc Power Plant Equipment- Electric-	\$44,970		\$0	\$44,970	99.6400%	\$0	\$44,808
		latan Common				. ,			
119		TOTAL IATAN FACILITY COMMON-	\$5,053,525		\$0	\$5,053,525		\$0	\$5,035,333
		STEAM							
120		IATAN FACILITY COMMON- ECORP-							
120		STEAM							
121	310.000	Land- Electric- latan Common- ECORP	\$0	R-121	\$0	\$0	99.6400%	\$0	\$0
122	311.000	Structures- Electric- latan Common-	\$1,238,112	R-122	\$0	\$1,238,112	99.6400%	\$0	\$1,233,655
		ECORP							
123	312.000	Boiler Plant Equipment- Electric- latan	\$4,143,540	R-123	\$0	\$4,143,540	99.6400%	\$0	\$4,128,623
404	040.000	Common- ECORP	**	D 404	**	**	00.04000/	**	**
124	312.020	Boiler AQC Equipment- Electric- latan	\$0	R-124	\$0	\$0	99.6400%	\$0	\$0
125	314.000	Common- ECORP Turbogenerator- Electric- latan Common-	\$104,304	R-125	\$0	\$104,304	99.6400%	\$0	\$103,929
123	314.000	ECORP	Ψ104,304	1123	Ψ	Ψ104,304	33.040070	ΨΟ	ψ100,323
126	315.000	Accessory Equipment- Electric- latan	\$464,202	R-126	\$0	\$464,202	99.6400%	\$0	\$462,531
		Common- ECORP							
127	316.000	Misc Power Plant Equipment- Electric	\$41,650	R-127	\$0	\$41,650	99.6400%	\$0	\$41,500
		latan Common- ECORP							
128		TOTAL IATAN FACILITY COMMON-	\$5,991,808		\$0	\$5,991,808		\$0	\$5,970,238
		ECORP- STEAM							
129		LAKE ROAD UNIT 1- STEAM							
130	310.000	Land- Electric- Lake Road 1 SJLP	\$0	R-130	\$0	\$0	74.9610%	\$0	\$0
131	311.000	Structures- Electric- Lake Road 1	\$638,775	R-131	\$0	\$638,775	74.9610%	\$0	\$478,832
132	312.000	Boiler Plant Equipment- Electric- Lake	\$38,855	R-132	\$0	\$38,855	63.1700%	\$0	\$24,545
400		Road 1		D 400		•	00.47000/	•	••
133	312.020	Boiler AQC Equipment- Electric- Lake	\$0	R-133	\$0	\$0	63.1700%	\$0	\$0
134	314.000	Road 1 Turbogenerator- Electric- Lake Road 1	\$2,064,327	R-134	\$0	\$2,064,327	99.9400%	\$0	\$2,063,088
135	315.000	Accessory Equipment- Electric- Lake	\$345,060		\$0	\$345,060	74.9610%	\$0 \$0	\$258,660
		Road 1	,		, , ,			, ,	,
136	316.000	Misc Power Plant Equipment- Electric-	\$0	R-136	\$0	\$0	47.6000%	\$0	\$0
		Lake Road 1	<u> </u>			A			
137	I	TOTAL LAKE ROAD UNIT 1- STEAM	\$3,087,017	1	\$0	\$3,087,017	ı l	\$0	\$2,825,125

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
138		LAKE ROAD UNIT 2- STEAM							
139	310.000	Land- Electric- Lake Road 2 SJLP	\$0	R-139	\$0	\$0	74.9610%	\$0	\$0
140	311.000	Structures- Electric- Lake Road 2	\$768,035	R-140	\$0	\$768,035	74.9610%	\$0	\$575,727
141	312.000	Boiler Plant Equipment- Electric- Lake	\$5,003	R-141	\$0	\$5,003	63.1700%	\$0	\$3,160
		Road 2							
142	312.020	Boiler AQC Equipment- Electric- Lake	\$0	R-142	\$0	\$0	63.1700%	\$0	\$0
440	044.000	Road 2	#0.000.000	D 440	**	to 000 000	00.04000/	**	#0 000 00F
143 144	314.000 315.000	Turbogenerator- Electric- Lake Road 2 Accessory Equipment- Electric- Lake	\$2,368,326 \$408,787	R-143 R-144	\$0 \$0	\$2,368,326 \$408,787	99.9400% 74.9610%	\$0 \$0	\$2,366,905 \$306,431
144	313.000	Road 2	\$400,7 <i>01</i>	K-144	20	\$400,7 <i>01</i>	74.9010%	ΦU	\$300,431
145	316.000	Misc Power Plant Equipment- Electric-	\$0	R-145	\$0	\$0	47.6000%	\$0	\$0
		Lake Road 2	,					· .	
146		TOTAL LAKE ROAD UNIT 2- STEAM	\$3,550,151		\$0	\$3,550,151		\$0	\$3,252,223
		LAKE BOAD INSTAURANT							
147	310.000	LAKE ROAD UNIT 3- STEAM	¢o.	R-148	*0	\$0	74.9610%	¢0	*0
148 149	310.000	Land- Electric- Lake Road 3 SJLP Structures- Electric- Lake Road 3	\$0 \$256,046	R-148 R-149	\$0 \$0	\$0 \$256,046	74.9610%	\$0 \$0	\$0 \$191,935
150	312.000	Boiler Plant Equipment- Electric- Lake	\$250,040	R-150	\$0 \$0	\$250,040	63.1700%	\$0 \$0	\$191,933
	0.2.000	Road 3	***		40	***	331113373	40	Ų.
151	312.020	Boiler AQC Equipment- Electric- Lake	\$0	R-151	\$0	\$0	63.1700%	\$0	\$0
		Road 3							
152	314.000	Turbogenerator- Electric- Lake Road 3	\$693,886	R-152	\$0	\$693,886	99.9400%	\$0	\$693,470
153	315.000	Accessory Equipment- Electric- Lake	\$79,583	R-153	\$0	\$79,583	74.9610%	\$0	\$59,656
154	316.000	Road 3	¢o.	R-154	\$0	\$0	47.6000%	\$0	\$0
134	310.000	Misc Power Plant Equipment- Lake Road 3	\$0	K-134	20	\$ 0	47.0000%	ΦU	φU
155		TOTAL LAKE ROAD UNIT 3- STEAM	\$1,029,515		\$0	\$1,029,515		\$0	\$945,061
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156		LAKE ROAD UNIT 4- STEAM							
157	310.000	Land- Electric- Lake Road 4 SJLP	\$0	R-157	\$0	\$0	74.9610%	\$0	\$0
158	311.000	Structures- Electric- Lake Road 4	\$1,930,938	R-158	\$0	\$1,930,938	74.9610%	\$0	\$1,447,450
159	312.000	Boiler Plant Equipment- Electric- Lake	\$8,091,620	R-159	\$0	\$8,091,620	63.1700%	\$0	\$5,111,476
160	312.020	Road 4 Boiler AQC Equipment- Electric- Lake	\$4,181,879	R-160	\$0	\$4,181,879	63.1700%	\$0	\$2,641,693
	012.020	Road 4	Ψ4,101,010	1	40	Ψ4,101,010	00.11.00%	ΨŪ	Ψ2,041,000
161	314.000	Turbogenerator- Electric- Lake Road 4	\$5,649,000	R-161	\$0	\$5,649,000	99.9400%	\$0	\$5,645,611
162	315.000	Accessory Equipment- Electric- Lake	\$1,428,416	R-162	\$0	\$1,428,416	74.9610%	\$0	\$1,070,755
		Road 4	*						*
163	316.000	Misc Power Plant Equipment- Electric-	\$2,992	R-163	\$0	\$2,992	47.6000%	\$0	\$1,424
164		Lake Road 4 TOTAL LAKE ROAD UNIT 4- STEAM	\$21,284,845		\$0	\$21,284,845		\$0	\$15,918,409
104		TOTAL LAKE ROAD ONLY 4- OTEAN	Ψ21,204,043		ΨΟ	Ψ21,204,043		ΨΟ	ψ10,510,405
165		LAKE ROAD BOILERS- STEAM							
166	310.000	Land- Electric- Lake Road Boilers SJLP	\$0	R-166	\$0	\$0	74.9610%	\$0	\$0
167	311.000	Structures- Electric- Lake Road Boilers	\$4,056,295	R-167	\$0	\$4,056,295	74.9610%	\$0	\$3,040,639
168	312.000	Boiler Plant Equipment- Electric- Lake	\$20,441,059	R-168	\$0	\$20,441,059	63.1700%	\$0	\$12,912,617
169	312.020	Road Boilers	\$2 964 401	R-169	\$0	\$2,864,401	63.1700%	\$0	\$1,809,442
109	312.020	Boiler AQC Equipment- Electric- Lake Road Boilers	\$2,864,401	K-109	20	\$2,004,40 I	63.1700%	ΦU	\$1,009,442
170	314.000	Turbogenerators- Electric- Lake Road	\$71,008	R-170	\$0	\$71,008	99.9400%	\$0	\$70,965
		Boilers	, ,		• •	, ,		• -	, ,,,,,,,,
171	315.000	Accessory Equipment- Electric- Lake	\$1,322,651	R-171	\$0	\$1,322,651	74.9610%	\$0	\$991,472
		Road Boilers							
172	316.000	Misc Power Plant- Electric- Lake Road	\$271,206	R-172	\$0	\$271,206	47.6000%	\$0	\$129,094
173		Boilers TOTAL LAKE ROAD BOILERS- STEAM	\$29,026,620		\$0	¢20 026 620		\$0	¢10.054.220
1/3		TOTAL LAKE ROAD BOILERS- STEAM	\$29,026,620		20	\$29,026,620		ΦU	\$18,954,229
174		TOTAL STEAM PRODUCTION	\$427,558,722		\$2,830,756	\$430,389,478		\$0	\$412,964,155
			. ,, ==		. ,,	, , ,			, ,,
175		NUCLEAR PRODUCTION							
470		TOTAL NUCLEAR PROPULTION	*-		**	*-		A C	*-
176		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
177		HYDRAULIC PRODUCTION							
178		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
179	i .	OTHER PRODUCTION		1			1 1		

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
180		CROSSROADS UNITS 1-4 NATURAL GAS							
181	303.010	Miscellanous Intangible- Substation (353)- Crossroads	\$4,375,716	R-181	-\$2,598,057	\$1,777,659	99.6400%	\$0	\$1,771,259
182	340.000	Land- Electric- Crossroads 1-4 MPS	\$0	R-182	\$0	\$0	99.6400%	\$0	\$0
183	341.000	Structures- Electric- Crossroads 1-4	\$456,973	R-183	-\$355,206	\$101,767	99.6400%	\$0	\$101,401
184	342.000	Fuel Holders- Crossroads 1-4	\$1,616,847	R-184	-\$1,182,370	\$434,477	99.6400%	\$0	\$432,913
185	343.000	Prime Movers- Crossroads 1-4	\$41,540,265		-\$29,827,700	\$11,712,565	99.6400%	\$0	\$11,670,400
186 187	344.000 345.000	Generators- Crossroads 1-4 Accessory- Crossroads 1-4	\$7,544,933 \$3,611,312	R-186	-\$5,499,647 -\$3,926,288	\$2,045,286 -\$314,976	99.6400% 99.6400%	\$0 \$0	\$2,037,923 -\$313,842
188	346.000	Misc Power Plant Equipment-	\$5,387	R-188	-\$3,320,200	-\$34,884	99.6400%	\$0 \$0	-\$34,758
		Crossroads 1-4	,		, ,	, , , , , ,			, , , ,
189		TOTAL CROSSROADS UNITS 1-4 NATURAL GAS	\$59,151,433		-\$43,429,539	\$15,721,894		\$0	\$15,665,296
190		GREENWOOD UNITS 1-4 NATURAL GAS							
100		& OIL							
191	340.000	Land- Electric Greenwood 1-4 MPS	\$0	R-191	\$0	\$0	99.6400%	\$0	\$0
192	341.000	Structures- Electric Greenwood 1-4	\$892,605	R-192	\$0	\$892,605	99.6400%	\$0	\$889,392
193	342.000	Fuel Holders- Greenwood 1-4	\$1,925,329	R-193	\$0	\$1,925,329	99.6400%	\$0	\$1,918,398
194 195	343.000 344.000	Prime Movers- Greenwood 1-4 Generators- Greenwood 1-4	\$17,388,498 \$5,004,632		\$0 \$0	\$17,388,498 \$5,004,632	99.6400% 99.6400%	\$0 \$0	\$17,325,899 \$4,986,615
196	345.000	Accessory Equipment- Greenwood 1-4	\$3,188,055		\$0 \$0	\$3,188,055	99.6400%	\$0 \$0	\$3,176,578
197	346.000	Misc Power Plant Equipment-		R-197	\$0	\$4,788	99.6400%	\$0	\$4,771
		Greenwood 1-4							
198		TOTAL GREENWOOD UNITS 1-4 NATURAL GAS & OIL	\$28,403,907		\$0	\$28,403,907		\$0	\$28,301,653
199		NEVADA- OIL							
200	340.000	Land- Electric Nevada MPS	\$0	R-200	\$0	\$0	99.6400%	\$0	\$0
201	341.000	Structures- Electric Nevada	\$87,739	R-201	\$0	\$87,739	99.6400%	\$0	\$87,423
202	342.000	Fuel Holders- Nevada	\$370,223	R-202	\$0	\$370,223	99.6400%	\$0	\$368,890
203 204	343.000 344.000	Prime Movers- Nevada	\$635,701 \$540,948	R-203	\$0 \$0	\$635,701	99.6400%	\$0 \$0	\$633,412
204 205	344.000	Generators- Nevada Accessory Equipment- Nevada	\$340,948 \$383,766	R-204 R-205	\$0 \$0	\$540,948 \$383,766	99.6400% 99.6400%	\$0 \$0	\$539,001 \$382,384
206	346.000	Misc Power Plant Equipment- Nevada	\$1,276	R-206	\$0	\$1,276	99.6400%	\$0	\$1,271
207		TOTAL NEVADA- OIL	\$2,019,653		\$0	\$2,019,653		\$0	\$2,012,381
208		SOUTH HARPER UNITS 1-3 NATURAL							
209	340.000	GAS Land- Electric South Harper 1-3 MPS	\$0	R-209	\$0	\$0	99.6400%	\$0	\$0
210	341.000	Structures- Electric South Harper 1-3	\$1,906,154		\$0	\$1,906,154	99.6400%	\$0	\$1,899,292
211	342.000	Fuel Holders- South Harper 1-3	\$1,315,536	R-211	\$0	\$1,315,536	99.6400%	\$0	\$1,310,800
212	343.000	Prime Movers- South Harper 1-3	\$33,198,972		\$0	\$33,198,972	99.6400%	\$0	\$33,079,456
213	344.000	Generators- South Harper 1-3	\$7,110,394		\$0	\$7,110,394	99.6400%	\$0	\$7,084,797
214 215	345.000 346.000	Accessory Equipment- South Harper 1-3 Misc Power Plant Equipment- South	\$4,777,077 \$65,575	R-214	\$0 \$0	\$4,777,077 \$65,575	99.6400% 99.6400%	\$0 \$0	\$4,759,880 \$65,339
210	340.000	Harper 1-3		1 213	Ψ0		33.040070	Ψ0	Ψ00,000
216		TOTAL SOUTH HARPER UNITS 1-3 NATURAL GAS	\$48,373,708		\$0	\$48,373,708		\$0	\$48,199,564
217		LAKE ROAD TURBINE 5- NATURAL GAS							
218	340.000	& OIL Land- Electric Lake Road 5 SJLP	\$0	R-218	\$0	\$0	99.6400%	\$0	\$0
219	341.000	Structures- Electric Lake Road 5	\$1,216,062		\$0 \$0	\$1,216,062	99.6400%	\$0 \$0	\$1,211,684
220	342.000	Fuel Holders- Lake Road 5	\$586,266		\$0	\$586,266	99.6400%	\$0	\$584,155
221	343.000	Prime Movers- Lake Road 5	\$7,845,732	R-221	\$0	\$7,845,732	99.6400%	\$0	\$7,817,487
222	344.000	Generators- Lake Road 5	\$2,668,591	R-222	\$0	\$2,668,591	99.6400%	\$0	\$2,658,984
223 224	345.000 346.000	Accessory Equipment- Lake Road 5 Misc Power Plant Equipment- Lake Road	\$451,395 \$0	R-223 R-224	\$0 \$0	\$451,395 \$0	99.6400% 99.6400%	\$0 \$0	\$449,770 \$0
225		5 TOTAL LAKE ROAD TURBINE 5- NATURAL GAS & OIL	\$12,768,046		\$0	\$12,768,046		\$0	\$12,722,080
226		LAKE ROAD TURBINE 6- OIL							
226 227	340.000	Land- Electric Lake Road 6 SJLP	\$0	R-227	\$0	\$0	99.6400%	\$0	\$0
228	341.000	Structures- Electric Lake Road 6	\$218,663		\$0	\$218,663	99.6400%	\$0	\$217,876
229	342.000	Fuel Holders- Lake Road 6		R-229	\$0	\$0	99.6400%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		•	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
230	343.000	Prime Movers- Lake Road 6	\$4,500,219	R-230	\$0	\$4,500,219	99.6400%	\$0	\$4,484,018
231	344.000	Genrators- Lake Road 6	\$423,707	R-231	\$0	\$423,707	99.6400%	\$0	\$422,182
232	345.000	Accessory Equipment- Lake Road 6	\$354,350	R-232	\$0	\$354,350	99.6400%	\$0	\$353,074
233	346.000	Misc Power Plant Equipment- Lake Road 6	\$0	R-233	\$0	\$0	99.6400%	\$0	\$0
234		TOTAL LAKE ROAD TURBINE 6- OIL	\$5,496,939		\$0	\$5,496,939		\$0	\$5,477,150
235		LAKE ROAD TURBINE 7- OIL							_
236	340.000	Land- Electric Lake Road 7 SJLP	\$0	R-236	\$0	\$0	99.6400%	\$0	\$0
237	341.000	Structures- Electric Lake Road 7	\$28,418	R-237	\$0	\$28,418	99.6400%	\$0	\$28,316
238	342.000	Fuel Holders- Lake Road 7	\$9,470 \$2,710,649		\$0	\$9,470	99.6400%	\$0 \$0	\$9,436
239 240	343.000 344.000	Prime Movers- Lake Road 7 Generators- Lake Road 7	\$2,710,649 \$117,190		\$0 \$0	\$2,710,649 \$117,190	99.6400% 99.6400%	\$0 \$0	\$2,700,891 \$116,768
240 241	345.000	Accessory Equipment- Lake Road 7	\$210,768		\$0 \$0	\$210,768	99.6400%	\$0 \$0	\$210,009
242	346.000	Misc Power Plant Equipment- Lake Road	\$210,700	R-241	\$0	\$210,700	99.6400%	\$0 \$0	\$210,009
		7						·	
243		TOTAL LAKE ROAD TURBINE 7- OIL	\$3,076,495		\$0	\$3,076,495		\$0	\$3,065,420
244		LAKE ROAD BOILERS							
245	340.000	Land- Electric Boilers SJLP	\$0	R-245	\$0	\$0	99.6400%	\$0 \$0	\$0
246	341.000	Structures- Electric Lake Road Boilers	\$11,639	R-246	\$0	\$11,639	99.6400%	\$0 \$0	\$11,597
247	342.000	Fuel Holders- Lake Road Boilers	\$0 \$0	R-247	\$0	\$0 \$0	99.6400%	\$0 \$0	\$0 \$0
248 249	343.000 344.000	Prime Movers- Lake Road Boilers Generators- Lake Road Boilers	\$0 \$0	R-248 R-249	\$0 \$0	\$0 \$0	99.6400% 99.6400%	\$0 \$0	\$0 \$0
250	345.000	Accessory Equipment- Lake Road	\$0 \$821	R-250	\$0 \$0	\$0 \$821	99.6400%	\$0 \$0	\$818
251	346.000	Boilers Misc Power Plant Equipment- Lake Road Boiler	\$419	R-251	\$0	\$419	99.6400%	\$0	\$417
252		TOTAL LAKE ROAD BOILERS	\$12,879		\$0	\$12,879		\$0	\$12,832
253		LANDFILL TURBINE METHANE GAS							
254	340.000	Land- Electric Landfill Turbine SJLP	\$0	R-254	\$0	\$0	99.6400%	\$0	\$0
255	341.000	Structures- Electric Landfill Turbine	\$56,586	R-255	\$0	\$56,586	99.6400%	\$0	\$56,382
256	342.000	Fuel Holders- Landfill Turbine	\$312,743	R-256	\$0	\$312,743	99.6400%	\$0	\$311,617
257	343.000	Prime Movers- Landfill Turbine	\$11,228	R-257	\$0	\$11,228	99.6400%	\$0	\$11,188
258	344.000	Generators- Landfill Turbine	\$1,456,780	R-258	\$0	\$1,456,780	99.6400%	\$0	\$1,451,536
259	345.000	Accessory Equipment- Landfill Turbine	\$4,792	R-259	\$0	\$4,792	99.6400%	\$0	\$4,775
260	346.000	Misc Power Plant Equipment- Landfill Turbine	\$0	R-260	\$0	\$0	99.6400%	\$0	\$0
261		TOTAL LANDFILL TURBINE METHANE GAS	\$1,842,129		\$0	\$1,842,129		\$0	\$1,835,498
262		RALPH GREEN UNIT 3- NATURAL GAS							
263	340.000	Land- Electric Ralph Green 3 SJLP	\$0	R-263	\$0	\$0	99.6400%	\$0	\$0
264	341.000	Structures- Electric Ralph Green 3	\$559,196	R-264	\$0	\$559,196	99.6400%	\$0	\$557,183
265	342.000	Fuel Holders- Ralph Green 3	\$81,449	R-265	\$0	\$81,449	99.6400%	\$0	\$81,156
266	343.000	Prime Movers- Ralph Green 3	\$3,471,244		\$0	\$3,471,244	99.6400%	\$0	\$3,458,748
267	344.000	Generators- Ralph Green 3	\$5,825,425	R-267	\$0	\$5,825,425	99.6400%	\$0	\$5,804,453
268 269	345.000 346.000	Accessory Equipment- Ralph Green 3 Misc Power Plant Equipment- Ralph	\$1,004,207 \$8,046	R-268 R-269	\$0 \$0	\$1,004,207 \$8,046	99.6400% 99.6400%	\$0 \$0	\$1,000,592 \$8,017
270		Green 3 TOTAL RALPH GREEN UNIT 3-	\$10,949,567		\$0	\$10,949,567		\$0	\$10,910,149
210		NATURAL GAS	ψ10,543,501		Ψ	ψ10,343,301		40	ψ10,310,143
271		OTHER PRODUCTION - SOLAR							
272	344.010	Other Production Generators- Solar	\$0	R-272	\$0	\$0	99.6400%	\$0	\$0
273		TOTAL OTHER PRODUCTION - SOLAR	\$0		\$0	\$0		\$0	\$0
274		TOTAL OTHER PRODUCTION	\$172,094,756		-\$43,429,539	\$128,665,217		\$0	\$128,202,023
275		OTHER PRODUCTION RETIREMENTS WORK IN PROGRESS							
276		Other Production- Salvage and Removal	-\$17,000,306	R-276	\$0	-\$17,000,306	99.6400%	\$0	-\$16,939,105
277		Retirements not yet classified TOTAL OTHER PRODUCTION	-\$17,000,306		\$0	-\$17,000,306		\$0	-\$16,939,105
£11		RETIREMENTS WORK IN PROGRESS	-ψ11, υυυ,ου υ		φυ	-ψ11, υυυ,ου υ		φυ	- ψ 10,333,103
278		TOTAL PRODUCTION PLANT	\$582,653,172		-\$40,598,783	\$542,054,389		\$0	\$524,227,073

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Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
279		TRANSMISSION PLANT							
280	350.000	Land- Transmission	\$0	R-280	\$0	\$0	99.6400%	\$0	\$0
281	350.001	Land Rights - Transmission	\$14,157	R-281	\$0	\$14,157	99.6400%	\$0	\$14,106
282	350.040	Land Rights- Depreciable- Transmission	\$3,767,594		\$0	\$3,767,594	99.6400%	\$0	\$3,754,031
283	352.000	Structures & Improvements - Transmission	\$2,638,573		\$0 \$000.355	\$2,638,573	99.6400%	\$0 \$0	\$2,629,074
284 285	353.000 353.030	Station Equipment - Transmission Station Equipment Communication-	\$44,415,968 \$4,482	R-284 R-285	-\$889,255 \$0	\$43,526,713 \$4,482	99.6400% 99.6400%	\$0 \$0	\$43,370,017 \$4,466
203	333.030	Transmission	\$4,40Z	K-203	Φ0	\$4,40Z	99.040076	ΨU	\$4,400
286	354.000	Towers and Fixtures - Transmission	\$322,361	R-286	\$0	\$322,361	99.6400%	\$0	\$321,201
287	355.000	Poles and Fixtures - Transmission	\$41,815,077	R-287	\$0	\$41,815,077	99.6400%	\$0	\$41,664,543
288	355.000	Poles & Fixtures- Disallowance Stipulation &	\$0	R-288	-\$119,828	-\$119,828	100.0000%	\$0	-\$119,828
		Agreement ER-2012-0175							
289	356.000	Overhead Conductors & Devices -	\$32,802,728	R-289	\$0	\$32,802,728	99.6400%	\$0	\$32,684,638
000	050 000	Transmission	**	D 000	£047.004	6047.004	400 00000/	**	6047.004
290	356.000	Conductors & Devices- Disallowance	\$0	R-290	-\$217,981	-\$217,981	100.0000%	\$0	-\$217,981
291	357.000	Stipulation & Agreement ER-2012-0175 Underground Conduit - Transmission	\$6,679	R-291	\$0	\$6,679	99.6400%	\$0	\$6,655
292	358.000	Underground Conductors & Devices-	\$81,566	R-292	\$0 \$0	\$81,566	99.6400%	\$0 \$0	\$81,272
232	330.000	Transmission	ψ01,300	11 232	ΨΟ	ψ01,500	33.040070	Ψ	Ψ01,272
293		TOTAL TRANSMISSION PLANT	\$125,869,185		-\$1,227,064	\$124,642,121	1	\$0	\$124,192,194
								·	
294		TRANSMISSION RETIREMENTS WORK IN							
		PROGRESS							
295		Transmission- Salvage and Removal	-\$452,474	R-295	\$0	-\$452,474	99.6400%	\$0	-\$450,845
000		Retirements not yet classified	£450.474		***	£450.474		***	\$450.04 5
296		TOTAL TRANSMISSION RETIREMENTS	-\$452,474		\$0	-\$452,474		\$0	-\$450,845
		WORK IN PROGRESS							
297		DISTRIBUTION PLANT							
298	360.000	Land- Electric Distribution	\$0	R-298	\$0	\$0	99.7400%	\$0	\$0
299	360.010	Land Rights- Electric Distribution	\$0	R-299	\$0	\$0	99.7400%	\$0	\$0
300	360.020	Land Leased- Distribution	\$6,515	R-300	\$0	\$6,515	99.7400%	\$0	\$6,498
301	361.000	Structures & Improvements - Distribution	\$3,384,480	R-301	\$0	\$3,384,480	99.7400%	\$0	\$3,375,680
302	362.000	Station Equipment - Distribution	\$62,713,425		\$0	\$62,713,425	99.7400%	\$0	\$62,550,370
303	364.000	Poles, Towers & Fixtures - Distribution	\$118,014,635	R-303	\$0	\$118,014,635	99.7400%	\$0	\$117,707,797
304	365.000	Overhead Conductors & Devices- Distribution	\$44,328,382	R-304	\$0	\$44,328,382	99.7400%	\$0	\$44,213,128
305	365.000	Overhead Conductors & Devices-	\$0	R-305	-\$194,252	-\$194,252	100.0000%	\$0	-\$194,252
303	303.000	Disallowance Stipulation & Agreement ER-	ΨΟ	1. 303	Ψ134,232	Ψ134,232	100.000070	Ψ	Ψ134,232
		2012-0175							
306	366.000	Underground Circuit - Distribution	\$13,042,847	R-306	\$0	\$13,042,847	99.7400%	\$0	\$13,008,936
307	366.000	Underground Circuit- Disallowance	\$0	R-307	-\$15,933	-\$15,933	100.0000%	\$0	-\$15,933
		Stipulation & Agreement ER-2012-0175							
308	367.000	Underground Conductors & Devices- Distribu	\$48,426,242	R-308	\$0	\$48,426,242	99.7400%	\$0	\$48,300,334
			****		•	4440 000 004	00 74000/	•	^
309 310	368.000	Line Transformers - Distribution Services - Overhead - Distribution	\$112,083,394		\$0 \$0	\$112,083,394	99.7400%	\$0 \$0	\$111,791,977
310 311	369.010 369.020	Services - Overnead - Distribution Services- Underground - Distribution	\$18,983,976 \$40,872,837	R-310 R-311	\$0 \$0	\$18,983,976 \$40,872,837	99.7400% 99.7400%	\$0 \$0	\$18,934,618 \$40,766,568
312	370.000	Meters - Distribution		R-311	\$0 \$0	\$40,872,837 \$19,978,161	99.7400%	\$0 \$0	\$40,766,566 \$19,926,218
313	370.010	Meters- PURPA Distribution	\$3,289,291		\$0	\$3,289,291	99.7400%	\$0	\$3,280,739
314	370.020	Meters- AMI Distribution	\$10,338		\$0	\$10,338	99.7400%	\$0	\$10,311
315	371.000	Customer Premise Meter Installations - Distri	\$15,525,689	R-315	-\$42,463	\$15,483,226	99.7400%	\$0	\$15,442,970
316	373.000	Street Lighting and Traffic Signal- Distributio	\$14,524,926	R-316	\$0	\$14,524,926	99.7400%	\$0	\$14,487,161
317		TOTAL DISTRIBUTION PLANT	\$515,185,138		-\$252,648	\$514,932,490		\$0	\$513,593,120
240		DISTRIBUTION RETIRENTS WORK IN							
318		DISTRIBUTION RETIREMENTS WORK IN							
319		PROGRESS Distribution- Salvage and Removal	-\$2,487,128	D_310	\$0	-\$2,487,128	99.7400%	\$0	-\$2,480,661
313		Retirements not yet classified	-φ2,407,120	11-513	Ψ0	-\$2,407,120	33.740076	ΨΟ	-\$2,400,001
320		TOTAL DISTRIBUTION RETIREMENTS WORK	-\$2,487,128		\$0	-\$2,487,128	•	\$0	-\$2,480,661
		IN PROGRESS	 ,,		**	,,		•••	 ,,
321		INCENTIVE COMPENSATION							
		CAPITALIZATION					.[
322		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
323		GENERAL PLANT							
323 324	389.000	Land Rights - General	n#	R-324	\$0	\$0	99.6780%	\$0	\$0
	200.000		Ψ	1 527	40	, ψυ	, 55.51.5070	Ψ	, 40

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Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
325	389.010	Land RT/ROW- Depreciation- Electric	\$103		\$0	\$103	99.6780%	\$0	\$103
326	390.000	Structures & Improvements - General	\$8,058,075	R-326	\$0	\$8,058,075	99.6780%	\$0	\$8,032,128
327	391.000	Office Furniture & Equipment - General	\$4,943,650	R-327	\$0	\$4,943,650	99.6780%	\$0	\$4,927,731
328	391.020	Office Furniture- Computers - General	\$3,362,614		\$0	\$3,362,614	99.6780%	\$0	\$3,351,786
329	391.040	Office Furniture- Software - General	\$2,531,138		\$0	\$2,531,138	99.6780%	\$0	\$2,522,988
330	392.000	Transportation Equipment- Autos- General	\$243,969		\$0	\$243,969	99.6780%	\$0	\$243,183
331	392.010	Transportation Equip- Light Trucks- General	\$1,594,887	R-331	\$0	\$1,594,887	99.6780%	\$0 \$0	\$1,589,751
332	392.020	Transportation Equip- Heavy Trucks- General	\$9,086,161	R-332	\$0	\$9,086,161	99.6780%	\$0	\$9,056,904
333	392.030	Transportation Equip- Tractors- General	\$72,677	R-333	\$0	\$72,677	99.6780%	\$0	\$72,443
334	392.040	Transportation Equip- Trailers- General	\$1,224,090	R-334	\$0	\$1,224,090	99.6780%	\$0	\$1,220,148
335	392.050	Transportation Equip- Medium Trucks- General	\$194,375	R-335	\$0	\$194,375	99.6780%	\$0	\$193,749
336	393.000	Stores Equipment- General	\$24,420	R-336	\$0	\$24,420	99.6780%	\$0	\$24,341
337	394.000	Tools- General	\$2,574,263	R-337	\$0	\$2,574,263	99.6780%	\$0	\$2,565,974
338	395.000	Laboratory Equipment- General	\$1,565,463	R-338	\$0	\$1,565,463	99.6780%	\$0	\$1,560,422
339	396.000	Power Operated Equipment- General	\$2,499,177	R-339	\$0	\$2,499,177	99.6780%	\$0	\$2,491,130
340	397.000	Communication Equipment- General	\$10,328,622	R-340	\$0	\$10,328,622	99.6780%	\$0	\$10,295,364
341	398.000	Miscellaneous Equipment- General	\$114,952	R-341	\$0	\$114,952	99.6780%	\$0	\$114,582
342		TOTAL GENERAL PLANT	\$48,418,636		\$0	\$48,418,636		\$0	\$48,262,727
343		GENERAL PLANT - LAKE ROAD							
344	391.000	Office Furniture and Equipment- General	\$207,923	R-344	\$0	\$207,923	74.9610%	\$0	\$155,861
345	391.020	Office Furniture- Computer- General	\$46,930	R-345	\$0	\$46,930	74.9610%	\$0	\$35,179
346	391.040	Office Furniture- Software- General	\$187,508	R-346	\$0	\$187,508	74.9610%	\$0	\$140,558
347	392.000	Transportation Equip- Autos- General	\$0	R-347	\$0	\$0	74.9610%	\$0	\$0
348	392.010	Transportation Equip -Light Trucks - General	\$77,105	R-348	\$0	\$77,105	74.9610%	\$0	\$57,799
349	392.020	Transportation Equip - Heavy Trucks - General	\$0	R-349	\$0	\$0	74.9610%	\$0	\$0
350	392.030	Transportation Equip - Tractors - General	\$0	R-350	\$0	\$0	74.9610%	\$0	\$0
351	392.040	Transportation Equip - Trailers - General	\$94,557	R-351	\$0	\$94,557	74.9610%	\$0	\$70,881
352	392.050	Transportation Equip - Medium Trucks - General	\$0	R-352	\$0	\$0	74.9610%	\$0	\$0
353	393.000	Stores Equipment - General	\$537	R-353	\$0	\$537	74.9610%	\$0	\$403
354	394.000	Tools - General	\$239,384		\$0	\$239,384	74.9610%	\$0	\$179,445
355	395.000	Laboratory Equipment - General	\$211,152		\$0	\$211,152	74.9610%	\$0	\$158,282
356	396.000	Power Operated Equipment - General	\$232,968		\$0	\$232,968	74.9610%	\$0	\$174,635
357	397.000	Communication Equipment - General	\$73,800	R-357	\$0	\$73,800	74.9610%	\$0	\$55,321
358	398.000	Miscellanous Equipment - General	\$1,557	R-358	\$0	\$1,557	74.9610%	\$0	\$1,167
359		TOTAL GENERAL PLANT - LAKE ROAD	\$1,373,421		\$0	\$1,373,421		\$0	\$1,029,531
360		GENERAL RETIREMENTS WORK IN							
361		PROGRESS General- Salvage and Removal Retirements	\$191,599	R-361	\$0	\$191,599	99.6780%	\$0	\$190,982
301		not yet classified	Ψ131,333	1. 301	Ψ	Ψ131,333	33.070070	40	Ψ130,302
362		TOTAL GENERAL RETIREMENTS WORK IN PROGRESS	\$191,599		\$0	\$191,599		\$0	\$190,982
363		INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP							
364	310.090	Industrial Steam- Land SJLP	\$0	R-364	\$0	\$0	0.0000%	\$0	\$0
365	311.090	Industrial Steam- Structures & Improvements SJLP	-\$52,428	R-365	\$0	-\$52,428	0.0000%	\$0	\$0
366	312.090	Industrial Steam- Boiler SJLP	-\$100,467		\$0	-\$100,467	0.0000%	\$0	\$0
367	315.090	Industrial Steam- Accessory SJLP	-\$27,407	R-367	\$0	-\$27,407	0.0000%	\$0	\$0
368	375.090	Industrial Steam- Distribution Structure & Improvements SJLP	\$11,841	R-368	\$0	\$11,841	0.0000%	\$0	\$0
369	376.090	Industrial Steam- Mains SJLP	\$1,067,200	R-369	\$0	\$1,067,200	0.0000%	\$0	\$0
370	379.090	Industrial Steam- City Gate Measuring/	\$335,067		\$0	\$335,067	0.0000%	\$0	\$0
		Regulator SJLP			+3			+*	**
371	380.090	Industrial Steam- Services SJLP	\$112,253	R-371	\$0	\$112,253	0.0000%	\$0	\$0
372	381.090	Industrial Steam- Services- SJLP	\$321,089		\$0	\$321,089	0.0000%	\$0	\$0
373		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT- LAKE ROAD SJLP	\$1,667,148		\$0	\$1,667,148		\$0	\$0
374		INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS							

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	•	<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description		Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
375		Industrial Steam- Salvage and Removal Retirements not yet classified	-\$70,044	K-3/5	\$0	-\$70,044	0.0000%	\$0	\$0
376		TOTAL INDUSTRIAL STEAM- RETIREMENTS WORK IN PROGRESS	-\$70,044		\$0	-\$70,044		\$0	\$0
377		ECORP INTANGIBLE PLANT							
378	303.020	ECORP- Intangible Plant Corporate	\$0	R-378	\$0	\$0	99.6780%	\$0	\$0
379	303.020	Capitalized Software- 5 year ECORP- Intangible Plant- latan- Misc	\$0	R-379	\$0	\$0	99.6400%	\$0	\$0
380	303.100	Intangible- Capitalized Software- 5 year ECORP- Intangible Plant- latan- Highway & Bridge	\$0	R-380	\$0	\$0	99.6400%	\$0	\$0
381		TOTAL ECORP INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
382		ECORP TRANSMISSION PLANT							
383	352.000	ECORP- latan Transmission- Structures & Improvements	\$0	R-383	\$0	\$0	99.6400%	\$0	\$0
384	353.000	ECORP- latan Transmission- Station Equipment	\$0	R-384	\$0	\$0	99.6400%	\$0	\$0
385		TOTAL ECORP TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
386		ECORP GENERAL PLANT- CORPORATE							
387 388	389.000 390.000	ECORP General Plant- Corporate Land ECORP General Plant- Corporate Structures &	\$0 \$0	R-387 R-388	\$0 \$0	\$0 \$0	99.6780% 99.6780%	\$0 \$0	\$0 \$0
300	330.000	Improvements	Ψ0	11-300	Ψ0	ΨΟ	33.070070	40	Ψ
389	391.000	ECORP General Plant- Corporate Office Furniture & Equipment	\$0	R-389	\$0	\$0	99.6780%	\$0	\$0
390	391.020	ECORP General Plant- Corporate Office Furniture- Computer	\$0	R-390	\$0	\$0	99.6780%	\$0	\$0
391	391.040	ECORP General Plant- Corporate Office Furniture- Software	\$0	R-391	\$0	\$0	99.6780%	\$0	\$0
392	393.000	ECORP General Plant- Corporate Stores Equipment	\$0	R-392	\$0	\$0	99.6780%	\$0	\$0
393 394	394.000 396.000	ECORP General Plant- Corporate Tools ECORP General Plant- Corporate Power	\$0 \$0	R-393 R-394	\$0 \$0	\$0 \$0	99.6780% 99.6780%	\$0 \$0	\$0 \$0
395	397.000	Operated Equipment ECORP General Plant- Corporate	\$0	R-395	\$0	\$0	99.6780%	\$0	\$0
396	398.000	Communication Equipment ECORP General Plant- Corporate Misc Equipment	\$0	R-396	\$0	\$0	99.6780%	\$0	\$0
397		TOTAL ECORP GENERAL PLANT- CORPORATE	\$0		\$0	\$0		\$0	\$0
398		ECORP GENERAL PLANT- IATAN							
399	391.020	ECORP General Plant- latan Office Furniture-	\$0	R-399	\$0	\$0	99.6400%	\$0	\$0
400	392.050	Computer ECORP General Plant- latan Transportation	\$0	R-400	\$0	\$0	99.6400%	\$0	\$0
401	397.000	Equip Medium Trucks ECORP General Plant- latan Communication	\$0	R-401	\$0	\$0	99.6400%	\$0	\$0
402		Equipment TOTAL ECORP GENERAL PLANT- IATAN	\$0		\$0	\$0		\$0	\$0
403		ECORP GENERAL PLANT- RAYTOWN							
404	389.000	ECORP General Plant- Raytown Land	\$0	R-404	\$0	\$0	99.6780%	\$0	\$0
405	390.000	ECORP General Plant- Raytown Structures & Improvements	\$0	R-405	\$0	\$0	99.6780%	\$0	\$0
406	391.000	ECORP General Plant- Raytown Office	\$0	R-406	\$0	\$0	99.6780%	\$0	\$0
407	391.020	Furniture & Equipment ECORP General Plant- Raytown Office	\$0	R-407	\$0	\$0	99.6780%	\$0	\$0
408	391.040	Furniture- Computer ECORP General Plant- Raytown Office Furniture- Software	\$0	R-408	\$0	\$0	99.6780%	\$0	\$0
409	393.000	ECORP General Plant- Raytown Stores Equipment	\$0	R-409	\$0	\$0	99.6780%	\$0	\$0
410	394.000	ECORP General Plant- Raytown Tools	\$0	R-410	\$0	\$0	99.6780%	\$0	\$0
411	396.000	ECORP General Plant- Raytown Power Operated Equipment	\$0	R-411	\$0	\$0	99.6780%	\$0	\$0
412	397.000	ECORP General Plant- Raytown Communication Equipment	\$0	R-412	\$0	\$0	99.6780%	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
413	398.000	ECORP General Plant- Misc Equipment	\$	R-413	\$0	\$0	99.6780%	\$0	\$0
414		TOTAL ECORP GENERAL PLANT- RAYTOWN	\$	0	\$0	\$0		\$0	\$0
415		ECORP RETIREMENTS WORK IN PROGRESS							
416		ECORP- Salvage and Removal Retirements not yet classified	\$	R-416	\$0	\$0	99.6780%	\$0	\$0
417		TOTAL ECORP RETIREMENTS WORK IN PROGRESS	\$	0	\$0	\$0		\$0	\$0
418		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
419		Capitalized Long-Term Incentive Stock Awards through December 31, 2015	\$	R-419	\$0	\$0	100.0000%	\$0	\$0
420		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$	0	\$0	\$0		\$0	\$0
421		TOTAL DEPRECIATION RESERVE	\$1,283,914,96		-\$42,078,495	\$1,241,836,466		\$0	\$1,220,006,606

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Λ.	P		D		F	c
A Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-78	Structures - Electric - Jeffrey Common	311.000		\$414,143		\$0
	JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Maiors)		\$414,143		\$0	
R-79	Boiler Plant Equipment- Electric- Jeffrey Comr	312.000		\$1,492,499		\$0
	JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Majors)		\$1,492,499		\$0	
R-82	Accessory Equipment- Electric- Jeffrey Comm	315.000		\$889,255		\$0
	1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)		\$889,255		\$0	
R-83	Misc Power Plant Equipment- Electric- Jeffrey	316.000		\$34,859		\$0
	1. JEC Common Plant Adj to reverse FERC Compliance Audit Entry recorded on MPS books in 1984. Consistent with Commission Order in ER-83-40. (Maiors)		\$34,859	¥0.3,222	\$0	
R-181	Miscellanous Intangible- Substation (353)- Cro	303.010		-\$2,598,057		\$0
	To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$2,598,057		\$0	
R-183	Structures- Electric- Crossroads 1-4	341.000		-\$355,206		\$0
	To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$355,206		\$0	
R-184	Fuel Holders- Crossroads 1-4	342.000		-\$1,182,370		\$0
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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<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
	To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$1,182,370		\$0	,
R-185	Prime Movers- Crossroads 1-4	343.000		-\$29,827,700		\$0
	To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$29,827,700		\$0	
R-186	Generators- Crossroads 1-4	344.000		-\$5,499,647		\$0
	To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$5,499,647		\$0	
R-187	Accessory- Crossroads 1-4	345.000		-\$3,926,288		\$0
	1. To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$3,926,288		\$0	
R-188	Misc Power Plant Equipment- Crossroads 1-4	346.000		-\$40,271		\$0
	To reduce Crossroads plant reserve based on the Commission's decision in Case Nos. ER-2010-0356 and ER-2012-0175 (Featherstone)		-\$40,271		\$0	
R-284	Station Equipment - Transmission	353.000		-\$889,255		\$0
	1. Adjustment to transfer Jeffrey GSU from Account 353 to 315. (Majors)		-\$889,255		\$0	
R-288	Poles & Fixtures- Disallowance Stipulation & A	355.000		-\$119,828		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an latan 2 issue See page 12 of Stipulation EFIS #356 (Featherstone)		-\$119,828		\$0	

Accounting Schedule: 07 Sponsor: Featherstone Page: 2 of 3 Õ¦^æc^¦ÁT ã•[ˇ¦ấÚ] ^¦æcã}}•ÁÔ[{ àâ,^å Case No. ER-2016-0156 TY End June 30, 2015 Update Dec 31, 2015 True-Up through July 31, 2016 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
					•	,
R-290	Conductors & Devices- Disallowance Stipulati	356.000		-\$217,981		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an latan 2 issue see page 12 of Stipulation EFIS #356 (Featherstone)		-\$217,981		\$0	
R-305	Overhead Conductors & Devices- Disallowanc	365.000		-\$194,252		\$0
	To adjust reserve based on Seond Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an latan 2 issue page 12 of Stipulation EFIS #356 (Featherstone)		-\$194,252		\$0	
R-307	Underground Circuit- Disallowance Stipulatior	366.000		-\$15,933		\$0
	To adjust reserve based on Second Non- Unanimous Stipulation & Agreement in Case No. ER-2012-0175 relating to a permanent net plant reduction benefiting GMO for an latan 2 issue See page 12 of Stipulation EFIS #356 (Featherstone)		-\$15,933		\$0	
R-315	Customer Premise Meter Installations - Distri	371.000		-\$42,463		\$0
	To remove plant and reserve relating to electric vehicle charging stations (Majors)		-\$42,463		\$0	
	Total Reserve Adjustments			-\$42,078,495		\$0

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Line	<u>A</u>	<u>B</u> Test Year	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u> Factor	<u>G</u> CWC Req
Line Number	Description	Adj. Expenses	Revenue	Expense	Net Lag C - D		B x F
Nullibel	Description	Auj. Expenses	Lag	Lag	C-D	(Col E / 365)	DXF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense incl employee withholdings	\$61,211,847	24.18	13.85	10.33	0.028301	\$1,732,356
3	Accrued Vacation	\$4,455,417	24.18	344.83	-320.65	-0.878493	-\$3,914,053
4	Sibley Coal & Freight	\$34,457,438	24.18	17.39	6.79	0.018603	\$641,012
5	Jeffrey Coal & Freight	\$19,675,434	24.18	16.64	7.54	0.020658	\$406,455
6	latan Coal & Freight	\$23,952,889	24.18	43.68	-19.50	-0.053425	-\$1,279,683
	Lake Road Coal & Freight	\$8,641	24.18	20.37	3.81	0.010438	\$90
8	Fuel - Purchased Gas & Oil Delivered	\$4,439,230	24.18	39.83	-15.65	-0.042877	-\$190,341
9	Purchased Power	\$87,448,108	24.18	34.50	-10.32	-0.028274	-\$2,472,508
10	Injuries and Damages	\$1,182,811	24.18	44.27	-20.09	-0.055041	-\$65,103
11	Pension Fund Payments	\$16,145,755	24.18	51.74	-27.56	-0.075507	-\$1,219,118
12	OPEBs	\$1,312,458	24.18	178.44	-154.26	-0.422630	-\$554,684
13	Incentive Compensation	\$1,728,488	24.18	256.50	-232.32	-0.636493	-\$1,100,171
14	Cash Vouchers	\$138,230,281	24.18	30.00	-5.82	-0.015945	-\$2,204,082
15	TOTAL OPERATION AND MAINT. EXPENSE	\$394,248,797					-\$10,219,830
16	TAXES						
	FICA - Employer Portion	\$4,883,085	24.18	16.50	7.68	0.021041	\$102,745
18	FUTA & SUTA	\$28,271	24.18	75.88	-51.70	-0.141644	-\$4,004
	City Franchise Tax L&P only	\$5,365,288	8.98	38.63	-29.65	-0.081233	-\$435,838
	Property Taxes	\$4,675,591	24.18	188.36	-164.18	-0.449808	-\$2,103,118
	Missouri Gross Receipts Taxes - 6%	\$4,564,116	8.98	68.29	-59.31	-0.162493	-\$741,637
	Missouri Gross Receipts Taxes - 4%	\$1,619,251	8.98	36.60	-27.62	-0.075671	-\$122,530
23	Missouri Gross Receipts Taxes - other cities	\$27,335,745	8.98	45.92	-36.94	-0.101205	-\$2,766,514
24	TOTAL TAXES	\$48,471,347					-\$6,070,896
25	OTHER EXPENSES						
25 26	Sales Taxes	\$22.260.200	8.98	22.00	-13.02	-0.035671	\$704.046
26 27	TOTAL OTHER EXPENSES	\$22,260,280 \$22,260,280	0.90	22.00	-13.02	-0.035671	-\$794,046 -\$794,046
21	IOTAL OTHER EXPENSES	\$22,200,200					-\$194,U40
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$17,084,772
20	CWO KEQ D BEI OKE KATE BASE OF SETS						-\$17,004,772
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$20,140,871	24.18	45.63	-21.45	-0.058767	-\$1,183,619
31	State Tax Offset	\$3,187,438	24.18	45.63	-21.45	-0.058767	-\$187,316
32	City Tax Offset	\$0	24.18	45.63	-21.45	-0.058767	\$0
	Interest Expense Offset	\$50,627,301	24.18	86.55	-62.37	-0.170877	-\$8,651,041
34	TOTAL OFFSET FROM RATE BASE	\$73,955,610					-\$10,021,976
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$27,106,748

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	<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>	<u>J</u>
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
•										•
1	TOTAL OPERATING REVENUES	\$807,652,951	See Note (1)	See Note (1)	See Note (1)	\$807,652,951	-\$36,719,770	\$754,594,552	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$296,848,744	\$28,636,842	\$268,211,902	-\$56,960,454	\$239,888,290	\$0	\$238,988,488	\$29,965,879	\$209,022,609
3	TOTAL TRANSMISSION EXPENSES	\$41,254,451	\$1,966,711	\$39,287,740	-\$13,149,479	\$28,104,972	\$0	\$28,003,793	\$2,058,062	\$25,945,731
4	TOTAL DISTRIBUTION EXPENSES	\$30,943,218	\$12,698,348	\$18,244,870	-\$283,253	\$30,659,965	\$0	\$30,300,288	\$13,168,363	\$17,131,925
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,065,649	\$7,620,520	\$4,445,129	\$4,060,409	\$16,126,058	\$399,909	\$16,525,967	\$8,003,302	\$8,522,665
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,456,954	\$985,307	\$27,471,647	-\$4,066	\$28,452,888	-\$22,643,118	\$5,809,770	\$1,034,799	\$4,774,971
7	TOTAL SALES EXPENSES	\$254,447	\$185,029	\$69,418	\$9,213	\$263,660	\$0	\$263,660	\$194,323	\$69,337
8	TOTAL ADMIN. & GENERAL EXPENSES	\$74,354,949	\$10,613,289	\$63,741,660	\$4,689,218	\$79,044,167	-\$4,911,980	\$74,356,831	\$11,111,538	\$63,245,293
9	TOTAL DEPRECIATION EXPENSE	\$90,328,276	See Note (1)	See Note (1)	See Note (1)	\$90,328,276	\$2,282,525	\$91,614,387	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$4,649,544	\$0	\$4,649,544	-\$2,080,577	\$2,568,967	-\$1,125,851	\$2,302,631	\$0	\$2,302,631
11	TOTAL OTHER OPERATING EXPENSES	\$47,246,856	\$0	\$47,246,856	\$3,830,993	\$51,077,849	-\$134,183	\$50,779,196	\$0	\$50,779,196
12	TOTAL OPERATING EXPENSE	\$626,403,088	\$62,706,046	\$473,368,766	-\$59,887,996	\$566,515,092	-\$26,132,698	\$538,945,011	\$65,536,266	\$381,794,358
13	NET INCOME BEFORE TAXES	\$181,249,863	\$0	\$0	\$0	\$241,137,859	-\$10,587,072	\$215,649,541	\$0	\$0
14	TOTAL INCOME TAXES	\$21,958,574	See Note (1)	See Note (1)	See Note (1)	\$21,958,574	\$13,403,288	\$35,361,862	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$26,725,656	See Note (1)	See Note (1)	See Note (1)	\$26,725,656	\$1,412,519	\$28,138,175	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$132,565,633	\$0	\$0	\$0	\$192,453,629	-\$25,402,879	\$152,149,504	\$0	\$0

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

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	<u>A</u>	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>			<u>K</u>		<u>M</u>
Line	Account	므	Test Year	Test Year	⊑ Test Year	<u>r</u> Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	<u>∟</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		RETAIL RATE REVENUE											
Rev-2	440.000	Retail Rate Revenue- Missouri as booked	\$761,287,769			Rev-2		\$761,287,769	100.0000%	-\$25,300,877	\$735,986,892		
Rev-3	440.000	St. Joseph Light & Power Revenue Phase-In	\$0			Rev-3		\$0	100.0000%	\$77,927	\$77,927		
D 4		Amortization	\$704 007 700					\$704 007 700		\$0F,000,0F0	\$700 004 040		
Rev-4		TOTAL RETAIL RATE REVENUE	\$761,287,769					\$761,287,769		-\$25,222,950	\$736,064,819		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	445.001	Electric Sales - Public Authorities	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	447.020	Sales for Resale (SFR) Partial Requirements	\$7,243,983			Rev-7		\$7,243,983	100.0000%	-\$7,243,983	\$0		
Rev-8	447.020	Sales for Resale Sfr Retail	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	447.030	SFR Off System Sales (bk20)	\$3,871,437			Rev-9		\$3,871,437	100.0000%	-\$2,447,297	\$1,424,140		
Rev-10	447.030	Sales for Resale Bulk	\$0			Rev-10		\$0	100.0000%	\$0	\$0		
Rev-11	447.031	Rev InterUN/IntrasST MO (bk11)	\$1,224,841			Rev-11		\$1,224,841	100.0000%	-\$1,224,841	\$0		
Rev-12	447.031	Sales for Resale Intu Un Intst	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13	447.032	Sales for Resale Interstate	\$1,247,185			Rev-13		\$1,247,185	100.0000%	-\$1,247,185	\$0		
Rev-14	447.035	SFR Off System Sales - WAPA	\$958,173			Rev-14		\$958,173	100.0000%	-\$80,003	\$878,170		
Rev-15	447.101	Sales for Resales - Private Utilities	\$17,354			Rev-15		\$17,354	99.6200%	\$0	\$17,288		
Rev-16	447.103	Resales - Municipalities	\$1,544,074			Rev-16		\$1,544,074	0.0000%	\$0	\$0		
Rev-17	450.001	Other Oper Rev-Forteited Discounts	\$813,920			Rev-17		\$813,920	100.0000%	-\$21,423	\$792,497		
Rev-18	451.001	Misc Service Revenues	\$427,050			Rev-18		\$427,050	100.0000%	\$0	\$427,050		
Rev-19	451.002	Misc Service Rev Replace Dmgd Mtr	\$22,130			Rev-19		\$22,130	100.0000%	\$0	\$22,130		
Rev-20	451.003	Misc Service Rev Coll Service	\$216,980			Rev-20		\$216,980	100.0000%	\$0	\$216,980		
Rev-21	451.004	Other Revenue - Disconnect Service Charge	\$74,762			Rev-21		\$74,762	100.0000%	\$0	\$74,762		
Rev-22	451.101	Misc Service Revenue Temp Inst	\$73,352			Rev-22		\$73,352	100.0000%	\$0	\$73,352		
Rev-23	454.001	Other Revenue - Rent - Electric Property	\$1,044,311			Rev-23		\$1,044,311	100.0000%	\$0	\$1,044,311		
Rev-24	456.009	Other Revenue - Transmission	\$347,551			Rev-24		\$347,551	99.6200%	\$0	\$346,230		
Rev-25	456.100	Other Electric Revenues Trans Elect for Others	\$12,009,445			Rev-25		\$12,009,445	99.6200%	\$625,987	\$12,589,796		
Rev-26	456.101 456.102	Miscellaneous Electric Oper Electric Revenues Other Rev-Return Chk Service Charge	\$464,582			Rev-26 Rev-27		\$464,582	99.6200% 99.6200%	\$141,925 \$0	\$604,742 \$220.828		
Rev-27 Rev-28	456.102 456.009	Other Rev - Transmission	\$221,670 \$0			Rev-27 Rev-28		\$221,670 \$0	99.6200%	\$0	\$220,828 \$0		
	456.009 456.109	Other Electric Revenue Transmission	-\$203,316			Rev-28 Rev-29		-\$203,316	99.6200%	\$0	-\$202,543		
Rev-29 Rev-30	456.730	Other Electric Revenue Transmission Other Electric Rev Ind Steam Ops Sjp	\$16,922,599			Rev-29		\$16,922,599	0.0000%	\$0	-\$202,543 \$0		
Rev-30	456.735	Other Electric Revenue Ind Steam QCA	-\$2,176,901			Rev-30		-\$2.176.901	0.0000%	\$0	\$0 \$0		
Rev-31	430.733	TOTAL OTHER OPERATING REVENUES	\$46,365,182			Kev-31		\$46,365,182	0.0000%	-\$11,496,820	\$18.529.733		
1164-32		TOTAL OTTER OF ERATING REVENUES	\$40,303,10Z					ψ 1 0,303,102		-\$11,430,020	ψ10,323,733		
Rev-33		TOTAL OPERATING REVENUES	\$807,652,951					\$807,652,951		-\$36,719,770	\$754,594,552		
1		POWER PRODUCTION EXPENSES											
1		FOWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
3 4	500.000		\$0	60	**	E 4	\$0	**	00.64009/	**	**	**	\$0
4 5	500.000	Steam Operation Supervision	\$622,735	\$0 \$568,940	\$0 \$53,795	E-4 E-5	* -	\$0 \$514,129	99.6400% 99.6400%	\$0 \$0	\$0 \$512,278	\$0 \$595,367	\$0 \$83.089-
5 6	500.000	Steam Operations Supervision- 100% Fuel Expense - Coal		\$568,940 \$0		E-5 E-6	-\$108,606 -\$11,434,705		99.6400%	\$0 \$0	\$512,278 \$83,370,660	\$595,367 \$0	
7	501.000	Fuel Expense - Coal Fuel Expense - Natural Gas	\$95,123,382 \$0	\$0 \$0	\$95,123,382 \$0	E-6 E-7	-\$11,434,705 \$0	\$83,688,677 \$0	99.6200%	\$0 \$0	\$63,370,660 \$0	\$0 \$0	\$83,370,660 \$0
, 8	501.000	Fuel Expense - Natural Gas	\$0	\$0 \$0	\$0 \$0	E-7 E-8	\$0 \$0	\$0 \$0	99.6200%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	501.300	Fuel Additives - Fuel Additives	\$1,865,312	\$0 \$0	\$1,865,312	E-9	\$202,810	\$2,068,122	99.6200%	\$0	\$2,060,263	\$0	\$2,060,263
10	501.400	Fuel Additives - Residuals	\$1,003,312	\$0 \$0	\$1,003,312	E-10	\$1,184,369	\$1,184,660	99.6200%	\$0	\$1,180,158	\$0	\$1,180,158
11	501.450	Fuel Exp- Residuals- Landfill	\$849,600	\$0	\$849,600	E-11	-\$849,600	\$1,104,000	99.6200%	\$0	\$0	\$0	\$0
12	501.500	Fuel Handling - Coal	\$6,192,353	\$3,841,248	\$2,351,105	E-12	\$189,665	\$6,382,018		\$0	\$6,357,766	\$4,018,866	\$2,338,900
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	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>!</u> .	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor	Non Labor
13	501.700	Fuel Expense Inducstrial Steam	\$8,967,134	\$0	\$8,967,134	E-13	\$0	\$8,967,134	0.0000%	\$0	\$0	\$0	\$0
14	502.000	Steam Operating Expenses	\$10,646,016	\$7,513,776	\$3,132,240	E-14	\$377,420	\$11,023,436	99.6400%	\$0	\$10,983,752	\$7,862,788	\$3,120,964
15	504.000	Industrial Steam Transfer - Credit	-\$8,967,134	\$0	-\$8,967,134	E-15	\$0	-\$8,967,134	0.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operations Electric Expenses	\$3,245,973	\$2,566,133	\$679,840	E-16	\$128,898	\$3,374,871	99.6400%	\$0	\$3,362,722	\$2,685,329	\$677,393
17	506.000	Misc. Steam Power Operations	\$5,075,741	\$1,981,966	\$3,093,775	E-17	\$136,634	\$5,212,375	99.6400%	\$0	\$5,193,611	\$2,074,028	\$3,119,583
18	506.000	Misc Steam Power Operations - latan 2 Tracker- 100% Missouri	\$158,971	\$0	\$158,971	E-18	\$0	\$158,971	100.0000%	\$0	\$158,971	\$0	\$158,971
19	507.000	Steam Power Operations - Rents	\$6,329	\$0	\$6,329	E-19	\$0	\$6,329	99.6400%	\$0	\$6,306	\$0	\$6,306
20	509.000	Emissions	\$288,893	\$0	\$288,893	E-20	\$0	\$288,893	99.6400%	\$0	\$287,853	\$0	\$287,853
21	509.000	Emission Allowances	\$11,116	\$0	\$11,116	E-21	-\$10,116	\$1,000	100.0000%	\$0	\$1,000	\$0	\$1,000
22		TOTAL OPERATION & MAINTENANCE EXPENSE	\$124,086,712	\$16,472,063	\$107,614,649		-\$10,183,231	\$113,903,481		\$0	\$113,475,340	\$17,236,378	\$96,238,962
23		TOTAL STEAM POWER GENERATION	\$124,086,712	\$16,472,063	\$107,614,649		-\$10,183,231	\$113,903,481		\$0	\$113,475,340	\$17,236,378	\$96,238,962
24		ELECTRIC MAINTENANCE EXPENSE											
25	510.000	Steam Maintenance Superv. & Engineering	\$2,245,484	\$2,230,783	\$14,701	E-25	\$229,007	\$2,474,491	99.6400%	\$0	\$2,465,583	\$2,334,402	\$131,181
26	511.000	Maintenance of Structures- Steam Power	\$3,534,345	\$957,191	\$2,577,154	E-26	\$192,276	\$3,726,621	99.6400%	\$0	\$3,713,205	\$1,001,652	\$2,711,553
27	512.000	Maintenance of Boiler Plant- Steam Power	\$14,668,480	\$4,566,892	\$10,101,588	E-27	\$1,254,405	\$15,922,885	99.6400%	\$0	\$15,865,562	\$4,779,022	\$11,086,540
28	513.000	Maintenance of Electric Plant- Steam Power	\$4,836,197	\$942,074	\$3,894,123	E-28	-\$423,638	\$4,412,559	99.6400%	\$0	\$4,396,674	\$985,833	\$3,410,841
29	514.000	Maintenance of Misc. Electric Plant- Steam Power	\$439,152	\$119,395	\$319,757	E-29	\$41,139	\$480,291	99.6400%	\$0	\$478,562	\$124,941	\$353,621
30		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$25,723,658	\$8,816,335	\$16,907,323		\$1,293,189	\$27,016,847		\$0	\$26,919,586	\$9,225,850	\$17,693,736
31		NUCLEAR POWER GENERATION											
32		OPERATION - NUCLEAR											
33		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		MAINTENANCE - NP											
35		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		HYDRAULIC POWER GENERATION											
38		OPERATION - HP				1		1					
39		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		MAINTANENCE - HP											
41		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OTHER POWER GENERATION											
44		OPERATION - OP											
45	546.000	Prod Turbine Oper Superv & Engineering	-\$101,346	\$108,990	-\$210,336	E-45	\$383,740	\$282,394	99.6400%	\$0	\$281,377	\$114,053	\$167,324
46	547.000	Other Fuel Expense - Natural Gas	\$4,908,898	\$0	\$4,908,898	E-46	-\$4,886,972	\$21,926	99.6200%	\$0	\$21,843	\$0	\$21,843
47	547.000	Other Fuel Expense- Natural Gas Hedging	\$1,865,190	\$0	\$1,865,190	E-47	-\$1,865,190	\$0	99.6200%	\$0	\$0	\$0	\$0
48	547.020	Other Fuel Expense - Fuel On System	-\$2,096,293	\$0	-\$2,096,293	E-48	\$2,096,293	\$0	99.6200%	\$0	\$0	\$0	\$0

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
49	547.027	Other Fuel Expense - On System Other Prod - Demand	\$3,776,856	\$0	\$3,776,856	E-49	-\$782,294	\$2,994,562	99.6400%	\$0	\$2,983,782	\$0	\$2,983,782
50	547.027	Other Production Fuel Off System Demand	\$58,382	\$0	\$58,382	E-50	\$0	\$58,382	99.6400%	\$0	\$58,172	\$0	\$58,172
51	547.030	Fuel Off System Other Prod (bk20)	\$6,735	\$0	\$6,735	E-51	-\$6,735	\$0	99.6200%	\$0	\$0	\$0	\$0
52	547.033	Other Fuel Expense InterCompanyUN/ Intra	\$2,089,557	\$0	\$2,089,557	E-52	-\$2,089,557	\$0	99.6200%	\$0	\$0	\$0	\$0
53	547.010	Other Genereation- Fuel Handling	\$176,517	\$71,551	\$104,966	E-53	\$9,896	\$186,413	99.6200%	\$0	\$185,704	\$74,859	\$110.845
54	548.000	Other Power Generation Expense	\$829,784	\$631,174	\$198,610	E-54	\$33,184	\$862,968	99.6400%	\$0	\$859,862	\$660,492	\$199,370
55	549.000	Misc. Other Power Generation Expense	\$472,612	\$191,496	\$281,116	E-55	\$9,001	\$481,613	99.6400%	\$0	\$479,879	\$200,391	\$279,488
56		TOTAL OPERATION - OP	\$11,986,892	\$1,003,211	\$10,983,681		-\$7,098,634	\$4,888,258		\$0	\$4,870,619	\$1,049,795	\$3,820,824
57		MAINTANENCE - OP											
58	551.000	Maintenance. Superv. & Engineering	\$234,155	\$218,476	\$15,679	E-58	\$10,866	\$245,021	99.6400%	\$0	\$244,139	\$228,624	\$15,515
59	552.000	Maintenance of Structures	\$133,483	\$31,907	\$101,576	E-59	-\$9,454	\$124,029	99.6400%	\$0	\$123,582	\$33,389	\$90,193
60 61	553.000	Maint. Of Generating & Electric Plant - OP	\$4,269,728	\$597,958	\$3,671,770	E-60	-\$1,798,701	\$2,471,027	99.6400%	\$0 \$0	\$2,462,131	\$625,733	\$1,836,398
	554.000	Maint. Of Misc. Other Power Generation Plant - OP	\$45,082	\$13,300	\$31,782	E-61	-\$5,690	\$39,392	99.6400%	• •	\$39,250	\$13,918	\$25,332
62		TOTAL MAINTANENCE - OP	\$4,682,448	\$861,641	\$3,820,807		-\$1,802,979	\$2,879,469		\$0	\$2,869,102	\$901,664	\$1,967,438
63		TOTAL OTHER POWER GENERATION	\$16,669,340	\$1,864,852	\$14,804,488		-\$8,901,613	\$7,767,727		\$0	\$7,739,721	\$1,951,459	\$5,788,262
64		OTHER POWER SUPPLY EXPENSES											
65	555.000	Purchased Power for Baseload	\$124,132,513	\$0	\$124,132,513	E-65	-\$37,181,939	\$86,950,574	99.6200%	\$0	\$86,620,162	\$0	\$86,620,162
66	555.005	Purchased Power - Capacity Purch-Gardn	\$2,015,938	\$0	\$2,015,938	E-66	-\$1,185,000	\$830,938	99.6400%	\$0	\$827,947	\$0	\$827,947
67	555.200	Capacity Purchased for Baseload	\$1,221,947	\$0	\$1,221,947	E-67	-\$1,221,947	\$0	99.6400%	\$0	\$0	\$0	\$0
68	555.300	Purchased Power for Interchange- Off-system Sales	-\$149,472	\$0	-\$149,472	E-68	\$149,472	\$0	99.6200%	\$0	\$0	\$0	\$0
69	555.400	Capacity Purchased for Interchange	\$0	\$0	\$0	E-69	\$0	\$0	99.6400%	\$0	\$0	\$0	\$0
70	556.000	System Control & Load Dispatch including ECORP	\$722,139	\$569,281	\$152,858	E-70	\$28,204	\$750,343	99.6200%	\$0	\$747,492	\$595,604	\$151,888
71	557.000	Other Expenses - OPE - Labor	\$914,311	\$914,311	\$0	E-71	\$237,439	\$1,151,750	99.6200%	\$0	\$1,147,373	\$956,588	\$190,785
72	557.000	Other Expenses - OPE - Non-Labor	\$1,511,658	\$0	\$1,511,658	E-72	\$4,972	\$1,516,630	99.6200%	\$0	\$1,510,867	\$0	\$1,510,867
73		TOTAL OTHER POWER SUPPLY EXPENSES	\$130,369,034	\$1,483,592	\$128,885,442		-\$39,168,799	\$91,200,235		\$0	\$90,853,841	\$1,552,192	\$89,301,649
74		TOTAL POWER PRODUCTION EXPENSES	\$296,848,744	\$28,636,842	\$268,211,902		-\$56,960,454	\$239,888,290		\$0	\$238,988,488	\$29,965,879	\$209,022,609
75		TRANSMISSION EXPENSES											
76		OPERATION - TRANSMISSION EXP.							1				
77	560.000	Operation Supervision & Engineering - TE	\$420,468	\$392.357	\$28,111	E-77	\$50.682	\$471,150	99.6400%	\$0	\$469.454	\$410.582	\$58.872
78	561.000	Load Dispatching - TE	\$3,243,993	\$584,761	\$2,659,232	E-78	-\$461.856	\$2,782,137	99.6400%	\$0	\$2,772,121	\$611.923	\$2,160,198
79	562.000	Station Expenses - TE	\$326,950	\$293,051	\$33,899	E-79	\$14,720	\$341,670	99.6400%	\$0	\$340,440	\$306,663	\$33,777
80	563.000	Overhead Line Expenses - TE	\$78,259	\$4,427	\$73,832	E-80	\$222	\$78,481	99.6400%	\$0	\$78,198	\$4,632	\$73,566
81	564.000	Underground Line Expenses - TE	\$0	\$0	\$0	E-81	\$0	\$0	99.6400%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electric By Others - TE	\$28,947,000	\$0	\$28,947,000	E-82	-\$11,685,119	\$17,261,881	99.6400%	\$0	\$17,199,738	\$0	\$17,199,738
83	566.000	Misc. Transmission Expenses - TE	\$1,243,450	\$422,659	\$820,791	E-83	-\$31,248	\$1,212,202	99.6400%	\$0	\$1,207,838	\$442,291	\$765,547
84	567.000	Rents - TE	\$840,089	\$0	\$840,089	E-84	\$0	\$840,089	99.6400%	\$0	\$837,065	\$0	\$837,065
85		TOTAL OPERATION - TRANSMISSION EXP.	\$35,100,209	\$1,697,255	\$33,402,954		-\$12,112,599	\$22,987,610		\$0	\$22,904,854	\$1,776,091	\$21,128,763
86		MAINTENANCE - TRANSMISSION EXP.							1				
87	568.000	Maint. Supervision & Engineering - TE	\$14,938	\$14,870	\$68	E-87	\$781	\$15,719	99.6400%	\$0	\$15,663	\$15,561	\$102
88	569.000	Maintenance of Structures - TE	\$0	\$0	\$0	E-88	\$0	\$0	99.6400%	\$0	\$0	\$0	\$0
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Line	<u>A</u> Account	В	<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	<u>[</u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Humber	Humber	moonie beschiption	(D+E)	Luboi	Non Eubor	Itamboi	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
89	570.000	Maintenance of Station Equipment - TE	\$1,839,122	\$231,342	\$1,607,780	E-89	-\$1,466,545	\$372,577	99.6400%	\$0	\$371,235	\$242,087	\$129,148
90	571.000	Maintenance of Overhead Lines - TE	\$1,444,835	\$21,252	\$1,423,583	E-90	\$602,693	\$2,047,528	99.6400%	\$0	\$2,040,157	\$22,239	\$2,017,918
91	572.000	Underground Lines	\$368	\$195	\$173	E-91	-\$173	\$195	99.6400%	\$0	\$194	\$204	-\$10
92	573.000	Maint. Of Misc. Transmission Plant - TE	\$2,562	\$1,797	\$765	E-92	\$1,472	\$4,034	99.6400%	\$0	\$4,019	\$1,880	\$2,139
93	575.700	Trans Op-Mkt Mon&Comp Ser-RTO	\$2,852,417	\$0	\$2,852,417	E-93	-\$175,108	\$2,677,309	99.6400%	\$0	\$2,667,671	\$0	\$2,667,671
94		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$6,154,242	\$269,456	\$5,884,786		-\$1,036,880	\$5,117,362		\$0	\$5,098,939	\$281,971	\$4,816,968
95		TOTAL TRANSMISSION EXPENSES	\$41,254,451	\$1,966,711	\$39,287,740		-\$13,149,479	\$28,104,972		\$0	\$28,003,793	\$2,058,062	\$25,945,731
96		DISTRIBUTION EXPENSES											
97		OPERATION - DIST. EXPENSES											
98	580.000	Operation Supervision & Engineering - DE	\$1,436,277	\$1,102,041	\$334,236	E-98	\$103,392	\$1,539,669	99.7400%	\$0	\$1,535,666	\$1,154,388	\$381,278
99	581.000	Load Dispatching - DE	\$349,514	\$335,984	\$13,530	E-99	\$16,877	\$366,391	99.7400%	\$0	\$365,439	\$351,944	\$13,495
100	582.000	Station Expenses - DE	\$121,335	\$96,549	\$24,786	E-100	\$4,850	\$126,185	99.7400%	\$0	\$125,857	\$101,135	\$24,722
101	583.000	Overhead Line Expenses - DE	\$1,434,120	\$1,199,806	\$234,314	E-101	\$60,267	\$1,494,387	99.7400%	\$0	\$1,490,502	\$1,256,797	\$233,705
102 103	584.000 585.000	Underground Line Expenses - DE	\$1,244,709	\$334,341 \$0	\$910,368 \$64	E-102 E-103	\$16,794 \$0	\$1,261,503 \$64	99.7400% 99.7400%	\$0 \$0	\$1,258,223 \$64	\$350,222 \$0	\$908,001 \$64
103	586.000	Street Lighting & Signal System Expenses - DE Meters - DE	\$64 \$2,246,360	\$2,000,769	\$04 \$245,591	E-103 E-104	\$100,500	\$2,346,860	99.7400%	\$0 \$0	\$04 \$2,340,758	\$2,095,806	\$64 \$244,952
104	587.000	Customer Install - DE	\$83,622	\$2,000,769	\$6,224	E-104 E-105	\$3,888	\$2,346,660 \$87,510	99.7400%	\$0 \$0	\$2,340,738	\$2,095,806	\$244,932 \$6,208
106	588.000	Miscellaneous - DE Electric	\$7,834,092	\$3,777,290	\$4,056,802	E-105	\$171,528	\$8,005,620	99.7400%	\$0 \$0	\$7,984,805	\$3,963,399	\$4,021,406
107	588.000	Miscellaneous - DE Steam	\$133,505	\$133,505	\$0	E-107	\$0	\$133,505	0.0000%	\$0	\$0	\$0	\$0
108	589.000	Rents - DE	\$61,513	\$0	\$61,513	E-108	\$0	\$61,513	99.7400%	\$0	\$61,353	\$0	\$61,353
109		TOTAL OPERATION - DIST. EXPENSES	\$14,945,111	\$9,057,683	\$5,887,428		\$478,096	\$15,423,207		\$0	\$15,249,950	\$9,354,766	\$5,895,184
110		MAINTENANCE - DISTRIB. EXPENSES											
111	590.000	S&E Maintenance	\$102,194	\$98,897	\$3,297	E-111	\$5,609	\$107,803	99.7400%	\$0	\$107,523	\$103,595	\$3,928
112	591.000	Structures Maintenance	\$43,057	\$124	\$42,933	E-112	\$8,051	\$51,108	99.7400%	\$0	\$50,975	\$130	\$50,845
113	592.000	Station Equipment Maintenance	\$534,806	\$425,056	\$109,750	E-113	\$15,907	\$550,713	99.7400%	\$0	\$549,281	\$445,246	\$104,035
114	593.000	Overhead Lines Maintenance	\$11,317,873	\$1,689,404	\$9,628,469	E-114	-\$637,605	\$10,680,268	99.7400%	\$0	\$10,652,499	\$1,769,651	\$8,882,848
115	594.000	Underground Lines Maintenance	\$1,622,198	\$806,703	\$815,495	E-115	-\$230,196	\$1,392,002	99.7400%	\$0	\$1,388,383	\$845,021	\$543,362
116	595.000	Line Transformers Maintenance	\$48,522	\$40,258	\$8,264	E-116	\$17,693	\$66,215	99.7400%	\$0	\$66,043	\$42,170	\$23,873
117	596.000	Street Light & Signals Maintenance	\$1,322,803	\$207,829	\$1,114,974	E-117	\$9,540	\$1,332,343	99.7400%	\$0	\$1,328,879	\$217,701	\$1,111,178
118	597.000	Meters Maintenance	\$29,742	\$23,149	\$6,593	E-118	\$26,409	\$56,151	99.7400%	\$0 \$0	\$56,005	\$24,249	\$31,756
119 120	598.000 598.730	Misc. Plant Maintenance	\$829,725 \$147,187	\$349,245 \$0	\$480,480	E-119 E-120	\$23,243 \$0	\$852,968 \$147,187	99.7400% 0.0000%	\$0 \$0	\$850,750 \$0	\$365,834 \$0	\$484,916
121	396.730	Dist Maintenance Industrial Steam TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,998,107	\$3,640,665	\$147,187 \$12,357,442	E-120	-\$761,349	\$15,236,758	0.0000%	\$0	\$15,050,338	\$3,813,597	\$0 \$11,236,741
121		TOTAL MAINTENANCE - DIOTRID. EXTENDED	ψ13,330,107	ψ3,040,003	ψ12,557,442		-\$701,545	ψ13,230,730		40	Ψ13,030,330	ψ5,015,557	ψ11,230,741
122		TOTAL DISTRIBUTION EXPENSES	\$30,943,218	\$12,698,348	\$18,244,870		-\$283,253	\$30,659,965		\$0	\$30,300,288	\$13,168,363	\$17,131,925
123		CUSTOMER ACCOUNTS EXPENSE											
124	901.000	Supervision - CAE	\$235,725	\$230,839	\$4,886	E-124	-\$107,002	\$128,723	100.0000%	\$0	\$128,723	\$242,434	-\$113,711
125	902.000	Meter Reading Expenses - CAE	\$3,813,458	\$2,599,424	\$1,214,034	E-125	\$132,688	\$3,946,146	100.0000%	\$70,777	\$4,016,923	\$2,729,994	\$1,286,929
126	903.000	Customer Records & Collection Expenses - CAE	\$7,758,986	\$4,721,209	\$3,037,777	E-126	\$359,469	\$8,118,455	100.0000%	\$329,132	\$8,447,587	\$4,958,358	\$3,489,229
127	904.000	Uncollectible Accts - CAE	\$0	\$0	\$0	E-127	\$2,991,792	\$2,991,792	100.0000%	\$0	\$2,991,792	\$0	\$2,991,792
128	905.000	Misc. Customer Accounts Expense	\$257,480	\$69,048	\$188,432	E-128	\$683,462	\$940,942	100.0000%	\$0	\$940,942	\$72,516	\$868,426
129		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,065,649	\$7,620,520	\$4,445,129		\$4,060,409	\$16,126,058		\$399,909	\$16,525,967	\$8,003,302	\$8,522,665
130		CUSTOMER SERVICE & INFO. EXP.											
131	906.000	Customer Service & Informational Expense	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
132	907.000	Customer Service Supervision Expense	\$47,803	\$47,803	\$0	E-132	\$2,401	\$50,204	100.0000%	\$0	\$50,204	\$50,204	\$0
133	908.000	Customer Assistance Expenses - CSIE	\$21,630,427	\$591,483	\$21,038,944	E-133	-\$30,014	\$21,600,413	100.0000%	-\$16,541,623	\$5,058,790	\$621,193	\$4,437,597

Õ;^æc;{Árā*[*;ákU]^;æaá}}*ÁÔ[{ àáj^à Case No. ER-2016-0156 TY End June 30, 2015 Update Dec 31, 2015 True-Up through July 31, 2016 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)		• • • • • •		(From Adj. Sch.)	(C+G)	T	(From Adj. Sch.)	(H x I) + J	L + N	
134	909.000	Informational & Instructional Advertising Expense	\$61,317	\$0	\$61,317	E-134	\$0	\$61,317	100.0000%	\$0	\$61,317	\$0	\$61,317
135	910.000	Misc. Customer Service & Informational Expense	\$6,717,407	\$346,021	\$6,371,386	E-135	\$23,547	\$6,740,954	100.0000%	-\$6,101,495	\$639,459	\$363,402	\$276,057
136		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$28,456,954	\$985,307	\$27,471,647		-\$4,066	\$28,452,888		-\$22,643,118	\$5,809,770	\$1,034,799	\$4,774,971
40=		0.1. E0 EVPENOE0											
137	044.000	SALES EXPENSES	**	**	**	E 400	**	**	400 00000/	**	**	**	**
138	911.000	Supervision - SE	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	912.000	Demonstrating & Selling Expenses - SE Advertising Expenses - SE	\$254,242	\$185,029 \$0	\$69,213 \$0	E-139 E-140	\$9,213	\$263,455 \$0	100.0000% 100.0000%	\$0 \$0	\$263,455 \$0	\$194,323 \$0	\$69,132
140 141	913.000 916.000	Misc. Sales Expenses - SE	\$0 \$205	\$0 \$0	\$0 \$205	E-140 E-141	\$0 \$0	\$0 \$205	100.0000%	\$0 \$0	\$0 \$205	\$0 \$0	\$0 \$205
141	916.000	TOTAL SALES EXPENSES	\$254,447	\$185,029	\$205 \$69,418	E-141	\$9,213	\$263,660	100.0000%	\$0	\$263,660	\$194,323	\$69,337
142		TOTAL SALES EXPENSES	\$254,447	\$100,029	\$69,416		\$9,213	\$203,000		φu	\$203,000	\$194,323	\$69,337
143		ADMIN. & GENERAL EXPENSES											
143		ADMIN. & GENERAL EXPENSES											
144		OPERATION- ADMIN. & GENERAL EXP.											
145	920.000	Administrative & General Salaries - AGE	\$14,631,871	\$10,564,984	\$4,066,887	E-145	\$1,513,283	\$16,145,154	99.6780%	-\$1,738,459	\$14,354,708	\$11,059,940	\$3,294,768
146	921.000	Office Supplies & Expenses - AGE	\$3,621,455	-\$109	\$3,621,564	E-146	-\$61,727	\$3,559,728	99.6780%	\$0	\$3,548,265	-\$114	\$3,548,379
147	922.000	Administrative Expenses Transferred - Credit	\$7,677,120	-\$332,443	\$8,009,563	E-147	\$3,404,239	\$11,081,359	99.6780%	\$0	\$11,045,677	-\$348,018	\$11,393,695
148	923.000	Outside Services Employed	\$7,315,049	\$0	\$7,315,049	E-148	-\$362,459	\$6,952,590	99.6780%	-\$3,049,728	\$3,880,475	\$0	\$3,880,475
149	924.000	Property Insurance	\$1,869,596	\$0	\$1,869,596	E-149	\$35,619	\$1,905,215	99.6780%	\$0	\$1.899.080	\$0	\$1.899.080
150	925.000	Injuries and Damages	\$2,352,211	\$4.983	\$2,347,228	E-150	\$1.111.228	\$3,463,439	99.6780%	\$0	\$3,452,287	\$5,216	\$3.447.071
151	926.000	Employee Pensions and Benefits	\$28,388,933	\$18,593	\$28,370,340	E-151	\$2,823,652	\$31,212,585	99.6780%	-\$195,411	\$30,916,669	\$19,464	\$30.897.205
152	926.000	Employee Pensions and Benefits Retail 100%	\$195,411	\$0	\$195,411	E-152	\$0	\$195,411	0.0000%	\$0	\$0	\$0	\$0
153	926.000	Employee Pensions and Benefits- Industrial	-\$412,129	\$0	-\$412,129	E-153	\$0	-\$412,129	0.0000%	\$0	\$0	\$0	\$0
		Steam	, ,	• •	, ,		•	, ,		, .	•	* -	• •
154	927.000	Franchise Requirements	\$0	\$0	\$0	E-154	\$0	\$0	99.6780%	\$0	\$0	\$0	\$0
155	928.000	Regulatory Commission Expenses	\$86,734	\$0	\$86,734	E-155	-\$125,406	-\$38,672	99.6780%	\$71,618	\$33,071	\$0	\$33,071
156	928.000	Rate Case Expense - Missouri	\$3,161,984	\$304,638	\$2,857,346	E-156	-\$560,240	\$2,601,744	100.0000%	\$0	\$2,601,744	\$319,940	\$2,281,804
157	929.000	Duplicate Charges - Credit	-\$701,528	\$0	-\$701,528	E-157	\$0	-\$701,528	99.6780%	\$0	-\$699,269	\$0	-\$699,269
158	930.000	Miscellaneous A & G	\$3	\$0	\$3	E-158	\$0	\$3	99.6780%	\$0	\$3	\$0	\$3
159	930.200	Miscellaneous Expense	\$2,136,529	\$3,359	\$2,133,170	E-159	-\$324,112	\$1,812,417	99.6780%	\$0	\$1,806,581	\$3,517	\$1,803,064
160	931.000	Rents - AGE	\$1,479,342	\$0	\$1,479,342	E-160	\$528,408	\$2,007,750	99.6780%	\$0	\$2,001,285	\$0	\$2,001,285
161	931.000	Rents- A & G 100%	-\$255,592	\$0	-\$255,592	E-161	\$0	-\$255,592	0.0000%	\$0	\$0	\$0	\$0
162	933.000	Operation & Maintenance- Transportation	\$0	\$0	\$0	E-162	-\$3,140,692	-\$3,140,692	99.6780%	\$0	-\$3,130,579	\$0	-\$3,130,579
		Expense Depreciation Clearings											
163		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$71,546,989	\$10,564,005	\$60,982,984		\$4,841,793	\$76,388,782		-\$4,911,980	\$71,709,997	\$11,059,945	\$60,650,052
164		MAINT., ADMIN. & GENERAL EXP.											
165	935.000	Maintenance of General Plant	\$2,807,960	\$49,284	\$2,758,676	E-165	-\$152,575	\$2,655,385	99.6780%	\$0	\$2,646,834	\$51,593	\$2,595,241
166		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,807,960	\$49,284	\$2,758,676		-\$152,575	\$2,655,385		\$0	\$2,646,834	\$51,593	\$2,595,241
4.0=		TOTAL ADMIN A OFNEDAL EVDENOSO	A=1 0=1 0.10	* 10.010.000	****		21 222 212	A=0 044 40=		24 244 222	AT 1 AT 2 AS 1	A44 444 500	A00 015 000
167		TOTAL ADMIN. & GENERAL EXPENSES	\$74,354,949	\$10,613,289	\$63,741,660		\$4,689,218	\$79,044,167		-\$4,911,980	\$74,356,831	\$11,111,538	\$63,245,293
400		DEPRECIATION EXPENSE											
168	402.000		£00 224 0C2	Caa mata (1)	Coo note (4)	E 460	Con moto (1)	\$00.224.0C2	400 00000/	\$2.202.E2E	¢04 ¢44 207	Coo noto (1)	Coo moto (1)
169	403.000	Depreciation Expense, Dep. Exp.	\$89,331,862	See note (1)	See note (1)	E-169	See note (1)	\$89,331,862	100.0000%	\$2,282,525 \$0	\$91,614,387	See note (1)	See note (1)
170	403.000	Depreciation Expense - Asset Retirement Obligation (ARO)	\$869,702			E-170		\$869,702	0.0000%	\$0	\$0		
171	403.000	Depreciation (ARO) Depreciation Expense - Industrial Steam	\$126.712			E-171		\$126,712	0.0000%	**	\$0		
171 172	403.000	TOTAL DEPRECIATION EXPENSE	\$126,712 \$90,328,276	\$0	\$0	E-1/1	\$0	\$126,712 \$90,328,276	0.0000%	\$0 \$2,282,525	\$91,614,387	\$0	\$0
1/2		TOTAL DELINEUM TON EXPENSE	φ 30 ,320,270	\$ 0	ΦU		\$0	\$50,320,276		φ2,202,323	φ31,014,307	\$ 0	φυ
173		AMORTIZATION EXPENSE											
174	404.000	Amortization LTD Term Electric Plant	\$152,766	\$0	\$152,766	E-174	\$1,877	\$154.643	99.6780%	\$0	\$154,145	\$0	\$154,145
175	405.001	Amortization - latan Reg Asset & Other Non-Plant	\$563,842	\$0 \$0	\$563,842	E-175	-\$1,894,550	-\$1,330,708		\$0	-\$1,330,708	\$0	-\$1,330,708
.,,	-00.001		ψ505,072	ΨΟ	ψ303,04Z		ψ.,υυτ,υυυ	ψ1,550,100	100.0000/0	, 40	ψ1,550,100	ΨU	ψ.,000,100

Õ;^æc;{Árā*[*;ákU]^;æaá}}*ÁÔ[{ àáj^à Case No. ER-2016-0156 TY End June 30, 2015 Update Dec 31, 2015 True-Up through July 31, 2016 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		M = K
176	405.010	Amortization Expense- Other Plant	\$3,159,766	\$0	\$3,159,766	E-176	-\$187,904	\$2,971,862		\$0	\$2,962,293	\$0	\$2,962,293
177	407.300	Regulatory Debits	\$1,642,752	\$0	\$1,642,752	E-177	\$0	\$1,642,752		-\$1,125,851	\$516,901	\$0	\$516,901
178	407.400	Regulatory Credits	-\$1,975,769	\$0	-\$1,975,769	E-178	\$0	-\$1,975,769	0.0000%	\$0	\$0	\$0	\$0
179	411.109	Accretion Exp- Asset Retirement Obligation (ARO)	\$1,106,187	\$0	\$1,106,187	E-179	\$0	\$1,106,187	0.0000%	\$0	\$0	\$0	\$0
180		TOTAL AMORTIZATION EXPENSE	\$4,649,544	\$0	\$4,649,544		-\$2,080,577	\$2,568,967		-\$1,125,851	\$2,302,631	\$0	\$2,302,631
181		OTHER OPERATING EXPENSES											
182	408.140	Payroll Taxes	\$4,933,639	\$0	\$4,933,639	E-182	-\$9,702	\$4,923,937	99.6780%	\$0	\$4,908,082	\$0	\$4,908,082
183	408.012	Property Taxes	\$41,216,266	\$0	\$41,216,266	E-183	\$4,690,695	\$45,906,961	99.6780%	\$9	\$45,759,150	\$0	\$45,759,150
184	408.110	Earnings Tax Electric	\$13,699	\$0	\$13,699	E-184	\$0	\$13,699	99.6780%	\$0	\$13,655	\$0	\$13,655
185	408.112	Total Electric	\$850,000	\$0	\$850,000	E-185	-\$850,000	\$0	99.6780%	\$0	\$0	\$0	\$0
186	408.010	Missouri Franchise Taxes/Misc.	\$233,252	\$0	\$233,252	E-186	\$0	\$233,252	99.6780%	-\$134,192	\$98,309	\$0	\$98,309
187		TOTAL OTHER OPERATING EXPENSES	\$47,246,856	\$0	\$47,246,856		\$3,830,993	\$51,077,849		-\$134,183	\$50,779,196	\$0	\$50,779,196
188		TOTAL OPERATING EXPENSE	\$626,403,088	\$62,706,046	\$473,368,766		-\$59,887,996	\$566,515,092		-\$26,132,698	\$538,945,011	\$65,536,266	\$381,794,358
189		NET INCOME BEFORE TAXES	\$181,249,863					\$241,137,859		-\$10,587,072	\$215,649,541		
190		INCOME TAXES											
191	409.000	Current Income Taxes	\$21,958,574	See note (1)	See note (1)	E-191	See note (1)	\$21,958,574	100.0000%	\$13,403,288	\$35,361,862	See note (1)	See note (1)
192		TOTAL INCOME TAXES	\$21,958,574					\$21,958,574		\$13,403,288	\$35,361,862		
193		DEFERRED INCOME TAXES											
194		Deferred Income Taxes - Def. Inc. Tax.	\$26,725,656	See note (1)	See note (1)	E-194	See note (1)	\$26,725,656	100.0000%	\$1,983,146	\$28,708,802	See note (1)	See note (1)
195		Amortization of Deferred ITC	\$0			E-195		\$0	100.0000%	-\$570,627	-\$570,627		
196		TOTAL DEFERRED INCOME TAXES	\$26,725,656					\$26,725,656		\$1,412,519	\$28,138,175		
197		NET OPERATING INCOME	\$132,565,633				1	\$192,453,629		-\$25,402,879	\$152,149,504		

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>	<u>н</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Retail Rate Revenue- Missouri as booked	440.000	\$0	\$0	\$0	\$0	-\$25,300,877	-\$25,300,877
	Adjustment to remove unbilled revenue and Fuel Adjustment Clause from test year (Sarver)		\$0	\$0		\$0	\$10,629,083	
	2. Adjustment to remove Mpower Bill Credit (Kliethermes)		\$0	\$0		\$0	\$211,729	
	3. Adjustment for Billing Corrections (Kliethermes)		\$0	\$0		\$0	-\$516	
	4. Adjustment for Large Customer Annualization (Won)		\$0	\$0		\$0	\$526,948	
	5. Adjustment for Weather Normalization & 365 Day (Kliethermes & Won)		\$0	\$0		\$0	\$11,900,967	
	6. Adjustment for Customer Growth Adjustment (Kliethermes & Sarver)		\$0	\$0		\$0	\$4,023,954	
	7. Adjustment to remove FAC, MEEIA and RESRAM from test year (Sarver)		\$0	\$0		\$0	-\$52,333,907	
	8. Adjustment to tie to FERC Form 1 (Kliethermes)		\$0	\$0		\$0	-\$259,135	
Rev-3	St. Joseph Light & Power Revenue Phase-In Amortization	440.000	\$0	\$0	\$0	\$0	\$77,927	\$77,927
	Adjustment to include an annual amortization based on 4- year period for the St. Joseph Light & Power Revenue Phase-In Overcollection per Stipulation Case No. ER-2012-0175 (Lyons)		\$0	\$0		\$0	\$77,927	
Rev-7	Sales for Resale (SFR) Partial Requirements	447.020	\$0	\$0	\$0	\$0	-\$7,243,983	-\$7,243,983
	Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$7,243,983	
Rev-9	SFR Off System Sales (bk20)	447.030	\$0	\$0	\$0	\$0	-\$2,447,297	-\$2,447,297
	Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$1,706,433	
	Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$740,864	
Rev-11	Rev InterUN/IntrasST MO (bk11)	447.031	\$0	\$0	\$0	\$0	-\$1,224,841	-\$1,224,841
	Adjustment to eliminate interCompany Off-system Sales (Lyons)		\$0	\$0		\$0	-\$1,224,841	
Rev-13	Sales for Resale Interstate	447.032	\$0	\$0	\$0	\$0	-\$1,247,185	-\$1,247,185
	Adjustment to annualize off-system sales (Lyons)		\$0	\$0		\$0	-\$1,247,185	
Rev-14	SFR Off System Sales - WAPA	447.035	\$0	\$0	\$0	\$0	-\$80,003	-\$80,003
	Adjustment to annualize off-system sales related to WAPA (Lyons)		\$0	\$0		\$0	-\$80,003	
Rev-17	Other Oper Rev-Forteited Discounts	450.001	\$0	\$0	\$0	\$0	-\$21,423	-\$21,423
	Adjustment to annualize Forfeited Discount (Late Payment Fee) Revenue (Majors)		\$0	\$0		\$0	-\$21,423	
Rev-25	Other Electric Revenues Trans Elect for Others	456.100	\$0	\$0	\$0	\$0	\$625,987	\$625,987

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	- 1
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Include an annualized level of transmission revenues (Lyons)		\$0	\$0		\$0	\$625,987	
Rev-26	Miscellaneous Electric Oper Electric Revenues	456.101	\$0	\$0	\$0	\$0	\$141,925	\$141,925
	Adjustment to restore Allconnect Expenses and		\$0	\$0		\$0	\$141,925	
	Revenues above-the-line (Majors)							
E-5	Steam Operations Supervision- 100%	500.000	\$28,578	-\$137,184	-\$108.606	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)			\$0	V 100,000	\$0	\$0	•
			\$28,578	•				
	2. Adjustment to normalize incentive compensation (Young)		\$0	-\$153,600		\$0	\$0	
	3. Adjustment to include 4-year amortization of latan 2		\$0	\$17,090		\$0	\$0	
	Operation & Maintenance tracker (Young)		Ψ	ψ11,000		Ų.	Ų.	
	4. Adjustment to remove sporting events reimbursements		\$0	-\$674		\$0	\$0	
	from employee expense reports during the test year (Majors)							
E-6	Fuel Expense - Coal	501.000	\$0	-\$11,434,705	-\$11,434,705	\$0	\$0	\$0
	Adjustment to include an annualized level of coal fuel		\$0	-\$9,672,282		\$0	\$0	
	expense (Lyons)							
	2. Adjustment to eliminate tire derived fuel (Lyons)		\$0	-\$756,222		\$0	\$0	
	3. To annualize unit train maintenance (Lyons)		\$0	-\$887,678		\$0	\$0	
	4. To incude an annualized level of topper, freeze proofing		\$0	\$597,380		\$0	\$0	
	and dust supression (Lyons)							
	5. To incude a normalized level of start up oil (Lyons)		\$0	-\$618,782		\$0	\$0	
	6. To include an annualized level of propane (Lyons)		\$0	-\$97,121		\$0	\$0	
E-9	Fuel Additives - Fuel Additives	501.300	\$0	\$202,810	\$202,810	\$0	\$0	\$0
	1. To include an annualized level for fuel additives (Lyons)		\$0	\$202,810		\$0	\$0	
E-10	Fuel Additives - Residuals	501.400	\$0	\$1,184,369	\$1,184,369	\$0	\$0	\$0
	To include an annualized level for residuals (Lyons)		\$0	\$1,184,369		\$0	\$0	
	11 To molado un annualizad lovor los residuais (Eyone)		Ψ	ψ1,104,000		Ų.	Ų.	
E-11	Fuel Exp- Residuals- Landfill	501.450	\$0	-\$849,600	-\$849,600	\$0	\$0	\$0
	To remove resideuals for Landfill that was included in		\$0	-\$849,600		\$0	\$0	
	Account 501.400 (Lyons)							
E-12	Evel Handling Cool	E04 F00	\$400.040	.eo.000	\$400.00F	A0	A 0	
C*1Z	Fuel Handling - Coal	501.500	\$192,948	-\$3,283	\$189,665	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$192,948	\$0		\$0	\$0	
	To include an annualized level of fuel handling non- labor expense (Lyons)		\$0	-\$3,101		\$0	\$0	
			¢ ^	6400		r c	r.	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year		\$0	-\$182		\$0	\$0	
	(Majors)							
E-14	Steam Operating Expenses	502.000	\$377,420	\$0	\$377,420	\$0	\$0	\$0
	Crown Charles Experience	002.000	4311,420	V U	ψ311, 4 20	- 40		

A 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.	In case Advisors and December	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 1. Adjustment to Annualize Payroll (Young)	Number	\$377,420	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
E-16	Steam Operations Electric Expenses	505.000	\$128,898	\$0	\$128,898	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$128,898	\$0		\$0	\$0	
E-17	Misc. Steam Power Operations	F0C 000	\$00 FFF	\$37.079	\$42C C24	***	¢0	¢0
L-17		506.000	\$99,555		\$136,634	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young) To include annualized level of IT Software Maintenance		\$99,555	\$0		\$0	\$0	
	(Lyons)		\$0	\$38,932		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$1,853		\$0	\$0	
E-21	Emission Allowances	509.000	\$0	-\$10,116	-\$10,116	\$0	\$0	\$0
	To remove emission allowances (Featherstone)		\$0	-\$11,116		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,000		\$0	\$0	
E-25	Steam Maintenance Superv. & Engineering	510.000	\$112,053	\$116,954	\$229,007	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$112,053	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$117,367		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$413		\$0	\$0	
E-26	Maintenance of Structures- Steam Power	511.000	\$48,080	\$144,196	\$192,276	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$48,080	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$144,196		\$0	\$0	
E-27	Maintenance of Boiler Plant- Steam Power	512.000	\$229,397	\$1,025,008	\$1,254,405	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$229,397	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$825,004		\$0	\$0	
	3. Adjustment to include 4-year amortization of latan 2		\$0	\$200,004		\$0	\$0	
	Operation & Maintenance tracker (Young)							
E-28	Maintenance of Electric Plant- Steam Power	513.000	\$47,321	-\$470,959	-\$423,638	\$0	\$0	\$0
	Adjustmentto Annualize Payroll (Young)		\$47,321	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$470,959		\$0	\$0	
E-29	Maintenance of Misc. Electric Plant- Steam Power	514.000	\$5,997	\$35,142	\$41,139	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$5,997	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$35,142		\$0	\$0	
E-45	Prod Turbine Oper Supery & Engineering	546.000	\$5,475	\$378,265	\$383,740	\$0	\$0	\$0
		340.000			ψ303,140	·	·	\$ U
	1. Adjustment to Annualize Payroll (Young)		\$5,475	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Income	므		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$55,141		\$0	\$0	
	3. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$323,124		\$0	\$0	
E-46	Other Fuel Expense - Natural Gas	547.000	\$0	-\$4,886,972	-\$4,886,972	\$0	\$0	\$0
	Adjustment to annualize natural gas expense (Lyons)		\$0	-\$4,886,972		\$0	\$0	
E-47	Other Fuel Expense- Natural Gas Hedging	547.000	\$0	-\$1,865,190	-\$1,865,190	\$0	\$0	\$0
	Adjustment to eliminate test year natural gas hedging expense (Eaves)		\$0	-\$1,865,190		\$0	\$0	
E-48	Other Fuel Expense - Fuel On System	547.020	\$0	\$2,096,293	\$2,096,293	\$0	\$0	\$0
	Adjustment to annualize natural gas expense (Lyons)		\$0	\$2,096,293		\$0	\$0	
E-49	Other Fuel Expense - On System Other Prod - Demand	547.027	\$0	-\$782,294	-\$782,294	\$0	\$0	\$0
	Adjustment to include an annualized level of firm reservation natural gas (Lyons)		\$0	-\$782,294		\$0	\$0	
E-51	Fuel Off System Other Prod (bk20)	547.030	\$0	-\$6,735	-\$6,735	\$0	\$0	\$0
	Adjustment to annualize natural gas expense (Lyons)		\$0	-\$6,735		\$0	\$0	
E-52	Other Fuel Expense InterCompanyUN/ Intra ST (bk11)	547.033	\$0	-\$2,089,557	-\$2,089,557	\$0	\$0	\$0
	Adjustment to eliminate interCompany off-system sales costs (Lyons)		\$0	-\$2,089,557		\$0	\$0	
E-53	Other Genereation- Fuel Handling	547.010	\$3,594	\$6,302	\$9,896	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$3,594	\$0		\$0	\$0	
	2. Adjustment to annualize non-labor fuel handling (Lyons)		\$0	\$6,302		\$0	\$0	
E-54	Other Power Generation Expense	548.000	\$31,704	\$1,480	\$33,184	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$31,704	\$0		\$0	\$0	
	2. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,480		\$0	\$0	
E-55	Misc. Other Power Generation Expense	549.000	\$9,619	-\$618	\$9,001	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$9,619	\$0		\$0	\$0	
	2. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$618		\$0	\$0	
E-58	Maintenance. Superv. & Engineering	551.000	\$10,974	-\$108	\$10,866	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$10,974	\$0		\$0	\$0	
	To include normalized maintenance expense (Young)		\$0	-\$108		\$0	\$0	
E-59	Maintenance of Structures	552.000	\$1,603	-\$11,057	-\$9,454	\$0	\$0	\$0
	Adjustment to Annualize Payroll		\$1,603	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	<u>H</u>	1
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To include normalized maintenance expense (Young)		\$0	-\$11,057		\$0	\$0	
E-60	Maint. Of Generating & Electric Plant - OP	553.000	\$30,036	-\$1,828,737	-\$1,798,701	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll		\$30,036	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$367,263		\$0	\$0	
	To remove South Harper maintenance expense for reduction of starts and generation (Young)		\$0	-\$2,196,000		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-61	Maint. Of Misc. Other Power Generation Plant - OP	554.000	\$668	-\$6,358	-\$5,690	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$668	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$6,358		\$0	\$0	
E-65	Purchased Power for Baseload	555.000	\$0	-\$37,181,939	-\$37,181,939	\$0	\$0	\$0
	Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$37,181,939		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-66	Purchased Power - Capacity Purch-Gardn	555.005	\$0	-\$1,185,000	-\$1,185,000	\$0	\$0	\$0
	Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$1,185,000		\$0	\$0	
E-67	Capacity Purchased for Baseload	555.200	\$0	-\$1,221,947	-\$1,221,947	\$0	\$0	\$0
	Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	-\$1,221,947		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Purchased Power for Interchange- Off-system Sales	555.300	\$0	\$149,472	\$149,472	\$0	\$0	\$0
	Adjustment to include an annualized level of purchased power expense (Lyons)		\$0	\$149,472		\$0	\$0	
E-70	System Control & Load Dispatch including ECORP	556.000	\$28,595	-\$391	\$28,204	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$28,595	\$0		\$0	\$0	
	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$391		\$0	\$0	
F 74	OU. T. CONT. L. L.	FFW 224	6: = ar-	6/31 7 /3	Acc= 4			
E-71	Other Expenses - OPE - Labor	557.000	\$45,926	\$191,513	\$237,439			
	1. Adjustment to Annualize Payroll		\$45,926	\$0		\$0		
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$192,698		\$0	\$0	
	3. To remove portion of officer expense reports (Young)		\$0	-\$6		\$0	\$0	
	4. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$1,109		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$2,288		\$0	\$0	
E-72	Other Expenses - OPE - Non-Labor	557.000	\$0	\$4,972	\$4,972	\$0	\$0	\$0
	To include annualized level of IT Software Maintenance (Lyons)		\$0	\$4,972		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-77	Operation Supervision & Engineering - TE	560.000	\$19,708	\$30,974	\$50,682	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$19,708	\$0		\$0	\$0	
	2. Adjustment to normalize incentive compensation (Young)		\$0	\$31,009		\$0	\$0	
	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$35		\$0	\$0	
E-78	Load Dispatching - TE	561.000	\$29,373	-\$491,229	-\$461,856	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$29,373	\$0		\$0	\$0	
	To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$167,578		\$0	\$0	
	3. To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$323,651		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-79	Station Expenses - TE	562.000	\$14,720	\$0	\$14,720	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$14,720	\$0		\$0	\$0	
E-80	Overhead Line Expenses - TE	563.000	\$222	\$0	\$222	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$222	\$0		\$0	\$0	
E-82	Transmission of Electric By Others - TE	565.000	\$0	-\$11,685,119	-\$11,685,119	\$0	\$0	\$0
	To include an annualized level of transmission expense (Lyons)		\$0	\$1,805,148		\$0	\$0	
	2. To eliminate transmission expense related to Crossroads (Lyons)		\$0	-\$12,484,223		\$0	\$0	
	3. Adjustment to remove Transource incentives consistent with the Commission order in Case No. EA-2013-0098 (Maiors)		\$0	-\$1,006,044		\$0	\$0	
E-83	Misc. Transmission Expenses - TE	566.000	\$21,230	-\$52,478	-\$31,248	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$21,230	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	-\$52,119		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$28		\$0	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>į</u>
Income Adj.	-	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$387		\$0	\$0	
E-87	Maint. Supervision & Engineering - TE	568.000	\$747	\$34	\$781	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$747	\$0		\$0	\$0	
	To inlcude normalized maintenance expense (Young)		\$0	\$34		\$0	\$0	
E-89	Maintenance of Station Equipment - TE	570.000	\$11,620	-\$1,478,165	-\$1,466,545	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$11,620	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$1,478,165		\$0	\$0	
E-90	Maintenance of Overhead Lines - TE	571.000	\$1,067	\$601,626	\$602,693	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$1,067	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$601,626		\$0	\$0	
E-91	Underground Lines	572.000	\$10	-\$183	-\$173	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$10	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$183		\$0	\$0	
E-92	Maint. Of Misc. Transmission Plant - TE	573.000	\$90	\$1,382	\$1,472	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$90	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$1,382		\$0	\$0	
E-93	Trans Op-Mkt Mon&Comp Ser-RTO	575.700	\$0	-\$175,108	-\$175,108	\$0	\$0	\$0
	To include an annualized level of Regional Transmission Organization Administrative Fees (Lyons)		\$0	-\$164,754		\$0	\$0	
	To eliminate Midcontinent Independent System Operator (MISO) Administrative Fees related to Crossroads (Lyons)		\$0	-\$10,354		\$0	\$0	
E-98	Operation Supervision & Engineering - DE	580.000	\$55,356	\$48,036	\$103,392	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$55,356	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$240		\$0	\$0	
	3. Adjustment to normalize incentive compensation (Young)		\$0	\$47,796		\$0	\$0	
E-99	Load Dispatching - DE	581.000	\$16,877	\$0	\$16,877	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$16,877	\$0		\$0	\$0	
E-100	Station Expenses - DE	582.000	\$4,850	\$0	\$4,850	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$4,850	\$0		\$0	\$0	
E-101	Overhead Line Expenses - DE	583.000	\$60,267	\$0	\$60,267	\$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>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. Adjustment to Annualize Payroll (Young)		\$60,267	\$0		\$0	\$0	
E-102	Underground Line Expenses - DE	584.000	\$16,794	\$0	\$16,794	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$16,794	\$0		\$0	\$0	
E-104	Meters - DE	586.000	\$100,500	\$0	\$100,500	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$100,500	\$0		\$0	\$0	
E-105	Customer Install - DE	587.000	\$3,888	\$0	\$3,888	\$0	\$0	\$0
	Adjustment to Anualize Payroll (Young)		\$3,888	\$0		\$0	\$0	
E-106	Miscellaneous - DE Electric	588.000	\$196,441	-\$24,913	\$171,528	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$196,441	\$0		\$0	\$0	
	Adjustment to remove operation & maintenance for Electric Vehicle Clean Charge Network (Majors)		\$0	-\$32,672		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$274		\$0	\$0	
	4. Adjustment to normalize incentive compensation (Young)		\$0	\$15,363		\$0	\$0	
	5. To remove long-term equity compensation (Young)		\$0	-\$31		\$0	\$0	
	6. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$7,847		\$0	\$0	
E-111	S&E Maintenance	590.000	\$4,968	\$641	\$5,609	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$4,968	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$641		\$0	\$0	
E-112	Structures Maintenance	591.000	\$6	\$8,045	\$8,051	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$6	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	\$8,045		\$0	\$0	
E-113	Station Equipment Maintenance	592.000	\$21,351	-\$5,444	\$15,907	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$21,351	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$5,444		\$0	\$0	
E-114	Overhead Lines Maintenance	593.000	\$84,860	-\$722,465	-\$637,605	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$84,860	\$0		\$0	\$0	
	2. To include normalized maintenance expense (Young)		\$0	-\$631,337		\$0	\$0	
	3. Adjustment to remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$91,128		\$0	\$0	
E-115	Underground Lines Maintenance	594.000	\$40,521	-\$270,717	-\$230,196	\$0	\$0	\$0

Adj. Number Income Adjustment Adjust	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>[</u>
1. Adjustment to Annualize Payroll (Young) \$40,321 \$50	Adj.			Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Jurisdictional Adjustments
E-116 Line Transformer's Maintenance	Number		Number			Total			Total
1. Adjustment to Annualize Payroll (Young) 2. To include normalized maintenance expense (Young) 50 \$15,671 50 \$0 50 50 60 60 \$10,439 50 \$15,671 50 \$0 50 60 \$0 60 \$10,439 50 \$0 50 60 \$0 60 \$10,439 60 \$0 60		2. To include normalized maintenance expense (Young)		\$0	-\$270,717		\$0	\$0	
2. To include normalized maintenance expense (Young) 50 \$15,671 \$0 \$0 \$0	E-116	Line Transformers Maintenance	595.000	\$2,022	\$15,671	\$17,693	\$0	\$0	\$0
E-117 Street Light & Signals Maintenance 596,000 \$10,439 \$90 \$0 \$0 \$0 \$0 \$0 \$0		Adjustment to Annualize Payroll (Young)		\$2,022	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) S10,439 S0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2. To include normalized maintenance expense (Young)		\$0	\$15,671		\$0	\$0	
2. To include normalized maintenance expense (Young) E-118 Meters Maintenance 1. Adjustment to Annualize Payroll (Young) 2. To include normalized maintenance expense (Young) 80 \$25,246 \$26,409 \$0 \$0 80 \$25,246 \$0 \$0 80 \$0 E-119 Misc. Plant Maintenance 598,000 \$11,543 \$5,700 \$23,243 \$0 80 \$0 E-119 Misc. Plant Maintenance 1. Adjustment to Annualize Payroll (Young) 2. To include annualized level of IT Software Maintenance (Lyons) 3. To adjust set year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors) E-124 Supervision - CAE 901,000 \$11,595 \$-\$118,597 \$107,002 \$0 901,000 \$11,595 \$-\$118,597 \$107,002 \$0 902,000 \$110,595 \$-\$118,597 \$0 903 E-125 Meter Reading Expenses - CAE 902,000 \$130,570 \$2,118 \$132,688 \$0 \$70,777 \$70,77 \$70,77 E-126 Customer Records & Collection Expenses (Young) 2. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) 80 \$237,149 \$0 \$0 \$329,132 \$329,132 \$10 adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) 80 \$329,132 \$329,132 \$10 adjustment to increase for Customer Deposits (Cahoon) \$10 \$877 \$0 \$11, Adjustment to normalize incentive compensation (Young) \$11, Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) 80 \$237,149 \$0 \$0 \$329,132 \$329,132 \$10 adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) 80 \$370,777 \$0 \$10 \$370,777 \$0 \$11, Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) 80 \$329,132 \$329,132 \$10 adjustment to increase for Customer Deposits (Cahoon) \$10 \$38,388 \$0 \$10 \$0 \$237,149 \$0	E-117	Street Light & Signals Maintenance	596.000	\$10,439	-\$899	\$9,540	\$0	\$0	\$0
E-118 Meters Maintenance 597,000 \$1,163 \$25,246 \$26,409 \$0 \$0		Adjustment to Annualize Payroll (Young)		\$10,439	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. To include normalized maintenance expense (Young) 598.000 517.543 50 525.246 50 50 50 50 50 50 50 50 50 50 50 50 50		2. To include normalized maintenance expense (Young)		\$0	-\$899		\$0	\$0	
E-119	E-118	Meters Maintenance	597.000	\$1,163	\$25,246	\$26,409	\$0	\$0	\$0
E-119 Misc. Plant Maintenance 598.000 \$17,543 \$5,700 \$23,243 \$0 \$0		1. Adjustment to Annulize Payroll (Young)		\$1,163	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. To include annualized level of IT Software Maintenance (Lyons) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) E-124 Supervision - CAE 1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) E-125 Meter Reading Expenses - CAE 1. Adjustment to Annualize Payroll (Young) 3. Adjustment to Include Automatic Meter Infrastructure meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 1. Adjustment to Annualize Payroll (Young) 3. To adjust set year corporate allocation (Schoon) 3. To adjust set year corporate allocation to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to Annualize Payroll (Young) 5. Adjustment to Include Automatic Mass Formula to General Allocator (Majors) 6. Adjustment to Include Mass Formula to General Allocator (Majors) 6. Adjustment to Include Mass Formula to General Allocator (Majors) 6. Adjustment to Include Automatic Mass Formula to General Allocator (Majors) 6. Adjustment to Include Automatic Mass Formula to General Allocator (Majors) 7. Adjustment to Include Mass Formula to General Allocator (Majors) 7. Adjustment to Include Automatic Mass Formula to General Allocator (Majors) 7. Adjustment to Include Mass Formula to General Allocator (Majors) 7. Adjustment to Include Automatic Mass Formula to General Allocator (Majors) 8. Adjustment to Include Automatic Mass Formula to General Allocator (Majors) 8. Adjustment to Include Mass Formula to General Allocator (Majors) 8. Adjustment to Include Automatic Mas		2. To include normalized maintenance expense (Young)		\$0	\$25,246		\$0	\$0	
2. To include annualized level of IT Software Maintenance (Lyons) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) E-124 Supervision - CAE 901,000 \$11,595 \$118,597 \$107,002 \$0 \$0 2. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) E-125 Meter Reading Expenses - CAE 902,000 \$130,570 \$2,118 \$132,688 \$0 \$70,777 \$70,77 1. Adjustment to Annualize Payroll (Young) 2. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 1. Adjustment to Annualize Payroll (Young) 2. To Include interest for Customer Deposits (Cahoon) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to no	E-119	Misc. Plant Maintenance	598.000	\$17,543	\$5,700	\$23,243	\$0	\$0	\$0
(Lyons) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) \$0 \$275 \$ \$0 \$0 \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$ \$0 \$		Adjustment to Annualize Payroll (Young)		\$17,543	\$0		\$0	\$0	
Change from Corporate Mass Formula to General Allocator (Majors)				\$0	\$5,425		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) E-125 Meter Reading Expenses - CAE 902.000 \$130,570 \$2,118 \$132,688 \$0 \$70,777 \$70,7 1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) 3. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 1. Adjustment to Annualize Payroll (Young) 2. To Include interest for Customer Deposits (Cahoon) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction 50 \$33,388 \$0 \$0 \$0 \$0		change from Corporate Mass Formula to General Allocator		\$0	\$275		\$0	\$0	
2. Adjustment to normalize incentive compensation (Young) E-125 Meter Reading Expenses - CAE 902.000 \$130.570 \$2,118 \$132,688 \$0 \$70,777 \$70,7 \$70,7 \$70,7 \$1. Adjustment to Annualize Payroll (Young) \$130,570 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E-124	Supervision - CAE	901.000	\$11,595	-\$118,597	-\$107,002	\$0	\$0	\$0
E-125 Meter Reading Expenses - CAE 902.000 \$130,570 \$2,118 \$132,688 \$0 \$70,777 \$70,77 1. Adjustment to Annualize Payroll (Young) \$130,570 \$0 \$0 \$0 \$0 2. Adjustment to normalize incentive compensation (Young) \$130,570 \$0 \$0 \$0 \$0 2. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) \$0 \$0 \$0 \$0 \$70,777 E-126 Customer Records & Collection Expenses - CAE 903.000 \$237,149 \$122,320 \$359,469 \$0 \$329,132 \$329,132 1. Adjustment to Annualize Payroll (Young) \$237,149 \$0 \$0 \$0 \$0 2. To Include interest for Customer Deposits (Cahoon) \$0 \$0 \$0 \$329,132 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) \$0 \$83,388 \$0 \$0 5. Adjustment to annualize credit/ debit card transaction \$0 \$38,055 \$0 \$0		Adjustment to Annualize Payroll (Young)		\$11,595	\$0		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. Adjustment to normalize incentive compensation (Young) 3. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 903.000 \$237,149 \$122,320 \$359,469 \$0 \$329,132 \$329,1 1. Adjustment to Annualize Payroll (Young) 2. To Include interest for Customer Deposits (Cahoon) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$33,385 \$0 \$0				\$0	-\$118,597		\$0	\$0	
2. Adjustment to normalize incentive compensation (Young) 3. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 903.000 \$237,149 \$122,320 \$359,469 \$0 \$329,132 \$329,140 \$1. Adjustment to Annualize Payroll (Young) 2. To Include interest for Customer Deposits (Cahoon) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$38,388 \$0 \$0	E-125	Meter Reading Expenses - CAE	902.000	\$130,570	\$2,118	\$132,688	\$0	\$70,777	\$70,777
(Young) 3. Adjustment to include Automatic Meter Infrastructure meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 903.000 \$237,149 \$122,320 \$359,469 \$0 \$329,132 \$329,1 1. Adjustment to Annualize Payroll (Young) \$237,149 \$0 \$0 \$0 2. To Include interest for Customer Deposits (Cahoon) \$0 \$0 \$0 \$329,132 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$38,055 \$0 \$0		Adjustment to Annualize Payroll (Young)		\$130,570	\$0		\$0	\$0	
meter operation and maintenance expense (Young) E-126 Customer Records & Collection Expenses - CAE 903.000 \$237,149 \$122,320 \$359,469 \$0 \$329,132 \$329,1 1. Adjustment to Annualize Payroll (Young) \$237,149 \$0 \$0 \$0 \$0 2. To Include interest for Customer Deposits (Cahoon) \$0 \$0 \$329,132 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$38,055 \$0 \$0				\$0	\$2,118		\$0	\$0	
1. Adjustment to Annualize Payroll (Young) 2. To Include interest for Customer Deposits (Cahoon) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$237,149 \$0 \$0 \$0 \$329,132 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	\$0		\$0	\$70,777	
2. To Include interest for Customer Deposits (Cahoon) 3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$877 \$0 \$0 \$0 \$0 \$877 \$0 \$0 \$0 \$83,388 \$0 \$0 \$0 \$0	E-126	Customer Records & Collection Expenses - CAE	903.000	\$237,149	\$122,320	\$359,469	\$0	\$329,132	\$329,132
3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$877 \$0 \$0 \$0 \$0 \$0 \$83,388 \$0 \$0 \$0 \$0		1. Adjustment to Annualize Payroll (Young)		\$237,149	\$0		\$0	\$0	
change from Corporate Mass Formula to General Allocator (Majors) 4. Adjustment to normalize incentive compensation (Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$38,055 \$0 \$0		2. To Include interest for Customer Deposits (Cahoon)		\$0	\$0		\$0	\$329,132	
(Young) 5. Adjustment to annualize credit/ debit card transaction \$0 \$38,055 \$0 \$0		change from Corporate Mass Formula to General Allocator		\$0	\$877		\$0	\$0	
				\$0	\$83,388		\$0	\$0	
				\$0	\$38,055		\$0	\$0	

A I	<u>B</u>	<u>C</u>	<u>D</u> Company	E Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-127	Uncollectible Accts - CAE	904.000	\$0	\$2,991,792	\$2,991,792	\$0	\$0	\$0
	Adjustment to reclassify annualization of Bad Debt Expense from GMO Receivables Company to GMO consistent with revenue annualization (Majors)		\$0	\$3,885,362		\$0	\$0	
	2. Adjustment to annualize Bad Debt Expense (Majors)		\$0	-\$893,570		\$0	\$0	
E-128	Misc. Customer Accounts Expense	905.000	\$3,468	\$679,994	\$683,462	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$3,468	\$0		\$0	\$0	
	2. To include annualized level of IT Software Maintenance (Lyons)		\$0	\$43,752		\$0	\$0	
	Adjustment to transfer bank fee costs from GMO Receivable Company (GREC) to GMO (Young)		\$0	\$592,385		\$0	\$0	
	4. Adjustment to annualize GREC bank fee costs (Young)		\$0	\$43,857		\$0	\$0	
E-132	Customer Service Supervision Expense	907.000	\$2,401	\$0	\$2,401	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$2,401	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-133	Customer Assistance Expenses - CSIE	908.000	\$29,710	-\$59,724	-\$30,014	\$0	-\$16,541,623	-\$16,541,623
	1. Adjustment to Annualize Payroll (Young)		\$29,710	\$0		\$0	\$0	
	2. Adjustment to remove advertising expense from test year ending June 30, 2016 (Taylor)		\$0	-\$60,603		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$879		\$0	\$0	
	Adjustment to update Demand-side Management vintage amortizations (Young)		\$0	\$0		\$0	\$278,986	
	5. Adjustment to remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$17,175,347	
	6. To adjust ratepayer funding of Economic Relief Pilot Program (ERPP) to \$394,010 (Young)		\$0	\$0		\$0	\$94,797	
	7. Adjustment to include funding Eligible Weatherization Program (Young)		\$0	\$0		\$0	\$300,000	
	8. No Adjustment		\$0	\$0		\$0	\$0	
	9. Adjustment to remove ERPP amortizations from test year (Young)		\$0	\$0		\$0	-\$40,059	
E-135	Misc. Customer Service & Informational Expense	910.000	\$17,381	\$6,166	\$23,547	\$0	-\$6,101,495	-\$6,101,495
	1. Adjustment to Annulize Payroll		\$17,381	\$0		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$213		\$0	\$0	
	3. Adjustment to remove RES Amortization from test year (Young)		\$0	\$0		\$0	-\$2,190,688	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	,
Income Adj.	<u> </u>	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. Adjustment to remove RESRAM costs from test year (Young)		\$0	\$0		\$0	-\$3,910,807	
	5. Adjustment to normalize incentive compensation (Young)		\$0	\$6,030		\$0	\$0	
	6. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Majors)		\$0	-\$77		\$0	\$0	
E-139	Demonstrating & Selling Expenses - SE	912.000	\$9,294	-\$81	\$9,213	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$9,294	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$31		\$0	\$0	
	3. Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$112		\$0	\$0	
E-145	Administrative & General Salaries - AGE	920.000	\$530,684	\$982,599	\$1,513,283	\$0	-\$1,738,459	-\$1,738,459
	1. Adjustment to Annualize Payroll (Young)		\$530,684	\$0		\$0	\$0	
	2. To remove amortized transition costs related to the SJLP acquisition, Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$300,556	
	3. To remove amortized transition costs related to Aquila acquisiton pursuant to the S&A in Case No. ER-2012-0175. (Majors)		\$0	\$0		\$0	-\$1,386,240	
	4. To include annual amortization related to Transource for expenses inlcuded in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$27,682		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$230,865		\$0	\$0	
	6. To include an annual amortization overr 4 years of the over collection of the St. Josph Light & Power acquisition EM-2000-292 (Lyons)		\$0	\$0		\$0	-\$51,663	
	7. Adjustment to normalize incentive compensation (Young)		\$0	\$2,143,405		\$0	\$0	
	8. To remove long-term equity compensation (Young)		\$0	-\$1,408,592		\$0	\$0	
	9. Adjustment to restore Allconnect Expenses and Revenues above-the-line (Majors)		\$0	\$44,603		\$0	\$0	
E-146	Office Supplies & Expenses - AGE	921.000	-\$5	-\$61,722	-\$61,727	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		-\$5	\$0		\$0	\$0	
	2. Adjustment to Annualize Corporate Headquarters Lease Expense (Taylor)		\$0	-\$51,813		\$0	\$0	
	3. To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$28,672		\$0	\$0	
	4. Adjustment to remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$18		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$28,486		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
Income Adj.	Income Adjustment Description	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	6. To remove portion of officer expense reports (Young)		\$0	-\$5,450		\$0	\$0	
	7. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$601		\$0	\$0	
	Adjustment to remove sporting events reimbursements from employee expense reports during the test year (Maiors)		\$0	-\$4,856		\$0	\$0	
E-147	Administrative Expenses Transferred - Credit	922.000	-\$16,699	\$3,420,938	\$3,404,239	\$0	\$0	\$0
	Adjustment to annualize Payroll (Young)		-\$16,699	\$0		\$0	\$0	
	2. Adjustment to annualize Corporate Headquarters Lease Expense (Taylor)		\$0	-\$3,041		\$0	\$0	
	3. Adjustment to annualize Common Use Plant billings from KCPL to MPS and L&P (Majors)		\$0	\$3,423,214		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$765		\$0	\$0	
E-148	Outside Services Employed	923.000	\$0	-\$362,459	-\$362,459	\$0	-\$3,049,728	-\$3,049,728
	To remove amortized transition costs related to the Aquila acquisition pursuant to the S&A, Case No. ER-2012-0175. (Majors)		\$0	\$0		\$0	-\$3,049,728	
	2. To include annual amortization related to Transource for expenses inlcuded in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$13,087		\$0	\$0	
	To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$398,925		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$49,553		\$0	\$0	
E-149	Property Insurance	924.000	\$0	\$35,619	\$35,619	\$0	\$0	\$0
	1. No Adjustment	02000	\$0	\$0	400,010	\$0	\$0	Ų.
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$1,538		\$0	\$0	
	3. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$4,365		\$0	\$0	
	4. Adjustment to annualize insurance expense (Young)		\$0	\$29,716		\$0	\$0	
E-150	Injuries and Damages	925.000	\$250	\$1,110,978	\$1,111,228	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$250	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$13,017		\$0	\$0	
	3. To normalize Injuries and Damages (Young)		\$0	\$842,673		\$0	\$0	
	Adjustment to annualize insurance expense (Young)		\$0	\$255,288		\$0	\$0	
E-151	Employee Pensions and Benefits	926.000	\$934	\$2,822,718	\$2,823,652	\$0	-\$195,411	-\$195,411
	Adjustment to Annualize Payroll (Young)		\$934	\$0		\$0	\$0	
	1. Adjustinent to Annualize Fayron (Toung)		\$334	φU		\$0	20	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove amortized transition costs related to the SJLP acquisition in Case No. EM-2000-292. (Majors)		\$0	\$0		\$0	-\$195,411	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$51,526		\$0	\$0	
	4. To annualize 401 K expenses (Young)		\$0	\$257,107		\$0	\$0	
	5. Adjustment to normalize incentive compensation (Young)		\$0	-\$934,397		\$0	\$0	
	6. To annualize payroll benefits (Young)		\$0	\$1,779,060		\$0	\$0	
	7. Adjustment to annualize Pension Expense (Majors)		\$0	\$5,615,090		\$0	\$0	
	8. Adjustment to annualize Supplemental Executive Retirement Program (SERP) Expense (Majors)		\$0	-\$513,409		\$0	\$0	
	9. Adjustment to annualize FAS 106 Other Post Employment Benefits (OPEB) (Majors)		\$0	-\$3,432,259		\$0	\$0	
E-155	Regulatory Commission Expenses	928.000	\$0	-\$125,406	-\$125,406	\$0	\$71,618	\$71,618
	Adjustment to annualize Missouri Commission's PSC Assessment (Taylor)		\$0	\$0		\$0	\$71,618	
	2. Adjustment to annualize the Federal Energy Regulatory Commission Assessment (Lyons)		\$0	\$540		\$0	\$0	
	3. Adjustment to eliminate Crossroads related Federal Energy Regulatory Commission Assessment (Lyons)		\$0	-\$125,956		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$10		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Rate Case Expense - Missouri	928.000	\$15,302	-\$575,542	-\$560,240	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$15,302	\$0		\$0	\$0	
	2. To include 3 year recovery of Rate Case Expense (Young)		\$0	\$0		\$0	\$0	
	3. To include 5 year recovery of prior depreciation study (Young)		\$0	\$20,819		\$0	\$0	
	4. To remove ER-2010-0356 rate case expense amortization from test year (Young)		\$0	-\$86,734		\$0	\$0	
	5. To include an annual amortization of the over collection of rate case expense from Case Nos. ER-2010-0356 and ER-2012-0175 (Lyons)		\$0	-\$509,627		\$0	\$0	
E-159	Miscellaneous Expense	930.200	\$169	-\$324,281	-\$324,112	\$0	\$0	\$0
	1. Adjustment to Annualize Payroll (Young)		\$169	\$0		\$0	\$0	
	2. Adjustment to remove dues and donations from test year ending June 30, 2015 (Taylor)		\$0	-\$148,449		\$0	\$0	
	3. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.2 (Majors)		\$0	\$566		\$0	\$0	
	4. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator Account 930.201 (Maiors)		\$0	\$24,593		\$0	\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To remove long-term equity compensation (Young)		\$0	-\$201,091		\$0	\$0	
	6. Adjustment to reclassify SJLP Landfill costs (Young)		\$0	\$100		\$0	\$0	
E-160	Rents - AGE	931.000	\$0	\$528,408	\$528,408	\$0	\$0	\$0
	Adjustment to Annualize Corporate Headquarters Lease Expense (Taylor)		\$0	\$469,837		\$0	\$0	
	To include annual amortization related to Transource for expenses inlcuded in 2012 rate case (ER-2012-0174) per Stipulation in Case No. EA-2013-0098- page (Lyons)		\$0	-\$178		\$0	\$0	
	To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$58,749		\$0	\$0	
E-162	Operation & Maintenance- Transportation Expense Depreciation Clearings	933.000	\$0	-\$3,140,692	-\$3,140,692	\$0	\$0	\$0
	To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$3,140,692		\$0	\$0	
E-165	Maintenance of General Plant	935.000	\$2,476	-\$155,051	-\$152,575	\$0	\$0	\$0
	Adjustment to Annualize Payroll (Young)		\$2,476	\$0		\$0	\$0	
,	2. Adjustment to Annualize Corporate Heaquarters Lease Expense (Taylor)		\$0	-\$4,057		\$0	\$0	
,	3. To include annualized level of IT Software Maintenance (Lyons)		\$0	-\$105,406		\$0	\$0	
	To include an annualize level of Critical Infrastructure Protection (CIP) and Cyber Security Costs (Lyons)		\$0	-\$54,141		\$0	\$0	
	5. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Maiors)		\$0	\$8,553		\$0	\$0	
E-169	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,282,525	\$2,282,525
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,282,525	
E-174	Amortization LTD Term Electric Plant	404.000	\$0	\$1,877	\$1,877	\$0	\$0	\$0
	Adjustment to reflect Intangible Plant Amortization for LTD Term Electric Plant (Taylor)		\$0	\$1,877		\$0	\$0	
E-175	Amortization - latan Reg Asset & Other Non-Plant	405.001	\$0	-\$1,894,550	-\$1,894,550	\$0	\$0	\$0
	To include an annual amortization related to transfer of Transource Asset per Stipulation Case EA-2013-0098- page 4 (Lyons)		\$0	-\$1,894,550		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-176	Amortization Expense- Other Plant	405.010	\$0	-\$187,904	-\$187,904	\$0	\$0	\$0
	Adjustment to reflect Intangible Plant Amortization for Other Plant (Taylor)		\$0	-\$187,904		\$0	\$0	
E-177	Regulatory Debits	407.300	\$0	\$0	\$0	\$0	-\$1,125,851	-\$1,125,851

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 1. Adjustment to include an annual amortization over 4	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$1,125,851	Total
	years for the 2007 L&P Ice Storm Over Recovery per Stipulation in Case No. ER-2012-0175 (Lyons)		**	**		Ç.	↓ 1,1=0,001	
E-182	Payroll Taxes	408.140	\$0	-\$9,702	-\$9,702	\$0	\$0	\$0
	No adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year corporate allocations to account for change from Corporate Mass Formula to General Allocator (Majors)		\$0	\$12,581		\$0	\$0	
	3. Adjustment to annualize payroll taxes (Young)		\$0	-\$22,283		\$0	\$0	
E-183	Property Taxes	408.012	\$0	\$4,690,695	\$4,690,695	\$0	\$9	\$9
	Adjustment to include annualized property taxes (Young)		\$0	\$4,690,695		\$0	\$9	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
E-185	Total Electric	408.112	\$0	-\$850,000	-\$850,000	\$0	\$0	\$0
	Adjustment to correct customer billings and remove sales tax reserve (Young)		\$0	-\$850,000		\$0	\$0	
E-186	Missouri Franchise Taxes/Misc.	408.010	\$0	\$0	\$0	\$0	-\$134,192	-\$134,192
	To remove test year corporate franchise tax. Tax phased out effective January 1, 2016. (Majors)		\$0	\$0		\$0	-\$134,192	
E-191	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$13,403,288	\$13,403,288
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$13,403,288	
	No Adjustment		\$0	\$0		\$0	\$0	
E-194	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$1,983,146	\$1,983,146
	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$1,983,146	
	No Adjustment		\$0	\$0		\$0	\$0	
E-195	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$570,627	-\$570,627
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$570,627	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$36,719,770	-\$36,719,770
	Total Operating & Maint. Expense		\$3,149,753	-\$63,037,749	-\$59,887,996	\$0	-\$11,316,891	-\$11,316,891

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line Number	Description	Percentage Rate	Test Year	6.99% Return	7.16% Return	7.34% Return
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$215,649,541	\$179,155,843	\$184,302,879	\$189,480,017
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$91,614,387	\$91,614,387	\$91,614,387	\$91,614,387
4	Plant Amortization Expense		\$3,116,438	\$3,116,438	\$3,116,438	\$3,116,438
5 6	50% Meals and Entertainment Intangible Amortization		\$185,169 \$0	\$185,169 \$0	\$185,169 \$0	\$185,169 \$0
7	Equity Issuance Costs		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
8	TOTAL ADD TO NET INCOME BEFORE TAXES	-	\$94,915,994	\$94,915,994	\$94,915,994	\$94,915,994
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.7300%	\$50,627,301	\$50,627,301	\$50,627,301	\$50,627,301
11	Tax Straight-Line Depreciation		\$167,522,134	\$167,522,134	\$167,522,134	\$167,522,134
12	Employee Stock Option Deduction (ESOP)		\$0	\$0	\$0	\$0
13	Production Income Deduction		\$0	\$0	\$0	\$0
14	Preferred Dividend Deduction		\$0	\$0	\$0	\$0
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$218,149,435	\$218,149,435	\$218,149,435	\$218,149,435
16	NET TAXABLE INCOME		\$92,416,100	\$55,922,402	\$61,069,438	\$66,246,576
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc Fed. Inc. Tax		\$92,416,100	\$55,922,402	\$61,069,438	\$66,246,576
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$4,821,624	\$2,919,109	\$3,187,438	\$3,457,336
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax	0	\$87,594,476	\$53,003,293	\$57,882,000	\$62,789,240
22 23	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	See Tax Table	\$30,658,067	\$18,551,153	\$20,258,700	\$21,976,235
24	Research Credit		\$117,829	\$117,829	\$117,829	\$117,829
25	Empowerment Zone Credit		\$0	\$0	\$0	\$0
26	Solar Credit		\$0	\$0	\$0	\$0
27	Production Tax Credit		\$0	\$0	\$0	\$0
28	Net Federal Income Tax		\$30,540,238	\$18,433,324	\$20,140,871	\$21,858,406
29	PROVISION FOR MO. INCOME TAX					
30	Net Taxable Income - MO. Inc. Tax	E0 0000/	\$92,416,100	\$55,922,402	\$61,069,438	\$66,246,576
31 32	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$15,270,119 \$0	\$9,216,662 \$0	\$10,070,436 \$0	\$10,929,203 \$0
33	Missouri Taxable Income - MO. Inc. Tax		\$77,145,981	\$46,705,740	\$50,999,002	\$55,317,373
34	Subtract Missouri Income Tax Credits		V ,,	V 10,1 00,1 10	400,000,002	400,011,010
35	MO State Credit		\$0	\$0	\$0	\$0
36	Missouri Income Tax at the Rate of	6.250%	\$4,821,624	\$2,919,109	\$3,187,438	\$3,457,336
37	PROVISION FOR CITY INCOME TAX					
38	Net Taxable Income - City Inc. Tax		\$92,416,100	\$55,922,402	\$61,069,438	\$66,246,576
39	Deduct Federal Income Tax - City Inc. Tax		\$30,540,238	\$18,433,324	\$20,140,871	\$21,858,406
40	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		\$4,821,624	\$2,919,109	\$3,187,438	\$3,457,336
41 42	Subtract City Income Tax Credits		\$57,054,238	\$34,569,969	\$37,741,129	\$40,930,834
43	Test City Credit		\$0	\$0	\$0	\$0
44	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
45	SUMMARY OF CURRENT INCOME TAX					
46	Federal Income Tax		\$30,540,238	\$18,433,324	\$20,140,871	\$21,858,406
47	State Income Tax		\$4,821,624	\$2,919,109	\$3,187,438	\$3,457,336
48	City Income Tax		\$0	\$0	\$0	\$0
49	TOTAL SUMMARY OF CURRENT INCOME TAX		\$35,361,862	\$21,352,433	\$23,328,309	\$25,315,742
50	DEFERRED INCOME TAXES		_			
51 50	Deferred Income Taxes - Def. Inc. Tax.		\$28,708,802	\$28,708,802	\$28,708,802	\$28,708,802
52 53	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES		-\$570,627 \$28,138,175	-\$570,627 \$28,138,175	-\$570,627 \$28,138,175	-\$570,627 \$28,138,175
54	TOTAL INCOME TAX	_	\$63,500,037	\$49,490,608	\$51,466,484	\$53,453,917

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.99%	7.16%	7.34%
Number	Description	Rate	Year	Return	Return	Return

	Federal Tax Table			
Federal Taxable Income	\$87,594,476	\$53,003,293	\$57,882,000	\$62,789,240
15% on first \$50,000	\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000	\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001	\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001	\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001	\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334	\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333	\$24,241,400	\$12,134,486	\$13,842,033	\$15,559,567
Total Federal Income Taxes	\$30,658,067	\$18,551,153	\$20,258,700	\$21,976,234

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	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line	.	Dollar	of Total Capital	Embedded Cost of	Cost of Capital	Cost of Capital	Cost of Capital
Number	Description	Amount	Structure	Capital	8.65%	9.00%	9.35%
1	Common Stock	\$3,656,500	49.01%		4.240%	4.411%	4.583%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000	0.52%	4.29%	0.022%	0.022%	0.022%
4	Long Term Debt	\$3,764,552	50.46%	5.41%	2.730%	2.730%	2.730%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$7,460,052	100.00%		6.992%	7.163%	7.335%
8	PreTax Cost of Capital				9.624%	9.903%	10.183%

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>
				Adjust	ments		
		·		Weather			
				Normalization &	Growth	Meter	
Line		TY As Billed kWh	Large Customer	365 Day	Adjustment at	Adjustment for	
Number	Jurisdiction Description	Sales	Annualization	Adjustment	December 2015	Net System Input	Total kWh Sales
1	NATIVE LOAD						
2	Missouri Retail	0	0	0	0		0
3	Wholesale	27,685,000	0	0	0		27,685,000
4	Residential	3,367,754,868	0	79,545,161	32,811,797		3,480,111,826
5	Small General Service	860,895,556	0	21,792,662	756,445		883,444,663
6	Large General Service	1,300,790,226	0	16,845,478	8,283,790	151,166	1,326,070,660
7	Large Power Service	2,326,569,835	4,849,643	17,311,344	0	5,726,332	2,354,457,154
8	Lighting	71,517,190	0	0	0		71,517,190
9	Thermal Service	7,304,788	0	0	0		7,304,788
10	Time of Day (TOD)	502,101	0	0	0		502,101
11	TOTAL NATIVE LOAD	7,963,019,564	4,849,643	135,494,645	41,852,032		8,151,093,382
12	LOSSES				6.71%		586,278,000
13	NET SYSTEM INPUT						8,737,371,382

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
				Adjust	ments		
						Weather	Growth
			Remove		Large	Normalization	Adjustment at
Line			Mpower Bill	Billing	Customer	& 365 Day	December
Number	Description	As Billed	Credit	Adjustments	Annualization	Adjustment	2015
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$387,309,442	\$0	\$318	\$0	\$9,243,855	\$3,362,545
4	Small General Service	\$97,462,438	\$2,250	-\$301	\$0	\$886,779	\$87,851
5	Medium General Service	\$0	\$0	\$0	\$0	\$0	\$0
6	Large General Service	\$112,543,449	\$19,695	-\$533	\$0	\$1,040,473	\$573,558
7	Large Power	\$159,573,997	\$189,784	\$0	\$526,948	\$729,860	\$0
8	Time of Day (TOD)	\$51,581	\$0	\$0	\$0	\$0	\$0
9	Thermal Service	\$524,010	\$0	\$0	\$0	\$0	\$0
10	Metered Lighting	\$131,449	\$0	\$0	\$0	\$0	\$0
11	Unmetered Lighting	\$14,061,350	\$0	\$0	\$0	\$0	\$0
12	TOTAL RATE REVENUE BY RATE SCHEDULE	\$771,657,716	\$211,729	-\$516	\$526,948	\$11,900,967	\$4,023,954
13	OTHER RATE REVENUE						
14	Unbilled Revenue	-\$10,629,083	\$0	\$0	\$0	\$0	\$0
15	Adjust to General Ledger- tie to FERC Form 1	\$259,135	\$0	\$0			
16	TOTAL OTHER RATE REVENUE	-\$10,369,948	\$0	\$0	\$0		\$0
17	TOTAL MISSOURI RATE REVENUES	\$761,287,768	\$211,729	-\$516	\$526,948	\$11,900,967	\$4,023,954

Schedule: Rate Revenue Summary Sponsor: Majors

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<u>A</u>	<u>B</u>	Ī	<u>J</u>	<u>K</u>	<u>L</u>
Line		Unbilled		Total	MO Adjusted
Number	Description	Revenue	Adjustment	Adjustments	Jurisdictional
	1				
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$25,318,056	\$0	-\$12,711,338	\$374,598,104
4	Small General Service	-\$5,715,988	\$0	-\$4,739,409	\$92,723,029
5	Medium General Service	\$0	\$0	\$0	\$0
6	Large General Service	-\$8,349,441	\$0	-\$6,716,248	\$105,827,201
7	Large Power	-\$12,603,112	\$0	-\$11,156,520	\$148,417,477
8	Time of Day (TOD)	-\$3,276	\$0	-\$3,276	\$48,305
9	Thermal Service	-\$47,148	\$0	-\$47,148	\$476,862
10	Metered Lighting	-\$5,557	\$0	-\$5,557	\$125,892
11	Unmetered Lighting	-\$291,329	\$0	-\$291,329	\$13,770,021
12	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$52,333,907	\$0	-\$35,670,825	
13	OTHER RATE REVENUE				
14	Unbilled Revenue	\$10,629,083	\$0	\$10,629,083	\$0
15	Adjust to General Ledger- tie to FERC Form 1	-\$259,135	\$0	-\$259,135	\$0
16	TOTAL OTHER RATE REVENUE	\$10,369,948	\$0	\$10,369,948	\$0
17	TOTAL MISSOURI RATE REVENUES	-\$41,963,959	\$0	-\$25,300,877	\$735,986,891

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	<u>A</u>	<u>B</u>
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$754,594,552
2	Total Missouri Rate Revenue By Rate Schedule	\$735,986,891
3	Missouri Retail kWh Sales	0
4	Average Rate (Cents per kWh)	0.000
5	Annualized Customer Number	321,233
6	Profit (Return on Equity)	\$82,209,094
7	Interest Expense	\$50,627,301
8	Annualized Payroll	\$65,536,266
9	Utility Employees	2,897
10	Depreciation	\$91,614,387
11	Net Investment Plant	\$2,162,137,549
12	Pensions	\$16,145,755