Exhibit No.: \*

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

Case No: ER-2016-0285

Date Prepared: November 30, 2016



# MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF AUDITING DEPARTMENT STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER & LIGHT COMPANY
Direct Filing November 30, 2016
Test Year Ending December 31, 2015
Update Period of June 30, 2016
True-Up Period of December 31, 2016

CASE NO. ER-2016-0285

Jefferson City, MO

November 2016

#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.64%	<u>C</u> 7.01%	<u>D</u> 7.06%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$2,518,098,891	\$2,518,098,891	\$2,518,098,891
2	Rate of Return	6.64%	7.01%	7.06%
3	Net Operating Income Requirement	\$167,201,766	\$176,493,551	\$177,727,420
4	Net Income Available	\$186,071,215	\$186,071,215	\$186,071,215
5	Additional Net Income Required	-\$18,869,449	-\$9,577,664	-\$8,343,795
6	Income Tax Requirement			
7	Required Current Income Tax	\$44,290,623	\$50,080,120	\$50,848,915
8	Current Income Tax Available	\$56,047,742	\$56,047,742	\$56,047,742
9	Additional Current Tax Required	-\$11,757,119	-\$5,967,622	-\$5,198,827
10	Revenue Requirement	-\$30,626,568	-\$15,545,286	-\$13,542,622
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$30,626,568	\$15,545,286	\$13,542,622
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$0	\$0	\$0

Accounting Schedule: 01 Sponsor: Staff

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#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 RATE BASE SCHEDULE

	A	В	С
Line	-	Percentage	<u>J</u> Dollar
Number	Rate Base Description	Rate	Amount
		1 1	
1	Plant In Service		\$5,149,198,301
2	Less Accumulated Depreciation Reserve		\$2,037,252,254
•	Not Blant In Comice		<b>***</b>
3	Net Plant In Service		\$3,111,946,047
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$42,138,400
6	Contributions in Aid of Construction Amortization		\$0
7	FAS 106 OPEB Tracker		-\$3,215,443
8	Reg Asset Excess Act FAS 87 vs Rate		\$10,730,216
9	Prepayments		\$7,279,071
10	Materials and Supplies		\$62,019,969
11	Fuel Inventory-Oil		\$5,095,297
12	Fuel Inventory-Coal		\$30,649,158
13	Fuel Inventory-Lime/Limestone		\$205,989
14	Fuel Inventory-Ammonia		\$169,587
15	Fuel Inventory-Nuclear		\$31,515,398
16	Powder Activated Carbon (PAC)		\$170,376
17	Vintage 1 DSM-Case No ER-2005-0329		\$119,833
18	Vintage 2 DSM-Case No ER-2007-0291		\$672,938
19	Vintage 3 DSM-Case No ER-2009-0089		\$2,123,252
20	Vintage 4 DSM-Case No ER-2010-0355		\$10,216,863
21	Vintage 5 DSM-Case No ER-2012-0174		\$6,499,738
22	Vintage 6 DSM-Case No ER-2014-0370		\$17,600,636
23	Vintage 7 DSM - Case No ER-2016-0285		\$1,424,573
24	latan 1 and Common Regulatory Asset "Vintage 1"		\$9,249,251
25	latan 1 and Common Regulatory Asset "Vintage 2"		\$1,499,685
26	latan Unit 2 Regulatory Asset "Vintage 1"		\$15,196,608
27	latan Unit 2 Regulatory Asset "Vintage 2"		\$10,755,167
28	TOTAL ADD TO NET PLANT IN SERVICE		\$177,839,762
20	SUBTRACT FROM NET PLANT		
29 30	Federal Tax Offset	5.0904%	¢2 404 44E
30 31	State Tax Offset	5.0904%	
32	City Tax Offset	5.0904%	
33	Interest Expense Offset	16.3014%	-
33 34	Contributions in Aid of Construction	10.3014%	\$11,300,662 \$0
3 <del>4</del> 35	Customer Deposits		\$4,155,212
36	Customer Advances for Construction		\$4,155,212 \$1,667,780
36 37	Deferred Income Taxes-Depreciation		\$1,667,780 \$714,231,969
3 <i>1</i> 38	ADIT Related to Construction		\$714,231,969 \$653,112
39	ADIT Related to Construction ADIT-Clean Charge Network		-\$622,205
39 40	Other Regulatory Liability (SO2 Emission Allowances)		\$36,473,099
	Income eligible Weatherization		\$30,473,099 \$1,278,011
71	militoriio chymie Weatherladion	II II	Ψ1,210,011

Accounting Schedule: 02

Sponsor: Staff Page: 1 of 2

#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
42	TOTAL SUBTRACT FROM NET PLANT		\$771,686,918
43	Total Rate Base		\$2,518,098,891

Accounting Schedule: 02

Sponsor: Staff Page: 2 of 2

	<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>l</u>
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Humber	(Optional)	Tiant Account Description	1 Idill	Tumber	Adjustificitis	riant	Allocations	Aujustinents	ourisalctional
1	204 200	INTANGIBLE PLANT	A=0.400		••	<b>*</b>	50 74 450/	**	***
2 3	301.000 302.000	Organization Franchises and Consents	\$72,186 \$22,937	P-2 P-3	\$0 \$0	\$72,186 \$22,937	53.7145% 100.0000%	\$0 \$0	\$38,774 \$22,937
4		Miscellaneous Intangibles - Production	\$2,033,869	P-4	\$0 \$0	\$2,033,869	52.7400%	\$0 \$0	\$1,072,663
5		Miscellaneous Intangibles - 5 Year -	\$40,547,592	P-5	\$261,453	\$40,809,045	52.4911%	\$0	\$21,421,117
		Customer Related							
6	303.022	Miscellaneous Intangibles - 5 Year - Energy	\$9,432,418	P-6	\$0	\$9,432,418	56.0600%	\$0	\$5,287,814
7	303.023	Related Miscellaneous Intangibles - 5 Year - Demand	\$32,242,188	P-7	\$0	\$32,242,188	52.7400%	\$0	\$17,004,530
•	000.020	Related	ψ02,242,100	1	ų.	<b>402,242,100</b>	02.1.40070	40	<b>\$17,004,000</b>
8	303.024	Miscellaneous Intangibles - 5 Year -	\$24,546,515	P-8	\$0	\$24,546,515	53.7630%	\$0	\$13,196,943
_		Corporate Software				<b>.</b>			** ***
9	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$3,828,595	P-9	\$0	\$3,828,595	52.7400%	\$0	\$2,019,201
10	303.031	Miscellaneous Intangibles - 10 Year -	\$89,567,711	P-10	\$0	\$89,567,711	52.4911%	\$0	\$47,015,077
		Customer Related	<b>400,001,111</b>		**	400,001,111	02.101170	40	<b>\$11,010,011</b>
11	303.032	Miscellaneous Intangibles - 10 Year - Energy	\$38,088,445	P-11	\$0	\$38,088,445	56.0600%	\$0	\$21,352,382
40		Related	****	D. 40	••	****	50 74000/	**	<b>*</b> 44.075.000
12	303.033	Miscellaneous Intangibles - 10 Year - Demand Related	\$28,204,415	P-12	\$0	\$28,204,415	52.7400%	\$0	\$14,875,008
13	303.034	Miscellaneous Intangibles - 10 Year -	\$29,783,398	P-13	\$0	\$29,783,398	53.7630%	\$0	\$16,012,448
		Corporate Software	<b>v</b> ==,:,		**	<del>+==,===,===</del>		**	<b>4</b> · •,• · =, · · •
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek -	\$28,375,838	P-14	\$0	\$28,375,838	52.7400%	\$0	\$14,965,417
		5 Year Software	****						**- **-
15 16	303.070 303.080	Miscellaneous Intangibles Plant - Srct Miscellaneous Intangibles Transmission Line	\$34,980 \$6,874,227	P-15 P-16	\$0 \$0	\$34,980 \$6,874,227	52.7400% 52.7400%	\$0 \$0	\$18,448 \$3,625,467
17	303.090	Miscellaneous Intangibles Transmission Line	\$55,210	P-17	\$0 \$0	\$55,210	52.7400% 52.7400%	\$0 \$0	\$3,623,467 \$29,118
17	303.090	Line	ψ33,210	F-17	φυ	ψ33,210	32.7400 /6	φυ	φ <b>29</b> ,110
18	303.100	Miscellaneous Intangibles latan Hwy & Bridge	\$3,243,745	P-18	\$0	\$3,243,745	52.7400%	\$0	\$1,710,751
19	303.110	Miscellaneous Intangibles LaCygne Road	\$870,852	P-19	\$0	\$870,852	52.7400%	\$0	\$459,287
20		Overpass TOTAL INTANGIBLE PLANT	\$337,825,121		\$261,453	\$338,086,574		\$0	\$180,127,382
		101/12 INT/UNGIBEE 1 E/UN	4001,020,121		Ψ201,400	4000,000,014		40	<b>\$100,121,002</b>
21		PRODUCTION PLANT							
		OTE AM DE ORIGINAL							
22		STEAM PRODUCTION							
23		HAWTHORN COMMON							
24	311.000	Structures - Electric - Hawthorn	\$15,122,116	P-24	\$0	\$15,122,116	52.7400%	\$0	\$7,975,404
		Common							
25	312.000	Boiler Plant Equipment - Electric -	\$1,473,618	P-25	\$0	\$1,473,618	52.7400%	\$0	\$777,186
26	314.000	Hawthorn Common Turbogenerator - Electric - Hawthorn	\$108,890	P-26	\$0	\$108,890	52.7400%	\$0	\$57,429
20	314.000	Common	φ100,030	1 -20	ΨΟ	φ100,030	32.7 400 /6	ΨΟ	Ψ31,423
27	315.000	Accessory Equipment - Electric -	\$2,489,568	P-27	\$0	\$2,489,568	52.7400%	\$0	\$1,312,998
		Hawthorn Common			_				
28	316.000	Miscellaneous Power Plant Equipment -	\$4,540,243	P-28	\$0	\$4,540,243	52.7400%	\$0	\$2,394,524
29		Electric - Hawthorn Common TOTAL HAWTHORN COMMON	\$23,734,435		\$0	\$23,734,435		\$0	\$12,517,541
23		TOTAL HAWTHORK COMMON	Ψ20,704,400		ΨΟ	Ψ25,154,455		Ψ	ψ12,317,341
30		HAWTHORN 5 PRODUCTION UNIT							
31	310.000	Land & Land Rights - Hawthorn 5	\$807,281	P-31	\$0	\$807,281	52.7400%	\$0	\$425,760
32	311.000	Structures & Improvements - Hawthorn 5	\$22,341,645	P-32	\$0	\$22,341,645	52.7400%	\$0	\$11,782,984
33	311.020	Structures - Rebuild - Hawthorn 5	\$8,653,542	P-33	\$0	\$8,653,542	52.7400%	\$0	\$4,563,878
34	312.000	Boiler Plant Equipment - Hawthorn 5	\$108,301,047	P-34	\$0	\$108,301,047	52.7400%	\$0	\$57,117,972
35	312.010	Steam Plant Boiler - Unit Train - Electric -	\$9,903,659	P-35	\$0	\$9,903,659	52.7400%	\$0	\$5,223,190
		Hawthorn 5						•	
36	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$218,948,477	P-36	\$0	\$218,948,477	52.7400%	\$0	\$115,473,427
37	314.000	Turbogenerator Units - Hawthorn 5	\$80,665,273	P-37	\$0 \$0	\$80,665,273	52.7400%	\$0 \$0	\$42,542,865
38	315.000	Accessory Electric Equipment - Hawthorn 5	\$13,733,185	P-38	\$0	\$13,733,185	52.7400%	\$0	\$7,242,882
39	315.010	Accessory Equipment - Rebuild -	\$37,303,132	P-39	\$0	\$37,303,132	52.7400%	\$0	\$19,673,672
		Hawthorn 5	. ,,		, ,	, ,,	]	,-	. ,,

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
40	316.000	Miscellaneous Power Plant Equipment -	\$6,091,492	P-40	\$0	\$6,091,492	52.7400%	\$0	\$3,212,653
40	310.000	Hawthorn 5	φ0,091,49 <b>2</b>	F-40	φ0	\$0,091,49 <u>2</u>	32.7400 /6	φυ	φ3,212,033
41	316.010	Miscellaneous Equipment - Rebuild -	\$2,305,161	P-41	\$0	\$2,305,161	52.7400%	\$0	\$1,215,742
7.	310.010	Hawthorn 5	Ψ2,303,101	. 4.	ΨΟ	Ψ2,303,101	32.7 400 /0	Ψ	Ψ1,210,142
42		TOTAL HAWTHORN 5 PRODUCTION	\$509,053,894		\$0	\$509,053,894		\$0	\$268,475,025
		UNIT	******		**	******		**	<b>*</b> ,,,,
43		IATAN COMMON PRODUCTION UNIT							
44	310.000	Land - Electric - latan Common	\$670,148	P-44	\$0	\$670,148	52.7400%	\$0	\$353,436
45	311.000	Structures - Electric - latan Common	\$100,488,684	P-45	\$0	\$100,488,684	52.7400%	\$0	\$52,997,732
46	312.000	Turbogenerators - Electric - latan	\$207,717,952	P-46	\$0	\$207,717,952	52.7400%	\$0	\$109,550,448
		Common							
47	312.010	Unit Trains - Electric - latan Common	\$1,554,088	P-47	\$0	\$1,554,088	52.7400%	\$0	\$819,626
48	314.000	Boiler Plant Equipment - Electric - latan	\$5,898,964	P-48	\$0	\$5,898,964	52.7400%	\$0	\$3,111,114
		Common			4.0				
49	315.000	Accessory Equipment - Electric - latan	\$25,690,955	P-49	\$0	\$25,690,955	52.7400%	\$0	\$13,549,410
		Common							******
50	316.000	Miscellaneous Power Plant Equipment -	\$4,520,731	P-50	\$0	\$4,520,731	52.7400%	\$0	\$2,384,234
		Electric - Iatan Common	<b>***</b>			<b>****</b>			A400 700 000
51		TOTAL IATAN COMMON PRODUCTION	\$346,541,522		\$0	\$346,541,522		\$0	\$182,766,000
		UNIT							
<b>E</b> 0		IATAN UNIT 4 DEODUCTION UNIT							
52	310.000	IATAN UNIT 1 PRODUCTION UNIT	<b>60.004.000</b>	D 50	**	<b>\$0.004.000</b>	F0.74000/	**	64 047 400
53 54		Land - Electric - latan #1 Structures - Electric - latan #1	\$3,691,922 \$6,969,960	P-53 P-54	\$0 \$0	\$3,691,922 \$6,969,960	52.7400% 52.7400%	\$0 \$0	\$1,947,120 \$3.675.957
54 55	311.000	Boiler Plant Equipment - Electric - latan	, ,	P-54 P-55	\$0 \$0	* - / /	52.7400% 52.7400%	\$0 \$0	\$3,675,957 \$207,781,264
33	312.000	• •	\$393,972,817	F-33	φU	\$393,972,817	52.7400%	φu	\$20 <i>1</i> , <i>1</i> 6 1,204
56	312.050	#1 Boiler Plant Equipment - Electric - MO	-\$16,364	P-56	\$0	-\$16,364	100.0000%	\$0	-\$16,364
30	312.030	Juris Disallow - latan #1	-\$10,304	F-30	φυ	-\$10,304	100.0000 /8	φυ	-\$10,304
57	314.000	Turbogenerator - Electric - latan #1	\$60,391,314	P-57	\$0	\$60,391,314	52.7400%	\$0	\$31.850.379
58	315.000	Accessory Equipment - Electric - latan	\$54,965,098	P-58	\$0 \$0	\$54,965,098	52.7400%	\$0 \$0	\$28,988,593
30	313.000	#1	<b>\$34,303,030</b>	1 -30	ΨΟ	ψ3+,303,030	32.7 400 /6	ΨΟ	<b>\$20,300,333</b>
59	315.050	Accessory Equipment - Electric - MO	-\$622,572	P-59	\$0	-\$622,572	100.0000%	\$0	-\$622,572
•	0.0.000	Juris Disallow - latan #1	<b>4022,012</b>	1. 00	Ψ	Ψ022,012	100.000070	40	<b>4022,012</b>
60	316.000	Miscellaneous Power Pit Equipment -	\$6,524,522	P-60	\$0	\$6,524,522	52.7400%	\$0	\$3,441,033
•		Electric - latan #1	¥0,02 .,022		4.0	<b>4</b> 0,02 1,022	02.1.10070	**	<b>v</b> o, ,
61	316.050	Miscellaneous Power Pit Equipment -	-\$11	P-61	\$0	-\$11	100.0000%	\$0	-\$11
		Electric - MO Juris Disallow - latan #1	·		• •	·		•	·
62		<b>TOTAL IATAN UNIT 1 PRODUCTION</b>	\$525,876,686		\$0	\$525,876,686		\$0	\$277,045,399
		UNIT							
63		IATAN #2 PRODUCTION UNIT							
64	311.040	Structures - latan #2	\$92,193,913	P-64	\$0	\$92,193,913	52.7400%	\$0	\$48,623,070
65	311.060	Structures - MO Juris Disallow - latan #2	-\$720,112	P-65	\$0	-\$720,112	100.0000%	\$0	-\$720,112
66	311.990	Regulatory Plan - EO-2005-0329 -	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
		Cumulative Additional Amortization -							
		Structures - latan #2							
67	312.040	Boiler Plant Equipment - latan #2	\$644,849,372	P-67	\$0	\$644,849,372	52.7400%	\$0	\$340,093,559
68	312.060	Boiler Plant Equipment - MO Juris	-\$5,175,688	P-68	\$0	-\$5,175,688	100.0000%	\$0	-\$5,175,688
		Disallow - latan #2	4.		4.0				
69	312.990	Regulatory Plan - EO-2005-0329 -	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
		Cumulative Additional Amortization -							
		Steam Production Boiler Plant							
	044040	Equipment - latan #2	0004 470 740		••	**********	50 74000/	••	A440 005 053
70	314.040	Turbogenerator - latan #2	\$224,470,719	P-70	\$0	\$224,470,719	52.7400%	\$0	\$118,385,857
71	314.060	Turbogenerator - MO Juris Disallow -	-\$715,476	P-71	\$0	-\$715,476	100.0000%	\$0	-\$715,476
72	214 000	latan #2	\$0	P-72	¢o.	\$0	100 00000/	¢^	¢.
12	314.990	Regulatory Plan - EO-2005-0329 -	φU	F-/2	\$0	<b>Φ</b> U	100.0000%	\$0	\$0
		Cumulative Additional Amortization -							
72	215 040	Turbogenerator - latan #2	\$57 24E 740	P-73	¢o.	\$57 245 740	52.7400%	¢^	\$30,228,310
73 74	315.040 315.060	Accessory Equipment - latan #2	\$57,315,719 -\$239,102	P-73 P-74	\$0 \$0	\$57,315,719 -\$239,102	52.7400% 100.0000%	\$0 \$0	
14	313.000	Accessory Equipment - MO Juris	-φ∠აઝ, ι∪∠	F-/4	φU	-φ∠აઝ,10∠	100.000076	φυ	-\$239,102
75	315.990	Disallow - latan #2 Regulatory Plan - FO-2005-0329 -	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
13	313.330	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization -	<b>\$</b> 0	F-/3	φυ	\$0	100.000076	φυ	<b>\$</b> 0
		Steam Production Accessory Equipment - latan #2							
		- ialaii #4		1 1		II.	1		

Institute									.,	,
Number   Plant Account Description   Plant   Number   Adjustments   Plant   Allocations   Adjustments   Adjustme	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	H Jurisdictional	<u>I</u> MO Adjusted
Table						Adjustments				Jurisdictional
77	76	316.040		\$3,973,896	P-76	\$0	\$3,973,896	52.7400%	\$0	\$2,095,833
Mo	77	216.060		-¢26 725	D-77	¢n	\$26.725	100 0000%	¢n	-¢26 725
Table	"	310.000	• •	-\$20,735	P-//	ΨU	-\$20,735	100.0000%	ΦU	-\$20,735
Miscelaneous Power Plant Equipment   Islant #2   TOTAL IATAN #2 PRODUCTION UNIT   \$1,015,926,506   \$0 \$1,015,926,506   \$0 \$332,549,51   \$1 310,000   Structures - LaCyane Common   \$767,850   \$2 311,000   Structures - LaCyane Common   \$767,850   \$2 310,000   Structures - LaCyane Common   \$757,850   \$2 30 \$770,819,739   \$2,7409%   \$0 \$403,892   \$3 310,000   Structures - LaCyane Common   \$373,519,759   \$2,2409%   \$0 \$311,334,329   \$2,7409%   \$0 \$340,398   \$2,7409%   \$0	78	316.990		\$0	P-78	\$0	\$0	100.0000%	\$0	\$0
Section   Sect			<b>Cumulative Additional Amortization -</b>							
TOTAL IATAM #2 PRODUCTION UNIT   \$1,015,926,506   \$0 \$1,015,926,			• •							
Bill	79			\$1 015 926 506		\$0	\$1 015 926 506		\$0	\$532 549 516
81   310,000   PRODUCTION UNIT   Land - LaCygne Common   \$767,850   P-81   \$0   \$776,7850   \$2.7400%   \$0   \$410,382,72   \$131,000   \$131,000   \$131,000   \$311,000   \$311,000   \$311,000   \$315,000   \$310,000	,,		TOTAL INTAN #21 NODGOTION ONT	ψ1,010,020,000		Ψ	Ψ1,010,020,000		ΨΟ	ψ002,040,010
81 310.000	80		LACYGNE COMMON PLANT							
23   311,000										
33   312,000										* - /
84   312,010   Solier Unit Train - LaCygne Common   \$36,630   \$236,319   \$27,400%   \$0   \$124,63   \$315,000   Accessory Equipment - LaCygne   \$17,135,840   \$P-86   \$0   \$37,135,840   \$27,400%   \$0   \$30,374   \$400%   \$0   \$174,63   \$400%   \$174,63   \$40										
85   314,000   Accessory Equipment - LaCygne   517,135,400   7.85   50   \$236,319   \$2,7400%   \$0   \$124,800   \$0   \$317,135,840   \$2,7400%   \$0   \$3,903,741   \$0   \$0   \$17,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0									•	. , ,
88   315.000   Accessory Equipment - LaCygne   S17,135,840   P-86   S0   S17,135,840   S2,7400%   S0   S9,037,44									•	
						·			•	\$9,037,442
Bas				***,***,***		**	<b>4</b> 11,100,010		••	40,000,000
88   316,000   Miscellaneous Power Pit - LaCygne   S4,340,288   P-88   S0   S4,340,288   S2,7400%   S0   S2,288,07	87	315.020	Accessory Equipment - Comp	\$14,320	P-87	\$0	\$14,320	52.7400%	\$0	\$7,552
Common   TOTAL LACYONE COMMON PLANT   FRODUCTION UNIT										
TOTAL LACYGNE #1 PRODUCTION UNIT   S1,937,712   S0   \$112,866,42   S0   S1,937,712   S0   S1,006,577   S0   S1,128,982   S0   S1,006,577   S0   S1,128,982   S0   S1,006,577   S0   S1,289,82   S0   S1,006,577   S0   S1,284,913   S0   S1,27,400%   S0   S1,289,82   S0   S1,27,400%   S0   S1,289,82   S0   S1,284,917   S0   S1,284,913   S0   S1,27,400%   S0   S1,289,82   S0   S1,284,917   S0   S1,489,38   S0   S1,27,400%   S0   S1,289,82   S0   S1,489,38   S0   S1,27,400%   S0   S1,289,82   S0   S1,489,38   S0   S1,27,400%   S0   S1,289,82   S0   S1,489,38   S0   S1,284,915   S0   S1,489,38   S0	88	316.000		\$4,340,298	P-88	\$0	\$4,340,298	52.7400%	\$0	\$2,289,073
PRODUCTION UNIT	90			\$24.4 DOE 2.49		<u>¢0</u>	\$24.4 DOE 2.49		<u>*0</u>	\$442.066.424
100	69			\$214,005,348		\$0	\$214,005,348		φu	\$112,800,421
91   310,000   Structures - LaCygne #1   \$1,937,712   \$-9:1   \$0   \$1,937,712   \$5,2400%   \$0   \$1,1289.82   \$31,200   \$312,000   \$12,1406,577   \$2,7400%   \$0   \$11,289.82   \$31,200   \$312,000   \$12,1406,577   \$2,7400%   \$0   \$17,289.82   \$31,200   \$312,000   \$1,400   \$1,489.38   \$31,200   \$1,400   \$1,489.38   \$31,000   \$1,489.38   \$31,000   \$1,489.38   \$31,000   \$1,489.38   \$31,000   \$1,489.38   \$31,000   \$1,489.38   \$31,000   \$1,489.38   \$31,000   \$1,489.38   \$31,000			1 RODGETION ONLY							
91   310,000   Structures - LaCygne #1   \$1,937,712   \$-9:1   \$0   \$1,937,712   \$5,2400%   \$0   \$1,1289.82   \$31,200   \$312,000   \$12,1406,577   \$2,7400%   \$0   \$11,289.82   \$31,200   \$312,000   \$12,1406,577   \$2,7400%   \$0   \$17,289.82   \$31,200   \$312,000   \$1,400   \$1,489.38   \$31,200   \$1,400   \$1,489.38   \$1,000   \$1,489.38	90		LACYGNE #1 PRODUCTION UNIT							
312,000   Boller Pit Equipment - LaCygne #1   \$327,228,345   \$9-3   \$0   \$327,228,345   \$2,7400%   \$0   \$172,580,22   \$134,000   \$140,000   \$140,000   \$140,000   \$150,000   \$140,000   \$		310.000		\$1,937,712	P-91	\$0	\$1,937,712	52.7400%	\$0	\$1,021,949
10	92	311.000	Structures - LaCygne #1	\$21,406,577	P-92	\$0	\$21,406,577	52.7400%	\$0	\$11,289,829
95										\$172,580,229
315.000   Accessory Equipment - LaCygne #1   S33,897,495   S2,7400%   S0   S17,772,05   S1,772,05   S1,772,05   S2,7400%   S2,740,720   S2,7400%   S2,740,720					_					\$1,489,387
98    316.000									•	
LaCygne #1   TOTAL LACYGNE #1 PRODUCTION UNIT   \$426,497,046   \$0 \$426,497,046   \$0 \$224,934,54						·			•	
Page   TOTAL LACYGNE #1 PRODUCTION UNIT   S426,497,046   S0   \$426,497,046   S0   \$224,934,54	97	316.000		\$4,920,049	P-97	\$0	\$4,920,049	52.7400%	φu	\$2,594,634
Section   Sect	98			\$426,497,046		\$0	\$426,497,046		\$0	\$224.934.543
100   311,000   311,000   Boiler Pit Equipment - LaCygne #2   \$297,430,729   \$102   314,000   Turbogenerator - LaCygne #2   \$31,385,456   \$103   315,000   Miscellaneous Power Pit Equipment - LaCygne #2   \$31,385,456   \$104   \$316,000   Miscellaneous Power Pit Equipment - LaCygne #2   \$31,385,456   \$104   \$316,000   Miscellaneous Power Pit Equipment - LaCygne #2   \$31,385,456   \$2.7400%   \$0   \$31,385,456   \$2.7400%   \$0   \$16,552,68   \$15,684,528,577   \$0   \$31,385,456   \$2.7400%   \$0   \$316,552,68   \$104   \$10.00   \$16,500   \$10.00				*,,		**	<b>4</b> 120, 101, 101		••	<b>*</b> == 1,00 1,0 10
101   312,000	99		LACYGNE #2 PRODUCTION UNIT							
102   314,000										\$2,746,091
103   315.000   Accessory Equipment - LaCygne #2   \$30,636,265   \$3,594,281   \$0   \$33,636,265   \$5.27400%   \$0   \$16,157,56   \$1,895,62   \$105   \$107AL LACYGNE #2 PRODUCTION UNIT   \$368,253,577   \$0   \$368,253,577   \$0   \$368,253,577   \$0   \$310.000   \$10000   \$1000									•	\$156,864,966
104										
LaCygne #2   TOTAL LACYGNE #2 PRODUCTION UNIT   \$368,253,577   \$0 \$368,253,577   \$0 \$194,216,93									•	
TOTAL LACYGNE #2 PRODUCTION UNIT   \$368,253,577   \$0   \$368,253,577   \$0   \$194,216,93	104	310.000		φ3,394,261	F-104	φυ	φ3,394,201	32.7400 /6	40	\$1,093,024
107   310.000   Steam Production - Land - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Boiler Plant   \$22,070,007   P-108   \$0 \$22,070,007   \$2.7400%   \$0 \$11,639,72	105			\$368,253,577		\$0	\$368,253,577		\$0	\$194,216,936
107   310.000   Steam Production - Land - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Boiler Plant   \$22,070,007   P-108   \$0 \$22,070,007   \$2.7400%   \$0 \$11,639,72							, , ,			
107   310.000   Steam Production - Land - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Boiler Plant   San, 125, 579   P-109   Son   San, 125, 579   San, 125	106									
Montrose Common   Steam Production - Structures - Electric -   \$22,070,007   P-108   \$0   \$22,070,007   52.7400%   \$0   \$11,639,72				*						****
108	107	310.000		\$1,620,842	P-107	\$0	\$1,620,842	52.7400%	\$0	\$854,832
Montrose Common   Steam Production - Boiler Plant   Equipment - Electric - Montrose Common   Steam Production - Plant Boiler Unit Train - Electric - Montrose Common   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - Accessory   Equipment - Electric - Montrose Common   Steam Production - Accessory   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   St,545,477   P-113   Standard   St,545,477   St,74619,212   St	100	211 000		\$22,070,007	D-100	¢n	\$22,070,007	52.7400%	¢o.	\$11 620 722
109   312.000   Steam Production - Boiler Plant   Equipment - Electric - Montrose   Common   Steam Production - Plant Boiler Unit   Train - Electric - Montrose Common   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - Accessory   Equipment - Electric - Montrose Common   Steam Production - Accessory   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Total Montrose Comm	100	311.000		\$22,070,007	F-100	<b>\$</b> 0	\$22,070,007	52.7400%	ΦU	\$11,039,722
Equipment - Electric - Montrose   Common   Steam Production - Plant Boiler Unit   Train - Electric - Montrose Common   Steam Production - Turbogenerators -   Electric - Montrose Common   Steam Production - Turbogenerators -   Electric - Montrose Common   Steam Production - Accessory   Electric - Montrose Common   Steam Production - Accessory   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Total	109	312.000		\$30.125.579	P-109	\$0	\$30.125.579	52.7400%	\$0	\$15,888,230
110   312.010   Steam Production - Plant Boiler Unit Train - Electric - Montrose Common Steam Production - Turbogenerators - Electric - Montrose Common Steam Production - Accessory Equipment - Electric - Montrose Common Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common TOTAL MONTROSE COMMON   \$74,619,212   \$0   \$74,619,212				400,120,010		**	400,1=0,010	0211 10010	••	<b>*</b> ***,****,=***
Train - Electric - Montrose Common   Steam Production - Turbogenerators -   Electric - Montrose Common   Steam Production - Accessory   Stam Production - Accessory   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   Total M			• •							
111   314.000   Steam Production - Turbogenerators -	110	312.010	Steam Production - Plant Boiler Unit	\$8,849,650	P-110	\$0	\$8,849,650	52.7400%	\$0	\$4,667,305
Total Montrose Common   Steam Production - Accessory   Stand Production - Accessory   Stand Production - Accessory   Stand Production - Montrose   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose   Stand Production - Miscellaneous Plant   Stand Production - Miscellaneous Plant   Stand Production - Montrose   Stand Production - Montrose   Stand Production - Miscellaneous Plant				•						
112         315.000         Steam Production - Accessory Equipment - Electric - Montrose Common         \$5,014,260         P-112         \$0         \$5,014,260         52.7400%         \$0         \$2,644,52           113         316.000         Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common         \$5,545,477         P-113         \$0         \$5,545,477         52.7400%         \$0         \$2,924,68           114         TOTAL MONTROSE COMMON         \$74,619,212         \$0         \$74,619,212         \$0         \$39,354,17	111	314.000		\$1,393,397	P-111	\$0	\$1,393,397	52.7400%	\$0	\$734,878
Equipment - Electric - Montrose Common Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common TOTAL MONTROSE COMMON  Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common TOTAL MONTROSE COMMON  \$74,619,212  \$0 \$74,619,212  \$0 \$39,354,17	112	315 000		¢5 014 360	D.442	en.	¢5 014 260	52 74000/	ŧn.	\$2 6AA 52A
113   316.000   Common   Steam Production - Miscellaneous Plant   \$5,545,477   P-113   \$0   \$5,545,477   52.7400%   \$0   \$2,924,68	112	313.000		φ3,014,∠60	-112	Φ0	φ3,014,200	32.7400%	φU	φ <b>∠,</b> 044,321
113			• •							
Equipment - Electric - Montrose	113	316.000		\$5,545.477	P-113	\$0	\$5,545.477	52.7400%	\$0	\$2,924,685
Common				. ,,					, ·	, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			Common							
PRODUCTION UNIT	114			\$74,619,212		\$0	\$74,619,212		\$0	\$39,354,173
			PRODUCTION UNIT							
		i l		ĺ	1	l	I	i l		l

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
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
115		MONTROSE 1 PRODUCTION UNIT							
116	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	P-116	<b>\$0</b>	\$0	52.7400%	\$0	\$0
117	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 1	\$0	P-117	\$0	\$0	52.7400%	\$0	\$0
118	314.000	Steam Production - Turbogenerators - Electric - Montrose 1	\$0	P-118	\$0	\$0	52.7400%	\$0	\$0
119	315.000	Steam Production - Accessory Equipment - Electric - Montrose 1	\$0	P-119	\$0	\$0	52.7400%	\$0	\$0
120	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$0	P-120	\$0	\$0	52.7400%	\$0	\$0
121		TOTAL MONTROSE 1 PRODUCTION UNIT	\$0		\$0	\$0		\$0	\$0
122 123	311.000	MONTROSE 2 PRODUCTION UNIT Steam Production - Structures - Electric -	\$206,283	P-123	\$0	\$206,283	52.7400%	\$0	\$108,794
124	312.000	Montrose 2 Steam Production - Boiler Plant	\$51,995,050	P-124	\$0	\$51,995,050	52.7400%	\$0	\$27,422,189
125	314.000	Equipment - Electric - Montrose 2 Steam Production - Turbogenerators -	\$18,189,909	P-125	\$0	\$18,189,909	52.7400%	\$0	\$9,593,358
126	315.000	Electric - Montrose 2 Steam Production - Accessory	\$6,859,180	P-126	\$0	\$6,859,180	52.7400%	\$0	\$3,617,532
127	316.000	Equipment - Electric - Montrose 2 Steam Production - Miscellaneous	\$42,802	P-127	\$0	\$42,802	52.7400%	\$0	\$22,574
128		Power Plant Equipment - Electric - TOTAL MONTROSE 2 PRODUCTION	\$77,293,224		\$0	\$77,293,224		\$0	\$40,764,447
		UNIT							
129 130	311.000	MONTROSE 3 PRODUCTION UNIT Steam Production - Structures - Electric - Montrose 3	\$863,489	P-130	\$0	\$863,489	52.7400%	\$0	\$455,404
131	312.000	Steam Production - Boiler Plant Equipment - Electric - Montrose 3	\$52,238,952	P-131	\$0	\$52,238,952	52.7400%	\$0	\$27,550,823
132	314.000	Steam Production - Turbogenerators - Electric - Montrose 3	\$20,132,358	P-132	\$0	\$20,132,358	52.7400%	\$0	\$10,617,806
133	315.000	Steam Production - Accessory	\$7,285,506	P-133	\$0	\$7,285,506	52.7400%	\$0	\$3,842,376
134	316.000	Equipment - Electric - Montrose 3 Steam Production - Miscellaneous	\$174,462	P-134	\$0	\$174,462	52.7400%	\$0	\$92,011
135		Power Plant Equipment - Montrose 3 TOTAL MONTROSE 3 PRODUCTION UNIT	\$80,694,767		\$0	\$80,694,767		\$0	\$42,558,420
136		TOTAL STEAM PRODUCTION	\$3,662,496,217		\$0	\$3,662,496,217		\$0	\$1,928,048,421
137		NUCLEAR PRODUCTION							
138		WOLF CREEK NUCLEAR PRODUCTION UNIT							
139	320.000	Land & Land Rights - Wolf Creek	\$3,619,298		\$0	\$3,619,298	52.7400%	\$0	\$1,908,818
140 141	321.000 321.010	Structures & Improvements - Wolf Creek Structures MO Gross Up AFDC Electric -	\$412,973,437 \$19,153,642	P-140 P-141	\$0 \$0	\$412,973,437 \$19,153,642	52.7400% 100.0000%	\$0 \$0	\$217,802,191 \$19,153,642
142	322.000	Wolf Creek Reactor Plant Equipment - Wolf Creek	\$895,694,180	P-142	\$0	\$895,694,180	52.7400%	\$0	\$472,389,111
143	322.010	Reactor - MO Gross Up AFDC - Wolf Creek	\$47,618,727	P-143	\$0	\$47,618,727	100.0000%	\$0	\$47,618,727
144	322.020	MO Juris Depreciation 40 to 60 Yr EO-05- 0359 - Wolf Creek	\$0	P-144	\$0	\$0	100.0000%	\$0	\$0
145 146	323.000 323.010	Turbogenerator Units - Wolf Creek Turbogenerator MO Gross Up AFDC -	\$217,969,728 \$4,089,922	P-145 P-146	\$0 \$0	\$217,969,728 \$4,089,922	52.7400% 100.0000%	\$0 \$0	\$114,957,235 \$4,089,922
147	324.000	Wolf Creek Accessory Electric Equipment - Wolf	\$139,835,092		\$0	\$139,835,092	52.7400%	\$0	\$73,749,028
148	324.010	Creek Accessory Equipment - MO Gross Up	\$5,859,459		\$0	\$5,859,459	100.0000%	\$0	\$5,859,459
149	325.000	AFDC - Wolf Creek Miscellaneous Power Plant Equipment -	\$120,625,532		\$0	\$120,625,532	52.7400%	\$0	\$63,617,906
150	325.010	Wolf Creek Miscellaneous Plant Equipment - MO	\$1,073,460		\$0	\$1,073,460	100.0000%	\$0	\$1,073,460
.00	320.010	Gross Up AFDC - Wolf Creek	\$1,070,400	'35	Ψ0	¥.,010, <del>1</del> 00	1.00.00076	<b>40</b>	¥1,010,400

	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	•	<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
	(Optional)	Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
151	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,924,029	P-151	\$0	-\$7,924,029	100.0000%	\$0	-\$7,924,029
152	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$127,590,255	P-152	\$0	-\$127,590,255	52.7400%	\$0	-\$67,291,100
153	328.050	Nuclear PR - Disallow Pre 1988 Res -	\$0	P-153	\$0	\$0	52.7400%	\$0	\$0
154		Wolf Creek TOTAL WOLF CREEK NUCLEAR	\$1,732,998,193		\$0	\$1,732,998,193	-	\$0	\$947,004,370
		PRODUCTION UNIT							
155		TOTAL NUCLEAR PRODUCTION	\$1,732,998,193		\$0	\$1,732,998,193		\$0	\$947,004,370
156		HYDRAULIC PRODUCTION							
157		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
158		OTHER PRODUCTION							
159		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
160	341.000	Other Production - Structures &	\$205,593	P-160	\$0	\$205,593	52.7400%	\$0	\$108,430
161	342.000	Improvements - Hawthorn 6 Other Production - Fuel Holders -	\$1,083,235	P-161	\$0	\$1,083,235	52.7400%	\$0	\$571,298
162	344.000	Hawthorn 6 Other Production - Generators -	\$48,480,499	P-162	\$0	\$48,480,499	52.7400%	\$0	\$25,568,615
163	345.000	Hawthorn 6 Other Production - Accessory	\$2,619,735	P-163	\$0	\$2,619,735	52.7400%	\$0	\$1,381,648
164	346.000	Equipment - Hawthorn 6 Other Production - Miscellaneous Power	\$0	P-164	\$0	\$0	52.7400%	\$0	\$0
165		Plant Equipment - Electric - Hawthorn 6 TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$52,389,062		\$0	\$52,389,062	-	\$0	\$27,629,991
166		HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT							
167	311.000	Other Production - Structures & Improvements - Hawthorn 9	\$2,360,103	P-167	\$0	\$2,360,103	52.7400%	\$0	\$1,244,718
168	312.000	Other Production - Boiler Plant Equipment - Hawthorn 9	\$42,365,898	P-168	\$0	\$42,365,898	52.7400%	\$0	\$22,343,775
169	314.000	Other Production - Turbogenerators - Hawthorn 9	\$17,565,852	P-169	\$0	\$17,565,852	52.7400%	\$0	\$9,264,230
170	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$17,482,502	P-170	\$0	\$17,482,502	52.7400%	\$0	\$9,220,272
171	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$237,955	P-171	\$0	\$237,955	52.7400%	\$0	\$125,497
172		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$80,012,310		\$0	\$80,012,310		\$0	\$42,198,492
173		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
174	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$703,772	P-174	\$0	\$703,772	52.7400%	\$0	\$371,169
175	342.000	Other Production - Fuel Holders - Hawthorn 7	\$2,867,642	P-175	\$0	\$2,867,642	52.7400%	\$0	\$1,512,394
176	344.000	Other Production - Generators - Hawthorn 7	\$23,205,787	P-176	\$0	\$23,205,787	52.7400%	\$0	\$12,238,732
177	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$2,318,252	P-177	\$0	\$2,318,252	52.7400%	\$0	\$1,222,646
178		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$29,095,453		\$0	\$29,095,453		\$0	\$15,344,941
179		HAWTHORN 8 COMBUSTION TURBINE							
180	341.000	PRODUCTION UNIT Other Production - Structures &	\$84,765	P-180	\$0	\$84,765	52.7400%	\$0	\$44,705
181	342.000	Improvements - Hawthorn 8 Other Production - Fuel Holders - Hawthorn 8	\$568,122	P-181	\$0	\$568,122	52.7400%	\$0	\$299,628
182	344.000	Other Production - Generators - Hawthorn 8	\$24,596,251	P-182	\$0	\$24,596,251	52.7400%	\$0	\$12,972,063

Line	<u>A</u> 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	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
183	345.000	Other Production - Accessory	\$1,443,307	P-183	\$0	\$1,443,307	52.7400%	\$0	\$761,200
		Equipment - Hawthorn 8							
184		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$26,692,445		\$0	\$26,692,445		\$0	\$14,077,596
185		WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION							
186	340.000	Other Production - Land - West Gardner	\$177,836	P-186	\$0	\$177,836	52.7400%	\$0	\$93,791
187	340.010	Other Production - Land Rights &	\$93,269	P-187	\$0	\$93,269	52.7400%	\$0	\$49,190
188	341.000	Easements - West Gardner Other Production - Structures & Improvements - Structures &	\$4,406,128	P-188	\$0	\$4,406,128	52.7400%	\$0	\$2,323,792
189	342.000	Improvements - West Gardner Other Production - Fuel Holders - West	\$3,324,188	P-189	\$0	\$3,324,188	52.7400%	\$0	\$1,753,177
190	344.000	Gardner Other Production - Generators - West	\$110,918,408	P-190	\$0	\$110,918,408	52.7400%	\$0	\$58,498,368
191	345.000	Gardner Other Production - Accessory	\$6,938,369	P-191	\$0	\$6,938,369	52.7400%	\$0	\$3,659,296
		Equipment - West Gardner	<b></b> .			<b></b>			***
192	346.000	Other Production - Miscellaneous Power Plant Equipment - West Gardner	\$171,381	P-192	\$0	\$171,381	52.7400%	\$0	\$90,386
193		TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$126,029,579		\$0	\$126,029,579		\$0	\$66,468,000
194		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
195	340.000	Other Production - Land - Osawatomie 1	\$694,545	P-195	\$0	\$694,545	52.7400%	\$0	\$366,303
196	341.000	Other Production - Structures &	\$1,709,207	P-196	\$0	\$1,709,207	52.7400%	\$0	\$901,436
197	342.000	Improvements - Osawatomie 1 Other Production - Fuel Holders -	\$2,031,591	P-197	\$0	\$2,031,591	52.7400%	\$0	\$1,071,461
137	342.000	Osawatomie	Ψ2,001,001	1 -137	Ψ	Ψ2,001,001	32.7 400 70	Ψ	ψ1,071,401
198	344.000	Other Production - Generators - Osawatomie	\$26,389,937		\$0	\$26,389,937	52.7400%	\$0	\$13,918,053
199	345.000	Other Production - Accessory Equipment - Osawatomie	\$1,965,103	P-199	\$0	\$1,965,103	52.7400%	\$0	\$1,036,395
200	346.000	Other Production - Miscellaneous Power	\$72,295	P-200	\$0	\$72,295	52.7400%	\$0	\$38,128
201		Plant Equipment - Osawatomie TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$32,862,678		\$0	\$32,862,678		\$0	\$17,331,776
202		NORTHEAST STATION PRODUCTION UNIT							
203	340.000	Other Production - Land - Northeast	\$136,550	P-203	\$0	\$136,550	52.7400%	\$0	\$72,016
204	341.000	Station Other Production - Structures & Improvements - Northeast Station	\$1,113,788	P-204	\$0	\$1,113,788	52.7400%	\$0	\$587,412
205	342.000	Other Production - Fuel Holders -	\$2,208,504	P-205	\$0	\$2,208,504	52.7400%	\$0	\$1,164,765
206	344.000	Norheast Station Other Production - Generators - Northeast Station	\$61,311,783	P-206	\$0	\$61,311,783	52.7400%	\$0	\$32,335,834
207	345.000	Other Production - Accessory	\$7,780,779	P-207	\$0	\$7,780,779	52.7400%	\$0	\$4,103,583
208	346.000	Equipment - Northeast Station Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$122,506	P-208	\$0	\$122,506	52.7400%	\$0	\$64,610
209		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$72,673,910		\$0	\$72,673,910		\$0	\$38,328,220
210 211	310.000	NORTHEAST FACILITY BULK OIL Other Production - Land - Bulk Oil Facility Northeast	\$148,900	P-211	\$0	\$148,900	52.7400%	\$0	\$78,530
212	311.000	Other Production - Structures & Improvements - Bulk Oil Facility	\$1,292,509	P-212	\$0	\$1,292,509	52.7400%	\$0	\$681,669
213	312.000	Northeast Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$609,766	P-213	\$0	\$609,766	52.7400%	\$0	\$321,591

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	. н.	l l
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
214	315.000	Other Production - Accessory	\$24,947		\$0	\$24,947	52.7400%	\$0	\$13,157
2.14	313.000	Equipment - Bulk Oil Facility Northeast	Ψ24,547	. 2.4	ΨΟ	Ψ24,541	32.7 400 70	ΨΟ	ψ13,137
215	316.000	Other Production - Miscellaneous Power	\$195,243	P-215	\$0	\$195,243	52.7400%	\$0	\$102,971
		Plant Equipment - Bulk Oil Facility							
		Northeast	** ***						<u> </u>
216		TOTAL NORTHEAST FACILITY BULK OIL	\$2,271,365		\$0	\$2,271,365		\$0	\$1,197,918
217		PRODUCTION PLANT - WIND GEN -							
		SPEARVILLE 1							
218	341.020	Other Production - Structures - Electric	\$3,844,308	P-218	\$0	\$3,844,308	52.7400%	\$0	\$2,027,488
		Wind - Spearville #1							
219	344.020	Other Production - Generators - Electric	\$156,203,298	P-219	\$0	\$156,203,298	52.7400%	\$0	\$82,381,619
220	345.020	Wind - Spearville #1 Other Production - Accessory	\$707,218	P-220	\$0	\$707,218	52.7400%	\$0	\$372,987
220	343.020	Equipment - Wind - Spearville #1	Ψ101,210	. 220	ΨΟ	Ψ101,210	32.7 400 /0	ΨΟ	ψ312,301
221	346.020	Other Production - Miscellaneous Power	\$140,545	P-221	\$0	\$140,545	52.7400%	\$0	\$74,123
		Plant Equipment - Wind - Spearville #1							
222		TOTAL PRODUCTION PLANT - WIND	\$160,895,369		\$0	\$160,895,369		\$0	\$84,856,217
		GEN - SPEARVILLE 1							
223		PRODUCTION PLANT - WIND GEN -							
		SPEARVILLE 2							
224	341.020	Other Production - Structures - Electric	\$1,228,862	P-224	\$0	\$1,228,862	52.7400%	\$0	\$648,102
	0.44.000	Wind - Spearville #2	*****	D 005	**	<b>4400 704 040</b>	50.74000/	••	<b>*</b> F4.400.400
225	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$102,704,019	P-225	\$0	\$102,704,019	52.7400%	\$0	\$54,166,100
226	346.020	Other Production - Miscellaneous Power	\$0	P-226	\$0	\$0	52.7400%	\$0	\$0
		Plant Equipment - Wind - Spearville #2	•		,				•
227		TOTAL PRODUCTION PLANT - WIND	\$103,932,881		\$0	\$103,932,881		\$0	\$54,814,202
		GEN - SPEARVILLE 2							
228		PRODUCTION PLANT - SOLAR							
229	344.010	Other Production - Generators - Electric -	\$1,009,190	P-229	\$0	\$1,009,190	52.7400%	\$0	\$532,247
		Solar	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,,,,,,,,			,
230		TOTAL PRODUCTION PLANT - SOLAR	\$1,009,190		\$0	\$1,009,190		\$0	\$532,247
004		PROPULATION PLANT OPERNMOOD							
231		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
232	341.000	Structures and Improvements -	\$0	P-232	\$0	\$0	52.7400%	\$0	\$0
		Greenwood Solar	•		**	•		•	• •
233	344.010	Other Production Generators -	\$8,421,664	P-233	-\$3,177,494	\$5,244,170	52.7400%	\$0	\$2,765,775
224	245 000	Greenwood Solar	¢o.	D 224	¢o.	¢0	F0.74000/	¢o.	¢o.
234	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	P-234	\$0	\$0	52.7400%	\$0	\$0
235	346.000	Miscellaneous Power Plant Equipment -	\$0	P-235	\$0	\$0	52.7400%	\$0	\$0
		Greenwood Solar	•			•			
236		TOTAL PRODUCTION PLANT -	\$8,421,664		-\$3,177,494	\$5,244,170		\$0	\$2,765,775
		GREENWOOD SOLAR FACILITY							
237		GENERAL PLANT - BUILDINGS							
238	311.010	Steam Production - Structures -	\$1,220,594	P-238	\$0	\$1,220,594	52.7400%	\$0	\$643,741
		Leasehold Improvements - Plant & Mat				. , ,			. ,
239	316.000	Steam Production - Miscellaneous	\$21,004	P-239	\$0	\$21,004	52.7400%	\$0	\$11,078
240		Power Plant Equipment - Electric - TOTAL GENERAL PLANT - BUILDINGS	\$1,241,598		\$0	\$1,241,598		\$0	\$654,819
240		TOTAL GENERAL PLANT - BUILDINGS	\$1,241,596		Φ0	\$1,241,596		φu	\$654,619
241		GENERAL PLANT - GENERAL							
		EQUIPMENT & TOOLS							
242	315.000	Steam Production - Accessory	\$13,331	P-242	\$0	\$13,331	52.7400%	\$0	\$7,031
243	216 000	Equipment - Electric	\$0.000.00F	P-243	\$0	\$8,062,625	E2 74000/	<b>6</b> 0	¢4 050 000
243	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$8,062,625	P-243	\$0	\$8,062,625	52.7400%	\$0	\$4,252,228
		General Equipment & Tools							
244		TOTAL GENERAL PLANT - GENERAL	\$8,075,956		\$0	\$8,075,956		\$0	\$4,259,259
		EQUIPMENT & TOOLS							
245		TOTAL OTHER RECOURTS	\$70E 602 460		¢2 477 404	\$702 42E 022			\$270 4E0 4E0
245		TOTAL OTHER PRODUCTION	\$705,603,460		-\$3,177,494	\$702,425,966		\$0	\$370,459,453
		ı	ľ	1			ı I		

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
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
246		RETIREMENTS WORK IN PROGRESS -							
		PRODUCTION							
247		Retirements Not Classified - Production	\$0	P-247	\$0	\$0	52.7400%	\$0	\$0
248		Retirements Not Classified - Nuclear	\$0	P-248	\$0 \$0	\$0	52.7400%	<u>\$0</u>	\$0
249		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	\$0		\$0	\$0		\$0	\$0
		1 KOOKESS - 1 KODOCTION							
250		TOTAL PRODUCTION PLANT	\$6,101,097,870		-\$3,177,494	\$6,097,920,376		\$0	\$3,245,512,244
251		TRANSMISSION PLANT							
252	350.000	Land - Transmission Plant	\$1,584,661	P-252	\$0	\$1,584,661	52.7400%	\$0	\$835,750
253	350.010	Land Rights - Transmission Plant	\$24,976,271	P-253	\$0	\$24,976,271	52.7400%	\$0	\$13,172,485
254	350.020	Land Rights - Transmission Plant - Wolf	\$355	P-254	\$0	\$355	52.7400%	\$0	\$187
		Creek	<b></b>						
255	352.000	Structures & Improvements - Transmission	\$5,709,049	P-255	\$0	\$5,709,049	52.7400%	\$0	\$3,010,952
256	352.010	Plant Structures & Improvements - Transmission	\$250,476	P-256	\$0	\$250,476	52.7400%	\$0	\$132,101
230	332.010	Plant - Wolf Creek	Ψ230,470	1 230	Ψ	Ψ230,470	32.7 400 /0	Ψ	Ψ132,101
257	352.020	Structures & Improvements - Transmission	\$15,694	P-257	\$0	\$15,694	100.0000%	\$0	\$15,694
		Plant - Wolf Creek - MO Gross Up AFDC							
258	353.000	Station Equipment - Transmission Plant	\$167,989,563	P-258	\$0	\$167,989,563	52.7400%	\$0	\$88,597,696
259	353.010	Station Equipment - Transmission Plant -	\$14,888,359	P-259	\$0	\$14,888,359	52.7400%	\$0	\$7,852,121
260	353.020	Wolf Creek Station Equipment - Transmission Plant -	\$532,475	P-260	\$0	\$532,475	100.0000%	\$0	\$532,475
200	333.020	Wolf Creek - MO Gross Up AFDC	Ψ332,473	1 -200	φυ	ψ332,473	100.0000 /8	ΨΟ	ψ33 <b>2</b> ,473
261	353.030	Station Equipment - Communications -	\$7,950,214	P-261	\$0	\$7,950,214	52.7400%	\$0	\$4,192,943
		Transmission Plant							
262	354.000	Towers and Fixtures - Transmission Plant	\$4,287,911	P-262	\$0	\$4,287,911	52.7400%	\$0	\$2,261,444
263	355.000	Poles and Fixtures - Transmission Plant	\$129,112,388	P-263	\$0	\$129,112,388	52.7400%	\$0	\$68,093,873
264	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$58,255	P-264	\$0	\$58,255	52.7400%	\$0	\$30,724
265	355.020	Poles & Fixtures - Transmission Plant - Wolf	\$3,506	P-265	\$0	\$3,506	100.0000%	\$0	\$3,506
200	000.020	Creek - MO Gross Up AFDC	ψο,οσσ	. 200	Ψ	ψο,οσσ	100.000078	Ψ <b>o</b>	\$0,000
266	356.000	Overhead Conductors & Devices -	\$109,667,983	P-266	\$0	\$109,667,983	52.7400%	\$0	\$57,838,894
		Transmission Plant							
267	356.010	Overhead Conductors & Devices -	\$39,418	P-267	\$0	\$39,418	52.7400%	\$0	\$20,789
268	356.020	Transmission Plant - Wolf Creek Overhead Conductors & Devices -	\$2,552	P-268	\$0	\$2,552	100.0000%	\$0	\$2,552
200	330.020	Transmission Plant - Wolf Creek - MO Gross	Ψ2,332	1 -200	φυ	Ψ2,332	100.0000 /8	ΨΟ	Ψ2,332
		Up AFDC							
269		Underground Conduit - Transmission Plant	\$4,100,619	P-269	\$0	\$4,100,619	52.7400%	\$0	\$2,162,666
270	358.000	Underground Conductors & Devices -	\$3,242,083	P-270	\$0	\$3,242,083	52.7400%	\$0	\$1,709,875
274		Transmission Plant	£474 444 022		\$0	£474 444 022		\$0	\$250 ACC 727
271		TOTAL TRANSMISSION PLANT	\$474,411,832		φu	\$474,411,832		<b>\$</b> U	\$250,466,727
272		RETIREMENTS WORK IN PROGRESS -							
		TRANSMISSION PLANT							
273		Transmission Plant - Salvage & Removal -	\$0	P-273	\$0	\$0	52.7400%	\$0	\$0
074		Retirements Not Classified	**			to.		***	***
274		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
		TRANSMISSION FLANT							
275		DISTRIBUTION PLANT							
276	360.000	Land - Electric - Distribution Plant	\$9,234,892	P-276	\$0	\$9,234,892	50.2061%	\$0	\$4,636,479
277		Depreciable Land Rights - Distribution Plant	\$16,589,694	P-277	\$0	\$16,589,694	58.3324%	\$0	\$9,677,167
278	361.000	Structures & Improvements - Distribution	\$14,753,546	P-278	\$0	\$14,753,546	56.4531%	\$0	\$8,328,834
279	362.000	Plant Station Equipment - Distribution Plant	\$222,709,802	P-279	\$0	\$222,709,802	61.4000%	\$0	\$136,743,818
280	362.030	Station Equipment - Communications -	\$4,180,828	P-280	\$0	\$4,180,828	54.0072%	\$0	\$2,257,948
		Distribution Plant	, , , .		*-	, , , .		• •	, , , , ,
281	363.000	Energy Storage Equipment - Distribution	\$2,413,035	P-281	\$0	\$2,413,035	100.0000%	\$0	\$2,413,035
200	264 200	Plant	\$2.46.000.0 <del>7</del> 0	D 200	**	\$2.46.000.0 <del>-</del> 0	E4 70500/	**	\$400.000.40T
282	364.000 365.000	Poles, Tower & Fixtures - Distribution Plant Overhead Conductor - Distribution Plant	\$346,663,073 \$251,778,998	P-282 P-283	\$0 \$0	\$346,663,073 \$251,778,998	54.7853% 55.8399%	\$0 \$0	\$189,920,405 \$140,593,141
283 284		Underground Circuit - Distribution Plant	\$251,778,998 \$280,055,653	P-283 P-284	\$0 \$0	\$251,778,998 \$280,055,653	55.8399% 58.7443%	\$0 \$0	\$140,593,141 \$164,516,733
285		Underground Conductors - Distribution Plant	\$502,110,384		\$0 \$0	\$502,110,384	52.2244%	\$0 \$0	\$262,224,135
					<b>40</b>	,,		70	Ţ===, <b>==</b> .,. <b>30</b>
286	368.000	Line Transformers - Distribution Plant	\$294,505,125	P-286	\$0	\$294,505,125	57.2592%	\$0	\$168,631,279

	<u>A</u> Account #		<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>		<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
287	369.000	Services - Distribution Plant	\$137,957,862	P-287	\$0	\$137,957,862	51.1143%	\$0	\$70,516,195
288	370.000	Meters Electric - Distribution Plant	\$61,792,428	P-288	\$0	\$61,792,428	49.8283%	\$0	\$30,790,116
289	370.020	AMI Meters Electric - Distribution Plant	\$62,490,653	P-289	\$0	\$62,490,653	54.1607%	\$0	\$33,845,375
290	371.000	Customized Premium Install - Distribution Plant	\$22,544,999	P-290	-\$3,387,442	\$19,157,557	59.2849%	\$0	\$11,357,539
291	373.000	Street Light and Traffic Signal - Distribution Plant	\$36,031,794	P-291	\$0	\$36,031,794	35.8764%	\$0	\$12,926,911
292		TOTAL DISTRIBUTION PLANT	\$2,265,812,766		-\$3,387,442	\$2,262,425,324		\$0	\$1,249,379,110
293		RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT							
294		Distribution Plant Salvage & Removal - Retirements Not Classified	\$0	P-294	\$0	\$0	55.2230%	\$0	\$0
295		TOTAL RETIREMENTS WORK IN PROGRESS - DISTRIBUTION PLANT	\$0		\$0	\$0		\$0	\$0
296		INCENTIVE COMPENSATION CAPITALIZATION							
297		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
298 299	389.000	GENERAL PLANT Land & Land Rights - General Plant	\$2,811,125	P-299	\$0	\$2,811,125	53.7124%	\$0	\$1,509,923
300	390.000	Structures & Improvements - General Plant	\$108,921,032	P-300	\$0	\$108,921,032	53.7124%	\$0	\$58,504,100
301	390.030	Structures & Improvements - Leasehold (801 Char) - General Plant	\$6,585,711		\$0	\$6,585,711	53.7124%	\$0	\$3,537,343
302	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$30,215,449	P-302	\$0	\$30,215,449	53.7124%	\$0	\$16,229,443
303	391.000	Office Furniture & Equipment - General Plant	\$9,482,310	P-303	\$0	\$9,482,310	53.7124%	\$0	\$5,093,176
304	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$10,769,402	P-304	\$0	\$10,769,402	53.7124%	\$0	\$5,784,504
305	391.020	Office Furniture & Equipment - Computer - General Plant	\$37,976,284	P-305	\$0	\$37,976,284	53.7124%	\$0	\$20,397,974
306	392.000	Transportation Equipment - Autos - General Plant	\$855,863	P-306	\$0	\$855,863	53.7124%	\$0	\$459,705
307	392.010	Transportation Equipment - Light Trucks - General Plant	\$11,827,586	P-307	\$0	\$11,827,586	53.7124%	\$0	\$6,352,880
308	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$39,303,455	P-308	\$0	\$39,303,455	53.7124%	\$0	\$21,110,829
309	392.030	Transportation Equipment - Tractors - General Plant	\$717,261	P-309	\$0	\$717,261	53.7124%	\$0	\$385,258
310	392.040	Transportation Equipment - Trailers - General Plant	\$2,121,086	P-310	\$0	\$2,121,086	53.7124%	\$0	\$1,139,286
311	393.000	Stores Equipment - General Plant	\$783,134	P-311	\$0	\$783,134	53.7124%	\$0	\$420,640
312	394.000	Tools, Shop, & Garage Equipment - General Plant	\$5,836,743	P-312	\$0	\$5,836,743	53.7124%	\$0	\$3,135,055
313	395.000	Laboratory Equipment - General Plant	\$7,242,848	P-313	\$0	\$7,242,848	53.7124%	\$0	\$3,890,307
314	396.000	Power Operated Equipment - General Plant	\$28,041,618		\$0	\$28,041,618	53.7124%	\$0	\$15,061,826
315		Communication Equipment - General Plant	\$114,444,889	P-315	\$0	\$114,444,889	53.7124%	\$0	\$61,471,097
316	397.010	Communication Equipment - Wolf Creek - General Plant	\$143,389	P-316	\$0	\$143,389	53.7124%	\$0	\$77,018
317	397.020	Communication Equipment - Wolf Creek MO AFDC Gross Up - General Plant	\$9,280	P-317	\$0	\$9,280	100.0000%	\$0	\$9,280
318	398.000	Miscellaneous Equipment - General Plant	\$1,077,112	P-318	\$0	\$1,077,112	53.7124%	\$0	\$578,543
319	399.000	Regulatory Amortizations - General Plant	\$0	P-319	\$0	\$0	53.7124%	\$0	\$0
320		TOTAL GENERAL PLANT	\$419,165,577		\$0	\$419,165,577		\$0	\$225,148,187
321		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
322		Capitalized Long Term Incentive Stock Awards	\$0	P-322	-\$2,672,287	-\$2,672,287	53.7124%	\$0	-\$1,435,349
323		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		-\$2,672,287	-\$2,672,287		\$0	-\$1,435,349
324		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED							

Line Number	Account #	<u>B</u> Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Plant	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
325	<u>, , , , , , , , , , , , , , , , , , , </u>	General Plant - Salvage & Removal -		\$0 P-325	\$0	\$0		\$0	\$0
0_0		Retirements Not Classified				1	001112170	40	•
326		TOTAL GENERAL PLANT - SALVAGE &	;	\$0	\$0	\$0	•	\$0	\$0
		REMOVAL - RETIREMENTS NOT CLASSIFIED							
327		TOTAL PLANT IN SERVICE	\$9,598,313,1	<u>66</u>	-\$8,975,770	\$9,589,337,396		\$0	\$5,149,198,301

#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-5	Miscellaneous Intangibles - 5 Year - Customer	303.021		\$261,453		\$0
	1. Adjustment to include Allconnect Plant (KCPL Plant Adjustment RB 20) (Majors)		\$261,453		\$0	
P-233	Other Production Generators - Greenwood Sol	344.010		-\$3,177,494		\$0
	Adjustment to allocate Greenwood Solar     Facility to KCPL - Total Plant (Lyons)		-\$3,177,494		\$0	
P-290	Customized Premium Install - Distribution Plan	371.000		-\$3,387,442		\$0
	1. To remove June 30, 2016 Plant in Service related to the Clean Charge Network (Majors)		-\$3,387,442		\$0	
P-322	Capitalized Long Term Incentive Stock Awards			-\$2,672,287		\$0
	To remove capitalized long term incentive stock compensation in plant service (Majors)		-\$2,672,287		\$0	
	Total Plant Adjustments			-\$8.975.770		\$0

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

	٨	D		D	<u>E</u>	_	G
Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	⊑ Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		·			•		
1	204 000	INTANGIBLE PLANT	¢20.774	0.000/	¢o.	0	0.00%
2 3	301.000 302.000	Organization Franchises and Consents	\$38,774 \$22,937	0.00% 0.00%	\$0 \$0	0	0.00%
4		Miscellaneous Intangibles - Production	\$1,072,663	0.00%	\$0	0	0.00%
5	303.021	Miscellaneous Intangibles - 5 Year - Customer	\$21,421,117	0.00%	\$0	0	0.00%
		Related					
6	303.022	Miscellaneous Intangibles - 5 Year - Energy	\$5,287,814	0.00%	\$0	0	0.00%
7	303.023	Related	\$17,004,530	0.00%	\$0	0	0.00%
′	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$17,004,530	0.00%	ΦU	o	0.00%
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate	\$13,196,943	0.00%	\$0	0	0.00%
		Software	, , ,				
9	303.025	Miscellaneous Intangibles - 5 Year -	\$2,019,201	0.00%	\$0	0	0.00%
		Transmission Related	A	/			/
10	303.031	Miscellaneous Intangibles - 10 Year -	\$47,015,077	0.00%	\$0	0	0.00%
11	303.032	Customer Related Miscellaneous Intangibles - 10 Year - Energy	\$21,352,382	0.00%	\$0	0	0.00%
• •	000.002	Related	<b>\$21,002,002</b>	0.0070	40		0.0070
12	303.033	Miscellaneous Intangibles - 10 Year - Demand	\$14,875,008	0.00%	\$0	0	0.00%
		Related					
13	303.034	Miscellaneous Intangibles - 10 Year -	\$16,012,448	0.00%	\$0	0	0.00%
14	303.050	Corporate Software	\$44.0GE 447	0.00%	\$0	0	0.00%
14	303.030	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$14,965,417	0.00%	ΦU	o	0.00%
15	303.070	Miscellaneous Intangibles Plant - Srct	\$18,448	0.00%	\$0	0	0.00%
16	303.080	Miscellaneous Intangibles Transmission Line	\$3,625,467	0.00%	\$0	0	0.00%
17	303.090	Miscellaneous Intangibles Transmission Mint	\$29,118	0.00%	\$0	0	0.00%
		Line					
18	303.100	Miscellaneous Intangibles latan Hwy & Bridge	\$1,710,751	0.00%	\$0	0	0.00%
19	303.110	Miscellaneous Intangibles LaCygne Road	\$459,287	0.00%	\$0	o	0.00%
13	303.110	Overpass	ψ <del>1</del> 33,201	0.0070	ΨΟ		0.0070
20		TOTAL INTANGIBLE PLANT	\$180,127,382		\$0		
21		PRODUCTION PLANT					
22		STEAM PRODUCTION					
22		STEAM PRODUCTION					
23		HAWTHORN COMMON					
24	311.000	Structures - Electric - Hawthorn Common	\$7,975,404	1.65%	\$131,594	100	-4.00%
			_		_		
25	312.000	Boiler Plant Equipment - Electric -	\$777,186	2.73%	\$21,217	55	-6.00%
26	314.000	Hawthorn Common Turbogenerator - Electric - Hawthorn	\$57,429	2.14%	\$1,229	60	-4.00%
20	314.000	Common	\$57,429	2.14/0	<b>Φ1,229</b>	00	-4.00 /0
27	315.000	Accessory Equipment - Electric -	\$1,312,998	3.22%	\$42,279	55	-6.00%
		Hawthorn Common	, , ,				
28	316.000	Miscellaneous Power Plant Equipment -	\$2,394,524	2.28%	\$54,595	55	0.00%
		Electric - Hawthorn Common	040 547 544		2050.044		
29		TOTAL HAWTHORN COMMON	\$12,517,541		\$250,914		
30		HAWTHORN 5 PRODUCTION UNIT					
31	310.000	Land & Land Rights - Hawthorn 5	\$425,760	0.00%	\$0	0	0.00%
32	311.000	Structures & Improvements - Hawthorn 5	\$11,782,984	1.65%	\$194,419	100	-6.00%
							_
33	311.020	Structures - Rebuild - Hawthorn 5	\$4,563,878	0.30%	\$13,692	100	-5.00%
34	312.000	Boiler Plant Equipment - Hawthorn 5	\$57,117,972	2.73%	\$1,559,321	55	-8.00%
35	312.010	Steam Plant Boiler - Unit Train - Electric -	\$5,223,190	2.77%	\$144,682	25	25.00%
		Hawthorn 5	ļ	]	]	l	

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

		<u> </u>					
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	Average Life	Salvage
Hamber		Train Account Beschiption	Carisaiotionai	Nuic	Expense	Elic	Ourrage
36	312.030	Boiler Plant - Rebuild - Hawthorn 5	\$115,473,427	0.56%	\$646,651	55	-8.00%
37	314.000	Turbogenerator Units - Hawthorn 5	\$42,542,865	2.14%	\$910,417	60	-6.00%
38	315.000	Accessory Electric Equipment - Hawthorn	\$7,242,882	3.22%	\$233,221	55	-6.00%
		5					
39	315.010	Accessory Equipment - Rebuild -	\$19,673,672	0.59%	\$116,075	55	-9.00%
		Hawthorn 5					
40	316.000	Miscellaneous Power Plant Equipment -	\$3,212,653	2.28%	\$73,248	55	0.00%
		Hawthorn 5	4				
41	316.010	Miscellaneous Equipment - Rebuild -	\$1,215,742	0.34%	\$4,134	55	0.00%
42		Hawthorn 5 TOTAL HAWTHORN 5 PRODUCTION UNIT	\$260 AZE 02E		\$3,895,860		
42		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$268,475,025		\$3,093,000		
43		IATAN COMMON PRODUCTION UNIT					
44	310.000	Land - Electric - Iatan Common	\$353,436	0.00%	\$0	0	0.00%
45	311.000	Structures - Electric - latan Common	\$52,997,732	1.65%	\$874,463	100	-7.00%
46	312.000	Turbogenerators - Electric - latan	\$109,550,448	2.73%	\$2,990,727	55	-11.00%
		Common					
47	312.010	Unit Trains - Electric - latan Common	\$819,626	2.77%	\$22,704	25	25.00%
48	314.000	Boiler Plant Equipment - Electric - latan	\$3,111,114	2.14%	\$66,578	60	-7.00%
		Common					
49	315.000	Accessory Equipment - Electric - latan	\$13,549,410	3.22%	\$436,291	55	-9.00%
		Common	*****		<b>A.</b>		
50	316.000	Miscellaneous Power Plant Equipment -	\$2,384,234	2.28%	\$54,361	55	0.00%
E4		Electric - latan Common	£400 700 000		¢4.445.404		
51		TOTAL IATAN COMMON PRODUCTION UNIT	\$182,766,000		\$4,445,124		
		UNIT					
52		IATAN UNIT 1 PRODUCTION UNIT					
53	310.000	Land - Electric - latan #1	\$1,947,120	0.00%	\$0	0	0.00%
54	311.000	Structures - Electric - latan #1	\$3,675,957	1.65%	\$60,653	100	-3.00%
55	312.000	Boiler Plant Equipment - Electric - latan	\$207,781,264	2.73%	\$5,672,429	55	-5.00%
		#1					
56	312.050	Boiler Plant Equipment - Electric - MO	-\$16,364	2.73%	-\$447	55	-5.00%
		Juris Disallow - latan #1	****		<b>^</b>		
57 50	314.000	Turbogenerator - Electric - latan #1	\$31,850,379	2.14%	\$681,598	60	-4.00%
58	315.000	Accessory Equipment - Electric - latan #1	\$28,988,593	3.22%	\$933,433	55	-4.00%
59	315.050	Accessory Equipment - Electric - MO	-\$622,572	3.22%	-\$20,047	55	-4.00%
33	313.030	Juris Disallow - latan #1	-\$022,572	3.22 /0	-\$20,047	33	-4.00 /0
60	316.000	Miscellaneous Power Pit Equipment -	\$3,441,033	2.28%	\$78,456	55	0.00%
00	010.000	Electric - latan #1	ψο,++1,000	2.2070	Ψ10,400	00	0.0070
61	316.050	Miscellaneous Power Pit Equipment -	-\$11	2.28%	\$0	55	0.00%
		Electric - MO Juris Disallow - latan #1					
62		TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$277,045,399		\$7,406,075		
63		IATAN #2 PRODUCTION UNIT			4		
64	311.040	Structures - latan #2	\$48,623,070	1.16%	\$564,028	100	-6.00%
65 66	311.060	Structures - MO Juris Disallow - latan #2	-\$720,112	1.16%	-\$8,353	100	-6.00%
66	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization -	\$0	0.00%	\$0	0	0.00%
		Structures - latan #2					
67	312.040	Boiler Plant Equipment - latan #2	\$340,093,559	1.38%	\$4,693,291	55	-10.00%
68	312.060	Boiler Plant Equipment - MO Juris	-\$5,175,688	1.38%	-\$71,424	55	-10.00%
00	0.2.000	Disallow - latan #2	40,110,000	110070	Ψ,-12-1	33	10.0070
69	312.990	Regulatory Plan - EO-2005-0329 -	\$0	0.00%	\$0	0	0.00%
<del>-</del>		Cumulative Additional Amortization -		515576	,		/
		Steam Production Boiler Plant Equipment					
		- latan #2					

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

Turbogenerator - MO Juris Disallov   Islam 92   S715.476   1.87%   -\$13,379   60   -7.00					P			
Number   Number   Plant Account Description   Jurisdictional   Rate   Expense   Life   Salvage	Lino		<u>B</u>		<u>D</u>		—	
Turbogenerator - Iatan #2			Plant Account Description	•				
Turbogenerator - MO Juris Disallow   S715,476   1.87%   \$13,379   60   7.00	Hamber	Itamber	Train Account Beschiption	Carisaiotionai	ruic	Expense	Liic	Ourrage
Table   Tabl	70	314.040	Turbogenerator - latan #2	\$118,385,857	1.87%	\$2,213,816	60	-7.00%
Texas	71	314.060	Turbogenerator - MO Juris Disallow -	-\$715,476	1.87%	-\$13,379	60	-7.00%
Cumulative Additional Amortization			latan #2					
Turboquenerator - Islant #2	72	314.990	•	\$0	0.00%	\$0	0	0.00%
315.040								
Accessory Equipment - Mo Juris Disallow				*** ***	4.0-01	<b>4</b>		/
Total Common	74	315.060		-\$239,102	1.87%	-\$4,471	55	-8.00%
Cumulative Additional Amortization   Steam Production Accessory Equipment   Iatan #2	75	315 000		¢n.	0.00%	\$n	0	0.00%
Sisam Production Accessory Equipment -	13	313.990	<b>5</b> ,	φυ	0.00 /8	ΨU	•	0.00 /6
Second   S								
To   Section   Text								
Total	76	316.040		\$2,095,833	1.35%	\$28,294	55	0.00%
MO			latan #2					
Regulatory Plan - EO-2005-0329 -   \$0   0.00%   \$0   0.00	77	316.060	Miscellaneous Power Plant Equipment -	-\$26,735	1.35%	-\$361	55	0.00%
Cumulative Additional Amortization - Miscellaneous Power Plant Equipment - latan #2   TOTAL IATAN #2 PRODUCTION UNIT   \$532,549,516								
Miscellaneous Power Plant Equipment - latan #2   TOTAL IATAN #2 PRODUCTION UNIT   \$532,549,516   \$7,966,710   \$10   ACCESSOF Equipment - LaCygne Common   \$404,964   0.00%   \$50   0   0.00   \$2   311.000   Structures - LaCygne Common   \$41,938,721   1.65%   \$591,999   100   -2.00   \$81,200   \$10   Pit Equipment - LaCygne Common   \$24,938,721   1.65%   \$591,999   100   -2.00   \$10   \$10,000   \$10   \$10,000   \$10   \$10,000	78	316.990	•	\$0	0.00%	\$0	0	0.00%
State   Stat								
TOTAL LATAN #2 PRODUCTION UNIT   \$532,549,516   \$7,966,710   \$7,966,710   \$1								
Book	70			\$500 540 54C		\$7.000.740		
PRODUCTION UNIT	19		TOTAL IATAN #2 PRODUCTION UNIT	\$532,549,516		\$7,900,710		
PRODUCTION UNIT	80		LACYGNE COMMON PLANT					
81   310.000	00							
Structures - LaCygne Common   \$41,938,721   1.65%   \$691,989   100   -2.00	81	310.000		\$404.964	0.00%	\$0	0	0.00%
83   312,000   Boiler Pit Equipment - LaCygne Common   \$58,823,207   2.73%   \$1,605,874   55   -5.00		311.000	= =			· ·	-	-2.00%
85	83	312.000			2.73%	\$1,605,874	55	-5.00%
Second   S	84	312.010	Boiler Unit Train - LaCygne Common	\$240,827	2.77%	\$6,671	25	25.00%
ST   ST   ST   ST   ST   ST   ST   ST	85		Turbogenerator - LaCygne Common	\$124,635	2.14%	\$2,667		-3.00%
87   315.020   Accessory Equipment - Comp LaCygne Common   Sizellaneous Power Pit - LaCygne   \$2,289,073   \$2.28%   \$55,191   \$55   \$0.00*	86	315.000	Accessory Equipment - LaCygne	\$9,037,442	3.22%	\$291,006	55	-4.00%
Sample				4=				
Section	87	315.020		\$7,552	3.22%	\$243	55	-4.00%
Section   Common   TOTAL LACYGNE COMMON PLANT   \$112,866,421   \$2,650,641   \$2,650,641   \$101,000	00	040 000		#0 000 070	0.000/	<b>\$50.404</b>		0.000/
TOTAL LACYGNE COMMON PLANT   \$112,866,421   \$2,650,641   \$2,650,641   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	88	316.000		\$2,289,073	2.28%	\$52,191	55	0.00%
PRODUCTION UNIT    1	80			\$112 866 A21		\$2,650,641		
90	03			\$112,000,421		\$2,030,041		
91			1 RODOGNON ONLY					
92	90		LACYGNE #1 PRODUCTION UNIT					
93	91	310.000	Land - LaCygne #1	\$1,021,949	0.00%	\$0	0	0.00%
94	92		Structures - LaCygne #1	\$11,289,829	1.65%	\$186,282	100	-4.00%
95	93		Boiler Pit Equipment - LaCygne #1	\$172,580,229	2.73%		55	-5.00%
96								-7.00%
97 316.000 Miscellaneous Power Pit Equipment - \$2,594,834 2.28% \$59,162 55 0.000   98 LACYGNE #1 PRODUCTION UNIT								-4.00%
Be LaCygne #1 TOTAL LACYGNE #1 PRODUCTION UNIT  100 311.000 Structures - LaCygne #2 101 312.000 Boiler Pit Equipment - LaCygne #2 102 314.000 Turbogenerator - LaCygne #2 103 315.000 Accessory Equipment - LaCygne #2 104 316.000 Miscellaneous Power Pit Equipment - \$1,895,624 LaCygne #2  LaCygne #1  \$224,934,543 \$\$5,941,564  \$55,941,564  \$45,311 \$100 -3.000 \$44,282,414 \$55 -7.000 \$44,282,414 \$55 -7.000 \$315.000 Accessory Equipment - LaCygne #2 \$16,552,689 \$2.14% \$354,228 \$60 -5.000 \$103 315.000 Miscellaneous Power Pit Equipment - \$1,895,624 \$2.28% \$43,220 \$55 0.000			, , , , , , , , , , , , , , , , , , , ,					-5.00%
98	97	316.000	• •	\$2,594,834	2.28%	\$59,162	55	0.00%
99 LACYGNE #2 PRODUCTION UNIT 100 311.000 Structures - LaCygne #2 \$2,746,091 1.65% \$45,311 100 -3.000 101 312.000 Boiler Pit Equipment - LaCygne #2 \$156,864,966 2.73% \$4,282,414 55 -7.000 102 314.000 Turbogenerator - LaCygne #2 \$16,552,689 2.14% \$354,228 60 -5.000 103 315.000 Accessory Equipment - LaCygne #2 \$16,157,566 3.22% \$520,274 55 -4.000 104 316.000 Miscellaneous Power Pit Equipment - \$1,895,624 2.28% \$43,220 55 0.000	00		7.3	\$004.004.F40		<b>*F 044 FC4</b>		
100       311.000       Structures - LaCygne #2       \$2,746,091       1.65%       \$45,311       100       -3.00         101       312.000       Boiler Pit Equipment - LaCygne #2       \$156,864,966       2.73%       \$4,282,414       55       -7.00         102       314.000       Turbogenerator - LaCygne #2       \$16,552,689       2.14%       \$354,228       60       -5.00         103       315.000       Accessory Equipment - LaCygne #2       \$16,157,566       3.22%       \$520,274       55       -4.00         104       316.000       Miscellaneous Power Pit Equipment - LaCygne #2       \$1,895,624       2.28%       \$43,220       55       0.00	98		TOTAL LACYGNE #1 PRODUCTION UNIT	\$224,934,543		\$5,941,564		
100       311.000       Structures - LaCygne #2       \$2,746,091       1.65%       \$45,311       100       -3.00         101       312.000       Boiler Pit Equipment - LaCygne #2       \$156,864,966       2.73%       \$4,282,414       55       -7.00         102       314.000       Turbogenerator - LaCygne #2       \$16,552,689       2.14%       \$354,228       60       -5.00         103       315.000       Accessory Equipment - LaCygne #2       \$16,157,566       3.22%       \$520,274       55       -4.00         104       316.000       Miscellaneous Power Pit Equipment - LaCygne #2       \$1,895,624       2.28%       \$43,220       55       0.00	ga		LACYGNE #2 PRODUCTION LINIT					
101     312.000     Boiler Pit Equipment - LaCygne #2     \$156,864,966     2.73%     \$4,282,414     55     -7.00°       102     314.000     Turbogenerator - LaCygne #2     \$16,552,689     2.14%     \$354,228     60     -5.00°       103     315.000     Accessory Equipment - LaCygne #2     \$16,157,566     3.22%     \$520,274     55     -4.00°       104     316.000     Miscellaneous Power Pit Equipment - LaCygne #2     \$1,895,624     2.28%     \$43,220     55     0.00°		311.000		\$2,746,091	1.65%	\$45.311	100	-3.00%
102       314.000       Turbogenerator - LaCygne #2       \$16,552,689       2.14%       \$354,228       60       -5.00         103       315.000       Accessory Equipment - LaCygne #2       \$16,157,566       3.22%       \$520,274       55       -4.00         104       316.000       Miscellaneous Power Pit Equipment - LaCygne #2       \$1,895,624       2.28%       \$43,220       55       0.00				. , ,				-7.00%
103								-5.00%
104 316.000 Miscellaneous Power Pit Equipment - \$1,895,624 2.28% \$43,220 55 0.000 LaCygne #2								-4.00%
								0.00%
105 TOTAL LACYGNE #2 PRODUCTION UNIT \$194,216,936 \$5,245,447			LaCygne #2			· 		
	105		TOTAL LACYGNE #2 PRODUCTION UNIT	\$194,216,936		\$5,245,447		

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

Line   Account   Number   Nu		Δ	<u>B</u>	С	<u>D</u>	E	F	e
MONTROSE COMMON PRODUCTION UNIT   Steam Production - Land - Electric - Montrose Common   Steam Production - Structures - Electric - S11,639,722   1,65%   \$192,055   100   -1,00%   109   312,000   Steam Production - Bolier Plant   Equipment - Electric - Montrose Common   S15,888,230   2,73%   \$433,749   55   -1,00%   110   312,010   Steam Production - Bolier Plant   Equipment - Electric - Montrose Common   S15,888,230   2,73%   \$433,749   55   -1,00%   111   314,000   Steam Production - Plant Bolier Unit Train   \$4,667,305   2,77%   \$129,284   25   25,00%   112   315,000   Steam Production - Turbogenerators - Electric - Montrose Common   Equipment   \$2,644,521   3,22%   385,154   55   -1,00%   112   315,000   Steam Production - Montrose Common   Equipment   \$2,644,521   3,22%   385,154   55   -1,00%   113   316,000   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   TOTAL MONTROSE COMMON   \$39,354,173   \$822,651   \$100   MONTROSE COMMON   \$39,354,173   \$822,651   \$100   MONTROSE COMMON   \$39,354,173   \$822,651   \$100   MONTROSE COMMON   \$30   0   0,00%   \$30	Line		₽				_	
107   310.000   Steam Production - Land - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Boiler Plant   Steam Production - Structures - Electric - Montrose Common   Steam Production - Plant Equipment - Electric - Montrose Common   Steam Production - Plant Equipment - Electric - Montrose Common   Steam Production - Plant Equipment - Electric - Montrose Common   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - Montrose Common   ToTAL MONTROSE PRODUCTION UNIT   Steam Production - Structures - Electric - Montrose Common   Say, 354, 173   September - Steam Production - Montrose 1   Steam Production - Montrose 2   Steam Production - Montrose 1   Steam Production - Montrose 2   Steam Production - Montrose 3   St	Number	Number	Plant Account Description	Jurisdictional	Rate	•	Life	Salvage
107   310.000   Steam Production - Land - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Boiler Plant   Steam Production - Structures - Electric - Montrose Common   Steam Production - Plant Equipment - Electric - Montrose Common   Steam Production - Plant Equipment - Electric - Montrose Common   Steam Production - Plant Equipment - Electric - Montrose Common   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - Montrose Common   ToTAL MONTROSE PRODUCTION UNIT   Steam Production - Structures - Electric - Montrose Common   Say, 354, 173   September - Steam Production - Montrose 1   Steam Production - Montrose 2   Steam Production - Montrose 1   Steam Production - Montrose 2   Steam Production - Montrose 3   St	106		MONTROSE COMMON PRODUCTION					
Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Boiler Plant   Steam Production - Boiler Plant   Steam Production - Boiler Plant   Steam Production - Montrose Common   Steam Production - Boiler Plant   Steam Production - Structures - Electric - Montrose Common   Steam Production - Miscellaneous Plant   Steam Production - Steam Production - Montrose Common   Steam Production - Miscellaneous Plant   Steam Production - Montrose Common   Steam Production - Montrose Common   Steam Production - Montrose Common   Steam Production - Miscellaneous Plant   Steam Production - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Montrose Common   Steam Production - Structures - Electric - Montrose Common   Steam Production - Montrose Common			UNIT					
108	107	310.000		\$854,832	0.00%	\$0	0	0.00%
109	108	311.000		\$11,639,722	1.65%	\$192,055	100	-1.00%
Equipment - Electric - Montrose Common   Steam Production - Plant Boiler Unit Train - Electric - Montrose Common   Steam Production - Plant Boiler Unit Train   Steam Production - Turbogenerators - Electric - Montrose Common   S734,878   2.14%   \$15,726   60   0.00%   Electric - Montrose Common   S724,878   2.14%   \$15,726   60   0.00%   Electric - Montrose Common   S724,878   2.14%   \$15,726   50   0.00%   Electric - Montrose Common   S724,878   2.14%   \$15,726   50   0.00%   Electric - Montrose Common   S2,844,521   3.22%   \$85,154   55   -1.00%   Steam Production - Miscellaneous Plant   Equipment - Electric - Montrose Common   S39,354,173   S922,651   S922,65	100	312 000		\$15 888 23 <b>0</b>	2 73%	\$433.749	55	-1 00%
111   314.000   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - National Production - Structures - Electric - National Production - Structures - Electric - National Production - Nat	103	012.000		ψ10,000,200	2.7070	ψ-100,1-40	55	1.00 /0
111   314.000   Steam Production - Turbogenerators - Electric - Montrose Common   Steam Production - National Production - Structures - Electric - National Production - Structures - Electric - National Production - Nat	110	312 010	Steam Production - Plant Boiler Unit Train	\$4 667 305	2 77%	\$120.284	25	25 00%
Stam Production - Miscellaneous Plant   S2,844,521   S2,2%   S85,154   S5   -1,00%	110	312.010		\$4,007,303	2.1176	\$123,204	25	23.00 /8
315.000   Steam Production - Accessory Equipment   \$2,644,521   3.22%   \$85,154   55   -1.00%	111	314.000		\$734,878	2.14%	\$15,726	60	0.00%
113   316.000   Steam Production - Miscellaneous Plant Equipment - Electric - Montrose Common   \$39,354,173   \$922,651	112	315.000		\$2,644,521	3.22%	\$85,154	55	-1.00%
Equipment - Electric - Montrose Common   TOTAL MONTROSE COMMON   \$39,354,173   \$922,651			- Electric - Montrose Common					
TOTAL MONTROSE COMMON	113	316.000	Steam Production - Miscellaneous Plant	\$2,924,685	2.28%	\$66,683	55	0.00%
PRODUCTION UNIT			Equipment - Electric - Montrose Common					
MONTROSE 1 PRODUCTION UNIT   Steam Production - Structures - Electric -   SO   0.00%   SO   0   0.00%	114		TOTAL MONTROSE COMMON	\$39,354,173		\$922,651		
116			PRODUCTION UNIT					
Montrose 1   Steam Production - Boiler Plant Equipment - Electric - Montrose 1   Steam Production - Montrose 2   Steam Production - Montrose 3   Steam Production -	115		MONTROSE 1 PRODUCTION UNIT					
117   312.000   Steam Production - Boiler Plant Equipment - Electric - Montrose 1   Steam Production - Accessory Equipment - Electric - Montrose 1   Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1   TOTAL MONTROSE 1 PRODUCTION UNIT   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 1   TOTAL MONTROSE 1 PRODUCTION UNIT   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 2   Steam Production - Structures - Electric - Montrose 3   Steam Production - Structures - Electric - Montrose 3   Steam Production - Structures - Electric - Montrose 3   Steam Production - Structures - Electric - Montrose 3   Steam Production - Structures - Electric - Montrose 3   Steam Production - Structures - Electric - Montrose 3   Steam Production - Structures - Electric - Montrose 3   Steam Production - Accessory Equipment   Steam Production - Accessory Equ	116	311.000		\$0	0.00%	\$0	0	0.00%
118	117	312.000		\$0	0.00%	\$0	0	0.00%
Steam Production - Accessory Equipment   \$0   0.00%   \$	110	314 000		¢0	0.00%	0.2	0	0.00%
120   316.000   Steam Production - Miscellaneous Power   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$121	110	314.000	<del>-</del>	\$0	0.00 /6	φ0	· ·	0.00 /8
120	119	315.000		\$0	0.00%	\$0	0	0.00%
121	120	316.000		\$0	0.00%	\$0	0	0.00%
122	121			\$0		0.0		
123	121		TOTAL MONTROOL TT RODOCTION ONT	Ψ		Ψ		
123	122		MONTROSE 2 PRODUCTION UNIT					
124   312.000   Steam Production - Boiler Plant   Equipment - Electric - Montrose 2   Steam Production - Turbogenerators -   Electric - Montrose 2   Steam Production - Turbogenerators -   Electric - Montrose 2   Steam Production - Accessory Equipment   Electric - Montrose 2   Steam Production - Accessory Equipment   Electric - Montrose 2   Steam Production - Miscellaneous Power   Plant Equipment - Electric - Montrose 2   TOTAL MONTROSE 2 PRODUCTION UNIT   \$40,764,447   \$1,072,719   \$10   \$11,072,719   \$10   \$11,072,719   \$11,072,719   \$11,072,719   \$11,072,719   \$129   MONTROSE 3 PRODUCTION UNIT   \$455,404   1.65%   \$7,514   100   0.00%   Montrose 3   \$131   312.000   Steam Production - Structures - Electric -   \$455,404   1.65%   \$752,137   55   -1.00%   Equipment - Electric - Montrose 3   \$10,617,806   2.14%   \$227,221   60   -1.00%   Electric - Montrose 3   \$10,617,806   2.14%   \$227,221   55   -1.00%   Electric - Montrose 3   \$133   315.000   Steam Production - Accessory Equipment   \$3,842,376   3.22%   \$123,725   55   -1.00%   \$10,617,806   \$1		311.000		\$108,794	1.65%	\$1,795	100	0.00%
Equipment - Electric - Montrose 2   Steam Production - Turbogenerators -   Electric - Montrose 2   Steam Production - Accessory Equipment - Electric - Montrose 2   Steam Production - Accessory Equipment - Electric - Montrose 2   Steam Production - Miscellaneous Power Plant Equipment - Electric - Montrose 2   TOTAL MONTROSE 2 PRODUCTION UNIT   \$40,764,447   \$1,072,719   \$1,072,719   \$1,072,719   \$1,072,719   \$1,00%   \$1,0	124	312 000		\$27 422 189	2 73%	\$748 626	55	-1 00%
Electric - Montrose 2   Steam Production - Accessory Equipment - Electric - Montrose 2   TOTAL MONTROSE 3 PRODUCTION UNIT   Steam Production - Structures - Electric - Montrose 3   Steam Production - Boiler Plant Equipment - Electric - Montrose 3   Steam Production - Boiler Plant Equipment - Electric - Montrose 3   Steam Production - Turbogenerators - Electric - Montrose 3   Steam Production - Accessory Equipment   \$3,617,532   3.22%   \$116,485   55   -1.00%   \$1,0072,719     \$10,00%   \$1,0072,719   \$10,00%   \$1,0072,719   \$10,00%   \$1,0072,719   \$10,00%   \$1,0072,719   \$10,00%   \$1,0072,719   \$10,00%   \$1,0072,719   \$10,00%   \$10,00%   \$1,0072,719   \$10,00%   \$1,00%			Equipment - Electric - Montrose 2			, ,		
126	125	314.000	_	\$9,593,358	2.14%	\$205,298	60	-1.00%
127	126	315.000	Steam Production - Accessory Equipment	\$3,617,532	3.22%	\$116,485	55	-1.00%
Plant Equipment - Electric - Montrose 2	127	316 000		\$22 574	2 28%	\$515	55	0.00%
129		0.0.000	Plant Equipment - Electric - Montrose 2		2.2070			0.0070
130       311.000       Steam Production - Structures - Electric - Montrose 3       \$455,404       1.65%       \$7,514       100       0.00%         131       312.000       Steam Production - Boiler Plant Equipment - Electric - Montrose 3       \$27,550,823       2.73%       \$752,137       55       -1.00%         132       314.000       Steam Production - Turbogenerators - Electric - Montrose 3       \$10,617,806       2.14%       \$227,221       60       -1.00%         133       315.000       Steam Production - Accessory Equipment       \$3,842,376       3.22%       \$123,725       55       -1.00%	128		TOTAL MONTROSE 2 PRODUCTION UNIT	\$40,764,447		\$1,072,719		
130       311.000       Steam Production - Structures - Electric - Montrose 3       \$455,404       1.65%       \$7,514       100       0.00%         131       312.000       Steam Production - Boiler Plant Equipment - Electric - Montrose 3       \$27,550,823       2.73%       \$752,137       55       -1.00%         132       314.000       Steam Production - Turbogenerators - Electric - Montrose 3       \$10,617,806       2.14%       \$227,221       60       -1.00%         133       315.000       Steam Production - Accessory Equipment       \$3,842,376       3.22%       \$123,725       55       -1.00%								
Montrose 3   Steam Production - Boiler Plant   \$27,550,823   2.73%   \$752,137   55   -1.00%		311,000		\$455 404	1 65%	\$7 <b>51</b> 4	100	0 00%
Equipment - Electric - Montrose 3 314.000 Steam Production - Turbogenerators - Electric - Montrose 3 315.000 Steam Production - Accessory Equipment \$3,842,376 \$3.22% \$123,725 \$55 -1.00%			Montrose 3					
132     314.000     Steam Production - Turbogenerators - Electric - Montrose 3     \$10,617,806     2.14%     \$227,221     60     -1.00%       133     315.000     Steam Production - Accessory Equipment     \$3,842,376     3.22%     \$123,725     55     -1.00%	131	312.000		\$27,550,823	2.73%	\$752,137	55	-1.00%
133 315.000 Steam Production - Accessory Equipment \$3,842,376 3.22% \$123,725 55 -1.00%	132	314.000	Steam Production - Turbogenerators -	\$10,617,806	2.14%	\$227,221	60	-1.00%
	133	315.000		\$3,842,376	3.22%	\$123.72 <b>5</b>	55	-1.00%
	. 50			75,5-12,576	5.22 /0	Ţ.20,.2 <b>0</b>		

Accounting Schedule: 05 Sponsor: Featherstone Page: 4 of 11

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

	A	<u>B</u>	С	D	E	F	<u>G</u>
Line	Account	=	MO Adjusted	Depreciation	Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
134	316.000	Steam Production - Miscellaneous Power	\$92,011	2.28%	\$2,098	55	0.00%
134	310.000	Plant Equipment - Montrose 3	\$92,011	2.20 /6	φ2,030	33	0.00 /6
135		TOTAL MONTROSE 3 PRODUCTION UNIT	\$42,558,420		\$1,112,695		
136		TOTAL STEAM PRODUCTION	\$1,928,048,421		\$40,910,400		
137		NUCLEAR PRODUCTION					
138		WOLF CREEK NUCLEAR PRODUCTION					
		UNIT					
139	320.000	Land & Land Rights - Wolf Creek	\$1,908,818	0.00%	\$0	0	0.00%
140 141	321.000 321.010	Structures & Improvements - Wolf Creek Structures MO Gross Up AFDC Electric -	\$217,802,191 \$19,153,642	1.30% 1.30%	\$2,831,428 \$248,997	100 100	-1.00% -1.00%
141	321.010	Wolf Creek	\$19,133,042	1.30 /6	<b>\$240,991</b>	100	-1.00 /0
142	322.000	Reactor Plant Equipment - Wolf Creek	\$472,389,111	1.58%	\$7,463,748	60	-2.00%
143	322.010	Reactor - MO Gross Up AFDC - Wolf	\$47,618,727	1.58%	\$752,376	60	-2.00%
144	322.020	Creek MO Juris Depreciation 40 to 60 Yr EO-05-	\$0	0.00%	\$0	0	0.00%
177	322.020	0359 - Wolf Creek	40	0.0078	ΨΟ		0.0070
145	323.000	Turbogenerator Units - Wolf Creek	\$114,957,235	2.25%	\$2,586,538	50	-1.00%
146	323.010	Turbogenerator MO Gross Up AFDC -	\$4,089,922	2.25%	\$92,023	50	-1.00%
147	324.000	Wolf Creek Accessory Electric Equipment - Wolf	\$73,749,028	2.12%	\$1,563,479	50	0.00%
147	324.000	Creek	\$13,149,020	2.12/0	φ1,303,4 <i>13</i>	30	0.00 /6
148	324.010	Accessory Equipment - MO Gross Up	\$5,859,459	2.12%	\$124,221	50	0.00%
4.40	325.000	AFDC - Wolf Creek	\$60.647.00G	3.16%	£2.040.22C	40	0.00%
149	325.000	Miscellaneous Power Plant Equipment - Wolf Creek	\$63,617,906	3.16%	\$2,010,326	40	0.00%
150	325.010	Miscellaneous Plant Equipment - MO	\$1,073,460	3.16%	\$33,921	40	0.00%
454	200 000	Gross Up AFDC - Wolf Creek	<b>\$7,004,000</b>	4.000/	\$400 <b>7</b> 04		0.000/
151	328.000	Disallow - MO Gross Up AFDC 100% MO - Wolf Creek	-\$7,924,029	1.60%	-\$126,784	63	0.00%
152	328.010	MPSC Disallow - MO Basis - Wolf Creek	-\$67,291,100	1.60%	-\$1,076,658	63	0.00%
153	328.050	Nuclear PR - Disallow Pre 1988 Res -	\$0	1.60%	\$0	63	0.00%
454		Wolf Creek	\$0.47.004.070		\$4C E02 C4E		
154		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$947,004,370		\$16,503,615		
155		TOTAL NUCLEAR PRODUCTION	\$947,004,370		\$16,503,615		
156		HYDRAULIC PRODUCTION					
157		TOTAL HYDRAULIC PRODUCTION	\$0		\$0		
158		OTHER PRODUCTION					
130		OTHER PRODUCTION					
159		HAWTHORN 6 COMBUSTION TURBINE					
160	341.000	PRODUCTION UNIT Other Production - Structures &	\$108,430	2.56%	\$2,776	70	-1.00%
100	341.000	Improvements - Hawthorn 6	\$100,430	2.50 /6	\$2,770	70	-1.00 /0
161	342.000	Other Production - Fuel Holders -	\$571,298	2.11%	\$12,054	50	-3.00%
400	244.000	Hawthorn 6	<b>*</b> 05 500 045	0.000/	<b>*</b> 544.070	50	2.000/
162	344.000	Other Production - Generators - Hawthorn 6	\$25,568,615	2.00%	\$511,372	50	-3.00%
163	345.000	Other Production - Accessory Equipment -	\$1,381,648	1.84%	\$25,422	45	-4.00%
		Hawthorn 6					
164	346.000	Other Production - Miscellaneous Power	\$0	4.19%	\$0	0	0.00%
	1	Plant Equipment - Electric - Hawthorn 6	ļ			!	

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

Line   Account   Number   Plant Account Description   M/O Adjusted   Depreciation   Depreciation   Expense   Life		A		<u>B</u>	С	<u>D</u>	Е	F	<u>G</u>
165			ine .					_	Net
TURBINE PRODUCTION UNIT   HAWTHORN 9 COMBINED CYCLE   PRODUCTION UNIT   Other Production - Structures &   \$1,244,718   1.65%   \$20,538   100   Improvements - Hawthorn 9   Other Production - Structures &   \$1,244,718   1.65%   \$20,538   100   Improvements - Hawthorn 9   Other Production - Boiler Plant   Equipment - Hawthorn 9   Other Production - Turbogenerators -   \$9,264,230   2.14%   \$198,255   60   Hawthorn 9   Other Production - Accessory Equipment -   \$9,220,272   3.22%   \$296,893   55   \$4,000   \$1,000	ant Ac	Number	mber	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
TURBINE PRODUCTION UNIT   HAWTHORN 9 COMBINED CYCLE   PRODUCTION UNIT   Other Production - Structures &   \$1,244,718   1.65%   \$20,538   100   Improvements - Hawthorn 9   Other Production - Structures &   \$1,244,718   1.65%   \$20,538   100   Improvements - Hawthorn 9   Other Production - Boiler Plant   Equipment - Hawthorn 9   Other Production - Turbogenerators - Hawthorn 9   Other Production - Accessory Equipment - Hawthorn 9   Other Production - Markhorn 9   Other Production - Generators - Hawthorn 9   Other Production - Accessory Equipment - Hawthorn 9   Other Production - Markhorn 9   Other Production - Markhorn 9   Other Production - Structures 8   S44,705   S.56%   S1,144   70   S308,686   S1,144   S308,686   S1,144   S308,686   S1,144   S30,000   Other Production - Generators - Hawthorn 8   S1,272,063   S29,628   S1,144   S6,322   S0   S6,000   Other Production - Accessory Equipment - Hawthorn 8   S1,272,063   S29,648   S1,400   S28,941   S0   S2	LAWT!		65	AL HAWTHOPN & COMPLISTION	\$27 620 001		\$551 624		
PRODUCTION UNIT			03		\$27,029,391		\$331,024		
PRODUCTION UNIT	0 D M 0			WELLOOM & COMPINIED OVER E					
167   311.000   Other Production - Structures & St.,244,718   1.65%   \$20,538   100   Improvements - Hawthorn 9   Other Production - Boller Plant Equipment - Hawthorn 9   Other Production - Turbogenerators - Hawthorn 9   Other Production - Accessory Equipment - Hawthorn 9   Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9   Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9   Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9   Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9   Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9   TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT   Hawthorn 7   Other Production - Structures & St., 152, 394   2.11%   \$31,912   50   341,000   Miscellaneous Power   \$12,238,732   2.00%   \$244,775   50   70   Miscellaneous Production - Generators - Hawthorn 7   St., 222,646   St., 244,775   St.,			66						
168		311.000	67		\$1,244,718	1.65%	\$20,538	100	-3.00%
Equipment - Hawthorn 9   S9,264,230   2.14%   \$198,255   60		242.000	<b>CO</b>		\$22.242.77E	2 720/	#c00 00E	E.E.	C 000/
169		312.000	00		\$22,343,775	2.73%	<b>\$609,965</b>	55	-6.00%
170	roducti	314.000	69	er Production - Turbogenerators -	\$9,264,230	2.14%	\$198,255	60	-3.00%
Hawthorn 9	-	315 000	70		\$9.220.272	3 22%	\$206.803	55	-5.00%
Plant Equipment - Hawthorn 9   TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT		313.000	10		ψ3,220,212	3.2270	Ψ230,033	33	-3.00 /0
172		316.000	71		\$125,497	2.28%	\$2,861	55	0.00%
PRODUCTION UNIT			72		\$42.198.492		\$1.128.532		
174   341.000					, , , , , , , , , , , , , , , , , , , ,		<b>V</b> 1, 1 = 2, 0 = 1		
174   341.000	ODN 7		72	VTUODN 7 COMPLICTION TUDDINE					
Improvements - Hawthorn 7	_		13						
175   342.000		341.000	74		\$371,169	2.56%	\$9,502	70	-1.00%
Hawthorn 7		342.000	75		\$1.512.394	2.11%	\$31.912	50	-3.00%
177   345.000   7	rn 7			thorn 7	<b>4</b> 1,612,661	,	<b>401,01</b>		
177	roducti	344.000	76	er Production - Generators - Hawthorn	\$12,238,732	2.00%	\$244,775	50	-3.00%
Hawthorn 7   TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT   S15,344,941   S308,686     S41,000	roduct	345.000	77	er Production - Accessory Equipment -	\$1,222,646	1.84%	\$22,497	45	-4.00%
TURBINE PRODUCTION UNIT  HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT  Other Production - Structures & \$44,705   2.56% \$1,144 70 Improvements - Hawthorn 8	rn 7			thorn 7					
HAWTHORN 8 COMBUSTION TURBINE   PRODUCTION UNIT   180   341.000   Other Production - Structures & \$44,705   2.56%   \$1,144   70   Improvements - Hawthorn 8			78		\$15,344,941		\$308,686		
PRODUCTION UNIT   Other Production - Structures & \$44,705   \$2.56%   \$1,144   70   Improvements - Hawthorn 8   \$299,628   \$2.11%   \$6,322   50   \$6,322   50   \$182   344.000   Other Production - Generators - Hawthorn \$12,972,063   \$2.00%   \$259,441   50   \$8   \$14,006   \$183   \$345.000   Other Production - Accessory Equipment - Hawthorn 8   \$14,077,596   \$14,077,596   \$280,913   \$14,077,596   \$280,913   \$14,077,596   \$14,077,596   \$14,077,596   \$187   \$340.000   Other Production - Land - West Gardner   \$93,791   \$0.00%   \$0   \$0   \$0   \$187   \$340.010   Other Production - Land Rights & \$49,190   \$14,070,596	LFRO			BINE PRODUCTION UNIT					
180   341.000   Other Production - Structures &   \$44,705     2.56%   \$1,144   70			79						
Improvements - Hawthorn 8		341.000	80		\$44,705	2.56%	\$1,144	70	-1.00%
Hawthorn 8									
182   344.000   Other Production - Generators - Hawthorn   8   12,972,063   2.00%   \$259,441   50     183		342.000	81		\$299,628	2.11%	\$6,322	50	-3.00%
183   345.000   Other Production - Accessory Equipment - Hawthorn 8   TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT   185   WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION   Other Production - Land - West Gardner   \$93,791   0.00%   \$0   0   0   0   0   0   0   0   0		344.000	82		\$12,972,063	2.00%	\$259,441	50	-3.00%
Hawthorn 8		245 000		ou Duaduation Assessmu Faminant	£704 200	4 0 40/	\$44.00C	45	4.00%
TURBINE PRODUCTION UNIT  WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION  186		345.000	83	,	\$761,200	1.84%	\$14,006	45	-4.00%
185 WEST GARDNER 1 THROUGH 4			84		\$14,077,596		\$280,913		
COMBUSTION TURBINES PRODUCTION STATION  186	E PRO			BINE PRODUCTION UNIT					
STATION   Other Production - Land - West Gardner   \$93,791   0.00%   \$0   0   0   0   0   0   0   0   0	ARDN		85	ST GARDNER 1 THROUGH 4					
186     340.000     Other Production - Land - West Gardner     \$93,791     0.00%     \$0       187     340.010     Other Production - Land Rights & Easements - West Gardner     \$49,190     0.00%     \$0       188     341.000     Other Production - Structures & Improvements - Structures & Stru									
187       340.010       Other Production - Land Rights & \$49,190       0.00%       \$0         188       341.000       Other Production - Structures & \$2,323,792       2.56%       \$59,489       70         Improvements - Structures & \$2,323,792       341.000		340.000	86	_	\$93.791	0.00%	\$0	0	0.00%
188       341.000       Other Production - Structures & \$2,323,792       2.56%       \$59,489       70         Improvements - Structures & \$2,323,792       2.56%       \$59,489       70	roducti	340.010		er Production - Land Rights &				0	0.00%
Improvements - Structures &		3/1 000	QQ		\$2 222 702	2 56%	\$50.48Q	70	-1.00%
Improvements - West Gardner		341.000	00		φ2,323,192	2.50 /6	<b>\$39,409</b>	70	-1.00 /6
		0.40.000		rovements - West Gardner	<b>04</b> 750 477	0.140/	***	50	2 222/
189   342.000   Other Production - Fuel Holders - West   \$1,753,177   2.11%   \$36,992   50		342.000	89		\$1,753,177	2.11%	\$36,992	50	-3.00%
190 344.000 Other Production - Generators - West \$58,498,368 2.00% \$1,169,967 50		344.000	90		\$58,498,368	2.00%	\$1,169,967	50	-3.00%
Gardner  101 245 000 Other Production Accessory Equipment \$2 650 206 1 849/ \$67 224 45		245 000	01		¢2 650 200	4 0 40/	¢67 224	AF	4.000/
191   345.000   Other Production - Accessory Equipment -   \$3,659,296   1.84%   \$67,331   45		<b>343.000</b>	ופ		\$3,009, <b>29</b> 6	1.84%	₽ <b>07,33</b> 1	45	-4.00%

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

Linn	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
1101111001				11000			Juli 1 ago
192	346.000	Other Production - Miscellaneous Power	\$90,386	4.19%	\$3,787	45	0.00%
193		Plant Equipment - West Gardner TOTAL WEST GARDNER 1 THROUGH 4	\$66,468,000		\$1,337,566		
.00		COMBUSTION TURBINES PRODUCTION	<b>400,100,000</b>		<b>\$1,001,000</b>		
		STATION					
194		MIAMI & OSAWATOMIE 1 COMBUSTION					
		TURBINE PRODUCTION UNIT					
195 196	340.000 341.000	Other Production - Land - Osawatomie 1 Other Production - Structures &	\$366,303 \$004,436	0.00% 2.56%	\$0 \$33.077	0 70	0.00% -1.00%
196	341.000	Improvements - Osawatomie 1	\$901,436	2.56%	\$23,077	70	-1.00%
197	342.000	Other Production - Fuel Holders -	\$1,071,461	2.11%	\$22,608	50	-3.00%
198	344.000	Osawatomie Other Production - Generators -	\$13,918,053	2.00%	\$278,361	50	-3.00%
190	344.000	Osawatomie	\$13,916,033	2.00 /6	\$270,301	30	-3.00 /
199	345.000	Other Production - Accessory Equipment -	\$1,036,395	1.84%	\$19,070	45	-4.00%
200	346.000	Osawatomie Other Production - Miscellaneous Power	\$38,128	4.19%	\$1,598	45	0.00%
200	040.000	Plant Equipment - Osawatomie	<b>400,120</b>	4.1070	ψ1,030	40	0.0070
201		TOTAL MIAMI & OSAWATOMIE 1	\$17,331,776		\$344,714		
		COMBUSTION TURBINE PRODUCTION UNIT					
		O.M.I					
202		NORTHEAST STATION PRODUCTION					
203	340.000	UNIT Other Production - Land - Northeast	\$72,016	0.00%	\$0	o	0.00%
		Station	. ,				
204	341.000	Other Production - Structures & Improvements - Northeast Station	\$587,412	2.56%	\$15,038	70	-1.00%
205	342.000	Other Production - Fuel Holders -	\$1,164,765	2.11%	\$24,577	50	-4.00%
		Norheast Station					
206	344.000	Other Production - Generators - Northeast Station	\$32,335,834	2.00%	\$646,717	50	-5.00%
207	345.000	Other Production - Accessory Equipment -	\$4,103,583	1.84%	\$75,506	45	-8.00%
200	240,000	Northeast Station	\$C4.640	4.400/	£0.707	45	0.000/
208	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$64,610	4.19%	\$2,707	45	0.00%
209		TOTAL NORTHEAST STATION	\$38,328,220		\$764,545		
		PRODUCTION UNIT					
210		NORTHEAST FACILITY BULK OIL					
211	310.000	Other Production - Land - Bulk Oil Facility	\$78,530	0.00%	\$0	0	0.00%
212	311.000	Northeast Other Production - Structures &	\$681,669	1.65%	\$11,248	100	-3.00%
	011.000	Improvements - Bulk Oil Facility	ψου 1,000	1.00 /6	ψ11,240	100	0.0070
040	040.000	Northeast	0004 504	0.700/	<b>***</b>		0.000/
213	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$321,591	2.73%	\$8,779	55	-6.00%
214	315.000	Other Production - Accessory Equipment -	\$13,157	3.22%	\$424	55	-5.00%
245	246 000	Bulk Oil Facility Northeast	£402.074	2 200/	f0 240		0.000/
215	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility	\$102,971	2.28%	\$2,348	55	0.00%
		Northeast					
216		TOTAL NORTHEAST FACILITY BULK OIL	\$1,197,918		\$22,799		
217		PRODUCTION PLANT - WIND GEN -					
	044.055	SPEARVILLE 1	<b>**</b> ***	,	<b>^-</b>		
218	341.020	Other Production - Structures - Electric Wind - Spearville #1	\$2,027,488	4.31%	\$87,385	70	0.00%

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
219	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$82,381,619	5.39%	\$4,440,369	45	-1.00%
220	345.020	Other Production - Accessory Equipment - Wind - Spearville #1	\$372,987	6.07%	\$22,640	40	0.00%
221	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #1	\$74,123	5.00%	\$3,706	35	0.00%
222		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$84,856,217		\$4,554,100		
223		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2					
224	341.020	Other Production - Structures - Electric Wind - Spearville #2	\$648,102	4.31%	\$27,933	70	0.00%
225	344.020	Other Production - Generators - Electric Wind - Spearville #2	\$54,166,100	5.39%	\$2,919,553	45	-1.00%
226	346.020	Other Production - Miscellaneous Power Plant Equipment - Wind - Spearville #2	\$0	5.00%	\$0	35	0.00%
227		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 2	\$54,814,202		\$2,947,486		
228 229	344.010	PRODUCTION PLANT - SOLAR Other Production - Generators - Electric -	\$532,247	4.82%	\$25,654	45	0.00%
230	344.010	Solar	\$532,247	4.02 /6	\$25,654	45	0.00 /6
		TOTAL PRODUCTION PLANT - SOLAR	<b>\$532,247</b>		<b>\$25,054</b>		
231		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY					
232	341.000	Structures and Improvements - Greenwood Solar	\$0	5.26%	\$0	0	0.00%
233	344.010	Other Production Generators - Greenwood Solar	\$2,765,775	5.52%	\$152,671	0	0.00%
234	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	5.38%	\$0	0	0.00%
235	346.000	Miscellaneous Power Plant Equipment - Greenwood Solar	\$0	5.19%	\$0	0	0.00%
236		TOTAL PRODUCTION PLANT - GREENWOOD SOLAR FACILITY	\$2,765,775		\$152,671		
237 238	311.010	GENERAL PLANT - BUILDINGS Steam Production - Structures -	\$643,741	1.65%	\$10,622	100	0.00%
		Leasehold Improvements - Plant & Mat			. ,		
239	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - Buildings	\$11,078	2.28%	\$253	55	0.00%
240		TOTAL GENERAL PLANT - BUILDINGS	\$654,819		\$10,875		
241		GENERAL PLANT - GENERAL EQUIPMENT & TOOLS					
242	315.000	Steam Production - Accessory Equipment - Electric	\$7,031	3.22%	\$226	55	0.00%
243	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric - General Equipment & Tools	\$4,252,228	2.28%	\$96,951	55	0.00%
244		TOTAL GENERAL PLANT - GENERAL EQUIPMENT & TOOLS	\$4,259,259		\$97,177		
245		TOTAL OTHER PRODUCTION	\$370,459,453		\$12,527,342		
246		RETIREMENTS WORK IN PROGRESS -					
247		PRODUCTION Retirements Not Classified - Production	\$0	0.00%	\$0	0	0.00%

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	₽	MO Adjusted	Depreciation	Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
248		Retirements Not Classified - Nuclear	\$0	0.00%	\$0	0	0.00%
249		TOTAL RETIREMENTS WORK IN PROGRESS - PRODUCTION	\$0		\$0		
		PROGRESS - PRODUCTION					
250		TOTAL PRODUCTION PLANT	\$3,245,512,244		\$69,941,357		
251		TRANSMISSION PLANT					
252	350.000	Land - Transmission Plant	\$835,750	0.00%	\$0	0	0.00%
253	350.010	Land Rights - Transmission Plant	\$13,172,485	0.00%	\$0	0	0.00%
254	350.020	Land Rights - Transmission Plant - Wolf Creek	\$187	0.00%	\$0	0	0.00%
255	352.000	Structures & Improvements - Transmission Plant	\$3,010,952	1.98%	\$59,617	60	-5.00%
256	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$132,101	1.98%	\$2,616	60	-5.00%
257	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$15,694	1.98%	\$311	60	-5.00%
258	353.000	Station Equipment - Transmission Plant	\$88,597,696	1.87%	\$1,656,777	55	-10.00%
259	353.010	Station Equipment - Transmission Plant - Wolf	\$7,852,121	1.87%	\$146,835	55	-10.00%
260	353.020	Creek Station Equipment - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$532,475	1.87%	\$9,957	55	-10.00%
261	353.030	Station Equipment - Communications - Transmission Plant	\$4,192,943	9.96%	\$417,617	25	0.00%
262	354.000	Towers and Fixtures - Transmission Plant	\$2,261,444	0.88%	\$19,901	70	-20.00%
263	355.000	Poles and Fixtures - Transmission Plant	\$68,093,873	2.64%	\$1,797,678	52	-50.00%
264	355.010	Poles & Fixtures - Transmission Plant - Wolf Creek	\$30,724	2.64%	\$811	52	-50.00%
265	355.020	Poles & Fixtures - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$3,506	2.64%	\$93	52	-50.00%
266	356.000	Overhead Conductors & Devices - Transmission Plant	\$57,838,894	1.78%	\$1,029,532	55	-25.00%
267	356.010	Overhead Conductors & Devices - Transmission Plant - Wolf Creek	\$20,789	1.78%	\$370	55	-25.00%
268	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$2,552	1.78%	\$45	55	-25.00%
269	357.000	Underground Conduit - Transmission Plant	\$2,162,666	1.41%	\$30.494	65	0.00%
270	358.000	Underground Conductors & Devices -	\$1,709,875	0.68%	\$11,627	55	0.00%
		Transmission Plant	. , ,		. ,		
271		TOTAL TRANSMISSION PLANT	\$250,466,727		\$5,184,281		
272		RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT					
273		Transmission Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
274		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	\$0		\$0		
275		DISTRIBUTION PLANT					
276	360.000	Land - Electric - Distribution Plant	\$4,636,479	0.00%	\$0	0	0.00%
277	360.010	Depreciable Land Rights - Distribution Plant	\$9,677,167	0.00%	\$0	ŏ	0.00%
278	361.000	Structures & Improvements - Distribution Plant	\$8,328,834	1.32%	\$109,941	55	-5.00%
279	362.000	Station Equipment - Distribution Plant	\$136,743,818	1.81%	\$2,475,063	52	-5.00%
280	362.030	Station Equipment - Communications - Distribution Plant	\$2,257,948	4.45%	\$100,479	25	0.00%
281	363.000	Energy Storage Equipment - Distribution Plant	\$2,413,035	11.76%	\$283,773	10	0.00%
282	364.000	Poles, Tower & Fixtures - Distribution Plant	\$189,920,405	3.37%	\$6,400,318	42	-50.00%

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>c</u>	D	E	F	<u>G</u>
Line	Account	₽	MO Adjusted	Depreciation	<u>⊨</u> Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
					•		
283	365.000	Overhead Conductor - Distribution Plant	\$140,593,141	3.08%	\$4,330,269	44	-25.00%
284	366.000	Underground Circuit - Distribution Plant	\$164,516,733	2.91%	\$4,787,437	55	-30.00%
285	367.000	Underground Conductors - Distribution Plant	\$262,224,135	2.38%	\$6,240,934	51	-10.00%
286	368.000	Line Transformers - Distribution Plant	\$168,631,279	1.63%	\$2,748,690	37	10.00%
287	369.000	Services - Distribution Plant	\$70,516,195	4.44%	\$3,130,919	50	-100.00%
288	370.000	Meters Electric - Distribution Plant	\$30,790,116	0.61%	\$187,820	40	2.00%
289	370.020	AMI Meters Electric - Distribution Plant	\$33,845,375	4.91%	\$1,661,808	20	2.00%
290	371.000	Customized Premium Install - Distribution	\$11,357,539	0.05%	\$5,679	21	-15.00%
291	373.000	Plant Street Light and Traffic Signal - Distribution	\$12,926,911	3.75%	\$484,759	25	-5.00%
291	373.000	Plant	\$12,920,911	3.73 /6	\$404, <i>1</i> 39	25	-5.00 /6
292		TOTAL DISTRIBUTION PLANT	\$1,249,379,110		\$32,947,889		
_0_			ψ1,210,010,110		ψ0 <u>2,</u> 0.11,000		
293		RETIREMENTS WORK IN PROGRESS -					
		DISTRIBUTION PLANT					
294		Distribution Plant Salvage & Removal -	\$0	0.00%	\$0	0	0.00%
		Retirements Not Classified					
295		TOTAL RETIREMENTS WORK IN PROGRESS -	\$0		\$0		
		DISTRIBUTION PLANT					
296		INCENTIVE COMPENSATION					
		CAPITALIZATION					
297		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
298		GENERAL PLANT					
299	389.000	Land & Land Rights - General Plant	\$1,509,923	0.00%	\$0	0	0.00%
300	390.000	Structures & Improvements - General Plant	\$58,504,100	2.75%	\$1,608,863	45	-20.00%
301	390.030	Structures & Improvements - Leasehold (801	\$3,537,343	0.00%	\$0	0	0.00%
		Char) - General Plant	<b>*</b> 2,221,212		**		
302	390.050	Structures & Improvements - Leasehold (One	\$16,229,443	0.00%	\$0	0	0.00%
		KC Place) - General Plant					
303	391.000	Office Furniture & Equipment - General Plant	\$5,093,176	5.00%	\$254,659	20	0.00%
304	391.010	Office Furniture & Equipment - Wolf Creek -	\$5,784,504	5.00%	\$289,225	20	0.00%
		General Plant				_	
305	391.020	Office Furniture & Equipment - Computer -	\$20,397,974	12.50%	\$2,549,747	8	0.00%
200	200 000	General Plant	£450.705	0.000/	£40.400		05.000/
306	392.000	Transportation Equipment - Autos - General	\$459,705	9.38%	\$43,120	8	25.00%
307	392.010	Plant Transportation Equipment - Light Trucks -	\$6,352,880	11.73%	\$745,193	8	25.00%
307	392.010	General Plant	\$6,352,000	11.73%	\$745,195	0	25.00%
308	392.020	Transportation Equipment - Heavy Trucks -	\$21,110,829	9.94%	\$2,098,416	10	25.00%
300	032.020	General Plant	Ψ21,110,023	3.3470	Ψ2,030,410	10	20.0070
309	392.030	Transportation Equipment - Tractors - General	\$385,258	5.68%	\$21,883	12	25.00%
		Plant	<b>*****</b>	511211	<b>V</b> =1,000		
310	392.040	Transportation Equipment - Trailers - General	\$1,139,286	1.36%	\$15,494	26	25.00%
		Plant					
311	393.000	Stores Equipment - General Plant	\$420,640	4.00%	\$16,826	25	0.00%
312	394.000	Tools, Shop, & Garage Equipment - General	\$3,135,055	3.33%	\$104,397	30	0.00%
		Plant					
313	395.000	Laboratory Equipment - General Plant	\$3,890,307	3.33%	\$129,547	30	0.00%
314	396.000	Power Operated Equipment - General Plant	\$15,061,826	7.94%	\$1,195,909	12	15.00%
315	397.000	Communication Equipment - General Plant	\$61,471,097	2.86%	\$1,758,073	35	0.00%
316	397.010	Communication Equipment - Wolf Creek -	\$77,018	2.86%	\$2,203	35	0.00%
04-	207.000	General Plant	** ***	6 666	***	25	A AAA'
317	397.020	Communication Equipment - Wolf Creek MO	\$9,280	2.86%	\$265	35	0.00%
318	398.000	AFDC Gross Up - General Plant Miscellaneous Equipment - General Plant	\$578,543	3.33%	\$19,265	30	0.00%
310	330.000	imisserianeous Equipment - General Flant	ψυ/υ,υ40	3.33 /0	φ13,203	30	0.00 /6

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#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Depreciation Expense

Line Number	Account	<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
Nullibei	Number	Fiant Account Description	Jurisulctional	Nate	Lxpense	LIIE	Salvaye
319	399.000	Regulatory Amortizations - General Plant	\$0	0.00%	\$0	0	0.00%
320		TOTAL GENERAL PLANT	\$225,148,187		\$10,853,085		
321		CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS					
322		Capitalized Long Term Incentive Stock Awards	-\$1,435,349	0.00%	\$0	0	0.00%
323		TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	-\$1,435,349		\$0		
324		GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED					
325		General Plant - Salvage & Removal - Retirements Not Classified	\$0	0.00%	\$0	0	0.00%
326		TOTAL GENERAL PLANT - SALVAGE & REMOVAL - RETIREMENTS NOT CLASSIFIED	\$0		\$0		
327		Total Depreciation	\$5,149,198,301		\$118,926,612		

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

#### Kansas City Power Light Company Case No. ER-2016-0285 Test Year 12 Months Ending December 31, 2015

#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Accumulated Depreciation Reserve

		D.	•	- Г	-	F	•	V	,
Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>r</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
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	53.7145%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4 5	303.010 303.021	Miscellaneous Intangibles - Production Miscellaneous Intangibles - 5 Year - Customer	\$455,284 \$34,443,348	R-4 R-5	\$0 \$161,229	\$455,284 \$24,574,447	52.7400% 52.4911%	\$0 \$0	\$240,117
3	303.021	Related	\$34,413,218	K-3	\$101,229	\$34,574,447	32.4911/6	φU	\$18,148,508
6	303.022	Miscellaneous Intangibles - 5 Year - Energy Related	\$9,067,636	R-6	\$0	\$9,067,636	56.0600%	\$0	\$5,083,317
7	303.023	Miscellaneous Intangibles - 5 Year - Demand Related	\$18,877,523	R-7	\$0	\$18,877,523	52.7400%	\$0	\$9,956,006
8	303.024	Miscellaneous Intangibles - 5 Year - Corporate Software	\$15,655,114	R-8	\$0	\$15,655,114	53.7630%	\$0	\$8,416,659
9	303.025	Miscellaneous Intangibles - 5 Year - Transmission Related	\$3,828,595	R-9	\$0	\$3,828,595	52.7400%	\$0	\$2,019,201
10	303.031	Miscellaneous Intangibles - 10 Year - Customer Related	\$48,787,037	R-10	\$0	\$48,787,037	52.4911%	\$0	\$25,608,852
11	303.032	Miscellaneous Intangibles - 10 Year - Energy Related	\$24,285,344	R-11	\$0	\$24,285,344	56.0600%	\$0	\$13,614,364
12	303.033	Miscellaneous Intangibles - 10 Year - Demand	\$8,630,091	R-12	\$0	\$8,630,091	52.7400%	\$0	\$4,551,510
13	303.034	Related Miscellaneous Intangibles - 10 Year - Corporate Software	\$8,054,766	R-13	\$0	\$8,054,766	53.7630%	\$0	\$4,330,484
14	303.050	Miscellaneous Intangibles Plant - Wolf Creek - 5 Year Software	\$18,006,919	R-14	\$0	\$18,006,919	52.7400%	\$0	\$9,496,849
15	303.070	Miscellaneous Intangibles Plant - Srct	\$10,479	R-15	\$0	\$10,479	52.7400%	\$0	\$5,527
16	303.080	Miscellaneous Intangibles Transmission Line	\$867,538	R-16	\$0	\$867,538	52.7400%	\$0	\$457,540
17	303.090	Miscellaneous Intangibles Transmission Mint Line	\$11,520	R-17	\$0	\$11,520	52.7400%	\$0	\$6,076
18	303.100	Miscellaneous Intangibles latan Hwy & Bridge	\$365,015	R-18	\$0	\$365,015	52.7400%	\$0	\$192,509
19	303.110	Miscellaneous Intangibles LaCygne Road Overpass	\$10,149	R-19	\$0	\$10,149	52.7400%	\$0	\$5,353
20		TOTAL INTANGIBLE PLANT	\$191,326,228		\$161,229	\$191,487,457		\$0	\$102,132,872
21		PRODUCTION PLANT							
22		STEAM PRODUCTION							
23		HAWTHORN COMMON							
24	311.000	Structures - Electric - Hawthorn	\$4,630,983	R-24	\$0	\$4,630,983	52.7400%	\$0	\$2,442,380
25	312.000	Common Boiler Plant Equipment - Electric -	-\$13,954	R-25	\$0	-\$13,954	52.7400%	\$0	-\$7,359
26	314.000	Hawthorn Common Turbogenerator - Electric - Hawthorn	\$13,162	R-26	\$0	\$13,162	52.7400%	\$0	\$6,942
27	315.000	Common Accessory Equipment - Electric -	\$480,209	R-27	\$0	\$480,209	52.7400%	\$0	\$253,262
28	316.000	Hawthorn Common Miscellaneous Power Plant Equipment -	\$846,562	R-28	\$0	\$846,562	52.7400%	\$0	\$446,477
29		Electric - Hawthorn Common TOTAL HAWTHORN COMMON	\$5,956,962		\$0	\$5,956,962		\$0	\$3,141,702
30		HAWTHORN 5 PRODUCTION UNIT							
31	310.000	Land & Land Rights - Hawthorn 5	\$0	R-31	\$0	\$0	52.7400%	\$0	\$0
32	311.000	Structures & Improvements - Hawthorn 5	\$8,418,513	R-32	\$0	\$8,418,513	52.7400%	\$0	\$4,439,924
33	311.020	Structures - Rebuild - Hawthorn 5	\$8,183,646	R-33	\$0	\$8,183,646	52.7400%	\$0	\$4,316,055
34 35	312.000 312.010	Boiler Plant Equipment - Hawthorn 5 Steam Plant Boiler - Unit Train - Electric -	-\$12,792,169 \$3,203,202	R-34 R-35	\$0 \$0	-\$12,792,169 \$3,203,202	52.7400% 52.7400%	\$0 \$0	-\$6,746,590 \$1,689,369
36	312.030	Hawthorn 5 Boiler Plant - Rebuild - Hawthorn 5	\$200,248,916	R-36	\$0	\$200,248,916	52.7400%	\$0	\$105,611,278
37	314.000	Turbogenerator Units - Hawthorn 5	\$37,041,052	R-37	\$0	\$37,041,052	52.7400%	\$0 \$0	\$19,535,451
38	315.000	Accessory Electric Equipment -	\$147,079	R-38	\$0	\$147,079	52.7400%	\$0	\$77,569
39	315.010	Hawthorn 5 Accessory Equipment - Rebuild -	\$33,814,787	R-39	\$0	\$33,814,787	52.7400%	\$0	\$17,833,919
40	316.000	Hawthorn 5 Miscellaneous Power Plant Equipment -	\$4,632,248	R-40	\$0	\$4,632,248	52.7400%	\$0	\$2,443,048
		Hawthorn 5							

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Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	•	<u>G</u> Jurisdictional		<u>l</u> MO Adjusted
Number 41	Number	Depreciation Reserve Description	Reserve \$2,071,832	Number R-41	Adjustments \$0	Reserve	Allocations 52.7400%	Adjustments \$0	Jurisdictional
41	316.010	Miscellaneous Equipment - Rebuild - Hawthorn 5	\$2,071,832	R-41	ŞU	\$2,071,832	52.7400%	20	\$1,092,684
42		TOTAL HAWTHORN 5 PRODUCTION UNIT	\$284,969,106		\$0	\$284,969,106		\$0	\$150,292,707
43		IATAN COMMON PRODUCTION UNIT							
44	310.000	Land - Electric - latan Common	\$0	R-44	\$0	\$0	52.7400%	\$0	\$0
45	311.000	Structures - Electric - Iatan Common	\$26,940,010	R-45	\$0	\$26,940,010	52.7400%	\$0	\$14,208,161
46	312.000	Turbogenerators - Electric - latan Common	\$57,600,203	R-46	\$0	\$57,600,203	52.7400%	\$0	\$30,378,347
47 48	312.010 314.000	Unit Trains - Electric - Iatan Common Boiler Plant Equipment - Electric - Iatan	\$502,648 \$1,353,760	R-47 R-48	\$0 \$0	\$502,648 \$1,353,760	52.7400% 52.7400%	\$0 \$0	\$265,097 \$713,973
49	315.000	Common Accessory Equipment - Electric - latan	\$5,601,594	R-49	\$0 \$0	\$5,601,594	52.7400%	\$0	\$2,954,281
50	316.000	Common Miscellaneous Power Plant Equipment -	\$1,089,394	R-50	\$0	\$1,089,394	52.7400%	\$0	\$574,546
		Electric - latan Common	ψ.,σσσ,σσ.		4.0	<b>V</b> .,000,001	02.11.10070	40	<b>40.</b> 1,0 10
51		TOTAL IATAN COMMON PRODUCTION UNIT	\$93,087,609		\$0	\$93,087,609		\$0	\$49,094,405
52		IATAN UNIT 1 PRODUCTION UNIT							
53	310.000	Land - Electric - latan #1	\$0	R-53	\$0	\$0	52.7400%	\$0	\$0
54	311.000	Structures - Electric - latan #1	\$3,523,123	R-54	\$0	\$3,523,123	52.7400%	\$0	\$1,858,095
55	312.000	Boiler Plant Equipment - Electric - Iatan #1	\$146,533,076	R-55	\$0	\$146,533,076	52.7400%	\$0	\$77,281,544
56	312.050	Boiler Plant Equipment - Electric - MO Juris Disallow - latan #1	-\$2,418	R-56	\$0	-\$2,418	100.0000%	\$0	-\$2,418
57 58	314.000 315.000	Turbogenerator - Electric - latan #1 Accessory Equipment - Electric - latan	\$34,327,472 \$20,809,209	R-57 R-58	\$0 \$0	\$34,327,472 \$20,809,209	52.7400% 52.7400%	\$0 \$0	\$18,104,309 \$10,974,777
59	315.050	#1 Accessory Equipment - Electric - MO	-\$124,483	R-59	\$0	-\$124,483	100.0000%	\$0	-\$124,483
60	316.000	Juris Disallow - latan #1 Miscellaneous Power Pit Equipment -	\$2,021,943	R-60	\$0	\$2,021,943	52.7400%	\$0	\$1,066,373
61	316.050	Electric - latan #1 Miscellaneous Power Pit Equipment -	-\$1	R-61	\$0	-\$1	100.0000%	\$0	-\$1
62		Electric - MO Juris Disallow - latan #1 TOTAL IATAN UNIT 1 PRODUCTION UNIT	\$207,087,921		\$0	\$207,087,921		\$0	\$109,158,196
63		IATAN #2 PRODUCTION UNIT							
64	311.040	Structures - latan #2	\$9,335,069	R-64	\$0	\$9,335,069	52.7400%	\$0	\$4,923,315
65	311.060	Structures - MO Juris Disallow - latan #2	-\$56,553	R-65	\$0	-\$56,553	100.0000%	\$0	-\$56,553
66	311.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization -	\$19,240,688	R-66	\$0	\$19,240,688	100.0000%	\$0	\$19,240,688
67	312.040	Structures - latan #2 Boiler Plant Equipment - latan #2	\$74,311,651	R-67	\$0	\$74,311,651	52.7400%	\$0	\$39,191,965
68	312.060	Boiler Plant Equipment - MO Juris Disallow - latan #2	-\$449,250	R-68	\$0	-\$449,250	100.0000%	\$0	-\$449,250
69	312.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Boiler Plant	\$137,897,545	R-69	\$0	\$137,897,545	100.0000%	\$0	\$137,897,545
		Equipment - latan #2							
70	314.040	Turbogenerator - latan #2	\$17,982,098	R-70	\$0	\$17,982,098	52.7400%	\$0	\$9,483,758
71	314.060	Turbogenerator - MO Juris Disallow - latan #2	-\$58,776	R-71	\$0	-\$58,776	100.0000%	\$0	-\$58,776
72	314.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Turbogenerator - latan #2	\$19,135,918	R-72	\$0	\$19,135,918	100.0000%	\$0	\$19,135,918
73	315.040	Accessory Equipment - latan #2	\$5,278,896	R-73	\$0	\$5,278,896	52.7400%	\$0	\$2,784,090
74	315.060	Accessory Equipment - MO Juris Disallow - latan #2	-\$21,125	R-74	\$0	-\$21,125	100.0000%	\$0	-\$21,125
75	315.990	Regulatory Plan - EO-2005-0329 - Cumulative Additional Amortization - Steam Production Accessory Equipment - latan #2	\$6,399,672	R-75	\$0	\$6,399,672	100.0000%	\$0	\$6,399,672
76	316.040	Miscellaneous Power Plant Equipment - latan #2	\$380,921	R-76	\$0	\$380,921	52.7400%	\$0	\$200,898
77	316.060	Miscellaneous Power Plant Equipment - MO Juris Disallow - latan #2	-\$1,934	R-77	\$0	-\$1,934	100.0000%	\$0	-\$1,934

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u> </u>
Line	Account	_	Total	Adjust.	_	•	Jurisdictional		MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
78	316.990	Regulatory Plan - EO-2005-0329 -	\$704,779	R-78	\$0	\$704,779	100.0000%	\$0	\$704,779
		Cumulative Additional Amortization -							
		Miscellaneous Power Plant Equipment -							
79		latan #2 TOTAL IATAN #2 PRODUCTION UNIT	\$290,079,599		\$0	\$290,079,599		\$0	\$239,374,990
		TOTAL MATAR WET ROBOTION ONLY	<b>\$255,575,555</b>		ΨÜ	<b>\$200,010,000</b>		ΨÜ	Ψ <b>2</b> 00,01-4,000
80		LACYGNE COMMON PLANT							
		PRODUCTION UNIT							
81	310.000	Land - LaCygne Common	\$0	R-81	\$0	\$0	52.7400%	\$0	\$0
82	311.000	Structures - LaCygne Common	\$5,337,873	R-82	\$0	\$5,337,873	52.7400%	\$0	\$2,815,194
83	312.000	Boiler Pit Equipment - LaCygne Common	\$7,371,691	R-83	\$0	\$7,371,691	52.7400%	\$0 \$0	\$3,887,830
84 85	312.010 314.000	Boiler Unit Train - LaCygne Common Turbogenerator - LaCygne Common	\$147,691 \$49,649	R-84 R-85	\$0 \$0	\$147,691 \$49,649	52.7400% 52.7400%	\$0 \$0	\$77,892 \$26,185
86	315.000	Accessory Equipment - LaCygne	\$1,316,444	R-86	\$0 \$0	\$1,316,444	52.7400% 52.7400%	\$0 \$0	\$20,105 \$694,293
00	313.000	Common	\$1,510,444	11-00	ΨΟ	φ1,310,444	32.740076	ΨΟ	\$034, <b>2</b> 33
87	315.020	Accessory Equipment - Comp LaCygne	\$7,647	R-87	\$0	\$7,647	52.7400%	\$0	\$4,033
		Common	. , .		**	, ,-		•	, ,
88	316.000	Miscellaneous Power Pit - LaCygne	\$830,572	R-88	\$0	\$830,572	52.7400%	\$0	\$438,044
		Common							
89		TOTAL LACYGNE COMMON PLANT	\$15,061,567		\$0	\$15,061,567		\$0	\$7,943,471
		PRODUCTION UNIT							
00		LACYONE #4 PROPULCTION UNIT							
90 91	310.000	LACYGNE #1 PRODUCTION UNIT Land - LaCygne #1	\$0	R-91	\$0	\$0	52.7400%	\$0	\$0
92	311.000	Structures - LaCygne #1	\$12,698,402	R-91	\$0 \$0	\$12,698,402	52.7400% 52.7400%	\$0 \$0	\$6,697,137
93	312.000	Boiler Pit Equipment - LaCygne #1	\$71,553,863	R-93	\$0 \$0	\$71,553,863	52.7400%	\$0	\$37,737,507
94	312.020	Boiler AQC Equipment - LaCygne #1	\$13,881,064	R-94	\$0	\$13,881,064	52.7400%	\$0	\$7,320,873
95	314.000	Turbogenerator - LaCygne #1	\$20,632,754	R-95	\$0	\$20,632,754	52.7400%	\$0	\$10,881,714
96	315.000	Accessory Equipment - LaCygne #1	\$10,390,944	R-96	\$0	\$10,390,944	52.7400%	\$0	\$5,480,184
97	316.000	Miscellaneous Power Pit Equipment -	\$757,909	R-97	\$0	\$757,909	52.7400%	\$0	\$399,721
		LaCygne #1							
98		TOTAL LACYGNE #1 PRODUCTION UNIT	\$129,914,936		\$0	\$129,914,936		\$0	\$68,517,136
00		LACYONE #0 PROPULITION LINE							
99 100	311.000	LACYGNE #2 PRODUCTION UNIT Structures - LaCygne #2	\$2,215,172	R-100	\$0	\$2,215,172	52.7400%	\$0	\$1,168,282
101	312.000	Boiler Pit Equipment - LaCygne #2	\$66,151,569	R-100	\$0 \$0	\$66,151,569	52.7400% 52.7400%	\$0 \$0	\$34,888,337
102	314.000	Turbogenerator - LaCygne #2	\$17,317,586	R-102	\$0 \$0	\$17,317,586	52.7400%	\$0	\$9,133,295
103	315.000	Accessory Equipment - LaCygne #2	\$10,400,269	R-103	\$0	\$10,400,269	52.7400%	\$0	\$5,485,102
104	316.000	Miscellaneous Power Pit Equipment -	\$890,141	R-104	\$0	\$890,141	52.7400%	\$0	\$469,460
		LaCygne #2							
105		TOTAL LACYGNE #2 PRODUCTION UNIT	\$96,974,737		\$0	\$96,974,737		\$0	\$51,144,476
106		MONTROSE COMMON PRODUCTION							
107	310.000	UNIT Steam Production - Land - Electric -	¢o.	R-107	\$0	\$0	52.7400%	60	\$0
107	310.000	Montrose Common	\$0	K-107	φU	\$0	52.7400%	\$0	Φ0
108	311.000	Steam Production - Structures - Electric -	\$10.695.149	R-108	\$0	\$10,695,149	52.7400%	\$0	\$5,640,622
		Montrose Common	<b>V</b> .0,000,10		Ų.	<b>V</b> .0,000,	02.1.10070	40	<b>40,010,022</b>
109	312.000	Steam Production - Boiler Plant	\$13,199,870	R-109	\$0	\$13,199,870	52.7400%	\$0	\$6,961,611
		Equipment - Electric - Montrose							
		Common							
110	312.010	Steam Production - Plant Boiler Unit	\$2,862,297	R-110	\$0	\$2,862,297	52.7400%	\$0	\$1,509,575
		Train - Electric - Montrose Common	<b></b>			<b></b>			
111	314.000	Steam Production - Turbogenerators -	\$675,009	R-111	\$0	\$675,009	52.7400%	\$0	\$356,000
112	315.000	Electric - Montrose Common Steam Production - Accessory	\$2,435,480	R-112	\$0	\$2,435,480	52.7400%	\$0	\$1,284,472
112	313.000	Equipment - Electric - Montrose	Ψ2,433,400	11-112	ΨΟ	Ψ2,433,400	32.740076	φυ	\$1,204,472
		Common							
113	316.000	Steam Production - Miscellaneous Plant	\$2,062,423	R-113	\$0	\$2,062,423	52.7400%	\$0	\$1,087,722
		Equipment - Electric - Montrose	. , ,		·	. , ,			. , ,
		Common							
114		TOTAL MONTROSE COMMON	\$31,930,228		\$0	\$31,930,228		\$0	\$16,840,002
		PRODUCTION UNIT							
445		MONTBORE 4 PROPULATION UNIT							
115 116	311.000	MONTROSE 1 PRODUCTION UNIT	r.a.	R-116	**	r.o.	52.7400%	\$0	**
110	311.000	Steam Production - Structures - Electric - Montrose 1	\$0	K-110	\$0	\$0	32.7400%	φ0	\$0
	312.000	Steam Production - Boiler Plant	\$0	R-117	\$0	\$0	52.7400%	\$0	\$0
117									

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	•	<u>G</u> Jurisdictional		<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
118	314.000	Steam Production - Turbogenerators -	\$0	R-118	\$0	\$0	52.7400%	\$0	\$0
119	315.000	Electric - Montrose 1 Steam Production - Accessory	\$0	R-119	\$0	\$0	52.7400%	\$0	\$0
120	316.000	Equipment - Electric - Montrose 1 Steam Production - Miscellaneous	\$0	R-120	\$0	\$0	52.7400%	\$0	\$0
121		Power Plant Equipment - Electric - TOTAL MONTROSE 1 PRODUCTION	\$0		\$0	\$0		\$0	\$0
		UNIT	**		**	**		**	40
122 123	311.000	MONTROSE 2 PRODUCTION UNIT Steam Production - Structures - Electric -	\$112,182	R-123	\$0	\$112,182	52.7400%	\$0	\$59,165
124	312.000	Montrose 2 Steam Production - Boiler Plant	\$20,289,420	R-124	\$0	\$20,289,420	52.7400%	\$0	\$10,700,640
		Equipment - Electric - Montrose 2			·				
125	314.000	Steam Production - Turbogenerators - Electric - Montrose 2	\$8,696,325	R-125	\$0	\$8,696,325	52.7400%	\$0	\$4,586,442
126	315.000	Steam Production - Accessory Equipment - Electric - Montrose 2	\$3,130,365	R-126	\$0	\$3,130,365	52.7400%	\$0	\$1,650,955
127	316.000	Steam Production - Miscellaneous Power Plant Equipment - Electric -	\$40,803	R-127	\$0	\$40,803	52.7400%	\$0	\$21,520
128		TOTAL MONTROSE 2 PRODUCTION UNIT	\$32,269,095		\$0	\$32,269,095		\$0	\$17,018,722
		<b></b>							
129 130	311.000	MONTROSE 3 PRODUCTION UNIT Steam Production - Structures - Electric -	\$310,740	R-130	\$0	\$310,740	52.7400%	\$0	\$163,884
131	312.000	Montrose 3 Steam Production - Boiler Plant	\$21,765,966	R-131	\$0	\$21,765,966	52.7400%	\$0	\$11,479,370
132	314.000	Equipment - Electric - Montrose 3 Steam Production - Turbogenerators -	\$10,278,646	R-132	\$0	\$10,278,646	52.7400%	\$0	\$5,420,958
133	315.000	Electric - Montrose 3 Steam Production - Accessory	\$3,481,268	R-133	\$0	\$3,481,268	52.7400%	\$0	\$1,836,021
134	316.000	Equipment - Electric - Montrose 3 Steam Production - Miscellaneous	\$67,757	R-134	\$0	\$67,757	52.7400%	\$0	\$35,735
	310.000	Power Plant Equipment - Montrose 3		K-134			32.7400 /6		
135		TOTAL MONTROSE 3 PRODUCTION UNIT	\$35,904,377		\$0	\$35,904,377		\$0	\$18,935,968
136		TOTAL STEAM PRODUCTION	\$1,223,236,137		\$0	\$1,223,236,137		\$0	\$731,461,775
137		NUCLEAR PRODUCTION							
138		WOLF CREEK NUCLEAR PRODUCTION UNIT							
139	320.000	Land & Land Rights - Wolf Creek	\$0	R-139	\$0	\$0	52.7400%	\$0	\$0
140	321.000	Structures & Improvements - Wolf Creek	\$269,206,667	R-140	\$0	\$269,206,667	52.7400%	\$0	\$141,979,596
141	321.010	Structures MO Gross Up AFDC Electric - Wolf Creek	\$12,566,780	R-141	\$0	\$12,566,780	100.0000%	\$0	\$12,566,780
142 143	322.000 322.010	Reactor Plant Equipment - Wolf Creek Reactor - MO Gross Up AFDC - Wolf	\$411,677,258 \$32,030,081	R-142 R-143	\$0 \$0	\$411,677,258 \$32,030,081	52.7400% 100.0000%	\$0 \$0	\$217,118,586 \$32,030,081
144	322.020	Creek MO Juris Depreciation 40 to 60 Yr EO-05-	\$14,591,667	R-144	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
		0359 - Wolf Creek							•
145 146	323.000 323.010	Turbogenerator Units - Wolf Creek Turbogenerator MO Gross Up AFDC -	\$84,986,473 \$3,964,508	R-145 R-146	\$0 \$0	\$84,986,473 \$3,964,508	52.7400% 100.0000%	\$0 \$0	\$44,821,866 \$3,964,508
147	324.000	Wolf Creek Accessory Electric Equipment - Wolf	\$72,981,359	R-147	\$0	\$72,981,359	52.7400%	\$0	\$38,490,369
148	324.010	Creek Accessory Equipment - MO Gross Up	\$3,547,149	R-148	\$0	\$3,547,149	100.0000%	\$0	\$3,547,149
149	325.000	AFDC - Wolf Creek Miscellaneous Power Plant Equipment -	\$34,663,765	R-149	\$0	\$34,663,765	52.7400%	\$0	\$18,281,670
150	325.010	Wolf Creek Miscellaneous Plant Equipment - MO	\$659,554	R-150	\$0	\$659,554	100.0000%	\$0	\$659,554
151	328.000	Gross Up AFDC - Wolf Creek Disallow - MO Gross Up AFDC 100% MO -	-\$5,279,302	R-151	\$0	-\$5,279,302	100.0000%	\$0	-\$5,279,302
152	328.010	Wolf Creek MPSC Disallow - MO Basis - Wolf Creek	-\$75,097,548	R-152	\$0	-\$75,097,548	52.7400%	\$0	-\$39,606,447
153	328.050	Nuclear PR - Disallow Pre 1988 Res - Wolf Creek	-\$10,086,006	R-153	\$0	-\$10,086,006	52.7400%	\$0	-\$5,319,360
	- '		•			•			

#### Kansas City Power Light Company Case No. ER-2016-0285 Test Year 12 Months Ending December 31, 2015

#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē		<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
154		TOTAL WOLF CREEK NUCLEAR PRODUCTION UNIT	\$850,412,405		\$0	\$850,412,405		\$0	\$477,846,717
155		TOTAL NUCLEAR PRODUCTION	\$850,412,405		\$0	\$850,412,405		\$0	\$477,846,717
156		HYDRAULIC PRODUCTION							
157		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
158		OTHER PRODUCTION							
159		HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT							
160	341.000	Other Production - Structures & Improvements - Hawthorn 6	\$61,693	R-160	\$0	\$61,693	52.7400%	\$0	\$32,537
161	342.000	Other Production - Fuel Holders - Hawthorn 6	\$532,474	R-161	\$0	\$532,474	52.7400%	\$0	\$280,827
162	344.000	Other Production - Generators - Hawthorn 6	\$19,947,047	R-162	\$0	\$19,947,047	52.7400%	\$0	\$10,520,073
163	345.000	Other Production - Accessory Equipment - Hawthorn 6	\$1,234,550	R-163	\$0	\$1,234,550	52.7400%	\$0	\$651,102
164	346.000	Other Production - Miscellaneous Power Plant Equipment - Electric - Hawthorn 6	\$0	R-164	\$0	\$0	52.7400%	\$0	\$0
165		TOTAL HAWTHORN 6 COMBUSTION TURBINE PRODUCTION UNIT	\$21,775,764		\$0	\$21,775,764		\$0	\$11,484,539
166		HAWTHORN 9 COMBINED CYCLE							
167	311.000	PRODUCTION UNIT Other Production - Structures &	\$1,047,715	R-167	\$0	\$1,047,715	52.7400%	\$0	\$552,565
168	312.000	Improvements - Hawthorn 9 Other Production - Boiler Plant	\$20,582,578	R-168	\$0	\$20,582,578	52.7400%	\$0	\$10,855,252
169	314.000	Equipment - Hawthorn 9 Other Production - Turbogenerators - Hawthorn 9	\$7,487,962	R-169	\$0	\$7,487,962	52.7400%	\$0	\$3,949,151
170	315.000	Other Production - Accessory Equipment - Hawthorn 9	\$5,679,225	R-170	\$0	\$5,679,225	52.7400%	\$0	\$2,995,223
171	316.000	Other Production - Miscellaneous Power Plant Equipment - Hawthorn 9	\$72,226	R-171	\$0	\$72,226	52.7400%	\$0	\$38,092
172		TOTAL HAWTHORN 9 COMBINED CYCLE PRODUCTION UNIT	\$34,869,706		\$0	\$34,869,706		\$0	\$18,390,283
173		HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT							
174	341.000	Other Production - Structures & Improvements - Hawthorn 7	\$284,577	R-174	\$0	\$284,577	52.7400%	\$0	\$150,086
175	342.000	Other Production - Fuel Holders - Hawthorn 7	\$1,527,248	R-175	\$0	\$1,527,248	52.7400%	\$0	\$805,471
176	344.000	Other Production - Generators - Hawthorn 7	\$12,677,624	R-176	\$0	\$12,677,624	52.7400%	\$0	\$6,686,179
177	345.000	Other Production - Accessory Equipment - Hawthorn 7	\$1,071,307	R-177	\$0	\$1,071,307	52.7400%	\$0	\$565,007
178		TOTAL HAWTHORN 7 COMBUSTION TURBINE PRODUCTION UNIT	\$15,560,756		\$0	\$15,560,756		\$0	\$8,206,743
179		HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT							
180	341.000	Other Production - Structures & Improvements - Hawthorn 8	\$34,518	R-180	\$0	\$34,518	52.7400%	\$0	\$18,205
181	342.000	Other Production - Fuel Holders - Hawthorn 8	\$303,438	R-181	\$0	\$303,438	52.7400%	\$0	\$160,033
182	344.000	Other Production - Generators - Hawthorn 8	\$13,474,201	R-182	\$0	\$13,474,201	52.7400%	\$0	\$7,106,294
183	345.000	Other Production - Accessory Equipment - Hawthorn 8	\$665,619	R-183	\$0	\$665,619	52.7400%	\$0	\$351,047
184		TOTAL HAWTHORN 8 COMBUSTION TURBINE PRODUCTION UNIT	\$14,477,776		\$0	\$14,477,776		\$0	\$7,635,579

	<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>
Line	Account		Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number 185	Number	Depreciation Reserve Description WEST GARDNER 1 THROUGH 4	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
103		COMBUSTION TURBINES PRODUCTION STATION							
186 187	340.000 340.010	Other Production - Land - West Gardner Other Production - Land Rights &	\$0 \$14,544	R-186 R-187	\$0 \$0	\$0 \$14,544	52.7400% 52.7400%	\$0 \$0	\$0 \$7,671
188	341.000	Easements - West Gardner Other Production - Structures & Improvements - Structures &	\$1,063,936	R-188	\$0	\$1,063,936	52.7400%	\$0	\$561,120
189	342.000	Improvements - West Gardner Other Production - Fuel Holders - West	\$1,429,939	R-189	\$0	\$1,429,939	52.7400%	\$0	\$754,150
190	344.000	Gardner Other Production - Generators - West	\$51,654,078	R-190	\$0	\$51,654,078	52.7400%	\$0	\$27,242,361
191	345.000	Gardner Other Production - Accessory	\$2,928,521	R-191	\$0	\$2,928,521	52.7400%	\$0	\$1,544,502
192	346.000	Equipment - West Gardner Other Production - Miscellaneous Power	\$7,673	R-192	\$0	\$7,673	52.7400%	\$0	\$4,047
193		Plant Equipment - West Gardner TOTAL WEST GARDNER 1 THROUGH 4 COMBUSTION TURBINES PRODUCTION STATION	\$57,098,691		\$0	\$57,098,691		\$0	\$30,113,851
194		MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT							
195	340.000	Other Production - Land - Osawatomie 1 Other Production - Structures &	\$0	R-195	\$0	\$0 \$552.536	52.7400%	\$0 \$0	\$0 \$204.030
196 197	341.000 342.000	Improvements - Osawatomie 1 Other Production - Fuel Holders -	\$553,526 \$902,771	R-196 R-197	\$0 \$0	\$553,526 \$902,771	52.7400% 52.7400%	\$0 \$0	\$291,930 \$476,121
198	344.000	Osawatomie Other Production - Generators -	\$12,461,276	R-198	\$0	\$12,461,276	52.7400%	\$0	\$6,572,077
199	345.000	Osawatomie Other Production - Accessory	\$789,812	R-199	\$0	\$789,812	52.7400%	\$0	\$416,547
200	346.000	Equipment - Osawatomie Other Production - Miscellaneous Power	\$2,589	R-200	\$0	\$2,589	52.7400%	\$0	\$1,365
201		Plant Equipment - Osawatomie TOTAL MIAMI & OSAWATOMIE 1 COMBUSTION TURBINE PRODUCTION UNIT	\$14,709,974		\$0	\$14,709,974		\$0	\$7,758,040
202		NORTHEAST STATION PRODUCTION							
203	340.000	UNIT Other Production - Land - Northeast	\$0	R-203	\$0	\$0	52.7400%	\$0	\$0
204	341.000	Station Other Production - Structures &	\$94,439	R-204	\$0	\$94,439	52.7400%	\$0	\$49,807
205	342.000	Improvements - Northeast Station Other Production - Fuel Holders - Norheast Station	\$1,177,350	R-205	\$0	\$1,177,350	52.7400%	\$0	\$620,934
206	344.000	Other Production - Generators - Northeast Station	\$33,462,612	R-206	\$0	\$33,462,612	52.7400%	\$0	\$17,648,182
207	345.000	Other Production - Accessory Equipment - Northeast Station	\$6,270,451	R-207	\$0	\$6,270,451	52.7400%	\$0	\$3,307,036
208	346.000	Other Production - Miscellaneous Power Plant Equipment - Northeast Station	\$14,774	R-208	\$0	\$14,774	52.7400%	\$0	\$7,792
209		TOTAL NORTHEAST STATION PRODUCTION UNIT	\$41,019,626		\$0	\$41,019,626		\$0	\$21,633,751
210 211	310.000	NORTHEAST FACILITY BULK OIL Other Production - Land - Bulk Oil	\$0	R-211	\$0	\$0	52.7400%	\$0	\$0
212	311.000	Facility Northeast Other Production - Structures &	\$695,244		\$0	\$695,244	52.7400%	\$0	\$366,672
		Improvements - Bulk Oil Facility Northeast							
213	312.000	Other Production - Boiler Plant Equipment - Bulk Oil Facility Northeast	\$462,844	R-213	\$0	\$462,844	52.7400%	\$0	\$244,104
214	315.000	Other Production - Accessory Equipment - Bulk Oil Facility Northeast	\$17,289	R-214	\$0	\$17,289	52.7400%	\$0	\$9,118
215	316.000	Other Production - Miscellaneous Power Plant Equipment - Bulk Oil Facility	\$79,348	R-215	\$0	\$79,348	52.7400%	\$0	\$41,848
216		Northeast TOTAL NORTHEAST FACILITY BULK	\$1,254,725		\$0	\$1,254,725		\$0	\$661,742

	<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 Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	iveselve	Number	Aujustinents	Reserve	Allocations	Aujustinents	Julisuictional
217		PRODUCTION PLANT - WIND GEN -							
218	341.020	SPEARVILLE 1 Other Production - Structures - Electric	\$1,623,904	R-218	\$0	\$1,623,904	52.7400%	\$0	\$856,447
		Wind - Spearville #1							
219	344.020	Other Production - Generators - Electric Wind - Spearville #1	\$71,823,984	R-219	\$0	\$71,823,984	52.7400%	\$0	\$37,879,969
220	345.020	Other Production - Accessory	\$140,214	R-220	\$0	\$140,214	52.7400%	\$0	\$73,949
221	346.020	Equipment - Wind - Spearville #1 Other Production - Miscellaneous Power	\$9,339	R-221	\$0	\$9,339	52.7400%	\$0	\$4,925
	0.0.020	Plant Equipment - Wind - Spearville #1	. ,				02.11 10070		
222		TOTAL PRODUCTION PLANT - WIND GEN - SPEARVILLE 1	\$73,597,441		\$0	\$73,597,441		\$0	\$38,815,290
223		PRODUCTION PLANT - WIND GEN - SPEARVILLE 2							
224	341.020	Other Production - Structures - Electric	\$344,148	R-224	\$0	\$344,148	52.7400%	\$0	\$181,504
225	344.020	Wind - Spearville #2 Other Production - Generators - Electric	\$29,207,663	R-225	\$0	\$29,207,663	52.7400%	\$0	\$15,404,121
223	344.020	Wind - Spearville #2	\$29,207,003	K-225	Φ0	\$29,207,663	52.7400%	φU	\$15,404,121
226	346.020	Other Production - Miscellaneous Power	\$0	R-226	\$0	\$0	52.7400%	\$0	\$0
227		Plant Equipment - Wind - Spearville #2 TOTAL PRODUCTION PLANT - WIND	\$29,551,811		\$0	\$29,551,811		\$0	\$15,585,625
		GEN - SPEARVILLE 2							
228		PRODUCTION PLANT - SOLAR							
229	344.010	Other Production - Generators - Electric -	\$162,982	R-229	\$0	\$162,982	52.7400%	\$0	\$85,957
230		Solar TOTAL PRODUCTION PLANT - SOLAR	\$162,982		\$0	\$162,982		\$0	\$85,957
			, , , , ,			, ,,,,		•	, ,
231		PRODUCTION PLANT - GREENWOOD SOLAR FACILITY							
232	341.000	Structures and Improvements -	\$0	R-232	\$0	\$0	52.7400%	\$0	\$0
233	344.010	Greenwood Solar Other Production Generators -	\$0	R-233	\$0	\$0	52.7400%	\$0	\$0
		Greenwood Solar	·		•			•	
234	345.000	Accessory Electrical Equipment - Greenwood Solar	\$0	R-234	\$0	\$0	52.7400%	\$0	\$0
235	346.000	Miscellaneous Power Plant Equipment -	\$0	R-235	\$0	\$0	52.7400%	\$0	\$0
236		Greenwood Solar TOTAL PRODUCTION PLANT -	\$0		\$0	\$0		\$0	\$0
200		GREENWOOD SOLAR FACILITY	Ų.		Ų.	Ų0		Ų.	Ψ
237		GENERAL PLANT - BUILDINGS							
238	311.010	Steam Production - Structures -	\$565,066	R-238	\$0	\$565,066	52.7400%	\$0	\$298,016
239	316.000	Leasehold Improvements - Plant & Mat Steam Production - Miscellaneous	\$8,372	R-239	\$0	\$8,372	52.7400%	\$0	\$4,415
239	316.000	Power Plant Equipment - Electric -	\$6,372	K-239	<b>\$</b> 0	\$0,372	52.7400%	<b>\$</b> 0	\$4,415
240		TOTAL GENERAL PLANT - BUILDINGS	\$573,438		\$0	\$573,438		\$0	\$302,431
241		GENERAL PLANT - GENERAL							
242	245 000	EQUIPMENT & TOOLS	£2.004	D 242	¢o.	£2.004	F2 74000/	¢0	64 570
242	315.000	Steam Production - Accessory Equipment - Electric	\$2,981	R-242	\$0	\$2,981	52.7400%	\$0	\$1,572
243	316.000	Steam Production - Miscellaneous	\$1,900,652	R-243	\$0	\$1,900,652	52.7400%	\$0	\$1,002,404
		Power Plant Equipment - Electric - General Equipment & Tools							
244		TOTAL GENERAL PLANT - GENERAL	\$1,903,633		\$0	\$1,903,633		\$0	\$1,003,976
		EQUIPMENT & TOOLS							
245		TOTAL OTHER PRODUCTION	\$306,556,323		\$0	\$306,556,323		\$0	\$161,677,807
246		RETIREMENTS WORK IN PROGRESS -							
		PRODUCTION						_	
247 248		Retirements Not Classified - Production Retirements Not Classified - Nuclear	-\$39,744,753 -\$476,270		\$0 \$0	-\$39,744,753 -\$476,270	52.7400% 52.7400%	\$0 \$0	-\$20,961,383 -\$251,185
249		TOTAL RETIREMENTS WORK IN	-\$40,221,023	240	\$0	-\$40,221,023	J2 700 /0	\$0	-\$21,212,568
		PROGRESS - PRODUCTION							

		<u>-</u>							-
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
250		TOTAL PRODUCTION PLANT	\$2,339,983,842		\$0	\$2,339,983,842		\$0	\$1,349,773,731
254		TRANSMISSION DI ANT							
251 252	350.000	TRANSMISSION PLANT Land - Transmission Plant	\$0	R-252	\$0	\$0	52.7400%	\$0	\$0
253	350.010	Land Rights - Transmission Plant	\$8,727,270	R-253	\$0	\$8,727,270	52.7400%	\$0	\$4,602,762
254	350.020	Land Rights - Transmission Plant - Wolf	\$123	R-254	\$0	\$123	52.7400%	\$0	\$65
		Creek	•		•	•		• •	•
255	352.000	Structures & Improvements - Transmission Plant	\$1,914,516	R-255	\$0	\$1,914,516	52.7400%	\$0	\$1,009,716
256	352.010	Structures & Improvements - Transmission Plant - Wolf Creek	\$92,656	R-256	\$0	\$92,656	52.7400%	\$0	\$48,867
257	352.020	Structures & Improvements - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$5,667	R-257	\$0	\$5,667	100.0000%	\$0	\$5,667
258	353.000	Station Equipment - Transmission Plant	\$43,349,303	R-258	\$0	\$43,349,303	52.7400%	\$0	\$22,862,422
259	353.010	Station Equipment - Transmission Plant - Wolf Creek	\$5,333,863	R-259	\$0	\$5,333,863	52.7400%	\$0	\$2,813,079
260	353.020	Station Equipment - Transmission Plant -	\$357,078	R-260	\$0	\$357,078	100.0000%	\$0	\$357,078
		Wolf Creek - MO Gross Up AFDC	. ,						,
261	353.030	Station Equipment - Communications - Transmission Plant	\$5,496,405	R-261	\$0	\$5,496,405	52.7400%	\$0	\$2,898,804
262	354.000	Towers and Fixtures - Transmission Plant	\$3,797,505	R-262	\$0	\$3,797,505	52.7400%	\$0	\$2,002,804
263	355.000	Poles and Fixtures - Transmission Plant	\$63,179,732	R-263	\$0	\$63,179,732	52.7400%	\$0	\$33,320,991
264	355.010	Poles & Fixtures - Transmission Plant - Wolf	\$53,794	R-264	\$0	\$53,794	52.7400%	\$0	\$28,371
265	355.020	Creek Poles & Fixtures - Transmission Plant - Wolf	\$3,578	R-265	\$0	\$3,578	100.0000%	\$0	\$3,578
266	356.000	Creek - MO Gross Up AFDC Overhead Conductors & Devices -	\$55,587,711	R-266	\$0	\$55,587,711	52.7400%	\$0	\$29,316,959
267	356.010	Transmission Plant Overhead Conductors & Devices -	\$26,138	R-267	\$0	\$26,138	52.7400%	\$0	\$13,785
		Transmission Plant - Wolf Creek				_			_
268	356.020	Overhead Conductors & Devices - Transmission Plant - Wolf Creek - MO Gross Up AFDC	\$1,585	R-268	\$0	\$1,585	100.0000%	\$0	\$1,585
269	357.000	Underground Conduit - Transmission Plant	\$2,140,010	R-269	\$0	\$2,140,010	52.7400%	\$0	\$1,128,641
270	358.000	Underground Conductors & Devices - Transmission Plant	\$2,573,105	R-270	\$0	\$2,573,105	52.7400%	\$0	\$1,357,056
271		TOTAL TRANSMISSION PLANT	\$192,640,039		\$0	\$192,640,039		\$0	\$101,772,230
272		RETIREMENTS WORK IN PROGRESS -							
		TRANSMISSION PLANT							
273		Transmission Plant - Salvage & Removal -	-\$553,632	R-273	\$0	-\$553,632	52.7400%	\$0	-\$291,986
		Retirements Not Classified	<b>A</b> 550 000			<b>*</b>			****
274		TOTAL RETIREMENTS WORK IN PROGRESS - TRANSMISSION PLANT	-\$553,632		\$0	-\$553,632		\$0	-\$291,986
275		DISTRIBUTION PLANT							
276	360.000	Land - Electric - Distribution Plant	\$0	R-276	\$0	\$0	0.0000%	\$0	\$0
277	360.010	Depreciable Land Rights - Distribution Plant	\$8,407,027	R-277	\$0	\$8,407,027	58.3324%	\$0	\$4,904,021
278	361.000	Structures & Improvements - Distribution Plant	\$6,771,992	R-278	\$0	\$6,771,992	56.4531%	\$0	\$3,822,999
279	362.000	Station Equipment - Distribution Plant	\$74,124,233	R-279	\$0	\$74,124,233	61.4000%	\$0	\$45,512,279
280	362.030	Station Equipment - Communications - Distribution Plant	\$3,398,080	R-280	\$0	\$3,398,080	54.0072%	\$0	\$1,835,208
281	363.000	Energy Storage Equipment - Distribution	\$581,689	R-281	\$0	\$581,689	100.0000%	\$0	\$581,689
282	364.000	Poles, Tower & Fixtures - Distribution Plant	\$168,899,610	R-282	\$0	\$168,899,610	54.7853%	\$0	\$92,532,158
283	365.000	Overhead Conductor - Distribution Plant	\$71,949,764	R-283	\$0	\$71,949,764	55.8399%	\$0	\$40,176,676
284	366.000	Underground Circuit - Distribution Plant	\$64,519,000	R-284	\$0	\$64,519,000	58.7443%	\$0	\$37,901,235
285	367.000	Underground Conductors - Distribution Plant	\$94,830,808	R-285	\$0	\$94,830,808	52.2244%	\$0	\$49,524,820
286	368.000	Line Transformers - Distribution Plant	\$132,099,529	R-286	\$0	\$132,099,529	57.2592%	\$0	\$75,639,134
287	369.000	Services - Distribution Plant	\$70,226,502		\$0	\$70,226,502	51.1143%	\$0	\$35,895,785
288	370.000	Meters Electric - Distribution Plant	\$46,886,528	R-288	\$0	\$46,886,528	49.8283%	\$0	\$23,362,760
289	370.020	AMI Meters Electric - Distribution Plant	\$3,156,714		\$0 \$270,227	\$3,156,714	54.1607%	\$0 \$0	\$1,709,698
290	371.000	Customized Premium Install - Distribution Plant	\$12,157,048	R-290	-\$279,227	\$11,877,821	59.2849%	\$0	\$7,041,754
291	373.000	Street Light and Traffic Signal - Distribution Plant	\$16,294,821	R-291	\$0	\$16,294,821	35.8764%	\$0	\$5,845,995
292	1	TOTAL DISTRIBUTION PLANT	\$774,303,345		-\$279,227	\$774,024,118	1 1	\$0	\$426,286,211

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	L
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
293		RETIREMENTS WORK IN PROGRESS -							
294		DISTRIBUTION PLANT	\$4.044.700	D 204	*0	\$4.044.700	EE 22200/	¢o.	\$2.540.440
294		Distribution Plant Salvage & Removal - Retirements Not Classified	-\$4,614,762	R-294	\$0	-\$4,614,762	55.2230%	\$0	-\$2,548,410
295		TOTAL RETIREMENTS WORK IN PROGRESS -	-\$4,614,762		\$0	-\$4,614,762		\$0	-\$2,548,410
		DISTRIBUTION PLANT							
296		INCENTIVE COMPENSATION							
		CAPITALIZATION							
297		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
		OAI TALIZATION							
298	200 000	GENERAL PLANT	**	D 000	**	**	50.74049/	**	
299 300	389.000 390.000	Land & Land Rights - General Plant Structures & Improvements - General Plant	\$0 \$24,320,541	R-299 R-300	\$0 \$0	\$0 \$24,320,541	53.7124% 53.7124%	\$0 \$0	13063146
301	390.030	Structures & Improvements - Leasehold (801	\$2,548,937	R-301	\$0	\$2,548,937	53.7124%	\$0	1369095
		Char) - General Plant							
302	390.050	Structures & Improvements - Leasehold (One KC Place) - General Plant	\$8,257,444	R-302	\$0	\$8,257,444	53.7124%	\$0	4435271
303	391.000	Office Furniture & Equipment - General Plant	\$3,670,145	R-303	\$0	\$3,670,145	53.7124%	\$0	1971323
204		· · · · · · · · · · · · · · · ·	40.007.015	D 004	•	******	50 74040/	•	4004070
304	391.010	Office Furniture & Equipment - Wolf Creek - General Plant	\$3,037,045	R-304	\$0	\$3,037,045	53.7124%	\$0	1631270
305	391.020	Office Furniture & Equipment - Computer -	\$8,629,588	R-305	\$0	\$8,629,588	53.7124%	\$0	4635159
200	200 000	General Plant	<b>\$505.700</b>	D 000	**	<b>\$505.700</b>	50.74040/	**	074000
306	392.000	Transportation Equipment - Autos - General Plant	\$505,728	R-306	\$0	\$505,728	53.7124%	\$0	271639
307	392.010	Transportation Equipment - Light Trucks -	\$2,029,631	R-307	\$0	\$2,029,631	53.7124%	\$0	1090164
200	202.020	General Plant	¢0.000.404	D 200	*0	£0.000.404	F2 74240/	¢o.	4024200
308	392.020	Transportation Equipment - Heavy Trucks - General Plant	\$8,622,404	R-308	\$0	\$8,622,404	53.7124%	\$0	4631300
309	392.030	Transportation Equipment - Tractors -	\$370,770	R-309	\$0	\$370,770	53.7124%	\$0	199149
310	392.040	General Plant Transportation Equipment - Trailers - General	\$944,992	R-310	\$0	\$944,992	53.7124%	\$0	507578
310	332.040	Plant	ψ344,332	11-310	40	ψ944,93Z	33.7 12476	Ψ0	307370
311	393.000	Stores Equipment - General Plant	\$460,268	R-311	\$0	\$460,268	53.7124%	\$0	247221
312	394.000	Tools, Shop, & Garage Equipment - General Plant	\$1,979,331	R-312	\$0	\$1,979,331	53.7124%	\$0	1063146
313	395.000	Laboratory Equipment - General Plant	\$3,348,676	R-313	\$0	\$3,348,676	53.7124%	\$0	1798654
314	396.000	Power Operated Equipment - General Plant	\$10,101,653		\$0	\$10,101,653	53.7124%	\$0	5425840
315	397.000	Communication Equipment - General Plant	\$32,960,909		\$0	\$32,960,909	53.7124%	\$0	17704095
316	397.010	Communication Equipment - Wolf Creek - General Plant	\$95,479	R-316	\$0	\$95,479	53.7124%	\$0	51284
317	397.020	Communication Equipment - Wolf Creek MO	\$3,981	R-317	\$0	\$3,981	100.0000%	\$0	3981
		AFDC Gross Up - General Plant	****	D 040	•	****	50 74040/	•	22445
318 319	398.000 399.000	Miscellaneous Equipment - General Plant Regulatory Amortizations - General Plant	\$123,091 \$0	R-318 R-319	\$0 \$0	\$123,091 \$0	53.7124% 53.7124%	\$0 \$0	66115 0
320	399.000	TOTAL GENERAL PLANT	\$112,010,613	K-319	\$0 \$0	\$112,010,613	55.7124%	\$0 \$0	\$60,165,430
001	1	CARITAL IZED LONG TERM WORKEN							
321	1	CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS							
322		Capitalized Long Term Incentive Stock	\$0	R-322	\$0	\$0	53.6900%	\$0	\$0
000	1	Awards			*-			*-	
323	1	TOTAL CAPITALIZED LONG-TERM INCENTIVE STOCK AWARDS	\$0		\$0	\$0		\$0	\$0
	1								
324	1	GENERAL PLANT - SALVAGE & REMOVAL -							
325		RETIREMENTS NOT CLASSIFIED General Plant - Salvage & Removal -	-\$70,420	R-325	\$0	-\$70,420	53.7124%	\$0	-\$37,824
020		Retirements Not Classified	Ψ10,420	323	<del></del>	Ψ10,420	JJ. 124/0		Ψ07,024
326		TOTAL GENERAL PLANT - SALVAGE &	-\$70,420		\$0	-\$70,420		\$0	-\$37,824
	1	REMOVAL - RETIREMENTS NOT CLASSIFIED							
327		TOTAL DEPRECIATION RESERVE	\$3,605,025,253		-\$117,998	\$3,604,907,255		\$0	\$2,037,252,254

#### Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Adjustments for Depreciation Reserve

A 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-5	Miscellaneous Intangibles - 5 Year - Customer	303.021		\$161,229		\$0
	Adjustment to include Allconnect Reserve (KCPL Reserve Adjustment RB 30) (Majors)		\$161,229		\$0	
R-290	<b>Customized Premium Install - Distribution Plan</b>	371.000		-\$279,227		\$0
	1. To remove estimated June 30, 2016 Accumulated Reserve related to the Clean Charge Network (Majors)		-\$279,227		\$0	
	Total Reserve Adjustments			-\$117,998		\$0

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Cash Working Capital

Test Year   Revenue   Expense   Lag   C - D		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
1 OPERATION AND MAINT. EXPENSE   3 Cross Payroll excluding WC and Vacation   \$61,688,520   27.05   13.85   13.20   0.036164   \$2,230,5   \$64,93,547   27.05   25.85   1.20   0.003288   \$81,25   \$81,25   \$1.00   \$1.000   \$2.000	Line	_	Test Year			_	Factor -	CWC Req
2 Gross Payroll excluding WC and Vacation \$6.493,547 27.05 344.83 -317.78 -0.870630 -5.5653.4 Wolf Creek Payroll, FUTA, SUTA & FICA \$24,721,308 27.05 25.85 1.20 0.003288 \$81,2 0.005288 \$	Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
2 Gross Payroll excluding WC and Vacation \$6.493,547 27.05 13.85 13.20 0.036164 \$2,230.9								
Accrued Vacation	1							
4 Wolf Creek Payroll, FUTA, SUTA & FICA \$24,721,308 \$25,02,992 \$27.05 \$25.85 \$1.20 \$0.003288 \$83.1 \$83.1 \$1.00 \$0.003288 \$83.1 \$1.00 \$0.003288 \$83.1 \$1.00 \$0.003288 \$83.1 \$1.00 \$0.003288 \$83.1 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$0.003288 \$1.00 \$		<u> </u>						\$2,230,904
5         Wolf Creek O&M         \$25,302,992         27.05         25.85         1.20         0.003288         \$83.1           7         Fuel-Coal, Freight and Unit Train Expense         \$139,877,414         27.05         25.85         1.20         0.003288         \$51,8           8         Fuel-Durchased Gas         \$2,306,443         27.05         28.62         -1.57         -0.004301         -\$9,9           9         Fuel-Purchased Oil         \$2,236,443         27.05         28.62         -1.57         -0.004301         -\$9,9           10         Purchased Power         \$47,630,584         27.05         30.72         -3.67         -0.010055         -\$478,3           11         Injuries & Damages         \$568,667         27.05         149.56         -122.51         -0.335644         -\$190,6           12         Pensions         \$24,911,950         27.05         51.74         -24.69         -0.067644         -\$1,685,1           13         OPEBS         \$771,163         27.05         178.44         -151.39         -0.414767         -\$319,6           15         Cash Vouchers         \$154,594,850         27.05         178.44         -151.39         -0.414767         -\$11826           16	-							-\$5,653,477
6         Wolf Creek Fuel         \$15,755,993         27.05         25.85         1.20         0.003288         \$51,8           7         Fuel-Coal, Freight and Unit Train Expense         \$139,877,414         27.05         20.88         6.17         0.016904         \$2,364,4           8         Fuel-Purchased Gas         \$2,306,443         27.05         28.62         -1.57         -0.004301         -\$3,96,4           9         Fuel-Purchased Oil         \$2,355,117         27.05         8.50         18.55         0.050822         \$128,8           10         Purchased Power         \$47,630,584         27.05         8.50         18.55         0.050822         \$128,8           11         Injuries & Damages         \$568,667         27.05         149.56         -122.51         -0.335644         -\$190,6           12         Pensions         \$24,911,950         27.05         51.74         -24.69         -0.067644         -\$1,685,1           13         OPEBS         \$771,163         27.05         51.74         -24.69         -0.067644         -\$1,685,1           14         Incentive Compensation         \$1,880,327         27.05         25.50         -229.45         -0.628630         -\$1,182,0           15	-					_		\$81,284
Fuel-Coal, Freight and Unit Train Expense   \$139,877,414   \$2.05   \$2.88   \$6.17   \$0.016904   \$2.364.48   \$1.987,414   \$2.00   \$1.57   \$1.00   \$2.364.48   \$2.306,443   \$2.7.05   \$2.862   \$1.57   \$0.004301   \$2.364.81   \$1.988   \$2.306,443   \$2.7.05   \$8.50   \$18.55   \$0.050822   \$12.88   \$1.28   \$1			. , ,			_		\$83,196
## Fuel-Purchased Gas   \$2,306,443   \$27.05   \$8.62   1-57   -0.004301   \$9.99   ## Fuel-Purchased Power   \$47,630,884   27.05   30.72   -3.67   -0.010055   \$478,9   ## Fuel-Purchased Power   \$47,630,884   27.05   30.72   -3.67   -0.010055   -\$478,9   ## Fuel-Purchased Power   \$47,630,884   27.05   30.72   -3.67   -0.010055   -\$478,9   ## Fuel-Purchased Power   \$47,630,884   27.05   30.72   -3.67   -0.010055   -\$478,9   ## Fuel-Purchased Power   \$47,630,884   27.05   30.72   -3.67   -0.010055   -\$478,9   ## Fuel-Purchased Power   \$47,630,884   27.05   149.56   -122.51   -0.336644   -\$190,6   -\$190,6   ## Fuel-Purchased Power   \$47,630,884   27.05   51.74   -24.69   -0.067644   -\$1,685,1   ## Injuries & Damages   \$24,911,950   27.05   178.44   -151.39   -0.414767   -\$319,8   ## Injuries & Damages   \$1,880,327   27.05   27.05   256.50   -229.45   -0.628630   -\$1,182,6   ## Total Operation   \$154,594,850   27.05   30.00   -2.95   -0.008082   -\$1,182,6   ## Total Operation   \$5,451,876   27.05   71.00   -43.95   -0.108044   -\$1,58,6   ## Fica - Employer Portion   \$5,451,876   27.05   13.77   13.28   0.036384   \$198,3   ## Federal & State Unemployment Taxes   \$29,254   27.05   71.00   -43.95   -0.120411   -\$3,5   ## Of Gross Receipts Taxes - 6%   \$337,766,479   11.84   39.34   -27.50   -0.075342   -\$1,148,8   ## Of Gross Receipts Taxes - 6%   \$31,2929   11.84   60.94   -49.10   -0.134521   -\$1,228,1   ## Total Taxes   \$118,039,656   11.84   208.84   -197.00   -0.539726   -\$27,209,4   ## Total Taxes   \$23,851,317   11.84   22.00   -10.16   -0.027836   -\$663,9   ## Total Taxes   \$42,847,620   27.05   45.63   -18.58   -0.050904   -\$366,3   ## Total Tax Offset   \$42,847,620   27.05   45.63   -18.58   -0.050904   -\$366,3   ## Total Tax Offset   \$7,232,500   27.05   45.63   -18.58   -0.050904   -\$368,1   ## Total Tax Offset   \$69,323,262   27.05   86.55   -99.50   -0.163014   -\$11,300,6   ## Total Tax Offset   \$69,323,262   27.05   86.55   -99.50   -0.163014   -\$11,300,6   ## Total Tax Offset   \$69,323,262   27.05   86.55	-					_		\$51,806
9 Fuel-Purchased Oil \$2,535,117 27.05 8.50 18.55 0.050822 \$128,8 10 Purchased Power \$47,630,584 77.05 30.72 -3.67 -0.010055 -\$478,8 11 Injuries & Damages \$568,667 27.05 149.56 -122.51 -0.335644 -\$190,61		I	. , ,			-		\$2,364,488
10	-							-\$9,920
11	-							\$128,840
Pensions   \$24,911,950   \$771,163   \$27.05   \$51.74   \$-24.69   \$-0.067644   \$-\$1,685,1   \$771,163   \$27.05   \$256.50   \$-229.45   \$-0.414767   \$-\$319,8   \$-549,850   \$-27.05   \$256.50   \$-229.45   \$-0.628630   \$-\$1,182,6	_		\$47,630,584					-\$478,926
13   OPEBS   \$771,163   27.05   178.44   -151.39   -0.414767   -\$319,8     14   Incentive Compensation   \$1,880,327   27.05   256.50   -229.45   -0.628630   -51,182,0     15   Cash Vouchers   TOTAL OPERATION AND MAINT. EXPENSE   \$154,594,850   \$27.05   30.00   -2.95   -0.008082   -51,249,4     16   TAXES   FICA - Employer Portion   \$5,451,876   27.05   71.00   -43.95   -0.120411   -\$3,5,829,1     17   TAXES   Federal & State Unemployment Taxes   \$29,254   27.05   71.00   -43.95   -0.120411   -\$3,5,829,1     18   FICA - Employer Portion   \$5,451,876   27.05   71.00   -43.95   -0.120411   -\$3,5,829,1     19   Federal & State Unemployment Taxes   \$29,254   27.05   71.00   -43.95   -0.120411   -\$3,5,829,1     10   MO Gross Receipts Taxes - 6%   \$37,766,479   11.84   72.28   -60.44   -0.165589   -\$65,539,1     21   MO Gross Receipts Taxes - 4%   \$15,248,711   11.84   39.34   -27.50   -0.075342   -\$1,148,84     22   MO Gross Receipts Taxes - Other Cities   \$9,129,929   11.84   60.94   -49.10   -0.134521   -\$1,228,1     23   Property Tax   \$50,413,407   11.84   208.84   -197.00   -0.539726   -\$27,209,4     25   OTHER EXPENSES   \$23,851,317   11.84   22.00   -10.16   -0.027836   -\$663,9     27   TOTAL OTHER EXPENSES   \$23,851,317   11.84   22.00   -10.16   -0.027836   -\$663,9     28   CWC REQ'D BEFORE RATE BASE OFFSETS   \$42,847,620   27.05   45.63   -18.58   -0.050904   -\$21,181,1     30   Federal Tax Offset   \$42,847,620   27.05   45.63   -18.58   -0.050904   -\$23,181,1     31   State Tax Offset   \$7,232,500   27.05   45.63   -18.58   -0.050904   -\$21,130,06   -\$11,300,6     33   Interest Expense Offset   \$69,323,262   27.05   86.55   -59.50   -0.163014   -\$11,300,6     31   Interest Expense Offset   \$69,323,262   27.05   86.55   -59.50   -0.163014   -\$11,300,6		1 -						-\$190,870
Incentive Compensation					_			-\$1,685,144
15		·			_			-\$319,853
TOTAL OPERATION AND MAINT. EXPENSE   \$509,038,875		<u> </u>						-\$1,182,030
17         TAXES         \$5,451,876         27.05         13.77         13.28         0.036384         \$198,3           19         Federal & State Unemployment Taxes         \$29,254         27.05         71.00         -43.95         -0.120411         -\$3,5           20         MO Gross Receipts Taxes - 6%         \$37,766,479         11.84         72.28         -60.44         -0.165589         -\$6,253,7           21         MO Gross Receipts Taxes - 4%         \$15,248,711         11.84         39.34         -27.50         -0.075342         -\$1,148,8           22         MO Gross Receipts Taxes - Other Cities         \$9,129,929         11.84         60.94         -49.10         -0.134521         -\$1,148,8           23         Property Tax         \$50,413,407         11.84         208.84         -197.00         -0.539726         -\$27,209,4           24         TOTAL TAXES         \$118,039,656         11.84         20.84         -197.00         -0.539726         -\$27,209,4           25         OTHER EXPENSES         \$23,851,317         11.84         22.00         -10.16         -0.027836         -\$663,9           27         TOTAL OTHER EXPENSES         \$23,851,317         11.84         22.00         -10.16         -0.027836	_			27.05	30.00	-2.95	-0.008082	-\$1,249,436
FICA - Employer Portion	16	TOTAL OPERATION AND MAINT. EXPENSE	\$509,038,875					-\$5,829,138
FICA - Employer Portion	17	TAYES						
Federal & State Unemployment Taxes   \$29,254   27.05   71.00   -43.95   -0.120411   -\$3,5   -\$6,253,7   20   MO Gross Receipts Taxes - 6%   \$37,766,479   11.84   39.34   -27.50   -0.075342   -\$1,148,8   22   MO Gross Receipts Taxes - 4%   \$15,248,711   11.84   39.34   -27.50   -0.075342   -\$1,148,8   22   MO Gross Receipts Taxes - Other Cities   \$9,129,929   11.84   60.94   -49.10   -0.134521   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$27,209,4   -\$27,209,4   -\$27,209,4   -\$27,209,4   -\$27,209,4   -\$27,209,4   -\$3,5,645,3   -\$35,645,3   -\$35,645,3   -\$663,9			\$5 451 876	27.05	13 77	13 28	0 036384	\$198,361
20 MO Gross Receipts Taxes - 6%   \$37,766,479   11.84   72.28   -60.44   -0.165589   -\$6,253,7   -\$1,148,8   39.34   -27.50   -0.075342   -\$1,148,8   39.34   -27.50   -0.075342   -\$1,148,8   39.34   -27.50   -0.075342   -\$1,148,8   40.94   -49.10   -0.134521   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$1,228,1   -\$1,248,1   -\$1,228,1   -\$1,248	_		1 1 1					-\$3,523
21 MO Gross Receipts Taxes - 4%   \$15,248,711   11.84   39.34   -27.50   -0.075342   -\$1,148,8	_							-\$6,253,713
22   MO Gross Receipts Taxes - Other Cities   \$9,129,929   \$11.84   60.94   -49.10   -0.134521   -\$1,228,1407   \$208.84   11.84   208.84   -197.00   -0.539726   -\$27,209,424   11.84   208.84   11.84   208.84   -197.00   -0.539726   -\$27,209,42   -\$35,645,33   11.84   208.84   -197.00   -0.539726   -\$27,209,42   -\$35,645,33   11.84   208.84   -197.00   -0.539726   -\$27,209,42   -\$35,645,33   -\$35,645,33   11.84   22.00   -10.16   -0.027836   -\$663,93   -\$66	-			_	_			
23			1 ' 1 ' 1	_				-\$1,228,167
TOTAL TAXES   \$118,039,656   -\$35,645,3   -\$35,645,3     -\$35,645,3     -\$35,645,3       -\$35,645,3		•	1 1 1 1	_				. , ,
25 OTHER EXPENSES 26 Sales & Use Taxes 27 TOTAL OTHER EXPENSES  28 CWC REQ'D BEFORE RATE BASE OFFSETS  29 TAX OFFSET FROM RATE BASE 30 Federal Tax Offset 31 State Tax Offset 31 State Tax Offset 32 City Tax Offset 33 Interest Expense Offset 342,847,620 57,232,500 57,232,500 57,232,500 586,55 59.50  27.05 45.63 586,10,050904 581,300,66	_				200.0	101100	0.0007.20	-\$35,645,337
26       Sales & Use Taxes       \$23,851,317       11.84       22.00       -10.16       -0.027836       -\$663,9         28       CWC REQ'D BEFORE RATE BASE OFFSETS       -\$42,138,4         29       TAX OFFSET FROM RATE BASE       -\$42,138,4         30       Federal Tax Offset       \$42,847,620       27.05       45.63       -18.58       -0.050904       -\$2,181,1         31       State Tax Offset       \$7,232,500       27.05       45.63       -18.58       -0.050904       -\$368,1         32       City Tax Offset       \$0       27.05       45.63       -18.58       -0.050904       -\$368,1         33       Interest Expense Offset       \$69,323,262       27.05       86.55       -59.50       -0.163014       -\$11,300,6								
27 TOTAL OTHER EXPENSES \$23,851,317 \$-\$663,9  28 CWC REQ'D BEFORE RATE BASE OFFSETS \$-\$42,138,4  29 TAX OFFSET FROM RATE BASE 30 Federal Tax Offset \$42,847,620 27.05 45.63 -18.58 -0.050904 -\$2,181,1  31 State Tax Offset \$7,232,500 27.05 45.63 -18.58 -0.050904 -\$368,1  32 City Tax Offset \$0 27.05 45.63 -18.58 -0.050904 -\$368,1  33 Interest Expense Offset \$69,323,262 27.05 86.55 -59.50 -0.163014 -\$11,300,6	_							
28 CWC REQ'D BEFORE RATE BASE OFFSETS  29 TAX OFFSET FROM RATE BASE 30 Federal Tax Offset \$42,847,620 27.05 45.63 -18.58 -0.050904 -\$2,181,1 31 State Tax Offset \$7,232,500 27.05 45.63 -18.58 -0.050904 -\$368,1 32 City Tax Offset \$0 27.05 45.63 -18.58 -0.050904 31 Interest Expense Offset \$69,323,262 27.05 86.55 -59.50 -0.163014 -\$11,300,66	-	Sales & Use Taxes		11.84	22.00	-10.16	-0.027836	-\$663,925
29 TAX OFFSET FROM RATE BASE 30 Federal Tax Offset \$42,847,620 27.05 45.63 -18.58 -0.050904 -\$2,181,1 31 State Tax Offset \$7,232,500 27.05 45.63 -18.58 -0.050904 -\$368,1 32 City Tax Offset \$0 27.05 45.63 -18.58 -0.050904 33 Interest Expense Offset \$69,323,262 27.05 86.55 -59.50 -0.163014 -\$11,300,6	27	TOTAL OTHER EXPENSES	\$23,851,317					-\$663,925
29 TAX OFFSET FROM RATE BASE 30 Federal Tax Offset \$42,847,620 27.05 45.63 -18.58 -0.050904 -\$2,181,1 31 State Tax Offset \$7,232,500 27.05 45.63 -18.58 -0.050904 -\$368,1 32 City Tax Offset \$0 27.05 45.63 -18.58 -0.050904 33 Interest Expense Offset \$69,323,262 27.05 86.55 -59.50 -0.163014 -\$11,300,6	20	CWC BEOID BEFORE BATE BASE OFFSETS						¢42 129 400
30       Federal Tax Offset       \$42,847,620       27.05       45.63       -18.58       -0.050904       -\$2,181,1         31       State Tax Offset       \$7,232,500       27.05       45.63       -18.58       -0.050904       -\$368,1         32       City Tax Offset       \$0       27.05       45.63       -18.58       -0.050904       -368,1         33       Interest Expense Offset       \$69,323,262       27.05       86.55       -59.50       -0.163014       -\$11,300,6	20	CWC REQ D BEFORE RATE BASE OFFSETS						-\$42,130,400
30       Federal Tax Offset       \$42,847,620       27.05       45.63       -18.58       -0.050904       -\$2,181,1         31       State Tax Offset       \$7,232,500       27.05       45.63       -18.58       -0.050904       -\$368,1         32       City Tax Offset       \$0       27.05       45.63       -18.58       -0.050904       -368,1         33       Interest Expense Offset       \$69,323,262       27.05       86.55       -59.50       -0.163014       -\$11,300,6								
31       State Tax Offset       \$7,232,500       27.05       45.63       -18.58       -0.050904       -\$368,1         32       City Tax Offset       \$0       27.05       45.63       -18.58       -0.050904       -\$368,1         33       Interest Expense Offset       \$69,323,262       27.05       86.55       -59.50       -0.163014       -\$11,300,6	_							_
32 City Tax Offset \$0 27.05 45.63 -18.58 -0.050904 33 Interest Expense Offset \$69,323,262 27.05 86.55 -59.50 -0.163014 -\$11,300,6								-\$2,181,115
33 Interest Expense Offset \$69,323,262 27.05 86.55 -59.50 -0.163014 -\$11,300,6	-							-\$368,163
	-	1 - 3	T -					\$0
34   TOTAL OFFSET FROM RATE BASE   \$119,403,382     -\$13,849,9				27.05	86.55	-59.50	-0.163014	-\$11,300,662
	34	TOTAL OFFSET FROM RATE BASE	\$119,403,382					-\$13,849,940
35 TOTAL CASH WORKING CAPITAL REQUIRED -\$55,988,3	35	I TOTAL CASH WORKING CAPITAL REQUIRED						-\$55,988,340

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Income Statement

Line	A	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u>	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>l</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$1,713,813,201	See Note (1)	See Note (1)	See Note (1)	\$1,713,813,201	\$1,010,662	\$954,575,301	See Note (1)	See Note (1)
•	TOTAL DOWER PRODUCTION EXPENSES	<b>\$504.540.405</b>	£400 400 000	£400 007 000	<b>65 044 004</b>	<b>\$505.007.404</b>	\$2.007.00F	\$204 CZ0 EZ0	<b>*</b> FF 054 004	£000 400 004
2	TOTAL POWER PRODUCTION EXPENSES	\$591,548,135	\$102,480,269	\$489,067,866	-\$5,641,004	\$585,907,131	\$3,027,065	\$324,678,572	\$55,251,691	\$269,426,881
3	TOTAL TRANSMISSION EXPENSES	\$82,561,690	\$3,230,718	\$79,330,972	\$466,609	\$83,028,299	\$0	\$46,232,866	\$1,685,996	\$44,546,870
4	TOTAL DISTRIBUTION EXPENSES	\$53,422,498	\$23,618,140	\$29,804,358	-\$1,057,233	\$52,365,265	\$0	\$28,598,627	\$12,548,869	\$16,049,758
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,273,742	\$9,442,279	\$10,831,463	\$1,130,832	\$21,404,574	\$4,736,642	\$16,097,191	\$4,861,035	\$11,236,156
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$32,897,880	\$1,220,023	\$31,677,857	-\$60,341	\$32,837,539	-\$10,928,285	\$20,312,032	\$628,087	\$19,683,945
7	TOTAL SALES EXPENSES	\$470,247	\$325,308	\$144,939	-\$7,291	\$462,956	\$0	\$243,802	\$167,474	\$76,328
8	TOTAL ADMIN. & GENERAL EXPENSES	\$160,805,407	\$29,969,765	\$130,835,642	-\$15,817,423	\$144,987,984	-\$5,839,908	\$72,875,785	\$15,591,415	\$57,284,370
9	TOTAL DEPRECIATION EXPENSE	\$214,206,624	See Note (1)	See Note (1)	See Note (1)	\$214,206,624	\$1,958,167	\$117,013,686	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$22,446,386	\$0	\$22,446,386	-\$1,274,626	\$21,171,760	\$0	\$14,927,083	\$0	\$14,927,083
11	TOTAL OTHER OPERATING EXPENSES	\$163,528,030	\$0	\$163,528,030	\$4,048,897	\$167,576,927	-\$60,702,056	\$57,335,679	\$0	\$57,335,679
12	TOTAL OPERATING EXPENSE	\$1,342,160,639	\$170,286,502	\$957,667,513	-\$18,211,580	\$1,323,949,059	-\$67,748,375	\$698,315,323	\$90,734,567	\$490,567,070
13	NET INCOME BEFORE TAXES	\$371,652,562	\$0	\$0	\$0	\$389,864,142	\$68,759,037	\$256,259,978	\$0	\$0
14	TOTAL INCOME TAXES	-\$17,380,041	See Note (1)	See Note (1)	See Note (1)	-\$17,380,041	\$73,427,783	\$56,047,742	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$98,404,620	See Note (1)	See Note (1)	See Note (1)	\$98,404,620	-\$84,263,599	\$14,141,021	See Note (1)	See Note (1)
										* * *
16	NET OPERATING INCOME	\$290,627,983	<u>\$0</u>	\$0	<u>\$0</u>	\$308,839,563	\$79,594,853	\$186,071,21 <u>5</u>	\$0	\$0

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

	<u> A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<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	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 + M	l = K
		DETAIL DATE DEVENUE											
Rev-1	440.000	RETAIL RATE REVENUE	****					****	400 00000/	440.000.000	****		
Rev-2	440.000	Retail Rate Revenue - MO	\$803,687,839			Rev-2		\$803,687,839	100.0000%	\$43,989,982	\$847,677,821		
Rev-3	440.000	Gross Receipts Tax in MO Revenue	\$62,013,227			Rev-3		\$62,013,227	100.0000%	-\$62,013,227	\$0		
Rev-4	440.000	Amort of Off System Sales Margin Rate Refund Retail Rate Revenue - KS	\$762,475			Rev-4		\$762,475	100.0000% 0.0000%	\$5,509 \$0	\$767,984 \$0		
Rev-5 Rev-6	440.000	TOTAL RETAIL RATE REVENUE	\$689,934,390 \$1,556,397,931			Rev-5		\$689,934,390 \$1,556,397,931	0.0000%	-\$18,017,736	\$848.445.805		
Rev-6		TOTAL RETAIL RATE REVENUE	\$1,556,397,931					\$1,556,397,931		-\$10,017,730	\$646,445,605		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	447.012	Sales for Resale - Capacity	\$4,477,460			Rev-8		\$4,477,460	52.7400%	-\$103,410	\$2,258,002		
Rev-9	447.014	Sales for Resale - Misc Fixed	\$30,938			Rev-9		\$30,938	56.0600%	\$0	\$17,344		
Rev-10	447.020	Sales for Resale - Retail	\$12,652,127			Rev-10		\$12,652,127	56.0600%	\$3,332,671	\$10,425,453		
Rev-11	447.030	Sales for Resale - Bulk	\$114,707,847			Rev-11		\$114.707.847	56.0600%	\$15,008,722	\$79,313,941		
Rev-12	447.030	Non-Firm Off System Sales	\$0			Rev-12		\$0	56.0600%	\$0	\$0		
Rev-13	447.101	Sales for Resale - FERC Juris Wholesale Firm	\$2,197,598			Rev-13		\$2,197,598	0.0000%	\$0	\$0		
		Power	, , , , , , , , , , , , , , , , , , , ,					, , , , , , , , , , , , , , , , , , , ,		* -	, ,		
Rev-14	447.000	Misc. Charges and Revenue	\$0			Rev-14		\$0	56.0600%	\$0	\$0		
Rev-15	450.001	Forfeited Discounts - MO	\$1,998,023			Rev-15		\$1,998,023	100.0000%	-\$239,953	\$1,758,070		
Rev-16	450.001	Forfeited Discounts - KS	\$1,490,005			Rev-16		\$1,490,005	0.0000%	\$0	\$0		
Rev-17	451.001	Miscellaneous Services - MO	\$679,902			Rev-17		\$679,902	100.0000%	\$0	\$679,902		
Rev-18	451.001	Miscellaneous Services - KS	\$391,179			Rev-18		\$391,179	0.0000%	\$0	\$0		
Rev-19	454.000	Rent From Electric Property - MO	\$2,155,086			Rev-19		\$2,155,086	100.0000%	\$0	\$2,155,086		
Rev-20	454.000	Rent From Electric Property - KS	\$1,878,168			Rev-20		\$1,878,168	0.0000%	\$0	\$0		
Rev-21	454.000	Rent From Electric Property - Allocated PROD	\$37,383			Rev-21		\$37,383	52.7400%	\$0	\$19,716		
Rev-22	454.000	Rent From Electric Property - Allocated TRANS	-\$20,012			Rev-22		-\$20,012	52.7400%	\$0	-\$10,554		
Rev-23	454.000	Rent From Electric Property - Allocated DIST	\$0			Rev-23		\$0	55.7963%	\$0	\$0		
Rev-24	456.100	Transmission For Others	\$13,465,090			Rev-24		\$13,465,090	56.0600%	\$900,029	\$8,448,558		
Rev-25	456.000	Other Electric Revenues - MO	\$655,160			Rev-25		\$655,160	100.0000%	\$0	\$655,160		
Rev-26	456.000	Other Electric Revenues - KS	\$120,216			Rev-26		\$120,216	0.0000%	\$0	\$0		
Rev-27	456.009	Other Electric Revenues - Allocated DIST	\$499,100			Rev-27		\$499,100	55.7963%	\$130,339	\$408,818		
Rev-28		TOTAL OTHER OPERATING REVENUES	\$157,415,270					\$157,415,270		\$19,028,398	\$106,129,496		
Rev-29		TOTAL OPERATING REVENUES	\$1.713.813.201					\$1.713.813.201		\$1,010,662	\$954.575.301		
Kev-29		TOTAL OF ENATING REVENUES	\$1,713,013,201					\$1,713,013,201		\$1,010,002	\$954,575,501		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Ops - Superv & Engineering	\$4,593,054	\$2,759,409	\$1,833,645	E-4	-\$397,998	\$4.195.056	52.7400%	-\$488.575	\$1,723,898	\$1,422,697	\$301.201
5	500.000	Prod Steam Oper - latan 1&2 - 100% MO	\$584,508	\$0	\$584,508	E-5	\$0	\$584,508	100.0000%	\$31,079	\$615,587	\$1,422,037	\$615,587
6	500.000	Prod Steam Oper - latan 1&2 - 100% KS	\$397,356	\$0	\$397,356	E-6	\$0	\$397,356	0.0000%	\$0	\$0	\$0	\$0
7	501.000	Fuel Expense - Coal	\$260.786.077	\$8,664,105	\$252,121,972	E-7	\$2.033.172	\$262.819.249	56.0600%	\$0	\$147.336.471	\$4,748,243	\$142.588.228
8	501.000	Fuel Expense - Oil	\$6,702,343	\$0	\$6,702,343	E-8	-\$2,518,491	\$4,183,852	56.0600%	\$0	\$2,345,467	\$0	\$2,345,467
9	501.000	Fuel Expense - Gas	\$937,848	\$0	\$937,848	E-9	-\$609,330	\$328,518	56.0600%	\$0	\$184,167	\$0	\$184,167
10	501.000	100% MO STB (Surface Trsp Board)	-\$101,759	\$0	-\$101,759	E-10	\$0	-\$101,759	100.0000%	\$0	-\$101,759	\$0	-\$101,759
11	501.000	100% KS STB (Surface Trsp Board)	\$0	\$0	\$0	E-11	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
12	501.300	Fuel Expense - Additives	\$5,556,324	\$0	\$5,556,324	E-12	\$841,070	\$6,397,394	56.0600%	\$0	\$3,586,379	\$0	\$3,586,379
13	501.400	Fuel Expense - Residuals	\$448,443	\$0	\$448,443	E-13	-\$51,475	\$396,968	56.0600%	\$0	\$222,540	\$0	\$222,540
14	501.500	Fuel Handling - Coal	\$0	\$0	\$0	E-14	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
15	502.000	Steam Operating Expense	\$22,115,124	\$12,353,153	\$9,761,971	E-15	-\$276,850	\$21,838,274	56.0600%	\$0	\$12,242,536	\$6,769,975	\$5,472,561
16	502.000	Steam Operating Expense - 100% MO	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	<u> </u>	Ţ	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	<b>Total Company</b>	Jurisdictiona	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	
17	502.000	Steam Operating Expense - 100% KS	\$0	\$0	\$0	E-17	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
18	505.000	Steam Operating Electric Expense	\$7,519,189	\$6,050,475	\$1,468,714	E-18	-\$135,599	\$7,383,590	52.7400%	\$0	\$3,894,106	\$3,119,506	\$774,600
19	505.000	Steam Operating Electric Expense 100% MO	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	505.000	Steam Operating Electric Expense 100% KS	\$0	\$0	\$0	E-20	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
21	506.000	Misc. Other Power Expenses	\$11,008,895	\$5,402,783	\$5,606,112	E-21	-\$78,262	\$10,930,633	52.7400%	\$546,910	\$6,311,726	\$2,785,569	\$3,526,157
22	506.000	Misc. Other Power Expenses latan 2 - Common Tracker - 100% MO	-\$31,788	\$0	-\$31,788	E-22	\$0	-\$31,788	100.0000%	\$0	-\$31,788	\$0	-\$31,788
23	506.000	Misc. Other Power Expense latan 2 - Flood - 100% MO	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	506.000	Misc. Other Power Expenses 100% KS	-\$363,094	\$0	-\$363,094	E-24	\$0	-\$363,094	0.0000%	\$0	\$0	\$0	\$0
25	507.000	Steam Operating Expense Rents	\$176,867	\$512	\$176,355	E-25	-\$11	\$176,856	52.7400%	\$0	\$93,274	\$264	\$93,010
26	507.000	Steam Operating Expense Rents 100% MO	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	507.000	Steam Operating Expense Rents 100% KS	\$0	\$0	\$0	E-27	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
28	509.000	NOX / Other Allowances - Allocated	\$74,283	\$0	\$74,283	E-28	\$0	\$74,283	56.0600%	\$0	\$41,643	\$0	\$41,643
29	509.000	Amort of SO2 Allowances - Allocated	\$0	\$0	\$0	E-29	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
30	509.000	Amort of SO2 Allowances - MO	-\$2,303,837	\$0	-\$2,303,837	E-30	\$0	-\$2,303,837	100.0000%	\$1,671	-\$2,302,166	\$0	-\$2,302,166
31	509.000	Amort of SO2 Allowances - KS	-\$1,681,238	\$0	-\$1,681,238	E-31	\$0	-\$1,681,238	0.0000%	\$0	\$0	\$0	\$0
32 33	509.000	Emission Allowance - REC Exp	\$0	\$0	\$0	E-32	\$0	\$0	56.0600%	\$0 \$91.085	\$0	\$0	\$0
33		TOTAL OPERATION & MAINTENANCE EXPENSE	\$316,418,595	\$35,230,437	\$281,188,158		-\$1,193,774	\$315,224,821		\$91,085	\$176,162,081	\$18,846,254	\$157,315,827
34		ELECTRIC MAINTENANCE EXPENSE											
35	510.000	Steam Maintenance Suprv & Engineering	\$5,739,150	\$3,467,782	\$2,271,368	E-35	-\$77,717	\$5,661,433	52.7400%	\$0	\$2,985,839	\$1,787,920	\$1,197,919
36	510.000	Steam Maintenance 100% MO	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	510.000	Steam Maintenance 100% KS	\$0	\$0	\$0	E-37	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
38	511.000	Maintenance of Structures	\$7,479,425	\$1,631,737	\$5,847,688	E-38	-\$36,569	\$7,442,856	52.7400%	\$0	\$3,925,363	\$841,292	\$3,084,071
39	511.000	Maintenance of Structures 100% MO	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	511.000	Maintenance of Structures 100% KS	\$0	\$0	\$0	E-40	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
41	512.000	Maintenance of Boiler Plant	\$28,002,524	\$10,351,407	\$17,651,117	E-41	-\$231,988	\$27,770,536	52.7400%	\$6,109	\$14,652,290	\$5,336,982	\$9,315,308
42	512.000	Maintenance latan 1&2 100% MO	\$78,010	\$0	\$78,010	E-42	\$0	\$78,010	100.0000%	\$96,831	\$174,841	\$0	\$174,841
43	512.000	Maintenance latan 1&2 100% KS	\$0	\$0	\$0	E-43 E-44	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
44 45	513.000	Maintenance of Electric Plant Maintenance of Electric Plant 100% MO	\$8,716,870	\$1,944,047 \$0	\$6,772,823	E-44 E-45	-\$43,569 \$0	\$8,673,301 \$224,423	52.7400% 100.0000%	\$0 \$0	\$4,574,299 \$224,423	\$1,002,312 \$0	\$3,571,987 \$224,423
45 46	513.000 513.000	Maintenance of Electric Plant 100% MO	\$224,423 \$0	\$0 \$0	\$224,423 \$0	E-45 E-46	\$0	\$224,423	0.0000%	\$0 \$0	\$224,423 \$0	\$0 \$0	\$224,423 \$0
46 47	513.000	Maintenance of Misc. Steam Plant	\$388.959	\$66.735	\$0 \$322,224	E-46 E-47	-\$1,496	\$387.463	52.7400%	\$0 \$0	\$204.348	\$0 \$34,407	\$169.941
48	514.000	Maintenance of Misc. Steam Plant 100% MO	\$00,959	\$00,733	\$322,224	E-48	\$0	\$307,403	100.0000%	\$0	\$204,348	\$34,407	\$109,941
49	514.000	Maintenance of Misc. Steam Plant 100% KS	\$0 \$0	\$0 \$0	\$0	E-49	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
50	014.000	TOTAL ELECTRIC MAINTENANCE EXPENSE	\$50,629,361	\$17,461,708	\$33,167,653		-\$391,339	\$50,238,022	0.000078	\$102,940	\$26,741,403	\$9,002,913	\$17,738,490
51		TOTAL STEAM POWER GENERATION	\$367,047,956	\$52,692,145	\$314,355,811		-\$1,585,113	\$365,462,843		\$194,025	\$202,903,484	\$27,849,167	\$175,054,317
52		NUCLEAR POWER GENERATION											
53		OPERATION - NUCLEAR											
53 54	517.000	Prod Nuclear Oper - Superv & Engineering	\$7,369,764	\$6,223,950	\$1,145,814	E-54	-\$139.487	\$7.230.277	52.7400%	\$0	\$3.813.248	\$3,208,946	\$604.302
55	518.000	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	\$26,824,079	\$0,223,330	\$26,824,079	E-55	\$1,281,510	\$28,105,589	56.0600%	\$0	\$15,755,993	\$3,200,940	\$15,755,993
56	518.100	Nuclear Fuel Expense - Oil	\$299,239	\$0	\$299,239	E-56	\$39,058	\$338.297	56.0600%	\$0	\$189,649	\$0	\$189,649
57	518,200	Prod Nuclear - Disposal Cost	\$0	\$0	\$0	E-57	\$0	\$0	56.0600%	\$0	\$0	\$0	\$0
58	519.000	Coolants and Water	\$2,806,299	\$2,191,265	\$615,034	E-58	-\$49,109	\$2,757,190	52.7400%	\$0	\$1,454,142	\$1,129,773	\$324,369
59	520.000	Steam Expense	\$16.831.946	\$10,463,130	\$6,368,816	E-59	-\$234.492	\$16.597.454	52.7400%	\$0	\$8,753,498	\$5,394,584	\$3,358,914
60	520.000	Steam Expense - Mid-Cycle Outage - MO	-\$59,018	\$0	-\$59,018	E-60	\$0	-\$59,018		\$59,018	\$0	\$0	\$0
				** 1	*								

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1.1	<u>A</u>	<u>B</u>	<u>C</u> Test Year	<u>D</u>	<u>E</u> Test Year	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Total	Test Year Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	Juris. Labor	
61	523.000	Electric Expense	\$1,349,061	\$1,387,154	-\$38.093	E-61	-\$31.088	\$1,317,973	52.7400%	\$0	\$695,099	\$715.189	-\$20.090
62	524.000	Misc. Nuclear Power Expenses - Allocated	\$30,700,088	\$12,133,890	\$18,566,198	E-62	\$1,885,144	\$32,585,232	52.7400%	\$186,194	\$17,371,646	\$7,393,639	\$9,978,007
63	524.000	Misc. Nuclear Power Expenses - 100% MO	\$30,700,088	\$12,133,090	\$10,500,190	E-63	\$1,003,144	\$32,303,232	100.0000%	\$100,194	\$17,371,040	\$0	\$9,970,007
64	524.000	Misc. Nuclear Power Expenses - 100% MS	\$0 \$0	\$0 \$0	\$0 \$0	E-64	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
65	524.100	Decommissioning - MO	\$1,281,264	\$0 \$0	\$1,281,264	E-65	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
66	524.100	Decommissioning - KS	\$2,036,230	\$0 \$0	\$2,036,230	E-66	\$0	\$2,036,230	0.0000%	\$0	\$1,261,264	\$0	\$1,201,204
67	524.100	Decommissioning - KS Decommissioning - FERC	\$2,036,230	\$0 \$0	\$2,030,230	E-67	\$0	\$2,030,230	0.0000%	\$0 \$0	\$0	\$0 \$0	\$0
67 68	524.100 524.950	Refueling Outage Amort	-\$3.438.067	\$0 \$0		E-67	\$1.067.070	-\$2.370.997	52.7400%	\$0 \$0	-\$1.250.464	\$0 \$0	-\$1.250.464
68 69	524.950 524.950		-\$3,438,067 \$27.883	\$0 \$0	-\$3,438,067 \$27.883	E-68 E-69	\$1,067,070	-\$2,370,997 \$27.883	100.0000%	\$0 \$36.781	-\$1,250,464 \$64.664	\$0 \$0	-\$1,250,464 \$64.664
70		Refueling Outage Amort - MO	* ****	\$0 \$0	* ***						* - *		* - *
	524.950	WC Outage Oper Amort Exp ER-2009-0089 100% MO	\$0	, ,	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	524.950	WC Outage Oper Amort Exp ER-2012-0174 100% MO	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	525.000	Rents	\$0	\$0	\$0	E-72	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
73		TOTAL OPERATION - NUCLEAR	\$86,067,521	\$32,399,389	\$53,668,132		\$3,818,606	\$89,886,127		\$281,993	\$48,128,739	\$17,842,131	\$30,286,608
74		MAINTENANCE - NP					1	1					
75	528.000	Prod Nuclear Maint - Suprv & Engineering	\$7,119,630	\$2,972,170	\$4,147,460	E-75	-\$66,610	\$7,053,020	52.7400%	\$0	\$3,719,762	\$1,532,392	\$2,187,370
76	528.000	Prod Nuclear Maint - Suprv & Eng - MO	-\$889	\$0	-\$889	E-76	\$0	-\$889	100.0000%	\$889	\$0	\$0	\$0
77	529.000	Prod Nuclear Maint - Maint of Structures	\$2,630,168	\$2,092,891	\$537,277	E-77	-\$46,904	\$2,583,264	52.7400%	-\$146,353	\$1,216,061	\$1,079,054	\$137,007
78	529.000	Prod Nuclear Maint - Maint of Structures - MO	\$146,353	\$0	\$146,353	E-78	\$0	\$146,353	100.0000%	\$0	\$146,353	\$0	\$146,353
79	530.000	Prod Nuclear Maint - Maint Reactor Plant	\$11,915,220	\$1,921,622	\$9,993,598	E-79	\$1,083,683	\$12,998,903	52.7400%	\$1,976,372	\$8,831,994	\$1,584,998	\$7,246,996
80	530.950	Refueling Outage Maint Amortization	-\$3,320,370	\$0	-\$3,320,370	E-80	\$2,143,608	-\$1,176,762	52.7400%	\$0	-\$620.624	\$0	-\$620.624
81	530.950	Refueling Outage Maint Amortization - MO	-\$1,259,968	\$0	-\$1,259,968	E-81	\$0	-\$1,259,968	100.0000%	\$332,867	-\$927,101	\$0	-\$927.101
82	530.950	Refueling Outage Maint Amortization ER-2009- 0089 MO Only	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	530.950	Refueling Outage Maint Amortization ER-2012- 0174 MO Only	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	531.000	Prod Nuclear Maint - Electric Plant	\$6,459,919	\$1.820.967	\$4.638.952	E-84	-\$40,810	\$6,419,109	52.7400%	\$0	\$3,385,438	\$938,855	\$2,446,583
85	531.000	Prod Nuclear Maint - Electric Plant - WC Outage - MO	-\$320,733	\$0	-\$320,733	E-85	\$0	-\$320,733	100.0000%	\$320,733	\$0	\$0	\$0
86	532.000	Prod Nuclear Maint - Misc. Plant	\$2,998,810	\$1,243,273	\$1,755,537	E-86	-\$27,863	\$2,970,947	52.7400%	\$0	\$1,566,877	\$641,007	\$925,870
87	532.000	Prod Nuclear Maint - Misc. Plant - WC Outage -	-\$66,539	\$0	-\$66,539	E-87	\$0	-\$66,539	100.0000%	\$66,539	\$0	\$0	\$0
88		MO TOTAL MAINTENANCE - NP	\$26,301,601	\$10,050,923	\$16,250,678		\$3,045,104	\$29,346,705		\$2,551,047	\$17,318,760	\$5,776,306	\$11,542,454
89		TOTAL NUCLEAR POWER GENERATION	\$112,369,122	\$42,450,312	\$69,918,810		\$6,863,710	\$119,232,832		\$2,833,040	\$65,447,499	\$23,618,437	\$41,829,062
90		HYDRAULIC POWER GENERATION											
91		OPERATION - HP											
91		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
93		MAINTANENCE - HP	•										
93 94		TOTAL MAINTANENCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
95		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
96		OTHER POWER GENERATION											
97		OTHER POWER OPERATION											
98	546.100	Prod Turbine Oper - Suprv & Engineering	\$100,468	\$84,013	\$16,455	E-98	-\$2,955	\$97,513	52.7400%	\$0	\$51,428	\$43,315	\$8,113

Line	<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>l</u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi Junia
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income description	(D+E)	Labor	NOII LABOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adi. Sch.)	(H x I) + J	L + N	
99	547.000	Other Fuel Expense - Oil	\$760,596	\$0	\$760,596	E-99	-\$760,596	\$0	56.0600%	\$0	\$0	\$0	\$0
100	547.000	Other Fuel Expense - Gas	\$7,630,133	\$0	\$7,630,133	E-100	-\$3,844,413	\$3,785,720	56.0600%	\$0	\$2,122,275	\$0	\$2,122,275
101	547.000	Other Fuel Expense - Hedging - MO	-\$1,523,953	\$0	-\$1,523,953	E-101	\$1,523,953	\$0	100.0000%	\$0	\$0	\$0	\$0
102	547.300	Other Fuel Expense - Additives	\$30,741	\$0	\$30,741	E-102	-\$30,741	\$0	56.0600%	\$0	\$0	\$0	\$0
103	547.100	Fuel Handling	\$66,590	\$26,368	\$40,222	E-103	-\$591	\$65,999	56.0600%	\$0	\$36,999	\$14,451	\$22,548
104	548.000	Other Power Generation Expense	\$1,010,721	\$681,377	\$329,344	E-104	-\$15,271	\$995,450	52.7400%	\$0	\$525,000	\$351,304	\$173,696
105	549.000	Misc Other Power Generation Expense	\$1,284,596	\$346,225	\$938,371	E-105	-\$7.759	\$1,276,837	52.7400%	\$0	\$673,404	\$178,507	\$494,897
106		TOTAL OTHER POWER OPERATION	\$9,359,892	\$1,137,983	\$8,221,909		-\$3,138,373	\$6,221,519		\$0	\$3,409,106	\$587,577	\$2,821,529
107		OTHER POWER MAINTENANCE											
108	551.000	Other Maint - Supry & Engineering -	\$51,160	\$49,056	\$2,104	E-108	-\$1,273	\$49.887	52.7400%	\$0	\$26,311	\$25,293	\$1,018
		Structures, General & Misc		. ,	• , -			,			,	,	. ,
109	552.000	Other General Maintenance - Structures	\$105,209	\$19,338	\$85,871	E-109	-\$433	\$104,776	52.7400%	\$0	\$55,258	\$9,970	\$45,288
110	553.000	Other General Maintenance - General Plant	\$1,972,666	\$923,221	\$1,049,445	E-110	-\$20,691	\$1,951,975	52.7400%	\$0	\$1,029,471	\$475,994	\$553,477
111	554.000	Other General Maintenance - Misc. Other General Plant	\$29,274	\$2,204	\$27,070	E-111	-\$49	\$29,225	52.7400%	\$0	\$15,414	\$1,137	\$14,277
112		TOTAL OTHER POWER MAINTENANCE	\$2,158,309	\$993,819	\$1,164,490		-\$22,446	\$2,135,863		\$0	\$1,126,454	\$512,394	\$614,060
		TOTAL OTHER ROWER OF HER LTICK	<u> </u>	40 101 000	******		40.400.040	40.057.000			44 505 500	<u> </u>	40 105 500
113		TOTAL OTHER POWER GENERATION	\$11,518,201	\$2,131,802	\$9,386,399		-\$3,160,819	\$8,357,382		\$0	\$4,535,560	\$1,099,971	\$3,435,589
114		OTHER POWER SUPPLY EXPENSES			•						•		
115	555.000	Purchased Power - Energy	\$89,593,106	\$0	\$89,593,106	E-115	-\$4,629,524	\$84,963,582		\$0	\$47,630,584	\$0	\$47,630,584
116	555.050	Purchased Power Capacity (Demand)	\$2,965,200	\$0	\$2,965,200	E-116	-\$2,965,200	\$0	52.7400%	\$0	\$0	\$0	\$0
117	555.020	Solar Renew Energy Credits (100% MO)	\$0	\$0	\$0	E-117	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
118	556.000	System Control and Load Dispatch	\$1,888,734	\$1,504,699	\$384,035	E-118	-\$33,722	\$1,855,012	52.7400%	\$0	\$978,333	\$775,793	\$202,540
119	557.000	Prod - Other - Other Expenses	\$6,165,816	\$3,701,311	\$2,464,505	E-119	-\$130,336	\$6,035,480	52.7400%	\$0	\$3,183,112	\$1,908,323	\$1,274,789
120		TOTAL OTHER POWER SUPPLY EXPENSES	\$100,612,856	\$5,206,010	\$95,406,846		-\$7,758,782	\$92,854,074		\$0	\$51,792,029	\$2,684,116	\$49,107,913
121		TOTAL POWER PRODUCTION EXPENSES	\$591,548,135	\$102,480,269	\$489,067,866		-\$5,641,004	\$585,907,131		\$3,027,065	\$324,678,572	\$55,251,691	\$269,426,881
122		TRANSMISSION EXPENSES											
123		OPERATION - TRANSMISSION EXP.											
124	560.000	Transmission Oper - Suprv & Engineering	\$780,753	\$517,054	\$263,699	E-124	-\$47,168	\$733,585	52.7400%	\$0	\$386,893	\$266,583	\$120,310
125	561.000	Transmission Oper - Load Dispatch	\$7,768,229	\$625,526	\$7,142,703	E-125	-\$1,292,981	\$6,475,248	56.0600%	\$0	\$3,630,024	\$342,811	\$3,287,213
126	562.000	Transmission Oper - Station Expenses	\$583,203	\$492,232	\$90,971	E-126	-\$11,032	\$572,171	52.7400%	\$0	\$301,763	\$253,785	\$47,978
127	563.000	Transmission Oper - Overhead Line Expenses	\$164,780	\$8,975	\$155,805	E-127	-\$201	\$164,579	52.7400%	\$0	\$86,799	\$4,627	\$82,172
128	564.000	Transmission Oper - Underground Line Expenses	\$0	\$0	\$0	E-128	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
129	565.000	Transmission of Electricity by Others	\$58,382,946	\$0	\$58,382,946	E-129	\$2,349,491	\$60,732,437	56.0600%	\$0	\$34.046.604	\$0	\$34.046.604
130	566.000	Misc. Transmission Expense	\$2,408,236	\$967.910	\$1,440,326	E-130	\$15,256	\$2,423,492	52.7400%	\$0	\$1,278,149	\$499,035	\$779.114
131	567.000	Transmission Operation Rents	\$2,414,011	\$0	\$2,414,011	E-131	\$0	\$2,414,011	52.7400%	\$0	\$1,273,149	\$0	\$1,273,149
132	575.000	Regional Transmission Operation	\$6.931.864	\$0	\$6,931,864	E-132	-\$532.883	\$6,398,981	56.0600%	\$0	\$3.587.269	\$0	\$3,587,269
133	373.000	TOTAL OPERATION - TRANSMISSION EXP.	\$79,434,022	\$2,611,697	\$76.822.325	L-132	\$480,482	\$79.914.504	30.0000 /6	\$0	\$44.590.650	\$1,366,841	\$43,223,809
133		TOTAL OF EXAMON - TRANSMISSION EXT.	ψ13, <del>4</del> 34,022	Ψ2,011,037	Ψ10,022,323		\$400,40 <u>2</u>	ψ13,314,304		40	ψ++,330,030	\$1,500,041	ψ <del>-</del> -3,223,003
134		MAINTENANCE - TRANSMISSION EXP.							1				
135	568.000	Transmission Maint - Suprv & Engineering	\$33,907	\$33,789	\$118	E-135	-\$757	\$33,150	52.7400%	\$0	\$17,483	\$17,421	\$62
136	569.000	Transmission Maint - Structures	\$0	\$0	\$0	E-136	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
137	570.000	Transmission Maint - Station Equipment	\$808,310	\$528,523	\$279,787	E-137	-\$11,845	\$796,465	52.7400%	\$0	\$420,056	\$272,496	\$147,560
138	571.000	Transmission Maint - Overhead Lines	\$2,355,800	\$56,572	\$2,299,228	E-138	-\$1,268	\$2,354,532	52.7400%	\$0	\$1,241,780	\$29,167	\$1,212,613
139	572.000	Transmission Maint - Underground Lines	-\$76,170	\$137	-\$76,307	E-139	-\$3	-\$76,173	52.7400%	\$0	-\$40,173	\$71	-\$40,244
140	573.000	Transmission Maint - Misc Trans Plant	\$5,821	\$0	\$5,821	E-140	\$0	\$5,821	52.7400%	\$0	\$3,070	\$0	\$3,070

Part														
Number   Number   Income Description   Total   Labor   Number   Adjustments   Adjustments   Adjustments   Adjustments   October   Octo	1.1		<u>B</u>							<u>l</u>	<u>J</u>			_
141   \$77,000   Transmission Maint - Comp   \$1,000   \$3,000   \$1			Income Decembrica											
141   976.000   Trinsmission Maint-Comp   50   50   50   50   50   50   50   5	Number	Number	income Description		Labor	Non Labor	Number			Allocations				
TOTAL MANNENMECH TRANSMISSION EXPENSES   \$2,200,716   \$3,127,666   \$61,020   \$3,200,647   \$4,000   \$	141	576 000	Transmission Maint - Comp		¢n l	\$0	F-1/11			52 7400%				
TOTAL TRANSMISSION EXPENSES    Section   Secti		370.000					L-141			32.740076				
DISTRIBUTION EXPENSES	• •-			<b>40</b> , . <b>2</b> . , <b>600</b>	40.0,02.	<b>\$2,000,0</b>		<b>V.0,0.0</b>	\$5,1.0,1.00		4.0	<b>\$1,012,210</b>	\$5.5,.55	<b>4</b> 1,020,001
OPERATION - DIST: EXPENSES  145 SS0.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 St.050.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 Distribution Oper - Supris Designation & St.050.000 Distribution Oper - Supris Designation & St.050.000 Distribution Oper - Operation & St.050.000 Distribution Main - Supris & Engineering & St.050.000 Distribution Main - Supri	143		TOTAL TRANSMISSION EXPENSES	\$82,561,690	\$3,230,718	\$79,330,972		\$466,609	\$83,028,299		\$0	\$46,232,866	\$1,685,996	\$44,546,870
OPERATION - DIST: EXPENSES  145 SS0.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 St.050.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 Distribution Oper - Supris Designation of the Company & Engineering St.059.000 Distribution Oper - Supris Designation & St.050.000 Distribution Oper - Supris Designation & St.050.000 Distribution Oper - Operation & St.050.000 Distribution Main - Supris & Engineering & St.050.000 Distribution Main - Supri											•			
146   \$80,000   Distribution Oper - Supry & Emplements   \$1,983,989   \$1,000,203	144		DISTRIBUTION EXPENSES											
146   \$80,000   Distribution Oper - Supry & Emplements   \$1,983,989   \$1,000,203														
147   581,000   Distribution Oper- Load Dispatic Normal Corporation Oper- Station Expenses   \$144,722   \$17,300   \$15,000,000   \$15,00														
148   582.000   Distribution Oper - Station Expenses   \$15,73.60   \$15,00.77   \$45,500   \$45,500   \$45,5				* ** * * * * * * * * * * * * * * * * * *	* * *-		-							
149   583.000   Distribution Oper - Ownhead Line Expenses   \$3,157.500   \$3,056.174   \$855.725   \$3,150.007			Distribution Oper - Load Dispatch	\$1,053,598								*	*	
150   584,000   Distribution Oper - Underground Line Expenses   53,136,244   5865,222   52,271,002   5491,735   51,866,175   55,860   586,000   Distribution Oper - Customer Install Expenses   52,713,766   54,733   57,876   54,733   54,					* * * *		-							
151   S85,000   Distribution Oper - Street Light & Signal   S9,386   S8,172   S1,814   E-151   S-183   S9,300   S3,8754   S0   S3,517   S2,866   S551   S2,770   S2		583.000		\$1,573,690		\$65,516	E-149	-\$33,800	\$1,539,890	55.8399%				\$36,584
Expenses Section Distribution Oper - Meters Expense \$2,170.376 \$2,738,161 - \$567.785				\$3,136,234		\$2,271,002							\$441,735	
152   586,000   Distribution Oper - Meters Expense   \$22,170,376   \$22,738,161   \$32,4733   \$31,586   \$21,09,000   \$43,039,000   \$43,039,000   \$13,339,828   \$222,923   \$25,000   \$23,00	151	585.000	Distribution Oper - Street Light & Signal	\$9,986	\$8,172	\$1,814	E-151	-\$183	\$9,803	35.8764%	\$0	\$3,517	\$2,866	\$651
153   557.000   Distribution Core - Customer Install Expenses   5358,549   5342,733   515   589.000   Distribution Oper - Misc. Distribution Core - Rents   5358,549   52,807   52,80			• • • • •											
154   588.000   Distribution Oper- Misc. Distribution Expense   \$13,550,672   \$5,114,894   \$7,435,778   \$155   \$89.000   Distribution Oper- Rents   \$25,004,911   \$14,267,868   \$10,777,043   \$15,267   \$24,186,835   \$5,2230\%   \$0   \$13,180,182   \$25,263				* , .,		*		* - *					* *	
155   589,000   Distribution Oper- Rents   \$22,807   \$52,211   \$44,7596   \$51,7596   \$52,207					* - ,									
TOTAL OPERATION - DIST. EXPENSES   \$25,044,911   \$14,267,868   \$10,777,043   \$15,049,111   \$14,267,868   \$10,777,043   \$15,049,111   \$15,049														
157   MAINTENANCE - DISTRIB. EXPENSES   5184,290   \$176,777   \$7,513   E-158   \$-53,962   \$180,328   \$55,2230\(		589.000					E-155			55.2230%				
158   59,000   Distribution Maint - Surpr & Engineering   \$184,290   \$176,777   \$77,513   \$159,59100   Distribution Maint - Structures   \$106,591   \$588   \$106,000   \$106,591   \$106,578   \$52,200%   \$0   \$99,983   \$95,434   \$59,942   \$106,578   \$20,980,636   \$20,980	156		TOTAL OPERATION - DIST. EXPENSES	\$25,044,911	\$14,267,868	\$10,777,043		-\$858,076	\$24,186,835		\$0	\$13,180,182	\$7,558,035	\$5,622,147
158   59,000   Distribution Maint - Surpr & Engineering   \$184,290   \$176,777   \$77,513   \$159,59100   Distribution Maint - Structures   \$106,591   \$588   \$106,000   \$106,591   \$106,578   \$52,200%   \$0   \$99,983   \$95,434   \$59,942   \$106,578   \$20,980,636   \$20,980														
159   591.000   Distribution Maint - Structures   \$106.591   \$388   \$106.003   \$11.959.779   \$32.000   \$11.959.779   \$33.643.71%   \$50   \$60.5167   \$32.25   \$59.842   \$16.959.799   \$32.000   \$32.000   \$30.000   \$32.000   \$30.000   \$32.000   \$30.000   \$32.0000   \$30.000   \$30.000   \$32.0000   \$30.000   \$30.000   \$30.000   \$30.000   \$30.000   \$30.000   \$30.000   \$30.0000   \$30.0000   \$30.0000   \$30.0000   \$30.0000   \$30.0000   \$30.0000   \$30.00000   \$30.00000   \$30.00000   \$30.00000   \$30.00000   \$30.00000   \$30.00000   \$30.00000   \$30.00000   \$30.000000   \$30.00000000000000000000000000000000000														
160   592,000   Distribution Maint - Station Equipment   \$20,000   \$23,000   \$30,000						* **		* - 1						
161   593,000   Distribution Maint - Overhead Lines   \$20,892,634   \$5,646,272   \$15,247,362   \$16,997   \$302,016   \$16,2579   \$30,000   \$11,595,779   \$302,215   \$487,892   \$163   \$595,000   Distribution Maint - Unerground Lines   \$2,565,271   \$160,997   \$94,274   \$164   \$596,000   Distribution Maint - Street Light & Signals   \$1,214,220   \$397,011   \$819,214   \$165   \$1,247,305   \$1,257,300   \$1,257,300   \$1,44,101   \$90,120   \$30,381,40   \$139,241   \$239,303   \$1,257,300   \$1,2														
162   594.000   Distribution Maint - Underground Lines   \$2,505.531   \$1,571,308   \$934.222   \$169.997   \$94.274   \$163   \$53,008   \$251,663   \$57.299%   \$0   \$1,209.101   \$809.215   \$487.892   \$164   596.000   Distribution Maint - Line Transformers   \$2,255.271   \$169.997   \$94.274   \$163   \$43.008   \$20.008   \$1,207.322   \$35.8764   \$0   \$433,144   \$139.241   \$293.903   \$165   \$597.000   Distribution Maint - Miter Street Light & Signals   \$1,216.229   \$397.011   \$819.218   \$1.65,300   \$20.002   \$166   \$597.000   Distribution Maint - Miter   \$1,200   \$1,200.732   \$1,207.322   \$1,200.002   \$1,207.322   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,207.322   \$1,200.002   \$1,2														
163   595.000   Distribution Maint - Line Transformers   \$255.271   \$160.997   \$94.274   \$160.997   \$94.274   \$160.997   \$95.000   \$151.001.001.001   \$151.001.001   \$151.001.001   \$151.001.001   \$151.001.001.001   \$151.001.001   \$151.001.001   \$151.001.001   \$151.001.001.001   \$151.001.001   \$151.001.001   \$151.001.001   \$151.001.00							-							
164   596,000   Distribution Maint - Street Light & Signals   51,216,229   \$337,011   \$319,218   \$21,000   \$1,207,322   \$35,8764%   \$0   \$43,31,44   \$139,241   \$293,903   \$10,201   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$														
165 597.000 Distribution Maint - Misc. Distribution Plant - Size 336, 392 \$165.300 \$201,092 \$1.65 \$380,000 \$2.025,623 \$642,443 \$1,383,180 \$2.025,623 \$642,443 \$1,383,180 \$2.021,630 \$2.021,630 \$2.021,630 \$2.021,630 \$2.021,630 \$2.021,630 \$3.000 \$1.0000000 \$1.000000000000000000000				. ,										
166   598.000   Distribution Maint - Misc. Distribution Pin   \$2,025,623   \$642,443   \$1,383,180   \$1,0000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000					* * -									
TOTAL MAINTENANCE - DISTRIB. EXPENSES \$28,377,587 \$9,350,272 \$19,027,315 \$ \$-\$199,157 \$28,178,430 \$ \$0 \$15,418,445 \$4,990,834 \$10,427,611 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$				*				* - 7						
TOTAL DISTRIBUTION EXPENSE  169     CUSTOMER ACCOUNTS EXPENSE  170     901.000     Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses 171     902.000     Customer Accounts Expense - Meter Reading 172     903.000     Customer Accounts Expense - Records & \$13,363,911     \$7,797,864     \$50,420     \$13,363,911     \$7,797,864     \$50,420     \$13,363,911     \$7,797,864     \$50,420     \$13,254,230     \$13,254,230     \$13,254,230     \$13,254,230     \$13,254,230     \$186,985     \$100,0000     \$186,985     \$0     \$186,985     \$0     \$186,985     \$0		598.000					E-166			55.2230%				
169   CUSTOMER ACCOUNTS EXPENSE   170   901.000   Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses - Meter Reading   \$4,574,355   \$819,722   \$3,754,633   E-171   -\$12,600   \$4,561,755   \$2.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296   \$172   903.000   Customer Accounts Expense - Records & \$13,363,911   \$7,797,864   \$5,566,047   E-172   -\$109,681   \$13,254,230   \$2.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296	167		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$28,377,587	\$9,350,272	\$19,027,315		-\$199,157	\$28,178,430		\$0	\$15,418,445	\$4,990,834	\$10,427,611
169   CUSTOMER ACCOUNTS EXPENSE   170   901.000   Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses - Meter Reading   \$4,574,355   \$819,722   \$3,754,633   E-171   -\$12,600   \$4,561,755   \$2.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296   \$172   903.000   Customer Accounts Expense - Records & \$13,363,911   \$7,797,864   \$5,566,047   E-172   -\$109,681   \$13,254,230   \$2.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296	400		TOTAL DISTRIBUTION EXPENSES	<b>\$50,400,400</b>	**************************************	**************************************		64.057.000	\$50.00F.00F			£00 500 007	£40 £40 000	\$40.040.7E0
170   901.000   Customer Accounts Expense - Suprv Meter   \$596,420   \$360,475   \$235,945   E-170   -\$46,955   \$549,465   \$2.6618%   \$0   \$289,358   \$185,578   \$103,780   \$171   902.000   Customer Accounts Expense - Meter Reading   \$4,574,355   \$819,722   \$3,754,633   E-171   -\$12,600   \$4,561,755   \$52.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296   \$172   903.000   Customer Accounts Expense - Records & \$13,363,911   \$7,797,864   \$5,566,047   E-172   -\$109,681   \$13,254,230   \$2.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296   \$173   \$186,985   \$186,	168		TOTAL DISTRIBUTION EXPENSES	\$53,422,498	\$23,618,140	\$29,804,358		-\$1,057,233	\$52,365,265		\$0	\$28,598,627	\$12,548,869	\$16,049,758
170   901.000   Customer Accounts Expense - Suprv Meter   \$596,420   \$360,475   \$235,945   E-170   -\$46,955   \$549,465   \$2.6618%   \$0   \$289,358   \$185,578   \$103,780   \$171   902.000   Customer Accounts Expense - Meter Reading   \$4,574,355   \$819,722   \$3,754,633   E-171   -\$12,600   \$4,561,755   \$52.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296   \$172   903.000   Customer Accounts Expense - Records & \$13,363,911   \$7,797,864   \$5,566,047   E-172   -\$109,681   \$13,254,230   \$2.6618%   \$0   \$2,402,302   \$422,006   \$1,980,296   \$173   \$186,985   \$186,	160		CUSTOMED ACCOUNTS EVDENSE											
Reading, Records & Collection, & Misc Expenses  171 902.000 Customer Accounts Expense - Meter Reading 172 903.000 Customer Accounts Expense - Records & \$1,3,363,911 \$7,797,864 \$5,566,047 \$1.72 \$12,600 \$4,561,755 \$2.6618% \$0 \$2,402,302 \$422,006 \$1,980,296 \$1.72 \$1.73 \$1.75 \$1.		901 000		\$506.420	\$360.475	\$225.045	E-170	-\$46.055	\$540.465	52 66199/	¢n.	\$200.250	¢195 579	\$102.780
171 902.000 Customer Accounts Expense - Meter Reading 903.000 Customer Accounts Expense - Records & \$13,363,911 \$7,797,864 \$5,566,047 \$E-172 \$-\$109,681 \$13,254,230 \$52.6618% \$0 \$6,979,916 \$4,014,464 \$2,965,452 \$Collection \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$186,985 \$0 \$0 \$4,736,642 \$4,736,6	170	301.000		φ390,420	φ300,473	φ <b>2</b> 33,943	L-170	-\$40,933	\$343,403	32.001070	φ0	\$209,330	\$105,570	\$103,700
172 903.000 Customer Accounts Expense - Records & \$13,363,911 \$7,797,864 \$5,566,047 E-172 \$-\$109,681 \$13,254,230 \$5.6618% \$0 \$6,979,916 \$4,014,464 \$2,965,452 \$0.0000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.000000 \$0.00000 \$0.00000 \$0.00000 \$0.000000 \$0.000000 \$0.00000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.000000 \$0.0000000 \$0.0000000 \$0.0000000 \$0.0000000 \$0.0000000 \$0.0000000 \$0.00000000	171	002 000		\$4 574 355	\$910 722	\$2.754.622	E_171	-\$12 600	\$4.561.755	52 66199/	¢n.	\$2 402 302	\$422,006	\$1,090,206
Collection Customer Accounts Expense - Interest on Deposits 173 903.000 Customer Accounts Expense - Interest on Deposits 174 904.000 Uncollectible Accounts - 100% MO 175 904.000 Uncollectible Accounts - 100% KS 176 905.000 Customer Accounts Expense - Misc. 177 905.000 Customer Accounts Expense - Misc. 178 CUSTOMER SERVICE & INFO. EXP. 179 907.000 Customer Service - Supervision 179 907.000 Customer Assistance Expenses - Allocated 170 Solution 171 Solution 172 Solution 173 Sile6,985 \$186,985 \$100.0000% \$0 \$100.0000% \$4,736,642 \$4,736,6														
173 903.000 Customer Accounts Expense - Interest on Deposits 100% MO  174 904.000 Uncollectible Accounts - 100% MO  175 904.000 Uncollectible Accounts - 100% KS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	172	303.000	•	\$13,303,911	φ1,191,004	\$5,500,047	L-1/2	-\$109,001	\$13,234,230	32.001070	φ0	φ0,979,910	\$4,014,404	\$2,903,432
174 904.000 Uncollectible Accounts - 100% MO 175 904.000 Uncollectible Accounts - 100% KS 176 905.000 Uncollectible Accounts Expense - Misc. 177 Uncollectible Accounts Expense - Misc. 178 CUSTOMER SERVICE & INFO. EXP. 179 907.000 Customer Assistance Expenses - Allocated 170 908.000 Customer Assistance Expenses - Allocated 170 908.000 Customer Assistance Expenses - Allocated 170	173	903 000		\$0	\$0	\$0	F-173	\$186 985	\$186 985	100 0000%	\$0	\$186 985	\$0	\$186 985
174 904.000 Uncollectible Accounts - 100% MO	175	303.000		Ψ0	Ψ0	Ψ	L-173	Ψ100,303	\$100,303	100.000078	Ψ0	\$100,303	Ψ	ψ100,303
175 904.000 Uncollectible Accounts - 100% KS \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	174	904 000		\$0	\$0	\$0	F-174	\$0	\$0	100 0000%	\$4 736 642	\$4 736 642	\$0	\$4 736 642
176         905.000         Customer Accounts Expense - Misc.         \$1,739,056         \$464,218         \$1,274,838         E-176         \$1,113,083         \$2,852,139         \$2.6618%         \$0         \$1,501,988         \$238,987         \$1,263,001           177         TOTAL CUSTOMER ACCOUNTS EXPENSE         \$20,273,742         \$9,442,279         \$10,831,463         \$1,130,832         \$21,404,574         \$4,736,642         \$16,097,191         \$4,861,035         \$11,236,156           178         CUSTOMER SERVICE & INFO. EXP.         \$19,232         \$106,212         \$13,020         E-179         -\$2,380         \$116,852         \$2.6618%         \$0         \$61,537         \$54,680         \$6,857           180         908.000         Customer Assistance Expenses - Allocated         \$1,277,865         \$618,091         \$659,774         E-180         -\$13,852         \$1,264,013         \$2.6618%         \$82,169         \$747,821         \$318,203         \$429,618														
177 TOTAL CUSTOMER ACCOUNTS EXPENSE \$20,273,742 \$9,442,279 \$10,831,463 \$11,30,832 \$21,404,574 \$4,736,642 \$16,097,191 \$4,861,035 \$11,236,156 \$178 CUSTOMER SERVICE & INFO. EXP. 179 907.000 Customer Service - Supervision \$119,232 \$106,212 \$13,020 E-179 -\$2,380 \$116,852 52.6618% \$0 \$61,537 \$54,680 \$6,857 \$180 908.000 Customer Assistance Expenses - Allocated \$1,277,865 \$618,091 \$659,774 E-180 -\$13,852 \$1,264,013 52.6618% \$82,169 \$747,821 \$318,203 \$429,618				* -								• •		• •
178 CUSTOMER SERVICE & INFO. EXP. 179 907.000 Customer Service - Supervision \$119,232 \$106,212 \$13,020 E-179 -\$2,380 \$116,852 52.6618% \$0 \$61,537 \$54,680 \$6,857 \$180 908.000 Customer Assistance Expenses - Allocated \$1,277,865 \$618,091 \$659,774 E-180 -\$13,852 \$1,264,013 52.6618% \$82,169 \$747,821 \$318,203 \$429,618		303.000					L-170			32.001070				
179 907.000 Customer Service - Supervision \$119,232 \$106,212 \$13,020 E-179 -\$2,380 \$116,852 \$2.6618% \$0 \$61,537 \$54,680 \$6,857 \$180 908.000 Customer Assistance Expenses - Allocated \$1,277,865 \$618,091 \$659,774 E-180 -\$13,852 \$1,264,013 52.6618% \$82,169 \$747,821 \$318,203 \$429,618	1//		TO THE OUD OWNER ACCOUNTS EXPENSE	φευ,ει 3,142	φ3,442,219	φ10,031,403		φ1,130,032	φε1,404,574		φ <del>4</del> ,130,042	φιο,υσι, ισί	φ+,υ01,υ35	φ11,230,130
179 907.000 Customer Service - Supervision \$119,232 \$106,212 \$13,020 E-179 -\$2,380 \$116,852 \$2.6618% \$0 \$61,537 \$54,680 \$6,857 \$180 908.000 Customer Assistance Expenses - Allocated \$1,277,865 \$618,091 \$659,774 E-180 -\$13,852 \$1,264,013 52.6618% \$82,169 \$747,821 \$318,203 \$429,618	178		CUSTOMER SERVICE & INFO. EXP.											
180 908.000 Customer Assistance Expenses - Allocated \$1,277,865 \$618,091 \$659,774 E-180 \$13,852 \$1,264,013 52.6618% \$82,169 \$747,821 \$318,203 \$429,618		907.000		\$119,232	\$106.212	\$13,020	F-179	-\$2,380	\$116.852	52.6618%	\$0	\$61,537	\$54,680	\$6.857
			-				-				* -			
200000					*							* **		
		555.000	The state of the s	<b>40,500,000</b>	, <del>,</del> , ,	+0,000,000		, 40	+5,555,555		, 40,400,000	<b>4.5,000,000</b>	, 40	<b>4.0,000,000</b>

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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u>	H Total Company	<u> </u>	<u>J</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NOII Labor	Nullibel	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
182	908,000	Customer Assistance Expenses - KS	\$431,351	\$0	\$431,351	E-182	\$0	\$431,351	0.0000%	\$0	\$0	\$0	\$0
183	908.000	Amortization of Deferred DSM - MO	\$0	\$0	\$0	E-183	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
184	908.500	Customer Assistance Exp-MEEIA 100% MO	\$20,251,990	\$0	\$20,251,990	E-184	\$0	\$20,251,990	100.0000%	-\$19,887,621	\$364,369	\$0	\$364,369
185	909.000	Informational & Instructional Advertising	\$46,412	\$0	\$46,412	E-185	\$0	\$46,412	52.6618%	\$0	\$24,441	\$0	\$24,441
186	909.000	Informational & Instructional Advertising - DSM -	\$50,986	\$0	\$50,986	E-186	\$0	\$50,986	100.0000%	\$0	\$50,986	\$0	\$50,986
		MO	, ,	• •	****		, -	, , , , , , , , , , , , , , , , , , , ,		* -	*,	**	, ,
187	910.000	Misc Customer Accounts & Info - Allocated	\$1,079,687	\$495,720	\$583,967	E-187	-\$44,109	\$1,035,578	52.6618%	\$0	\$545,354	\$255,204	\$290,150
188	910.000	Misc Customer Accounts & Solar Rebates - MO	\$2,735,002	\$0	\$2,735,002	E-188	\$0	\$2,735,002	100.0000%	\$5,444,137	\$8,179,139	\$0	\$8,179,139
189		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$32,897,880	\$1,220,023	\$31,677,857		-\$60,341	\$32,837,539		-\$10,928,285	\$20,312,032	\$628,087	\$19,683,945
190		SALES EXPENSES											
191	911.000	Sales Supervision	\$0	\$0	\$0	E-191	\$0	\$0	52.6618%	\$0	\$0	\$0	\$0
192	912.000	Sales Demonstration & Selling	\$473,126	\$328,127	\$144,999	E-192	-\$7,354	\$465,772		\$0	\$245,284	\$168,925	\$76,359
193	913.000	Sales Advertising Expense	-\$3,152	-\$2,819	-\$333	E-193	\$63	-\$3,089	52.6618%	\$0	-\$1,626	-\$1,451	-\$175
194	916.000	Miscellaneous Sales Expense	\$273	\$0	\$273	E-194	\$0	\$273	52.6618%	\$0	\$144	\$0	\$144
195		TOTAL SALES EXPENSES	\$470,247	\$325,308	\$144,939		-\$7,291	\$462,956		\$0	\$243,802	\$167,474	\$76,328
196		ADMIN. & GENERAL EXPENSES											
190		ADMIN. & GENERAL EXPENSES											
197		OPERATION- ADMIN. & GENERAL EXP.											
198	920.000	Administrative & General Salaries - Allocated	\$35,139,131	\$28,599,330	\$6,539,801	E-198	-\$3,373,156	\$31,765,975	53.3408%	\$0	\$16,944,225	\$14,913,225	\$2,031,000
199	920.000	Administrative & General Salaries - MO	\$1,689,662	\$0	\$1,689,662	E-199	\$0	\$1,689,662	100.0000%	-\$1,717,902	-\$28,240	\$0	-\$28,240
200	920.000	Administrative & General Salaries - KS	\$1,703,197	\$0	\$1,703,197	E-200	\$0	\$1,703,197	0.0000%	\$0	\$0	\$0	\$0
201	921.000	Administrative & General Office Supplies -	-\$913,822	-\$2,206	-\$911,616	E-201	-\$288,845	-\$1,202,667	56.0600%	-\$43,030	-\$717,245	-\$1,209	-\$716,036
		Allocated	<b>*</b> 0.0,0	<del>-</del> -,	*******		<b>4</b> _00,010	<b>V</b> 1,===,==1		<b>V</b> 10,000	<b>*</b> ···,=··	¥1,=11	*******
202	921.000	Administrative & General Office Supplies - MO	\$39,367	\$0	\$39,367	E-202	\$0	\$39,367	100.0000%	-\$10,990	\$28,377	\$0	\$28,377
203	921.000	Administrative & General Office Supplies - KS	\$41,273	\$0	\$41,273	E-203	\$0	\$41,273	0.0000%	\$0	\$0	\$0	\$0
204	922.000	Administrative Expense Transfer Credit	-\$12,852,634	-\$581,504	-\$12,271,130	E-204	-\$1,145,755	-\$13,998,389	56.0600%	\$0	-\$7,847,496	-\$318,685	-\$7,528,811
205	923.000	Outside Services Employed - Allocated	\$12,070,171	\$0	\$12,070,171	E-205	-\$1,031,008	\$11,039,163	56.0600%	-\$3,597,862	\$2,590,693	\$0	\$2,590,693
206	923.000	Outside Services Employed - MO	\$3,230,536	\$0	\$3,230,536	E-206	\$0	\$3,230,536	100.0000%	\$349,938	\$3,580,474	\$0	\$3,580,474
207	923.000	Outside Services Employed - KS	\$955,671	\$0	\$955,671	E-207	\$0	\$955,671	0.0000%	\$0	\$0	\$0	\$0
208	924.000	Property Insurance	\$4,423,092	\$0	\$4,423,092	E-208	-\$424,453	\$3,998,639	53.7124%	\$0	\$2,147,765	\$0	\$2,147,765
209	925.000	Injuries and Damages	\$9,626,308	\$22,758	\$9,603,550	E-209	-\$1,882,544	\$7,743,764	53.3408%	\$0	\$4,130,585	\$11,867	\$4,118,718
210	926.000	Employee Pensions	\$46,424,934	-\$12,566	\$46,437,500	E-210	\$266,150	\$46,691,084	53.3408%	\$0	\$24,905,398	-\$6,552	\$24,911,950
211	926.000	Employee Benefits - OPEB - Allocated	\$5,396,816	\$0	\$5,396,816	E-211	-\$3,951,088	\$1,445,728	53.3408%	\$0	\$771,163	\$0	\$771,163
212	926.000	Employee Benefits - OPEB - 100% MO	-\$136,905	\$0	-\$136,905	E-212	\$0	-\$136,905	100.0000%	\$0	-\$136,905	\$0	-\$136,905
213	926.000	Employee Benefits - OPEB - 100% KS	-\$232,790	\$0	-\$232,790	E-213	\$0	-\$232,790	0.0000%	\$0	\$0	\$0	\$0
214	926.000	Other Miscellaneous Employee Benefits	\$29,705,542	\$0	\$29,705,542	E-214	\$1,230,820	\$30,936,362	53.3408%	\$0	\$16,501,703	\$0	\$16,501,703
215	927.000	Franchise Requirements	\$0	\$0	\$0	E-215	\$0	\$0	53.7124%	\$0	\$0	\$0	\$0
216	928.003	Reg Commission Expense - FERC Assessment	\$1,092,322	\$0	\$1,092,322	E-216	-\$64,672	\$1,027,650	52.7400%	\$0	\$541,983	\$0	\$541,983
217	928.002	Reg Commission Expense - MPSC Assessment -	\$1,469,868	\$0	\$1,469,868	E-217	\$202,049	\$1,671,917	100.0000%	\$0	\$1,671,917	\$0	\$1,671,917
240	000 004	100% MO	6024.654	**	6024.054	E 246	**	6004.054	0.000004	**	**	**	**
218	928.001	Reg Commission Expense - KCC Assessment -	\$924,954	\$0	\$924,954	E-218	\$0	\$924,954	0.0000%	\$0	\$0	\$0	\$0
219	020 014	100% KS Reg Commission Expense - MO Proceedings -	¢1 050 505	\$894.041	\$06E 464	E-219	-\$20,037	¢1 020 400	100.0000%	\$7,015	¢4 046 402	\$874,004	\$972,479
∠19	928.011	Reg Commission Expense - MO Proceedings -	\$1,859,505	<b>₽</b> 894,U41	\$965,464	E-219	-\$20,037	\$1,839,468	100.0000%	\$7,015	\$1,846,483	<b>₽</b> 674,004	<b>\$972,479</b>
220	928.012	Reg Commission Expense - KS Proceedings -	\$1,183,423	\$823,954	\$359,469	E-220	-\$18,466	\$1,164,957	0.0000%	\$0	\$0	\$0	\$0
220	920.012	100% KS	φ1,103,4∠3	<b>₽0∠3,9</b> 34	<b>\$359,469</b>	E-220	-\$10,400	φ1,104,95 <i>/</i>	0.0000%	) au	90	φU	Φ0
221	928.020	Reg Commission Expense - FERC Proceedings -	\$0	\$0	\$0	E-221	\$0	\$0	52.7400%	\$0	\$0	\$0	\$0
221	320.020	Allocated	φ0	φυ	φ0	L-221	40	, ,	32.7 400 /8	φ0	φυ	<b>40</b>	φ0
222	928.023	Reg Commission Expense - FERC Proceedings -	\$0	\$0	\$0	E-222	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
	3-0.0-0	100% FERC		Ψ	Ų.				0.000070		Ψ	•	ΨŪ
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Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	lurisdictional	lurisdictional	<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
rumber	Humber	moonic Description	(D+E)	Luboi	Hom Labor	- Trumbon	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
223	928.030	Load Research Expense - 100% MO	\$0	\$0	\$0	E-223	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
224	928.000	Misc. Regulatory Commission Filings	\$1,753,354	\$6,606	\$1,746,748	E-224	-\$148	\$1,753,206	52.7400%	-\$1,169,266	-\$244,625	\$3,406	-\$248,031
225	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-225	\$0	\$0	53.7124%	\$0	\$0	\$0	\$0
226	930.100	General Advertising Expense - Allocated	\$0	\$0	\$0	E-226	\$0	\$0	52.6618%	\$0	\$0	\$0	\$0
227	930.100	General Advertising Expense - MO	\$0	\$0	\$0	E-227	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
228	930.200	Misc. General Expense	\$5,980,737	\$7,874	\$5,972,863	E-228	-\$844,241	\$5,136,496	56.0600%	\$0	\$2,879,519	\$4,315	\$2,875,204
229	931.000	Admin & General Expense - Rents - Allocated	\$3,600,077	\$0	\$3,600,077	E-229	\$366,521	\$3,966,598	56.0600%	\$342,189	\$2,565,864	\$0	\$2,565,864
230	931.000	Admin & General Expense - Rents - MO	-\$324,142	\$0	-\$324,142	E-230	\$0	-\$324,142	100.0000%	\$0	-\$324,142	\$0	-\$324,142
231	931.000	Admin & General Expense - Rents - KS	\$865	\$0	\$865	E-231	\$0	\$865	0.0000%	\$0	\$0	\$0	\$0
232	933.000	Transportation Expense	\$0	\$0	\$0	E-232	-\$4,531,359	-\$4,531,359	55.2230%	\$0	-\$2,502,352	\$0	-\$2,502,352
233		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$153,850,512	\$29,758,287	\$124,092,225		-\$15,510,232	\$138,340,280		-\$5,839,908	\$69,305,144	\$15,480,371	\$53,824,773
234		MAINT., ADMIN, & GENERAL EXP.											
235	935.000	Maintenance of General Plant	\$6.954.895	\$211,478	\$6.743.417	E-235	-\$307.191	\$6.647.704	53.7124%	\$0	\$3.570.641	\$111.044	\$3,459,597
236	333.000	TOTAL MAINT., ADMIN. & GENERAL EXP.	\$6,954,895	\$211,478	\$6,743,417	L-233	-\$307,191	\$6,647,704	33.7 12470	\$0	\$3,570,641	\$111,044	\$3,459,597
200		TOTAL MAINT, ADMIN. & CENERAL EXT.	<b>\$0,004,000</b>	Ψ211,470	ψο,,, το, τι		ψοστ,τστ	ψο,στι,τοτ		Ψ0	ψο,στο,στι	ψ111,044	ψο, του, σοι
237		TOTAL ADMIN. & GENERAL EXPENSES	\$160,805,407	\$29,969,765	\$130,835,642		-\$15,817,423	\$144,987,984		-\$5,839,908	\$72,875,785	\$15,591,415	\$57,284,370
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238		DEPRECIATION EXPENSE											
239	403.000	Depreciation Expense, Dep. Exp.	\$214,206,624	See note (1)	See note (1)	E-239	See note (1)	\$214,206,624	53.7124%	\$1,958,167	\$117,013,686	See note (1)	See note (1)
240	403.001	Other Depreciation	\$0			E-240		\$0	100.0000%	\$0	\$0		
241		TOTAL DEPRECIATION EXPENSE	\$214,206,624	\$0	\$0		\$0	\$214,206,624		\$1,958,167	\$117,013,686	\$0	\$0
242		AMORTIZATION EXPENSE											
243	404.000	Amortization - Limited Term Plant - Allocated	\$1,832,008	\$0	\$1,832,008	E-243	\$31,809	\$1,863,817	53.7124%	\$0	\$1,001,101	\$0	\$1,001,101
244	405.001	Amortization - Transource Liability - MO	\$0	\$0	\$0	E-244	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
245	405.001	Amortization - latan 1 & Common - MO	\$0	\$0	\$0	E-245	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
246	405.001	Amortization - latan 2 Regulatory Asset - MO	\$1,126,101	\$0	\$1,126,101	E-246	\$0	\$1,126,101	100.0000%	\$0	\$1,126,101	\$0	\$1,126,101
247	405.001	Amortization - latan 1 & Common - KS	\$104,388	\$0 \$0	\$104,388	E-247	\$0	\$104,388	0.0000%	\$0	\$0	\$0	\$0
248	405.010 405.010	Amortization of Other Plant - Allocated	\$25,136,838	\$0 \$0	\$25,136,838	E-248 E-249	-\$1,306,435	\$23,830,403	53.7124%	\$0 \$0	\$12,799,881	\$0 \$0	\$12,799,881
249 250	405.010	Amortization of Unrecovered Reserve - KS	\$1,940,760 \$0	\$0 \$0	\$1,940,760	E-249 E-250	\$0 \$0	\$1,940,760 \$0	0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
250 251	405.000	Amortization - Non-Plant (2011 Flood) - MO Regulatory Debits	\$960.389	\$0 \$0	\$0 \$960.389	E-250 E-251	\$0 \$0	\$960.389	100.0000% 0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
252	407.400	Regulatory Credits	-\$20.151.045	\$0 \$0	-\$20.151.045	E-251 E-252	\$0	-\$20,151,045	0.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
252	411.100	Accretion Expense - Asset Retirement Obligation	\$11,496,947	\$0 \$0	\$11,496,947	E-252	\$0	\$11.496.947	0.0000%	\$0 \$0	\$0 \$0	\$0	\$0 \$0
254	411.000	Write Down - Emissions Allowance Liabilities -	\$11,490,947	\$0 \$0	\$11,490,947	E-254	\$0	\$11,490,947	0.0000%	\$0	\$0 \$0	\$0	\$0 \$0
234	411.000	Wholesale	40	40	ΨΟ	L-234	Ψ0	40	0.000078	40	40	Ψ0	Ψ0
255		TOTAL AMORTIZATION EXPENSE	\$22,446,386	\$0	\$22,446,386		-\$1,274,626	\$21,171,760		\$0	\$14,927,083	\$0	\$14,927,083
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256		OTHER OPERATING EXPENSES											
257	408.120	Property Tax	\$90,645,096	\$0	\$90,645,096	E-257	\$3,212,947	\$93,858,043	53.7124%	\$0	\$50,413,407	\$0	\$50,413,407
258	408.140	Payroll Tax, incl Unemployment	\$11,886,079	\$0	\$11,886,079	E-258	\$835,950	\$12,722,029	53.3408%	\$0	\$6,786,032	\$0	\$6,786,032
259	408.140	ORVS - KS	\$41,152	\$0	\$41,152	E-259	\$0	\$41,152	0.0000%	\$0	\$0	\$0	\$0
260	408.100	Other Miscellaneous Taxes	\$253,647	\$0	\$253,647	E-260	\$0	\$253,647	53.7124%	\$0	\$136,240	\$0	\$136,240
261	408.130	Gross Receipts Tax - 100% MO	\$61,157,241	\$0	\$61,157,241	E-261	\$0	\$61,157,241	100.0000%	-\$61,157,241	\$0	\$0	\$0
262	408.110	KCMO City Earnings Tax - 100% MO	-\$455,185	\$0	-\$455,185	E-262	\$0	-\$455,185	100.0000%	\$455,185	\$0	\$0	\$0
263		TOTAL OTHER OPERATING EXPENSES	\$163,528,030	\$0	\$163,528,030		\$4,048,897	\$167,576,927		-\$60,702,056	\$57,335,679	\$0	\$57,335,679
264		TOTAL OPERATING EXPENSE	\$1.342.160.639	\$170.286.502	\$057.667.543		\$10 211 F00	\$1,323,949,059		-\$67.748.375	\$698,315,323	\$90.734.567	\$490,567,070
204		TOTAL OPERATING EXPENSE	\$1,342,100,039	\$170,200,302	\$957,667,513		-\$18,211,580	\$1,323,949,059		-\$01,140,375	φ090,313,323	\$90,734,367	\$49U,067,U7U
265		NET INCOME BEFORE TAXES	\$371,652,562					\$389,864,142		\$68,759,037	\$256,259,978		
203		JOINE BEI ONE TAKEO	ψοι 1,002,002					\$555,557,14Z		ψου, 1 ου, υσ1	Ψ200,200,010		
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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	<b>Total Company</b>	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
266		INCOME TAXES											
267	409.100	Current Income Taxes	-\$17,380,041	See note (1)	See note (1)	E-267	See note (1)	-\$17,380,041	100.0000%	\$73,427,783	\$56,047,742	See note (1)	See note (1)
268		TOTAL INCOME TAXES	-\$17,380,041					-\$17,380,041		\$73,427,783	\$56,047,742		
269		DEFERRED INCOME TAXES											
270	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$99,346,571	See note (1)	See note (1)	E-270	See note (1)	\$99,346,571	100.0000%	-\$84,720,051	\$14,626,520	See note (1)	See note (1)
271	411.410	Amortization of Deferred ITC	-\$941,951			E-271		-\$941,951	100.0000%	\$365,448	-\$576,503		
272	411.100	Amort of Excess Deferred Income Taxes	\$0			E-272		\$0	100.0000%	-\$263,434	-\$263,434		
273	411.200	Amort of Prior Deferred Taxes - Tax Rate Change	\$0			E-273		\$0	100.0000%	\$0	\$0		
274	411.300	Amortization of R&D Credit	\$0			E-274		\$0	100.0000%	\$0	\$0		
275	411.500	Amortization Cost of Removal Stip ER-2007-0291	\$0			E-275		\$0	100.0000%	\$354,438	\$354,438		
276		TOTAL DEFERRED INCOME TAXES	\$98,404,620					\$98,404,620		-\$84,263,599	\$14,141,021		
										•			
277		NET OPERATING INCOME	\$290,627,983					\$308,839,563		\$79,594,853	\$186,071,215		•

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Retail Rate Revenue - MO	440.000	\$0	\$0	\$0	\$0	\$43,989,982	\$43,989,982
	Adjustment for Billilng Corrections (Bocklage & Stahlman)		\$0	\$0		\$0	\$1,307,655	
	2. Large Customer Annualization (Bocklage)		\$0	\$0		\$0	\$8,635,824	
	3. Weather Normalization and 365 Day Adjustment (Bocklage & Stahlman)		\$0	\$0		\$0	\$5,227,226	
	4. Adjustment for Large General Rate Switching (Stahlman)		\$0	\$0		\$0	\$981,348	
	5. Adjustment for Large Power Manual Bill (Bocklage)		\$0	\$0		\$0	\$2,266,250	
	6. Adjustment for Customer Growth (Stahlman & Young)		\$0	\$0		\$0	\$7,916,655	
	7. Adjustment for change in rates (Stahlman)		\$0	\$0		\$0	\$55,216,253	
	8. Adjustment to remove DSIM and Mpower		\$0	\$0		\$0	-\$20,847,315	
	8. To remove unbilled revenues from the test year (Young)		\$0	\$0		\$0	-\$5,519,259	
	To remuve unbilled FAC revenues from the test year (Young)		\$0	\$0		\$0	-\$6,796,734	
	10. To remove unbilled DSIM revenues from the test year (Young)		\$0	\$0		\$0	-\$4,877,058	
	11. To adjust to GL revenues (Young)		\$0	\$0		\$0	-\$770,185	
	12. To reverse adjustment to revenue for IEW funding (Young)		\$0	\$0		\$0	\$1,249,322	
Rev-3	Gross Receipts Tax in MO Revenue	440.000	\$0	\$0	\$0	\$0	-\$62,013,227	-\$62,013,227
	To remove Gross Reciept Tax (Young)		\$0	\$0		\$0	-\$62,013,227	<b>402,010,221</b>
Rev-4	Amort of Off System Sales Margin Rate Refund	440.000	\$0	\$0	\$0	\$0	\$5,509	\$5,509
	To amortize regulatory liability associated with excess off-system sales margins (Lyons)		\$0	\$0		\$0	\$5,509	
Rev-8	Sales for Resale - Capacity	447.012	\$0	\$0	\$0	\$0	-\$103,410	-\$103,410
	Adjustment to annualize Firm Sales (Capacity and Fixed) (Lyons)		\$0	\$0		\$0	-\$103,410	·
Rev-10	Sales for Resale - Retail	447.020	\$0	\$0	\$0	\$0	\$3,332,671	\$3,332,671
	Adjustment to annualize Firm Sales (Energy) (Lyons)		\$0	\$0		\$0	\$3,332,671	
Rev-11	Sales for Resale - Bulk	447.030	\$0	\$0	\$0	\$0	\$15,008,722	\$15,008,722
	Adjustment to annualize Non-Firm Off-system Sales (Lyons)		\$0	\$0		\$0	\$15,568,979	
	2. Adjustment to annualize Transmission Congestion Rights (Lyons)		\$0	\$0		\$0	\$1,626,948	
	3. Adjustment to Revenue Neutral Uplift Charges (Lyons)		\$0	\$0		\$0	-\$1,035,236	
	4. Adjustment to annualize Ancillary Services (Lyons)		\$0	\$0		\$0	-\$1,151,694	

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Ad:	<u>B</u>	<u>C</u>	D Company	E Company	E 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
	5. Adjustment to annualize Market to Market Sales (Lyons)		\$0	\$0		\$0	-\$275	
Rev-15	Forfeited Discounts - MO	450.001	\$0	\$0	\$0	\$0	-\$239,953	-\$239,953
	To remove Gross Receipts Tax (Young)		\$0	\$0		\$0	-\$131,892	·
	To annualize forfeited discounts (Young)		\$0	\$0		\$0	-\$108,061	
Rev-24	Transmission For Others	456.100	\$0	\$0	\$0	\$0	\$900,029	\$900,029
	1. To annualize Transmission Revenue (Lyons)		\$0	\$0		\$0	\$900,029	
Rev-27	Other Electric Revenues - Allocated DIST	456.009	\$0	\$0	\$0	\$0	\$130,339	\$130,339
	To include allocated Allconnect revenues above the line in retail cost of service (Majors)		\$0	\$0		\$0	\$130,339	
E-4	Steam Ops - Superv & Engineering	500.000	-\$61,842	-\$336,156	-\$397,998	\$0	-\$488,575	-\$488,575
	To annualize payroll expense (Young)		-\$61,842	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$488,575	
	3. To normalize incentive compensation (Young)		\$0	-\$336,156		\$0	\$0	
E-5	Prod Steam Oper - latan 1&2 - 100% MO	500.000	\$0	\$0	\$0	\$0	\$31,079	\$31,079
	1. To adjust for latan 2 & Common (Taylor)		\$0	\$0		\$0	\$155,719	
	2. To annualize 3 year amortization of 2011 Missouri river flood insurance reimbursement (Majors)		\$0	\$0		\$0	-\$124,640	
E-7	Fuel Expense - Coal	501.000	-\$194,174	\$2,227,346	\$2,033,172	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$194,174	\$0		\$0	\$0	
	Adjustment to include an annualized level of coal expense (Lyons)		\$0	\$1,442,894		\$0	\$0	
	Adjustment to include an annualized level of unit train maintenance (Lyons)		\$0	\$1,364,598		\$0	\$0	
	Adjustment to eliminate property taxes for unit trains (Lyons)		\$0	-\$52,708		\$0	\$0	
	5. Adjustment to eliminate depreciation on unit trains (Lyons)		\$0	-\$527,438		\$0	\$0	
E-8	Fuel Expense - Oil	501.000	\$0	-\$2,518,491	-\$2,518,491	\$0	\$0	\$0
	Adjustment to include an annualized level of start up oil (Lyons)		\$0	-\$2,518,491		\$0	\$0	
E-9	Fuel Expense - Gas	501.000	\$0	-\$609,330	-\$609,330	\$0	\$0	\$0
	Adjustment to include an annualized level of start up natural gas (Lyons)		\$0	-\$609,330		\$0	\$0	
E-12	Fuel Expense - Additives	501.300	\$0	\$841,070	\$841,070	\$0	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Adjustment to include an annualized level of lime, limestone, sulfur, and PAC (Lyons)		\$0	\$578,797		\$0	\$0	
	Adjustment to include an annualized level of ammonia (Lyons)		\$0	\$262,273		\$0	\$0	
E-13	Fuel Expense - Residuals	501.400	\$0	-\$51,475	-\$51,475	\$0	\$0	\$0
	Adjustment to include an annualized level of residuals (Lyons)		\$0	-\$51,475		\$0	\$0	
E-15	Steam Operating Expense	502.000	-\$276,850	\$0	-\$276,850	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$276,850	\$0		\$0	\$0	
E-18	Steam Operating Electric Expense	505.000	-\$135,599	\$0	-\$135,599	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$135,599	\$0		\$0	\$0	
E-21	Misc. Other Power Expenses	506.000	-\$121,083	\$42,821	-\$78,262	\$0	\$546,910	\$546,910
	To annualize payroll expense (Young)		-\$121,083	\$0		\$0	\$0	
	2. To remove long term incentive compensations (CS-11) (Young)		\$0	-\$3		\$0	\$0	
	3. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$475,574	
	4. To annualize CIP and cyber security expense (Lyons)		\$0	-\$228		\$0	\$0	
	5. To annualize Information Technolgy expense (Lyons)		\$0	\$43,052		\$0	\$0	
	6. To amortize LaCygne Obsolete Inventory over 5-years agreed to in Case No. ER-2014-0370 (Featherstone)		\$0	\$0		\$0	\$71,336	
E-25	Steam Operating Expense Rents	507.000	-\$11	\$0	-\$11	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$11	\$0		\$0	\$0	
E-30	Amort of SO2 Allowances - MO	509.000	\$0	\$0	\$0	\$0	\$1,671	\$1,671
	To amortize SO2 Proceeds KCPL CS-22 (Featherstone)		\$0	\$0		\$0	\$1,671	
E-35	Steam Maintenance Suprv & Engineering	510.000	-\$77,717	\$0	-\$77,717	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$77,717	\$0		\$0	\$0	
E-38	Maintenance of Structures	511.000	-\$36,569	\$0	-\$36,569	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$36,569	\$0		\$0	\$0	
E-41	Maintenance of Boiler Plant	512.000	-\$231,988	\$0	-\$231,988	\$0	\$6,109	\$6,109
	To annualize payroll expense (Young)		-\$231,988	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$6,109	

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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. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To adjust for latan 2 & Common Tracker (Taylor)		\$0	\$0		\$0	\$96,831	
E-44	Maintenance of Electric Plant	513.000	£42.500	\$0	£42.500	\$0	\$0	r.o.
L-44		513.000	-\$43,569	• •	-\$43,569		•	\$0
	To annualize payroll expense (Young)		-\$43,569	\$0		\$0	\$0	
E-47	Maintenance of Misc. Steam Plant	514.000	-\$1,496	\$0	-\$1,496	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$1,496	\$0		\$0	\$0	
E-54	Prod Nuclear Oper - Superv & Engineering	517.000	-\$139,487	\$0	-\$139,487	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$139,487	\$0		\$0	\$0	
			•					
E-55	Prod Nuclear - Nuclear Fuel Expense (Net Amortization)	518.000	\$0	\$1,281,510	\$1,281,510	\$0	\$0	\$0
	Adjustment to include an annualized level of nuclear fuel expense (Lyons)		\$0	\$1,281,510		\$0	\$0	
E-56	Nuclear Fuel Expense - Oil	518.100	\$0	\$39,058	\$39,058	\$0	\$0	\$0
	Adjustment to include an annualized level of Wolf Creek oil (Lyons)		\$0	\$39,058		\$0	\$0	
	on (Lyons)							
E-58	Coolants and Water	519.000	-\$49,109	\$0	-\$49,109	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$49,109	\$0		\$0	\$0	
E-59	Steam Expense	520.000	-\$234,492	\$0	-\$234,492	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$234,492	\$0		\$0	\$0	
E-60	Steam Expense - Mid-Cycle Outage - MO	520.000	\$0	\$0	\$0	\$0	\$59,018	\$59,018
		020.000	•		40			Ψου,υ10
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$59,018	
E-61	Electric Expense	523.000	-\$31,088	\$0	-\$31,088	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$31,088	\$0		\$0	\$0	
E-62	Misc. Nuclear Power Expenses - Allocated	524.000	\$1,885,144	\$0	\$1,885,144	\$0	\$186,194	\$186,194
	To annualize payroll expense (Young)		\$1,885,144	\$0		\$0	\$0	
	To annualize payron expense (Todang)  2. To reverse test year entries for 2014 Order Compliance		\$0	\$0		\$0	\$186,194	
	(CS-11) (Young)		φU	φU		<b>\$</b> 0	φ100,194	
E 00		504.555		A4 657 57	A4 C27 2		-	
E-68	Refueling Outage Amort	524.950	\$0	\$1,067,070	\$1,067,070		\$0	\$0
	To adjust for Wolf Creek Refuling Amortization (Taylor)		\$0	\$1,067,070		\$0	\$0	
E-69	Refueling Outage Amort - MO	524.950	\$0	\$0	\$0	\$0	\$36,781	\$36,781
	To adjust for Wolf Creek Mid-Cycle Outage Amortization (Taylor)		\$0	\$0		\$0	\$36,781	
	(1.031-0.)							
E-75	Prod Nuclear Maint - Suprv & Engineering	528.000	-\$66,610	\$0	-\$66,610	\$0	\$0	\$0

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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. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	To annualize payroll expense (Young)		-\$66,610	\$0		\$0	\$0	
E-76	Prod Nuclear Maint - Suprv & Eng - MO	528.000	\$0	\$0	\$0	\$0	\$889	\$889
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$889	
E-77	Prod Nuclear Maint - Maint of Structures	529.000	-\$46,904	\$0	-\$46,904	\$0	-\$146,353	-\$146,353
	To annualize payroll expense (Young)		-\$46,904	\$0		\$0	\$0	
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$146,353	
E-79	Prod Nuclear Maint - Maint Reactor Plant	530.000	\$1,083,683	\$0	\$1,083,683	\$0	\$1,976,372	\$1,976,372
	To annualize payroll expense (Young)		\$1,083,683	\$0		\$0	\$0	
	2. To reverse test year entries for 2014 Order Compliance		\$0	\$0		\$0	\$1,976,372	
	(CS-11) (Young)							
E-80	Refueling Outage Maint Amortization	530.950	\$0	\$2,143,608	\$2,143,608	\$0	\$0	\$0
	To adjust for Wolf Creek Refuling Amortization (Taylor)		\$0	\$2,143,608		\$0	\$0	
E-81	Refueling Outage Maint Amortization - MO	530.950	\$0	\$0	\$0	\$0	\$332,867	\$332,867
	To adjust for Wolf Creek Mid-Cycle Outage Amortization (Taylor)		\$0	\$0		\$0	\$332,867	
E-84	Prod Nuclear Maint - Electric Plant	531.000	-\$40,810	\$0	-\$40,810	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$40,810	\$0		\$0	\$0	
E-85	Prod Nuclear Maint - Electric Plant - WC Outage - MO	531.000	\$0	\$0	\$0	\$0	\$320,733	\$320,733
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$320,733	
E-86	Prod Nuclear Maint - Misc. Plant	532.000	-\$27,863	\$0	-\$27,863	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$27,863	\$0		\$0	\$0	
E-87	Prod Nuclear Maint - Misc. Plant - WC Outage - MO	532.000	\$0	\$0	\$0	\$0	\$66,539	\$66,539
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	\$66,539	
E-98	Prod Turbine Oper - Suprv & Engineering	546.100	-\$1,883	-\$1,072	-\$2,955	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$1,883	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$1,072		\$0	\$0	
E-99	Other Fuel Expense - Oil	547.000	\$0	-\$760,596	-\$760,596	\$0	\$0	\$0
	Adjustment to include an annualized level of oil expense (Lyons)		\$0	-\$760,596		\$0	\$0	

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<u>A</u>	<u>B</u>	<u>c</u>	D	<u>E</u>	<u>E</u>	G	<u>H</u>	<u>l</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
E-100	Other Fuel Expense - Gas	547.000	\$0	-\$3,844,413	-\$3,844,413	\$0	\$0	\$0
	Adjustment to include an annualized level of natural gas expense (volumetric) (Lyons)		\$0	-\$4,508,701		\$0	\$0	
	Adjustment to include an annualized level of natural gas expense (transportation) (Lyons)		\$0	\$664,288		\$0	\$0	
E-101	Other Fuel Expense - Hedging - MO	547.000	\$0	\$1,523,953	\$1,523,953	\$0	\$0	\$0
	Adjustment to eliminate hedging expense (Roos)		\$0	\$1,523,953		\$0	\$0	
E-102	Other Fuel Expense - Additives	547.300	\$0	-\$30,741	-\$30,741	\$0	\$0	\$0
	Adjustment to eliminate premium ammonia at Hawthorn 9 (Lyons)		\$0	-\$30,741		\$0	\$0	
E-103	Fuel Handling	547.100	-\$591	\$0	-\$591	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$591	\$0		\$0	\$0	
E-104	Other Power Generation Expense	548.000	-\$15,271	\$0	-\$15,271	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$15,271	\$0		\$0	\$0	
E-105	Misc Other Power Generation Expense	549.000	-\$7,759	\$0	-\$7,759	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$7,759	\$0		\$0	\$0	
E-108	Other Maint - Suprv & Engineering - Structures, General & Misc	551.000	-\$1,099	-\$174	-\$1,273	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$1,099	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$174		\$0	\$0	
E-109	Other General Maintenance - Structures	552.000	-\$433	\$0	-\$433	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$433	\$0		\$0	\$0	
E-110	Other General Maintenance - General Plant	553.000	-\$20,691	\$0	-\$20,691	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$20,691	\$0		\$0	\$0	
E-111	Other General Maintenance - Misc. Other General Plant	554.000	-\$49	\$0	-\$49	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$49	\$0		\$0	\$0	
E-115	Purchased Power - Energy	555.000	\$0	-\$4,629,524	-\$4,629,524	\$0	\$0	\$0
	Adjustment to include an annualized level of purchased power (Lyons)		\$0	-\$4,629,524		\$0	\$0	
E-116	Purchased Power Capacity (Demand)	555.050	\$0	-\$2,965,200	-\$2,965,200	\$0	\$0	\$0
	Adjustment to eliminate Higginsville Purchased Power Capacity Agreement (Demand) (Lyons)		\$0	-\$2,965,200		\$0	\$0	
E_440	System Central and Load Dispatch	EE6 000	¢22.720	<b></b>	¢22.700	<b></b>	**	<b>*</b> 0
E-110	System Control and Load Dispatch	556.000	-\$33,722	\$0	-\$33,722	\$0	\$0	\$0

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.	Income Adjustment Description	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To annualize payroll expense (Young)		-\$33,722	\$0		\$0	\$0	
E-119	Prod - Other - Other Expenses	557.000	-\$82,951	-\$47,385	-\$130,336	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$82,951	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$65,801		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$53,127		\$0	\$0	
	4. To annualize Information Technolgy expense (Lyons)		\$0	\$110,523		\$0	\$0	
	5. To remove test year employee severance costs (Majors)		\$0	-\$38,980		\$0	\$0	
E-124	Transmission Oper - Suprv & Engineering	560.000	-\$11,588	-\$35,580	-\$47,168	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,588	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$35,209		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$371		\$0	\$0	
E-125	Transmission Oper - Load Dispatch	561.000	-\$14.019	-\$1,278,962	-\$1,292,981	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$14,019	\$0		\$0	\$0	
	2. To annualize Southwest Power Pool (SPP) Administrative		\$0	-\$1,278,962		\$0	\$0	
	Fees (Lyons)							
E-126	Transmission Oper - Station Expenses	562.000	-\$11,032	\$0	-\$11,032	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$11,032	\$0		\$0	\$0	
E 427	Transmission Ones Overhead Line Eveneses	563.000	¢204	¢0	-\$201	¢o.	¢0.	¢0
E-127	Transmission Oper - Overhead Line Expenses	563.000	-\$201	\$0	-\$201	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$201	\$0		\$0	\$0	
E-129	Transmission of Electricity by Others	565.000	\$0	\$2,349,491	\$2,349,491	\$0	\$0	\$0
	To annualize Transmission Expense (Lyons)		\$0	\$4,231,803		\$0	\$0	
	To adjust transmission expense for differences between Transource Missouri ratemaking and Missouri ratemaking		\$0	-\$1,882,312		\$0	\$0	
	pursuant to the Stipulation and Agreement in EA-2013-0098 (Majors)							
	(Majors)							
E-130	Misc. Transmission Expense	566.000	-\$21,692	\$36,948	\$15,256	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$21,692	\$0		\$0	\$0	
	2. To annualize CIP and cyber security expense (Lyons)		\$0	-\$1,019		\$0	\$0	
	3. To annualize Information Technolgy expense (Lyons)		\$0	\$45,467		\$0	\$0	
	To adjust for dues and donations for the removal of Edison Electric Institute (Taylor)		\$0	-\$7,500		\$0	\$0	
E-132	Regional Transmission Operation	575.000	\$0	-\$532,883	-\$532,883	\$0	\$0	\$0
	To annualize Southwest Power Pool (SPP) Administrative Fees (Lyons)		\$0	-\$532,883		\$0	\$0	
	665 (Lyulis)							

<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	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-135	Transmission Maint - Suprv & Engineering	568.000	-\$757	\$0	-\$757	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$757	\$0		\$0	\$0	
E-137	Transmission Maint - Station Equipment	570.000	-\$11,845	\$0	-\$11,845	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,845	\$0		\$0	\$0	
E-138	Transmission Maint - Overhead Lines	571.000	-\$1,268	\$0	-\$1,268	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$1,268	\$0		\$0	\$0	
E-139	Transmission Maint - Underground Lines	572.000	-\$3	\$0	-\$3	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$3	\$0		\$0	\$0	
E-146	Distribution Oper - Suprv & Engineering	580.000	-\$35,574	-\$212,533	-\$248,107	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$35,574	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$212,533		\$0	\$0	
E-147	Distribution Oper - Load Dispatch	581.000	-\$23,102	\$0	-\$23,102	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$23,102	\$0	·	\$0	\$0	
E-148	Distribution Oper - Station Expenses	582.000	-\$1,505	\$0	-\$1,505	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$1,505	\$0		\$0	\$0	
E-149	Distribution Oper - Overhead Line Expenses	583.000	-\$33,800	\$0	-\$33,800	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$33,800	\$0		\$0	\$0	
E-150	Distribution Oper - Underground Line Expenses	584.000	-\$19,391	\$0	-\$19,391	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$19,391	\$0		\$0	\$0	
E-151	Distribution Oper - Street Light & Signal Expenses	585.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$183	\$0		\$0	\$0	
E-152	Distribution Oper - Meters Expense	586.000	-\$61,366	\$0	-\$61,366	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$61,366	\$0	·	\$0	\$0	
E-153	Distribution Oper - Customer Install Expense	587.000	-\$7,681	\$0	-\$7,681	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$7,681	\$0		\$0	\$0	
E-154	Distribution Oper - Misc. Distribution Expense	588.000	-\$137,042	-\$325,782	-\$462,824	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$137,042	\$0		\$0	\$0	
	To remove long term incentive compensation (CS-11) (Young)		\$0	-\$39		\$0	\$0	
	3. To normalized incentive compensation (Young)		\$0	-\$4		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor \$0	Non Labor \$0	Total
	4. To remove Operations and Maintenance Expense related to the Celan Charge Network (Majors)		\$0	-\$325,739		\$0	\$0	
E-155	Distribution Oper - Rents	589.000	-\$117	\$0	-\$117	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$117	\$0		\$0	\$0	
E-158	Distribution Maint - Suprv & Engineering	590.000	-\$3,962	\$0	-\$3,962	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$3,962	\$0		\$0	\$0	
E-159	Distribution Maint - Structures	591.000	-\$13	\$0	-\$13	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$13	\$0		\$0	\$0	
E-160	Distribution Maint - Station Equipment	592.000	-\$13,236	\$0	-\$13,236	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$13,236	\$0		\$0	\$0	
E-161	Distribution Maint - Overhead Lines	593.000	-\$126,518	\$0	-\$126,518	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$126,518	\$0		\$0	\$0	
E-162	Distribution Maint - Underground Lines	594.000	-\$35,215	\$0	-\$35,215	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$35,215	\$0		\$0	\$0	
E-163	Distribution Maint - Line Transformers	595.000	-\$3,608	\$0	-\$3,608	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$3,608	\$0		\$0	\$0	
E-164	Distribution Maint - Street Light & Signals	596.000	-\$8,898	-\$9	-\$8,907	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$8,898	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$9		\$0	\$0	
E-165	Distribution Maint - Meters	597.000	-\$3,705	\$0	-\$3,705	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$3,705	\$0		\$0	\$0	
E-166	Distribution Maint - Misc. Distribution Pln	598.000	-\$14,398	\$10,405	-\$3,993	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$14,398	\$0		\$0	\$0	
	2. To annualize Information Technolgy expense (Lyons)		\$0	\$10,405		\$0	\$0	
E-170	Customer Accounts Expense - Suprv Meter Reading, Records & Collection, & Misc Expenses	901.000	-\$8,079	-\$38,876	-\$46,955	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$8,079	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$38,876		\$0	\$0	
E-171	Customer Accounts Expense - Meter Reading	902.000	-\$18,371	\$5,771	-\$12,600	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$18,371	\$0		\$0	\$0	
	2. To normalized incentive compensation (Young)		\$0	-\$164		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u> Jurisdictional	<u>H</u>	<u> </u>
Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description  3. To adjust for Meter Replacement Operation &	Number	Labor \$0	Non Labor \$5,935	Total	Labor \$0	Non Labor \$0	Total
	Maintenance (Taylor)		Ψ	ψ0,333		Ψ	Ψ	
E-172	Customer Accounts Expense - Records & Collection	903.000	-\$174,760	\$65,079	-\$109,681	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$174,760	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$7,896		\$0	\$0	
	3. To adjust for check/credit card fees (Taylor)		\$0	\$72,975		\$0	\$0	
E-173	Customer Accounts Expense - Interest on Deposits 100% MO	903.000	\$0	\$186,985	\$186,985	\$0	\$0	\$0
	To adjust for Interest on Customer Deposits (Taylor)		\$0	\$30,167		\$0	\$0	
	2. To reclassify customer deposit interest above the line (Taylor)		\$0	\$156,818		\$0	\$0	
E-174	Uncollectible Accounts - 100% MO	904.000	\$0	\$0	\$0	\$0	\$4,736,642	\$4,736,642
	To annualize bad debt expense (Young)		\$0	\$0		\$0	\$4,736,642	
E-176	Customer Accounts Expense - Misc.	905.000	-\$10,404	\$1,123,487	\$1,113,083	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$10,404	\$0		\$0	\$0	
	To reclasify KCREC Bank Fees to include in KCPL's books (Taylor)		\$0	\$1,011,436		\$0	\$0	
	3. To annualize the Bank fees (Taylor)		\$0	\$112,051		\$0	\$0	
E-179	Customer Service - Supervision	907.000	-\$2,380	\$0	-\$2,380	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$2,380	\$0		\$0	\$0	
E-180	Customer Assistance Expenses - Allocated	908.000	-\$13,852	\$0	-\$13,852	\$0	\$82,169	\$82,169
	To annualize payroll expense (Young)		-\$13,852	\$0		\$0	\$0	
	2. To remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$103,002	
	3. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$9,851	
	4. To include customer ERPP funding (Young)		\$0	\$0		\$0	\$227,037	
	5. To remove fully recovered ERPP amortization from test year (Young)		\$0	\$0		\$0	-\$32,015	
E-181	Customer Assistance Expenses - DSM - MO	908.000	\$0	\$0	\$0	\$0	\$3,433,030	\$3,433,030
	To include amortization of DSM regulatory assets (Young)		\$0	\$0		\$0	\$2,751,806	
	2. To include funding for Low Income Weatherization Program (Young)		\$0	\$0		\$0	\$254,385	
	3. To amortize Pre-MEEIA Opt-out Costs (Stahlman)		\$0	\$0		\$0	\$426,839	
E-184	Customer Assistance Exp-MEEIA 100% MO	908.500	\$0	\$0	\$0	\$0	-\$19,887,621	-\$19,887,621
	To remove MEEIA costs from test year (Young)		\$0	\$0		\$0	-\$19,887,621	

A Income	В	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.	A	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-187	Misc Customer Accounts & Info - Allocated	910.000	-\$11,110	-\$32,999	-\$44,109	\$0	\$0	\$0
	1. To annualize payroll expense (Young)		-\$11,110	\$0		\$0	\$0	
	2. To normalize incentive compensation (Young)		\$0	-\$32,999		\$0	\$0	
E-188	Misc Customer Accounts & Solar Rebates - MO	910.000	\$0	\$0	\$0	\$0	\$5,444,137	\$5,444,137
	To include amortization of deferred RES cost (Young)		\$0	\$0		\$0	\$5,444,137	
E-192	Sales Demonstration & Selling	912.000	-\$7,354	\$0	-\$7,354	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$7,354	\$0		\$0	\$0	
E-193	Sales Advertising Expense	913.000	\$63	\$0	\$63	\$0	\$0	\$0
	To annualize payroll expense (Young)		\$63	\$0		\$0	\$0	
E-198	Administrative & General Salaries - Allocated	920.000	-\$640,947	-\$2,732,209	-\$3,373,156	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$640,947	\$0		\$0	\$0	
	To remove long term incentive compensations (CS-11) (Young)		\$0	-\$2,116,687		\$0	\$0	
	3. To normalize incentive compensation (Young)		\$0	-\$659,656		\$0	\$0	
	4. To annualize CIP and cyber security expense (Lyons)		\$0	-\$5,852		\$0	\$0	
	5. To include allocated Allconnect plant in service above the line in retail cost of service (Majors)		\$0	\$49,986		\$0	\$0	
E-199	Administrative & General Salaries - MO	920.000	\$0	\$0	\$0	\$0	-\$1,717,902	-\$1,717,902
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$1,696,722	
	To annualize 3 year amortization fo Transource Review Regulatory Liability (Majors)		\$0	\$0		\$0	-\$21,180	
E-201	Administrative & General Office Supplies - Allocated	921.000	\$49	-\$288,894	-\$288,845	\$0	-\$43,030	-\$43,030
	To annualize payroll expense (Young)		\$49	\$0		\$0	\$0	
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$43,030	
	To reverse miscoded entries corrected outside of test year (CS-11) (Young)		\$0	-\$15,109		\$0	\$0	
	4. To adjust for Dues and Donations (Taylor)		\$0	-\$5,078		\$0	\$0	
	5. To annualize CIP and cyber security expense (Lyons)		\$0	-\$248,058		\$0	\$0	
	To adjust dues and donations for the removal of Edison     Electric Institute (Taylor)		\$0	-\$4,250		\$0	\$0	
	7. To remove test year employee severance costs (Majors)		\$0	-\$16,399		\$0	\$0	
E-202	Administrative & General Office Supplies - MO	921.000	\$0	\$0	\$0	\$0	-\$10,990	-\$10,990
	To annualize 3 year amortization of 2011 Missouri river		\$0	\$0		\$0	-\$10,990	
	flood insurance reimbursement (Majors)		φυ	φυ		\$0	- <b>\$10,390</b>	

Income Adjustment Description	Account Number	Company Adjustment	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Income Adjustment Description	Number		Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Administrative Expense Transfer Credit	922.000	\$13,032	-\$1,158,787	-\$1,145,755	\$0	\$0	\$0
To annualize payroll expense (Young)		\$13,032	\$0		\$0	\$0	
2. To annualize common use plant billings from KCPL to its		\$0	-\$1,158,787		\$0	\$0	
affiliates (Majors)							
Outside Services Employed - Allocated	923.000	\$0	-\$1,031,008	-\$1,031,008	\$0	-\$3,597,862	-\$3,597,862
To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$3,597,862	
2. To annualize CIP and cyber security expense (Lyons)		\$0	-\$1,031,008		\$0	\$0	
Outside Services Employed - MO	923.000	\$0	\$0	\$0	\$0	\$349,938	\$349,938
To remove test year amortization of legal fee reimbursements (Majors)		\$0	\$0		\$0	\$362,978	
To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)		\$0	\$0		\$0	-\$13,040	
Property Insurance	924.000	\$0	-\$424,453	-\$424,453	\$0	\$0	\$0
To adjust Property insurance expense (Nieto)		\$0	-\$424,453		\$0	\$0	
Injuries and Damages	925.000	-\$510	-\$1,882,034	-\$1,882,544	\$0	\$0	\$0
To annualize payroll expense (Young)		-\$510	\$0		\$0	\$0	
2. Adjustment to normalize Injuries and Damages (Taylor)		\$0	-\$1,914,184		\$0	\$0	
3. To adjust Injuries and Damages insurance (Nieto)		\$0	\$32,150		\$0	\$0	
Employee Pensions	926.000	\$282	\$265,868	\$266,150	\$0	\$0	\$0
To annualize payroll expense (Young)		\$282	\$0		\$0	\$0	
2. To annualize Pension Expense (Majors)		\$0	\$1,058,252		\$0	\$0	
3. To annualize SERP expenses (Majors)		\$0	-\$792,384		\$0	\$0	
Employee Benefits - OPEB - Allocated	926.000	\$0	-\$3,951,088	-\$3,951,088	\$0	\$0	\$0
To annualize CIP and cyber security expense (Lyons)		\$0	-\$5		\$0	\$0	
2. To annualize OPEB Expense (Majors)		\$0	-\$3,951,083		\$0	\$0	
Other Miscellaneous Employee Benefits	926.000	\$0	\$1,230,820	\$1,230,820	\$0	\$0	\$0
1. To annualize 401 K expense (Young)		\$0	\$322,235		\$0	\$0	
2. To annualize payroll related benefits (Young)		\$0	\$479,409		\$0	\$0	
3. To normalize incentive compensation (Young)		\$0	\$429,176		\$0	\$0	
Reg Commission Expense - FERC Assessment	928.003	\$0	-\$64,672	-\$64,672	\$0	\$0	\$0
To annualize FERC assessment (Lyons)		\$0	-\$64,672		\$0	\$0	
	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)  2. To annualize CIP and cyber security expense (Lyons)  Outside Services Employed - MO  1. To remove test year amortization of legal fee reimbursements (Majors)  2. To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)  Property Insurance  1. To adjust Property insurance expense (Nieto)  Injuries and Damages  1. To annualize payroll expense (Young)  2. Adjustment to normalize Injuries and Damages (Taylor)  3. To adjust Injuries and Damages insurance (Nieto)  Employee Pensions  1. To annualize payroll expense (Young)  2. To annualize Pension Expense (Majors)  3. To annualize SERP expenses (Majors)  Employee Benefits - OPEB - Allocated  1. To annualize CIP and cyber security expense (Lyons)  2. To annualize OPEB Expense (Majors)  Other Miscellaneous Employee Benefits  1. To annualize 401 K expense (Young)  2. To annualize payroll related benefits (Young)  3. To normalize incentive compensation (Young)	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young) 2. To annualize CIP and cyber security expense (Lyons)  Outside Services Employed - MO 1. To remove test year amortization of legal fee reimbursements (Majors) 2. To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)  Property Insurance 1. To adjust Property insurance expense (Nieto)  Injuries and Damages 1. To annualize payroll expense (Young) 2. Adjustment to normalize Injuries and Damages (Taylor) 3. To adjust Injuries and Damages insurance (Nieto)  Employee Pensions 1. To annualize payroll expense (Young) 2. To annualize Pension Expense (Majors) 3. To annualize SERP expenses (Majors)  Employee Benefits - OPEB - Allocated 1. To annualize CIP and cyber security expense (Lyons) 2. To annualize OPEB Expense (Majors)  Other Miscellaneous Employee Benefits 1. To annualize 401 K expense (Young) 2. To annualize payroll related benefits (Young) 3. To normalize incentive compensation (Young)  Reg Commission Expense - FERC Assessment  928.003	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young) 2. To annualize CIP and cyber security expense (Lyons)  0. Utside Services Employed - MO 1. To remove test year amortization of legal fee reimbursements (Majors) 2. To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)  Property Insurance 1. To adjust Property insurance expense (Nieto)  Injuries and Damages 1. To annualize payroll expense (Young) 2. Adjustment to normalize Injuries and Damages (Taylor) 3. To adjust Injuries and Damages insurance (Nieto)  Employee Pensions 1. To annualize payroll expense (Young) 2. To annualize payroll expense (Majors) 3. To annualize Pension Expense (Majors) 3. To annualize SERP expenses (Majors) 4. To annualize OPEB - Allocated 5. To annualize OPEB Expense (Majors) 5. Other Miscellaneous Employee Benefits 7. To annualize payroll related benefits (Young) 7. To normalize incentive compensation (Young) 7. To normalize incentive compensation (Young) 7. To Reg Commission Expense - FERC Assessment 7. To Security expense (Security Security Sec	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)         \$0         \$0           2. To annualize CIP and cyber security expense (Lyons)         \$0         -\$1,031,008           Outside Services Employed - MO         923,000         \$0         \$0           1. To remove test year amortization of legal fee reimbursements (Majors)         \$0         \$0           2. To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)         \$0         \$0           Property Insurance         924,000         \$0         -\$424,453           1. To adjust Property insurance expense (Nieto)         \$0         -\$424,453           Injuries and Damages         925,000         -\$510         -\$1,882,034           1. To annualize payroll expense (Young)         \$0         -\$1,882,034           2. Adjustment to normalize Injuries and Damages (Taylor)         \$0         -\$1,914,184           3. To adjust Injuries and Damages insurance (Nieto)         \$0         \$32,150           Employee Pensions         926,000         \$282         \$265,868           1. To annualize payroll expense (Young)         \$282         \$0           2. To annualize Pension Expense (Majors)         \$0         -\$792,384           Employee Benefits - OPEB - Allocated         926,000         \$0         -\$3,951,088	1. To reverse test year entries for 2014 Order Compilance (CS-11) (Young) 2. To annualize CIP and cyber security expense (Lyons)  Outside Services Employed - MO 1. To remove test year amortization of legal fee reimbur sements (Majors) 2. To annualize 3 year amortization of Transource Review Regulatory Liability (Majors)  Property Insurance 2. To annualize 7 year amortization of Transource Review Regulatory Liability (Majors)  Property Insurance 3. To adjust Property insurance expense (Nieto) 3. To adjust Property insurance expense (Nieto) 4. To annualize payroll expense (Young) 5. Adjustment to normalize Injuries and Damages (Taylor) 5. To adjust Injuries and Damages insurance (Nieto) 5. To adjust Injuries and Damages insurance (Nieto) 5. To annualize payroll expense (Young) 6. To annualize payroll expense (Majors) 6. To annualize Pension Expense (Majors) 7. To annualize Pension Expense (Majors) 7. To annualize CIP and cyber security expense (Lyons) 7. To annualize CIP and cyber security expense (Lyons) 7. To annualize OPEB Expense (Majors) 7. To annualize 401 K expense (Young) 7. To annualize 401 K expense (Young) 7. To annualize payroll related benefits (Young) 7. To annualize payroll related benefits (Young) 7. To annualize payroll related benefits (Young) 7. To normalize incentive compensation (Young) 7. To normaliz	1. To reverse test year entries for 2014 Order Compliance (CS-11) (Young) 2. To annualize CIP and cyber security expense (Lyons) 30	1. To reverse test year entries for 2014 Order Compliance (CS-H1) (Young) 2. To annualize CIP and cyber security expense (Lyons) 3. To annualize CIP and cyber security expense (Lyons) 3. To annualize Services Employed - MO 923,000 923,000 930 940 950 950 950 950 950 950 950 950 950 95

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>
Income	<u> =</u>		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
E-217	Reg Commission Expense - MPSC Assessment - 100% MO	928.002	\$0	\$202,049	\$202,049	\$0	\$0	\$0
	To update MPSC Assessment (Nieto)		\$0	\$202,049		\$0	\$0	
E-219	Reg Commission Expense - MO Proceedings - 100% MO	928.011	-\$20,037	\$0	-\$20,037	\$0	\$7,015	\$7,015
	To annualize payroll expense (Young)		-\$20,037	\$0		\$0	\$0	
	2. To include 5-year normalized depreciation study expense (Young)		\$0	\$0		\$0	\$7,015	
E-220	Reg Commission Expense - KS Proceedings - 100% KS	928.012	-\$18,466	\$0	-\$18,466	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$18,466	\$0		\$0	\$0	
E-224	Misc. Regulatory Commission Filings	928.000	-\$148	\$0	-\$148	\$0	-\$1,169,266	-\$1,169,266
	To annualize payroll expense (Young)		-\$148	\$0		\$0	\$0	
	2. To remove rate case expense amortization from the test year relating to KCPL's 2010 rate case, Case No. ER-2010-0355 (Young)		\$0	\$0		\$0	-\$286,283	
	3. To remove rate case expense from the test year relating to KCPL's 2015 rate case, Case No. ER-2014-0370 (Young)		\$0	\$0		\$0	-\$882,983	
	4. To include 3-year normalized rate case expense for the current 2016 rate case, Case No. ER-2016-0285 (Young)		\$0	\$0		\$0	\$0	
E-228	Misc. General Expense	930.200	-\$176	-\$844,065	-\$844,241	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$176	\$0		\$0	\$0	
	2. To remove long term incentive compensation (CS-11) (Young)		\$0	-\$463,022		\$0	\$0	
	3. To remove test year MEDA dues (CS-11) (Young)		\$0	-\$51,699		\$0	\$0	
	4. To adjust for dues and donations (Taylor)		\$0	-\$268,447		\$0	\$0	
	5. To adjust dues and donations for the removal of Edison Electric Institute (Taylor)		\$0	-\$60,897		\$0	\$0	
E-229	Admin & General Expense - Rents - Allocated	931.000	\$0	\$366,521	\$366,521	\$0	\$342,189	\$342,189
	To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$701	
	To reverse miscoded entries corrected outside of test year (CS-11) (Young)		\$0	\$366,521		\$0	\$0	
	3. To remove test year amortization for rent abatement regulatory liability (Nieto)		\$0	\$0		\$0	\$324,843	
	To amortize overcollection of rent abatement regulatory liability over 3 years (Nieto)		\$0	\$0		\$0	\$18,047	
E-232	Transportation Expense	933.000	\$0	-\$4,531,359	-\$4,531,359	\$0	\$0	\$0
	To eliminate depreciation expense charged to O&M (Lyons)		\$0	-\$4,531,359		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> 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-235	Maintenance of General Plant	935.000	-\$4,740	-\$302,451	-\$307,191	\$0	\$0	\$0
	To annualize payroll expense (Young)		-\$4,740	\$0		\$0	\$0	
	2. To annualize Information Technolgy expense (Lyons)		\$0	-\$18,219		\$0	\$0	
	3. To annualize CIP and cyber security expense (Lyons)		\$0	-\$284,232		\$0	\$0	
E-239	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,958,167	\$1,958,167
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,871,093	
	2. To reverse test year entries for 2014 Order Compliance (CS-11) (Young)		\$0	\$0		\$0	-\$1,912,926	
E-243	Amortization - Limited Term Plant - Allocated	404.000	\$0	\$31,809	\$31,809	\$0	\$0	\$0
	To adjust for intangible asset amortization expense (Nieto)		\$0	\$31,809		\$0	\$0	
E-248	Amortization of Other Plant - Allocated	405.010	\$0	-\$1,306,435	-\$1,306,435	\$0	\$0	\$0
	To adjust for intangible asset amortization expense (Nieto)		\$0	-\$1,306,435		\$0	\$0	
E-257	Property Tax	408.120	\$0	\$3,212,947	\$3,212,947	\$0	\$0	\$0
	To annualize property tax expense (Young)		\$0	\$3,212,947		\$0	\$0	
E-258	Payroll Tax, incl Unemployment	408.140	\$0	\$835,950	\$835,950	\$0	\$0	\$0
	To annualize payroll taxes (Young)		\$0	\$835,950	• • • • • • • • • • • • • • • • • • • •	\$0	\$0	
E-261	Gross Receipts Tax - 100% MO	408.130	\$0	\$0	\$0	\$0	-\$61,157,241	-\$61,157,241
	To Remove Gross Receipts Tax (Young)		\$0	\$0		\$0	-\$61,157,241	
E-262	KCMO City Earnings Tax - 100% MO	408.110	\$0	\$0	\$0	\$0	\$455,185	\$455,185
	To remove test year KC earnings tax expense (Majors)		\$0	\$0		\$0	\$455,185	
E-267	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$73,427,783	\$73,427,783
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$73,427,783	
	No Adjustment		\$0	\$0		\$0	\$0	
E-270	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$84,720,051	-\$84,720,051
	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$84,720,051	
	No Adjustment		\$0	\$0		\$0	\$0	
E-271	Amortization of Deferred ITC	411.410	\$0	\$0	\$0	\$0	\$365,448	\$365,448
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$365,448	
E-272	Amort of Excess Deferred Income Taxes	411.100	\$0	\$0	\$0	\$0	-\$263,434	-\$263,434
	To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$263,434	

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.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-275	Amortization Cost of Removal Stip ER-2007-0291	411.500	\$0	\$0	\$0	\$0	\$354,438	\$354,438
	To Annualize Amortization Cost of Removal Stip ER-2007-0291		\$0	\$0		\$0	\$354,438	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$1,010,662	\$1,010,662
	Total Operating & Maint. Expense		-\$532,510	-\$17,679,070	-\$18,211,580	\$0	-\$78,584,191	-\$78,584,191

	A	В	<u>C</u>	D	E	F
Line	=	Percentage	Test	6.64%	7.01%	7.06%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$256,259,978	\$225,633,410	\$240,714,692	\$242,717,356
-			<b>V</b> _00,_00,0.0	<b>4</b> 0,000,110	<b>\$</b> 2.0,0.0,002	<b>V</b> = 1=,1 11 ,000
2 3	ADD TO NET INCOME BEFORE TAXES		£447.042.606	\$447.042.606	\$447.042.60C	£447.042.606
3 4	Book Depreciation Expense Plant Amortization Expense		\$117,013,686 \$13,800,982	\$117,013,686 \$13,800,982	\$117,013,686 \$13,800,982	\$117,013,686 \$13,800,982
5	Book Nuclear Fuel Amortization		\$15,755,993	\$15,755,993	\$15,755,993	\$15,755,993
6	50% Meals and Entertainment		\$372,932	\$372,932	\$372,932	\$372,932
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$146,943,593	\$146,943,593	\$146,943,593	\$146,943,593
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.7530%	\$69,323,262	\$69,323,262	\$69,323,262	\$69,323,262
10	Tax Straight-Line Depreciation		\$159,220,157	\$159,220,157	\$159,220,157	\$159,220,157
11	IRS Tax Return Amortization		\$6,421,456	\$6,421,456	\$6,421,456	\$6,421,456
12	IRS Tax Return Nuclear Amortization		\$14,301,425	\$14,301,425	\$14,301,425	\$14,301,425
13 14	Employee 401k ESOP TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,248,175	\$1,248,175	\$1,248,175	\$1,248,175
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$250,514,475	\$250,514,475	\$250,514,475	\$250,514,475
15	NET TAXABLE INCOME		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
	THE TYPE SEE INCOME		ψ10 <u>2</u> ,000,000	ψ122,002,020	ψ101,140,010	<b>\$100,140,414</b>
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc Fed. Inc. Tax		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$8,042,918	\$6,446,272	\$7,232,500	\$7,336,904
19 20	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$144,646,178	\$0 \$115,616,256	\$0 \$129,911,310	\$0 \$131.809.570
21	Federal Income Tax at the Rate of	See Tax Table	\$50,626,163	\$40,465,690	\$45,468,959	\$46,133,350
22	Subtract Federal Income Tax Credits		,,,	, ,, ,,,,,,	, ,,,	, ,,,
23	Wind Production Credit		\$2,218,578	\$2,218,578	\$2,218,578	\$2,218,578
24 25	Research and Development Tax Credit Fuels Tax Credit		\$358,532 \$44,229	\$358,532 \$44,229	\$358,532 \$44,229	\$358,532 \$44,229
25 26	Net Federal Income Tax		\$48,004,824	\$37,844,351	\$42,847,620	\$43,512,011
	The state of the s		<b>V</b> 10,00 1,02 1	<b>401,011,001</b>	<b>V</b> , <b>C</b> , <b>C</b>	<b>V</b> 10,012,011
27	PROVISION FOR MO. INCOME TAX		<b>*</b> 450 000 000	*400.000.500	0407440040	\$400.440.4 <del>7</del> 4
28 29	Net Taxable Income - MO. Inc. Tax Deduct Federal Income Tax at the Rate of	50.000%	\$152,689,096 \$24,002,412	\$122,062,528 \$18,922,176	\$137,143,810 \$21,423,810	\$139,146,474 \$21,756,006
30	Deduct City Income Tax - MO. Inc. Tax	30.000 /6	\$24,002,412	\$10,922,170	\$21,423,610	\$21,730,000
31	Missouri Taxable Income - MO. Inc. Tax		\$128,686,684	\$103,140,352	\$115,720,000	\$117,390,468
32	Subtract Missouri Income Tax Credits		•		•	
33 34	MO State Credit Missouri Income Tax at the Rate of	6.250%	\$0 \$8,042,918	\$0 \$6,446,272	\$0 \$7,232,500	\$0 \$7,336,904
34	MISSOUTTICOME TAX At the Nate of	0.230 /6	\$6,042,916	\$0,440,272	\$7,232,300	φ1,330, <del>3</del> 04
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$152,689,096	\$122,062,528	\$137,143,810	\$139,146,474
37 38	Deduct Federal Income Tax - City Inc. Tax Deduct Missouri Income Tax - City Inc. Tax		\$48,004,824 \$8,042,918	\$37,844,351 \$6,446,272	\$42,847,620 \$7,232,500	\$43,512,011 \$7,336,904
39	City Taxable Income		\$96,641,354	\$77,771,905	\$87,063,690	\$88,297,559
40	Subtract City Income Tax Credits		, , . ,	, , ,	, , , , , , , , , , , , , , , , , , , ,	, , . , ,
41	Test City Credit		\$0	\$0	\$0	\$0
42	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
43	SUMMARY OF CURRENT INCOME TAX					
44	Federal Income Tax		\$48,004,824	\$37,844,351	\$42,847,620	\$43,512,011
45	State Income Tax		\$8,042,918	\$6,446,272	\$7,232,500	\$7,336,904
46 47	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	-	\$0 \$56,047,742	\$0 \$44,290,623	\$0 \$50,080,120	\$0 \$50,848,915
41	TOTAL SUMMART OF CORRENT INCOME TAX		\$30,047,742	\$44,230,023	\$30,000,120	<b>\$30,040,913</b>
48	DEFERRED INCOME TAXES					
49	Deferred Income Taxes - Def. Inc. Tax.		\$14,626,520	\$14,626,520	\$14,626,520	\$14,626,520
50 51	Amortization of Deferred ITC Amort of Excess Deferred Income Taxes		-\$576,503 -\$263,434	-\$576,503 -\$263,434	-\$576,503 -\$263,434	-\$576,503 -\$263,434
51 52	Amort of Excess Deferred Income Taxes  Amort of Prior Deferred Taxes - Tax Rate Change		-\$263,434 \$0	-\$263,434 \$0	-\$263,434 \$0	-\$263,434 \$0
53	Amortization of R&D Credit		\$0	\$0	\$0	\$0
54	Amortization Cost of Removal Stip ER-2007-0291	<u> </u>	\$354,438	\$354,438	\$354,438	\$354,438
55	TOTAL DEFERRED INCOME TAXES		\$14,141,021	\$14,141,021	\$14,141,021	\$14,141,021
56	TOTAL INCOME TAX		\$70,188,763	\$58,431,644	\$64,221,141	\$64,989,936
		-				, , , , , , ,

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.64%	7.01%	7.06%
Number	Description	Rate	Year	Return	Return	Return

	Federal Tax Table			
Federal Taxable Income	\$144,646,178	\$115,616,256	\$129,911,310	\$131,809,570
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	\$44,209,496	\$34,049,023	\$39,052,292	\$39,716,683
Total Federal Income Taxes	\$50,626,163	\$40,465,690	\$45,468,959	\$46,133,350

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Capital Structure Schedule

	<u>A</u>	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	7.90%	8.65%	8.75%
1	Common Stock	\$3,646,378	49.20%		3.887%	4.256%	4.305%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	4.29%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,764,355	50.80%	5.42%	2.753%	2.753%	2.753%
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	\$7,410,733	100.00%		6.640%	7.009%	7.058%
8	PreTax Cost of Capital				8.854%	9.457%	9.537%

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Summary of Net System Input Components

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
		-		Ni C		
		<b>-</b> 1/4 <b>-</b> 1/1 1114/		Normalize for	Load	
Line		TY As Billed kWh	Other	Weather/365 Day	Growth/Rate	
Number	Jurisdiction Description	Sales	Adjustments	Adjustment	Switching	Total kWh Sales
•						
1	NATIVE LOAD					
2	Missouri Retail	8,438,029,828	12,697,200	57,988,218	10,891,280	8,519,606,526
3	Wholesale	24,732,000	0	265,000	0	24,997,000
4	Non-Missouri Retail	6,292,261,048	0	53,002,027	335,750,227	6,681,013,302
5	Firm Capacity Customers	218,054,432	0	0	0	218,054,432
6	TOTAL NATIVE LOAD	14,973,077,308	12,697,200	111,255,245	346,641,507	15,443,671,260
7	LOSSES				5.89%	952,915,557
8	NET SYSTEM INPUT	•		,		16,396,586,817

Schedule: Summary of Net System Input Components

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Adiust	<u>F</u> ments	<u>G</u>	Н
Line			Billing	Remove DSIM	Customer (Includes Current rates and Rate Switch	Weather Normalization & 365 Day	Large General Service Rate
Number	Description	As Billed	Adjustment	and Mpower	Adjustment	Adjustment	Switching
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$287,050,329	\$1,210,144	-\$6,927,513	\$0	\$4,098,252	\$0
4	Small General Service	\$51,290,566	\$583,018	-\$1,318,256	\$0	\$250,117	
5	Medium General Service	\$112,589,448	\$581,417	· ·		·	
6	Large General Service	\$187,107,007	\$899,694	-\$6,412,574		· · · · ·	
7	Large Power	\$139,258,887	-\$1,966,618	-\$2,551,928	\$8,635,824	\$220,565	
8	Lighting	\$9,677,691	\$0	\$0	\$0	\$0	\$0
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$786,973,928	\$1,307,655	-\$20,847,314	\$8,635,824	\$5,227,226	\$981,348
11	OTHER RATE REVENUE						
12	Unbilled Revenue	\$5,519,259	\$0	\$0	\$0	\$0	\$0
13	Unbilled FAC Revenue	\$6,796,734	\$0	\$0			\$0
14	Unbilled DSIM Revenue	\$4,877,058	\$0	\$0	\$0	\$0	\$0
15	Adjust to GL	\$770,185	\$0				\$0
16	IEW revenue	-\$1,249,322	\$0	\$0	\$0	\$0	\$0
17	TOTAL OTHER RATE REVENUE	\$16,713,914	\$0	\$0	\$0	\$0	\$0
18	TOTAL MISSOURI RATE REVENUES	\$803,687,842	\$1,307,655	-\$20,847,314	\$8,635,824	\$5,227,22 <b>6</b>	\$981,348

Schedule: Rate Revenue Summary

Sponsor: Staff Page: 1 of 1

## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>!</u>	ī	<u>K</u> <u>L</u> Adjustments		<u>M</u>	<u>N</u>
Line Number	Description	Large Power Manual Bill Adjustment	Customer Growth	Current Rates	Unbilled Revenues	Misc. Adjustments	Total Adjustments
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$15,907,684		\$0	\$0	
4	Small General Service	\$0	-\$3,782,198	\$4,150,885	\$0	\$0	-\$116,434
5	Medium General Service	\$0	\$1,336,765	\$9,809,474	\$0	\$0	\$8,302,986
6	Large General Service	\$0	-\$5,545,597	\$15,186,436	\$0	\$0	\$5,555,226
7	Large Power	\$2,266,250	\$0	\$0	\$0	\$0	\$6,604,093
8	Lighting	\$0	\$0	\$829,131	\$0	\$0	\$829,131
9	Billing Adjustment to match FERC form 1a	\$0	\$0	T -	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$2,266,250	\$7,916,654	\$55,216,252	\$0	\$0	\$60,703,895
11	OTHER RATE REVENUE						
12	Unbilled Revenue	\$0	\$0	\$0	-\$5,519,259	\$0	-\$5,519,259
13	Unbilled FAC Revenue	\$0	\$0		-\$6,796,734	\$0	-\$6,796,734
14	Unbilled DSIM Revenue	\$0	\$0	\$0	-\$4,877,058	\$0	-\$4,877,058
15	Adjust to GL	\$0	\$0	\$0	\$0	-\$770,185	. ,
16	IEW revenue	\$0	\$0 \$0	\$0	\$0	\$1,249,322	\$1,249,322
17	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	-\$17,193,051	\$479,137	-\$16,713,914
18	TOTAL MISSOURI RATE REVENUES	\$2,266,250	\$7,916,654	\$55,216,252	-\$17,193,051	\$479,137	\$43,989,981

Schedule: Rate Revenue Summary Sponsor: Staff

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## Test Year 12 Months Ending December 31, 2015

## Updated thru June 30, 2016 True-up thru December 31, 2016 Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>o</u>
Line		MO Adjusted
Number	Description	Jurisdictional
1	MISSOURI RATE REVENUES	
1	INISSOURI RATE REVENUES	
2	RATE REVENUE BY RATE SCHEDULE	
3	Residential	\$326,579,222
4	Small General Service	\$51,174,132
5	Medium General Service	\$120,892,434
6	Large General Service	\$192,662,233
7	Large Power	\$145,862,980
8	Lighting	\$10,506,822
9	Billing Adjustment to match FERC form 1a	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$847,677,823
11	OTHER RATE REVENUE	
12	Unbilled Revenue	\$0
13	Unbilled FAC Revenue	\$0
14	Unbilled DSIM Revenue	\$0
15	Adjust to GL	\$0
16	IEW revenue	\$0
17	TOTAL OTHER RATE REVENUE	\$0
18	TOTAL MISSOURI RATE REVENUES	\$847,677,823

Schedule: Rate Revenue Summary Sponsor: Staff

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## Test Year 12 Months Ending December 31, 2015 Updated thru June 30, 2016 True-up thru December 31, 2016 Executive Case Summary

	<u>A</u>	<u>B</u>
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$954,575,301
2	Total Missouri Rate Revenue By Rate Schedule	\$847,677,823
3	Missouri Retail kWh Sales	8,519,606,526
4	Average Rate (Cents per kWh)	9.950
5	Annualized Customer Number	288,762
6	Profit (Return on Equity)	\$107,170,289
7	Interest Expense	\$69,323,262
8	Annualized Payroll	\$90,734,567
9	Utility Employees	2,908
10	Depreciation	\$118,926,612
11	Net Investment Plant	\$3,111,946,047
12	Pensions	\$24,911,950