FILED March 22, 2010 Data Center Missouri Public Service Commission

Exhibit No.: Issue: Accounting Schedules Witness: MPSC Auditors Sponsoring Party: MPSC Staff Case No: ER-2010-0036 Dated; Dec. 18, 2009

EXHIBIT



# MISSOURI PUBLIC SERVICE COMMISSION

# UTILITY SERVICES DIVISION

# DIRECT

# STAFF ACCOUNTING SCHEDULES

**AMEREN UE** 

# CASE NO. ER-2010-0036

Jefferson City, MO

December 2009

Statt Exhibit No Date 3-15-10 Reporter +1 File No. = 2-2010-0031

# Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Revenue Requirement

ļ

1

ĩ

Line. Number	A Description	B 7.39% Return	<u>C</u> 7.56% Return	7.72% Return
1	Net Orig Cost Rate Base	\$6,044,760,095	\$6,044,760,095	\$6,044,760,095
_ 2	Rate of Return	7.39%	7.56%	7.72%
3	Net Operating Income Requirement	\$446,828,666	\$456,862,968	\$466,897,270
4	Net Income Available	\$312,473,015	\$312,473,015	\$312,473,015
5	Additional Net Income Required	\$134,355,651	\$144,389,953	\$154,424,255
6	Income Tax Requirement			
7	Required Current Income Tax	\$138,605,561	\$144,867,970	\$151,130,379
8	Current Income Tax Available	\$54,754,185	\$54,754,185	\$54,754,185
9	Additional Current Tax Required	\$83,851,376	\$90,113,785	\$96,376,194
10	Revenue Requirement	\$218,207,027	\$234,503,738	\$250,800,449
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$218,207,027	\$234,503,738	\$250,800,449

Accounting Schedule: 1 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:08 PM Page: 1 of 1

# Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 RATE BASE SCHEDULE

1

î

Line Number	A Rate Base Description	B Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$12,500,505,849
2	Less Accumulated Depreciation Reserve		\$5,418,232,987
3	Net Plant In Service		\$7,082,272,862
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$27,258,171
6	Prepayments	1 1	\$8,962,176
7	Materials & Supplies		\$158,653,094
8	Fuel Inventory		\$214,095,199
9	Energy Efficiency Regulatory Asset		\$6,768,680
10	TOTAL ADD TO NET PLANT IN SERVICE		\$361,220,978
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.7890%	\$984,12
13	State Tax Offset	0.7890%	\$156,992
14	City Tax Offset	65.4795%	\$157,15
15	Interest Expense Offset	15.4110%	
16	Customer Deposits		\$15,641,094
17	Customer Advances for Construction	1)	\$2,813,73
18	Pension Tracker Liability		-\$5,168,37
19	OPEB Tracker Liability	i	-\$32,818,12
20	Deferred Taxes		\$1,388,610,52
21	TOTAL SUBTRACT FROM NET PLANT		\$1,398,733,74
22	II. Total Rate Base	_]	\$6,044,760,09

Accounting Schedule: 2 Sponsor: Lisa Ferguson Date: 12/18/2009 Time: 4:08 PM Page: 1 of 1

ı

ŝ

.

3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	02.000 03.100 03.200	Plant Account Description INTANGIBLE PLANT Franchises and Consents Miscellaneous Intangibles - Production Miscellaneous Intangibles - Distribution TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec Meramec ARO	\$19,121,866 \$19,437,584 \$5,122,786 \$43,682,236 \$43,682,236 \$43,682,236 \$43,682,236 \$43,682,236 \$43,682,236 \$43,131,634	P-2 P-3 P-4 P-4 P-9 P-10 P-11 P-12 P-13 P-13	Adjustments \$7,115,000 \$201,000 \$0 \$7,316,000 \$7,316,000 \$0 \$13,695,000 \$0	\$26,236,866 \$19,638,584 \$5,122,786 \$50,998,236 \$50,998,236 \$39,887,301 \$433,411,013	95.4700% 95.4700% 100.0000% 95.4700% 95.4700%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$25,048,33 \$18,748,95 \$5,122,78 \$48,920,07 \$48,920,07 \$48,920,07 \$48,920,07
30     3       31     3       32     3       33     3       34     3       35     3       34     3       33     3       34     3       33     3       34     3       33     3       34     3       33     3       34     3       33     3       34     3       33     3       34     3       35     3       36     3       37     3       38     3       39     3       31     3	803.100 803.200 310.000 311.000 312.000 312.300 314.000 315.000	Miscellaneous Intangibles - Production Miscellaneous Intangibles - Distribution TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$19,437,584 \$5,122,786 \$43,682,236 \$272,391 \$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-3 P-4 P-9 P-10 P-11 P-12 P-13	\$201,000 \$0 \$7,316,000 \$7,316,000 \$0 \$0 \$13,695,000	\$19,638,584 \$5,122,786 \$50,998,236 \$272,391 \$39,887,301	95.4700% 100.0000% 95.4700% 95.4700%	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,748,95 \$5,122,78 \$48,920,07 \$48,920,07
34       3       1       3    <	310.000 311.000 312.000 312.000 312.300 314.000 315.000	Miscellaneous Intangibles - Distribution TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$5,122,786 \$43,682,236 \$43,682,236 \$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-4 P-9 P-10 P-11 P-12 P-13	\$0 \$7,316,000 \$0 \$0 \$13,695,000	\$5,122,786 \$50,998,236 \$272,391 \$39,887,301	100.0000%	\$0 \$0 \$0 \$0 \$0 \$0	\$ <u>5,122,7</u> \$48,920,07 \$260,0
3     3 <td>310.000 311.000 312.000 312.300 314.000 315.000 316.000</td> <td>TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec</td> <td>\$43,682,236 \$272,391 \$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634</td> <td>P-9 P-10 P-11 P-12 P-13</td> <td>\$7,316,000 \$0 \$0 \$13,695,000</td> <td>\$50,998,236 \$272,391 \$39,887,301</td> <td>95.4700% 95.4700%</td> <td>\$0 \$0 \$0 \$0</td> <td>\$48,920,0 \$260,0</td>	310.000 311.000 312.000 312.300 314.000 315.000 316.000	TOTAL PLANT INTANGIBLE PRODUCTION PLANT STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$43,682,236 \$272,391 \$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-9 P-10 P-11 P-12 P-13	\$7,316,000 \$0 \$0 \$13,695,000	\$50,998,236 \$272,391 \$39,887,301	95.4700% 95.4700%	\$0 \$0 \$0 \$0	\$48,920,0 \$260,0
3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	310.000 311.000 312.000 312.300 314.000 315.000 316.000	PRODUCTION PLANT STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$272,391 \$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-10 P-11 P-12 P-13	\$0 \$0 \$13,695,000	\$272,391 \$39,887,301	95.4700%	\$0 \$0	\$260,0
3     3       1     3       3     3       3     3       5     6       7     8       90     3       12     3       3     3       5     6       7     8       90     3       12     3       13     3       14     3       15     6       12     3       14     3       15     3       12     3       13     3       14     5       15     3       13     3       14     3       15     3       16     3       17     18       18     3       19     3       13     3	311.000 312.000 312.300 314.000 315.000 316.000	STEAM PRODUCTION MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-10 P-11 P-12 P-13	\$0 \$13,695,000	\$39,887,301	95.4700%	\$0	+/
3     3       0     3       1     2       3     3       5     6       7     8       9     3       112     3       3<	311.000 312.000 312.300 314.000 315.000 316.000	MERAMEC STEAM PRODUCTION PLANT Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-10 P-11 P-12 P-13	\$0 \$13,695,000	\$39,887,301	95.4700%	\$0	+
3     3       1     3       3     3       3     3       4     3       5     3       6     3       7     8       9     3       34     3       35     3       36     3       37     3       38     3       39     3       313     3       324     3       334     3       334     3       345     3       345     3       346     3       356     3       334     3       334     3       334     3       345     3       346     3       356     3       361     3       377     3       381     3	311.000 312.000 312.300 314.000 315.000 316.000	Land/Land Rights - Meramec Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-10 P-11 P-12 P-13	\$0 \$13,695,000	\$39,887,301	95.4700%	\$0	*==
0     3       1     3       2     3       3     3       4     3       5     3       5     3       6     3       7     3       8     9       3     3       12     3       33     3       12     3       13     3       14     3       15     3       16     3       17     3       18     3       19     3       13     3       13     3       14     3       15     3       16     3       17     3       18     3       19     3       13     3       13     3       14     3       15     3       16     3       17     3       18     3       19     3       13     3       14     3       15     3       16     3       17     3       18     3	311.000 312.000 312.300 314.000 315.000 316.000	Structures - Meramec Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$39,887,301 \$419,716,013 \$0 \$83,885,893 \$43,131,634	P-10 P-11 P-12 P-13	\$0 \$13,695,000	\$39,887,301	95.4700%	\$0	+
1     3       2     3       3     3       4     3       5     3       5     3       6     3       7     8       9     3       31     3       32     3       33     3       34     3       35     3       36     3       37     3       38     3       39     3       31     3       32     3       33     3       34     3       35     3       36     3       37     3       381     3	312.000 312.300 314,000 315,000 316.000	Boiler Plant Equipment - Meramec Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$419,716,013 \$0 \$83,885,893 \$43,131,634	P-11 P-12 P-13	\$13,695,000				\$38,080,4
2     3       3     3       4     3       5     3       6     3       6     3       7     8       9     3       11     3       12     3       13     3       14     3       15     3       12     3       13     3       14     3       15     3       12     3       13     3       14     3       15     3       16     3       17     18       13     3       14     3       15     3       16     3       17     18       18     3       190     3       13     3       13     3       14     3       15     3       16     3       17     18       18     3       19     3       13     3       13     3       14     3       15     3       16     3       17     3       18	312.300 314,000 315,000 316.000	Coal Cars - Meramec Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$0 \$83,885,893 \$43,131,634	P-12 P-13		\$433,411,013	0c 47000/ !		
3     3       4     3       5     3       6     3       7     8       90     3       90     3       11     3       12     3       14     3       15     3       16     3       17     13       18     3       19     3       10     3       11     3       13     3       14     3       15     3       14     3       15     3       16     3       17     18       18     3       13     3	314.000 315.000 316.000	Turbogenerator units - Meramec Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$83,885,893 \$43,131,634	P-13	en l		95.4700%	\$0	\$413,777,4
4     3       5     3       6     3       7     3       8     9       3     3       11     3       12     3       14     3       15     3       14     3       15     3       14     3       15     3       12     3       14     3       15     3       17     13       18     3       19     3       13     3	315,000 316.000	Accessory Electric Equipment - Meramec Misc. Power Plant Equipment - Meramec	\$43,131,634		· · ·	\$0	95.4700%	\$0	
5 3 6 3 7 8 9 3 3 7 3 3 11 3 22 3 3 12 3 13 3 14 3 25 3 17 18 18 19 13 11 3 3 11 3	316.000	Misc. Power Plant Equipment - Meramec		0.44	\$5,603,000	\$89,468,893	95.4700%	\$0	\$85,435,6
6 3 7 8 9 3 9 3 10 3 11 3 13 3 14 3 15 3 14 3 15 3 16 3 17 18 18 19 3 10 3 11 3 31 3 31 3 31 3 31 3		)	<b></b>	P-14	\$0	\$43,131,634	95.4700%	\$0	\$41,177,1
7 8 9 3 3 1 3 3 1 3 3 1 3 3 4 4 3 3 4 4 3 3 4 4 3 3 4 4 3 3 4 4 3 3 3 3 3 3 3 3 3 3 3 3 3	317.000	Moramoc ARO	\$15,290,836	P-15	\$7,719,000	\$23,009,836	95.4700%	\$0	\$21,967,4
8 9 3 9 3 11 3 12 3 13 3 14 3 15 3 16 3 17 18 18 19 3 10 3 11 3			\$14,303,931	P-16	-\$14,303,931	\$0	95.4700%	<u>\$0</u>	
9 3 0 3 1 3 2 3 3 3 4 3 5 3 6 3 7 8 8 3 7 8 9 3 1 3 1 3 3 3 3 3 4 3 5 3 6 3 7 3 8 3 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3		TOTAL MERAMEC STEAM PRODUCTION	\$616,487,999		\$12,713,069	\$629,201,068		\$0	\$600,698,3
10     3       11     3       12     3       13     3       14     3       15     3       16     3       17     1       18     2       19     3       10     3       11     3		SIOUX STEAM PRODUCTION PLANT			1			Í	
11 3 12 3 13 3 14 3 15 3 15 3 15 3 15 3 15 3 15 3 16 3 17 1 18 18 19 1 19 1 19 1 19 1 19 1 19 1 1	310.000	Land/Land Rights - Sioux	\$488,656	P-19	\$0	\$488,656	95.4700%	\$0	\$466,
22 3 33 3 34 3 55 3 36 3 17 8 88 29 3 30 3 31 3	311.000	Structures - Sioux	\$36,386,434	P-20	\$0	\$36,386,434	95.4700%	\$0	\$34,738,
3 3 5 3 6 3 7 8 8 9 3 10 3	312.000	Boiler Plant Equipment - Sloux	\$391,565,343	P-21	\$2,374,000	\$393,939,343	95.4700%	\$0	\$376,093,
4 3 5 3 6 3 7 7 8 8 9 3 8 9 3 9 3 8 9 3 9 3 9 3 9 3 9 3 9 3 9 3 9 3 9 3 9 3	312.300	Coal Cars - Sioux	\$0	P-22	\$0	\$0	95.4700%	\$0	
5 3 6 3 17 18 18 19 3 10 3 11 3	314.000	Turbogenerator Units - Sioux	\$98,478,377	P-23	\$0	\$98,478,377	95.4700%	\$0	\$94,017,
26 3 17 18 19 3 10 3 11 3	315.000	Accessory Electric Equipment - Sloux	\$34,536,343	P-24	\$0 .	\$34,536,343	95.4700%	\$0	\$32,971
17 18 19 3 10 3 11 3	316.000	Misc. power Plant Equipment - Sioux	\$9,602,741	P-25	\$37,775,000	\$47,377,741	95.4700%	\$0	\$45,231,
18 29 13 10 3 11 3	317.000	Sioux ARO	\$2,987,425	P-26	-\$2,987,425	\$0	95.4700%	\$0	
29 3 10 3 31 3		TOTAL SIOUX STEAM PRODUCTION PLANT	\$574,045,319	) [	\$37,161,575	\$611,206,894	) [	\$0	\$583,519
10 (3 31 (3		VENICE STEAM PRODUCTION PLANT			`				
M 3	310.000	Land/Land Rights - Venice	\$0	P-29	\$0	\$0	95.4700%	\$0	1
	311.000	Structures - Venice	\$0	P-30	\$0	\$0	95.4700%	\$0	
	312.000	Boiler Plant Equipment - Venice	\$0	P-31	\$0	\$0	95,4700%	\$0	
	312,300	Coal Cars - Venice	\$0	P-32	\$0	\$0	95.4700%	\$0	i
33 3	314,000	Turbogenerator Units - Venice	\$0	P-33	\$0	\$0	95,4700%	\$0	j
	315.000	Accessory Electric Equipment - Venice	\$0	P-34	\$0	\$0	95.4700%	\$0	j –
	316.000	Misc. Power Plant Equipment - Venice	50	P-35	- <b>SO</b>	\$0	95.4700%	\$0	1
	317.000	Venice ARO	\$410,227	P-36	-\$410,227	\$0	95.4700%	\$0	ł
37	011.040	TOTAL VENICE STEAM PRODUCTION	\$410,227		-\$410,227	\$0		\$0	
38	•	LABADIE STEAM PRODUCTION PLANT							
39 :	310.000	Land/Land Rights - Labadie	\$16,519,454	P-39	\$0	\$16,519,454	95.4700%	\$0	\$15,771
	311.000	Structures - Labadie	\$64,988,453	P-40	\$0	\$64,988,453	95.4700%	\$0	\$62,044
	312.000	Boiler Plant Equipment - Labadie	\$594,971,198		\$8,902,000	\$603,873,198	95.4700%	\$0	\$576,517
	312.300	Coal Cars - Labadie	\$115,777,669		\$0	\$115,777,669	95.4700%	\$0	\$110,532
	314.000	Turbogenerator Units - Labadie	\$208,454,979	1 1	\$0	\$208,454,979	95.4700%	\$0	\$199,011
1	315.000	Accessory Electric Equipment - Labadie	\$81,021,825		\$0	\$81,021,825	95.4700%	\$0	\$77,351
45	316.000	Misc. Power Plant Equipment - Labadie	\$19,216,896	P-45	\$6,060,000	\$25,276,896	95.4700%	\$0	\$24,131
46	317.000	Labadie ARO	\$6,119,551	P-46	-\$6,119,551	\$0	95.4700%	\$0	}
47		TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,107,070,025		\$8,842,449	\$1,115,912,474		\$0	\$1,065,361
48		RUSH ISLAND STEAM PRODUCTION							
49		PLANT Land/Land Rights - Rush	\$746,958	1 1	\$0	\$746,958	95.4700%	\$0	\$713

Accounting Schedule: 3 Sponsor: Lisa Ferguson Date: 12/18/2009 Time: 4:08 PM Page: 1 of 4

 $\sim$ 

.

7

(

ļ

1

1

ļ

	<u>A</u> Account # (Optional):	B Plant Account Description		D Adjust. Iumber	E Adjustments	As Adjusted Plant	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50	311.000	Structures - Rush	\$54,026,050	P-50	\$0	\$54,026,050	95.4700%	\$0	\$51,578,670
51	312.000	Boiler Plant Equipment - Rush	\$386,030,213	P-51	\$3,121,000	\$389,151,213	95.4700%	\$0	\$371,522,663
52	312.300	Coal Cars - Rush	\$0	P-52	\$0	\$0	95.4700%	\$0	\$0
53	314,000	Turbogenerator Units - Rush	\$136,992,203	P-53	\$0	\$136,992,203	95.4700%	\$0	\$130,786,456
54	315,000	Accessory Electric Equipment - Rush	\$37,955,845	P-54	\$0	\$37,955,845	95.4700%	\$0	\$36,236,445
55	316,000	Misc. Power Plant Equipment - Rush	\$11,314,469	P-55	\$9,841,000	\$21,155,469	95.4700%	\$0	\$20,197,126
56	317,000	Rush Island ARO	\$2,279,813	P-56	-\$2,279,813	\$0	95.4700%	\$0	\$0
57		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$629,345,551		\$10,682,187	\$640,027,738		\$0	\$611,034,481
58		COMMON STEAM PRODUCTION PLANT		_					
59	310.000	Land/Land Rights - Common	\$0	P-59	\$0	\$0	95.4700%	\$0	\$0
60	311.000	Structures - Common	\$1,959,206	P-60	\$0	\$1,959,206	95.4700%	\$0	\$1,870,454
61	312.000	Boiler Plant Equipment - Common	\$36,983,418	P-61	\$714,000	\$37,697,418	95.4700%	\$0	\$35,989,725
62	312.300	Coal Cars - Common	\$0	P-62	\$0	\$0	95.4700%	\$0	\$0
63	314.000	Turbogenerator Units - Common	\$0	P-63	\$0	\$0	95.4700%	\$0	\$0
64	315.000	Accessory electric Equipment - Common	\$3,129,975	P-64	<b>\$</b> 0	\$3,129,975	95.4700%	\$0	\$2,988,187
65	316.000	Misc. Power Plant Equipment - Common	\$20,843	P-65	\$5,416,000	\$5,436,843	95.4700%	\$0	\$5,190,554
66		TOTAL COMMON STEAM PRODUCTION PLANT	\$42,093,442		\$6,130,000	\$48,223,442		\$0	\$46,038,920
67	1	TOTAL STEAM PRODUCTION	\$2,969,452,563		\$75,119,053	\$3,044,571,616		\$0	\$2,906,652,522
68		NUCLEAR PRODUCTION		{					
69		CALLAWAY NUCLEAR PRODUCTION PLANT							
70	320.000	Land/Land Rights - Callaway	\$6,184,103	P-70	\$0	\$6,184,103	95.4700%	\$0	\$5,903,96
71	321.000	Structures - Callaway	\$915,878,664	P-71	\$8,468,000	\$924,346,664	95.4700%	\$0	\$882,473,76
72	322.000	Reactor Plant Equipment - Callaway	\$1,013,911,877	P-72	\$0	\$1,013,911,877	95.4700%	\$0	\$967,981,66
73	323.000	Turbogenerator Units - Callaway	\$506,935,277	P-73	\$0	\$506,935,277	95.4700%	\$0	\$483,971,10
74	324.000	Accessory Electric Equipment - Callaway	\$211,089,981	P-74	\$0	\$211,089,981	95.4700%	\$0	\$201,527,60
75	325.000	Misc. Power Plant Equipment - Callaway	\$171,568,184	P-75	\$0	\$171,568,184	95.4700%	\$0	\$163,796,14
76		Callaway Disallowances	\$0	P-76	\$0	\$0	94.5600%	\$2,031,279	\$2,031,27 \$
77	326.000	Callaway ARO	\$0	P-77	\$0	\$0	1	\$0	•
78	1	Callaway Post Operational Costs	\$116,730,946	P-78	\$0	\$116,730,946		\$2,031,279	\$111,443,03
79		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,942,299,032		\$8,468,000	\$2,950,767,032	ļ	\$2,031,279	\$2,819,128,56
80		TOTAL NUCLEAR PRODUCTION	\$2,942,299,032	Ì	\$8,468,000	\$2,950,767,032		\$2,031,279	\$2,819,128,56
81		HYDRAULIC PRODUCTION				-			
82		OSAGE HYDRAULIC PRODUCTION PLANT							
83	111.000	Accumulated Amortization of Land Appraisal Studies - Osage	\$0	P-83	\$0	\$0	100.0000%	\$0	1
84	330,000	Land/Land Rights - Osage	\$9,934,043	P-84	\$0	\$9,934,043	95.4700%	\$0	\$9,484,03
85	331.000	Structures - Osage	\$4,386,379		\$23,325,000	\$27,711,379	95.4700%	\$0	\$26,456,05
86	332.000	Reservoirs - Osage	\$30,760,749	P-86	\$0	\$30,760,749	95.4700%	\$0	\$29,367,28
87	333.000	Water wheels/Generators - Osage	\$34,262,814	P-87	\$0	\$34,262,814	95.4700%	\$0	\$32,710,70
88	334.000	Accessory Electric Equipment - Osage	\$6,077,560	P-88	\$0	\$6,077,560	95.4700%	\$0	\$5,802,24
89	335.000	Misc. power Plant Equipment - Osage	\$2,390,550		\$0	\$2,390,550	95.4700%	\$0	\$2,282,25
90	336,000	Roads, Railroads, Bridges - Osage	\$77,445		-\$66,231	\$11,214	95.4700%	\$0	\$10,70
91		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$87,889,540		\$23,258,769	\$111,148,309		\$0	\$106,113,2
92		TAUM SAUK HYDRAULIC PRODUCTION PLANT				ĺ			
93	330.000	Land/Land Rights - Taum Sauk	\$263,467		\$0			\$0	\$251,5
94	331.000	Structures - Taum Sauk	\$6,011,195		\$0			1	\$5,738,88
		Reservoirs - Taum Sauk	\$28,124,837		\$0	\$28,124,837	95.4700%	\$0	\$26,850,71

Accounting Schedule: 3 Sponsor: Lisa Ferguson Date: 12/18/2009 Time: 4:08 PM Page: 2 of 4

T

Ţ

	Account #	B Plant Account Description		<u>D</u> Adjust. Number	E Adjustments	As Adjusted Plant	<u>G</u> Jurisdictional Allocations	H Jurisdictional Adjustments	MO Adjusted
96	333.000	Water Wheels/Generators - Taum Sauk	\$39,342,550	P-96	\$0 [	\$39,342,550	95,4700%	\$0 1	\$37,560,33
97	334.000	Accessory Electric Equipment - Taum	\$3,947,912	P-97	\$0	\$3,947,912	95.4700%	\$0	\$3,769,07
98	335.000	Misc. Power Plant Equipment - Taum Sauk	\$2,426,871	P-98	\$0	\$2,426,871	95.4700%	\$0	\$2,316,93
99	336.000	Roads, Railroads, Bridges - Taum Sauk	\$45,570	P-99	\$0	\$45,570	95,4700%	\$0	\$43,50
100		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$80,162,402		\$0	\$80,162,402		\$0	\$76,531,04
101		KEOKUK HYDRAULIC PRODUCTION PLANT							
102	111.000	Accumulated Amort of Land Appraisal Studies - Keokuk	\$0	P-102	\$0	\$0	95.4700%	\$0	\$
103	330.000	Land/Land Rights - Keokuk	\$7,589,124	P-103	\$0	\$7,589,124	95.4700%	\$0	\$7,245,33
104	331.000	Structures - Keokuk	\$5,643,620	P-104	\$18,718,000	\$24,361,620	95.4700%	\$0	\$23,258,03
105	332.000	Reservoirs - Keokuk	\$14,294,539	P-105	\$0	\$14,294,539	95.4700%	\$0	\$13,646,99
106	333.000	Water Wheels/Generators - Keokuk	\$59,286,460	P-106	\$0	\$59,286,460	95.4700%	\$0	\$56,600,78
107	334.000	Accessory Electric Equipment - Keokuk	\$10,757,363	P-107	\$0	\$10,757,363	95.4700%	\$0	\$10,270,05
108	335.000	Misc. Power Plant Equipment - Keokuk	\$2,983,152	P-108	\$0	\$2,983,152	95.4700%	\$0	\$2,848,01
109	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	P-109	-\$16,006	\$98,920	95.4700%	<u>\$0</u>	\$94,43
110		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$100,669,184	{	\$18,701,994	\$119,371,178		\$0	\$113,963,66
111		TOTAL HYDRAULIC PRODUCTION	\$268,721,126		\$41,960,763	\$310,681,889		\$0	\$296,608,00
112		OTHER PRODUCTION							1
113		OTHER PRODUCTION PLANT							
114	340.000	Land/Land Rights - Other	\$6,682,317	P-114	\$0	\$6,682,317	95.4700%	\$0	\$6,379,6
115	341,000	Structures - Other	\$26,117,918	P-115	<b>S</b> 0	\$26,117,918	95.4700%	\$0	\$24,934,7
116	342,000	Fuel Holders - Other	\$24,540,990	P-116	\$7,794,000	\$32,334,990	95.4700%	\$0	\$30,870,2
117	344.000	Generators - Other	\$1,053,198,585	P-117	\$0	\$1,053,198,585	95.4700%	\$0	\$1,005,488,6
118	345.000	Accessory Electric Equipment - Other	\$72,177,453	P-118	\$0	\$72,177,453	95.4700%	\$0	\$68,907,8
119 120	346.000	Misc. Power Plant Equipment - Other TOTAL OTHER PRODUCTION PLANT	\$6,512,637 \$1,189,229,900	P-119	\$0	\$6,512,637 \$1,197,023,900	95.4700%	\$0 \$0	\$6,217,6 \$1,142,798,7
121		TOTAL OTHER PRODUCTION	\$1,189,229,900	1	\$7,794,000	\$1,197,023,900		\$0	\$1,142,798,7
1		TOTAL PRODUCTION PLANT	\$7,369,702,621	)	\$133,341,816	\$7,503,044,437		\$2,031,279	\$7,165,187,8
2		TO ANOMIC FICHI DI ANT				ĺ			
3	111.000	TRANSMISSION PLANT Accumulated Amortization of Electric Plant - TP	\$0	P-3	\$0	\$0	100.0000%	\$0	
4	350,000	Land and Land Rights	\$38,080,376	P-4	50	\$38,080,376	100.0000%	\$0	\$38,080,31
5	352,000	Structures & Improvements - TP	\$6,271,363		50	\$6,271,363	100.0000%	\$0	\$6,271,3
6	353.000	Station Equipment - TP	\$230,981,718		\$6,108,000	\$237,089,718	100.0000%	\$0	\$237.089.7
7	354.000	Towers and Fixtures - TP	\$70,394,412	P-7	\$0	\$70,394,412	100.0000%	\$0	\$70,394,4
8	355.000	Poles and Fixtures - TP	\$138,889,132		\$0	\$138,889,132	100.0000%	\$0	\$138,889,1
9	356.000	Overhead Conductors & Devices - TP	\$145,127,072	P-9	\$3,039,000	\$148,166,072	100.0000%	( <b>\$</b> 0	<b>\$148,166,0</b>
10 11	359.000	Roads and Trails - TP TOTAL TRANSMISSION PLANT	\$71,788 \$629,815,861	• 7	<u>-\$32,563</u> \$9,114,437	\$39,225 \$638,930,298	100.0000%	\$0 \$0	\$39,2 \$638,930,2
12		DISTRIBUTION PLANT							
13	360.000	Land and Land Rights - DP	\$29,324,810		\$0	\$29,324,810	99.5200%	\$0	\$29,184,0
14	361.000	Structures & Improvements - DP	\$15,367,043		\$41,836,000	\$57,203,043	99.5200%	\$0	\$56,928,4
15	362.000	Station Equipment - DP	\$606,325,936		\$0	\$606,325,936	99.5200%	\$0	\$603,415,5
16	364.000	Poles, Towers, & Fixtures - DP	\$801,478,967		\$0	\$801,478,967	99.5200%	\$0	\$797,631,8
17 18	365.000	Overhead Conductors & Devices - DP	\$875,903,680		\$167,063,000	\$1,042,966,680	99.5200%	\$0 \$0	\$1,037,960,4
18	366.000	Underground Conduit - DP Underground Conductors & Devices - DP	\$232,320,968 \$538,957,670		\$0 50	\$232,320,968 \$538,957,670	99.5200% 99.5200%	\$0 \$0	\$231,205,8
20	367.000	Line Transformers - DP	\$401,445,679		\$10,882,000	\$538,957,679		\$0 \$0	\$536,370,4 \$410,348,4
21	369.100	Services - Overhead - DP	\$154,413,879	ſ	\$10,882,000	\$154,413,879		\$0	\$153,672,
22	369.200	Services - Overnead - DP Services - Underground - DP	\$134,764,173		\$0	\$134,764,173		\$0	\$133,672,0
23	370.000	Meters - DP	\$105,088,324		50	\$105,088,324		\$0	\$104,583,9
24	371.000	Meter Installations - DP	\$164,613		\$0			\$0	\$163,1
	373.000		\$109,908,274		-\$337,836	\$109,570,438	1 C C C C C C C C C C C C C C C C C C C	\$0	\$109,044,

Accounting Schedule; 3 Sponsor: Lisa Ferguson Date; 12/18/2009 Time; 4:08 PM Page; 3 of 4

.

Ŧ

Line Number	Account # (Optional)	Plant Account Description		Adjust. Number	Adjustments	As Adjusted Plant	Allocations	Jurisdictional Adjustments	MO Adjusted
26		TOTAL DISTRIBUTION PLANT	\$4,005,464,016		\$219,443,164	\$4,224,907,180		\$0	\$4,204,627,625
27		GENERAL PLANT					1		
28	389.000	Land and Land Rights - GP	\$11,529,793	P-28	-\$47,771	\$11,482,022	96,7500%	\$0	\$11,108,856
29	390.000	Structures & Improvements - GP	\$191,963,509	P-29	\$6,807,839	\$198,771,348	96.7500%	\$0	\$192,311,279
30	391.000	Office Furniture & Equipment - GP	\$42,661,875	P-30	\$6,736,663	\$35,925,212		\$0	\$34,757,643
31	391.100	Mainframe Computers - GP	\$434,166	P-31	\$0	\$434,166	96.7500%	\$0	\$420,056
32	391.200	Personal Computers - GP	\$14,853,462	P-32	-\$550,389	\$14,303,073	96.7500%	\$0	\$13,838,223
33	392.000	Transportation Equipment - GP	\$97,521,107	P-33	\$5,453,000	\$102,974,107	96.7500%	\$0	\$99,627,449
34	393.000	Stores Equipment - GP	\$2,930,247	P-34	\$4,018,743	\$6,948,990	96.7500%	\$0	\$6,723,148
35	394.000	Laboratory Equipment	\$13,498,054	P-35	-\$1,400,634	\$12,097,420	96,7500%	\$0	\$11,704,254
36	395.000	Tools, Shop, & Garage Equipment - GP	\$7,840,929	P-36	-\$1,210,774	\$6,630,155		\$0	\$6,414,675
37	396.000	Power Operated Equipment - GP	\$8,551,226	P-37	\$0	\$8,551,226		\$0	\$8,273,311
38	397.000	Communication Equipment - GP	\$135,336,298	P-38	-\$58,054,348	\$77,281,950	96,7500%	\$0	\$74,770,287
39	398.000	Miscellaneous Equipment - GP	\$780,085	P-39	-\$33,720	\$746,365	96.7500%	\$0	\$722,108
40	399.000	General Plant ARO	\$231,782	P-40	-\$231,782	\$0	96,7500%	\$0	\$0
41	1	TOTAL GENERAL PLANT	\$528,132,533		-\$51,986,499	\$476,146,034		\$0	\$460,671,289
42		INCENTIVE COMPENSATION							
43	1	ICC Adjustment	\$0	P-43	-\$18,430,227	-\$18,430,227	96,7500%	\$0	-\$17,831,24
44		TOTAL INCENTIVE COMPENSATION	\$0	ļ	-\$18,430,227	-\$18,430,227		\$0	-\$17,831,245
45	l Ni tra ti	TOTAL PLANT IN SERVICE	\$12,576,797,267	<u> </u>	\$298,798,691	\$12,875,595,958		\$2,031,279	\$12,500,505,849

i

ī

ł

i

Adj. Number	Plant In Service Adjustment Description	Account Number	Total Adjustment Adjustment Amount Amount	Total Jurisdictional Jurisdictional Adjustments Adjustments
P-2	Franchises and Consents	302.000	\$7,115,000	S
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$7,115,000	\$0
P-3	Miscellaneous Intangibles - Production	303.100	\$201,000	an an an an an an an an S
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$201,000	\$0
P-11	Boiler Plant Equipment - Meramec	312.000	\$13,695,000	S
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$13,695,000	\$0
P-13	Turbogenerator units - Meramec	314.000	\$5,603,000	S
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$5,603,000	\$0
P-15	Misc. Power Plant Equipment - Meramec	316.000	\$7,719,000	
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$7,719,000	\$0
P-16	Meramec ARO	317.000	-\$14,303,93	ang
	1. To reduce ARO Assets. (Ferguson)		-\$14,303,931	\$0
(P-21	Boller Plant Equipment - Sioux	312.000	\$2,374,000	
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$2,374,000	\$0
P-25	Misc. power Plant Equipment - Sloux	316.000	\$37,775,000	5

Accounting Schedule: 4 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:08 PM Page: 1 of 7

Ŧ

I

Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
ľ	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$37,775,000	Pullouni	şo	Adjustiterits
_ P-26	Sioux ARO	317.000		-\$2,987,425	1	SC
	1. To reduce ARO Assets. (Ferguson)		-\$2,987,425		\$0	
P-36	Tools, Shop, & Garage Equipment - GP	395.000	n adaming a galance and a second and a second a	-\$1,210,774	,	
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$1,161,209		\$0	
	2. To allocate to MO gas operations. (Ferguson)		-\$49,565		\$0	
P-36	Venice ARO	317.000		-\$410,227		<u></u>
	1. To reduce ARO Assets. (Ferguson)		-\$410,227		\$0	
P-25	Street Lighting and Signal Systems - DP	373.000		-\$337,836	<u> </u>	<u> </u>
	1. To reduce ARO Assets. (Ferguson)		-\$337,836		\$0	
<u>P-41</u>	Boiler Plant Equipment - Labadle	312.000		\$8,902,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$8,902,000		\$0	
P-45	Misc. Power Plant Equipment - Labadie	316.000		\$6,060,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$6,060,000		\$0	
P-46	Labadie ARO	317.000		\$6,119,551		S. S. S.
	1. To reduce ARO Assets. (Ferguson)		-\$6,119,551		\$0	
P-51	Boiler Plant Equipment - Rush	312.000		£3 434 AAA		

Accounting Schedule: 4 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:08 PM Page: 2 of 7

.

÷

ı

÷

ł

í

Adj. Number :		Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
8	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$3,121,000		\$0	
P-55	Misc. Power Plant Equipment - Rush	316.000	2	\$9,841,000		5
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$9,841,000		\$0	
P-56	Rush Island ARO	317.000		-\$2,279,813	an a	<u> </u>
	1. To reduce ARO Assets. (Ferguson)		-\$2,279,813		\$0	
P-61	Boiler Plant Equipment - Common	312.000		\$714,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$714,000		\$0	
P-65	Misc. Power Plant Equipment - Common	316.000		\$5,416,000		. 7.6
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$5,416,000		\$0	
P-71	Structures - Callaway	321.000		\$8,468,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$8,468,000		\$0	
P-76	Callaway Disallowances			\$0		\$2,031,27
	1. To restore callaway disallowance for allocation difference. (Rackers)		\$0		<b>\$</b> 2,031,279	
P-85	Structures - Osage	331.000		\$23,325,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$23,325,000		\$0	
P-90	Róads, Railroads, Bridges - Osage	336.000		-\$66,231	Accounting So Sponsor: Steve	

Т

ł.

i

?

umber	Plant In Service Adjustment Description	Number	Adjustment A Amount	djustment Amount	Adjustments	Adjustments
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$66,231		\$0	
P-104	Structures - Keokuk	331.000		\$18,718,000		<b>\$</b>
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$18,718,000		\$0	
P-109 :	Roads, Railroads, Bridges - Keokuk	336.000		-\$16,006		
l	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$16,006		\$0	
P-6	Station Equipment - TP	353.000		\$6,108,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$6,108,000		\$0	
P-9	Overhead Conductors & Devices - TP	356.000		\$3,039,000		
	1. Te include estimated true-up plant additions through January 31, 2010. (Rackers)		\$3,039,000		\$0	
P-10	Roads and Trails - TP	359,000	Managana Man Managana Managana Mana	-\$32,563		
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$32,563		\$0	
P-14	Structures & Improvements - DP	361.000		\$41,836,000		
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$41,836,000	i i i	\$0	
·· P-17	Overhead Conductors & Devices - DP	365.000	1	\$167,063,000	Let i car caracter	in the Color ada ing
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$167,063,000		\$0	

Date: 12/18/2009 Time: 4:08 PM Page: 4 of 7

•

.

Plant Adj. Number	Plant In Service Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	E Total Adjustment Amount	E G Total Jurisdictional Jurisdictional Adjustments Adjustments
	Line Transformers - DP	368.000		\$10,882,000	SI S
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$10,882,000		\$0
P-28	Land and Land Rights - GP	389.000		-\$47,771	
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$215,000		\$0
	2. To Allocate to MO gas operations. (Ferguson)		-\$262,771		\$0
P-29	Structures & Improvements - GP	390.000		\$6,807,839	
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$12,034,000		\$0
	2. To Allocate to MO gas operations. (Ferguson)		-\$5,226,161		\$0
P-30	Office Furniture & Equipment - GP	391.000		-\$6,736,663	SC.
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$6,451,000		\$0
	2. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$12,560,910		\$0
	3. To Allocate to MO gas operations, (Ferguson)		-\$626,753		\$0
P-32	Personal Computers - GP	391.200		-\$550,389	S(
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$550,389		\$0
P-33	Transportation Equipment - GP	392.000	a fa sa	\$5,453,000	
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$5,453,000		\$0
		4	ł		Accounting Schedule: 4 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:08 PM

Time: 4:08 PM Page: 5 of 7

٠

4

1

l.

1

1

T

i

Plant Adj. Jumber Plant In Service Adjustment Descript	Account ion Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-34 Stores Equipment - GP	393.000		\$4,018,743		s
1. To include estimated true-up plant ad through January 31, 2010. (Rackers)	ditions	\$4,724,000		\$0	
2. To reduce plant consistent with squar curve depreciation rates. (Rice)	re	-\$619,811		\$0	
3. To Allocate to MO gas operations. (Ferguson)		-\$85,446		\$0	
P-35 Laboratory Equipment	394.000		-\$1,400,634		S
1. To reduce plant consistent with squa curve depreciation rates. (Rice)	re	-\$1,354,285		\$0	
2. To Allocate to MO gas operations. (Ferguson)		-\$46,349		\$0	
P-38 Communication Equipment - GP	397.000		-\$58,054,348		S
1. To include estimated true-up plant ac through January 31, 2010. (Rackers)	iditions	\$1,153,000		\$0	
2. To reduce plant consistent with squa curve depreciation rates. (Rice)	ire	-\$59,207,348		\$0	
P-39 Miscellaneous Equipment - GP	398.000		-\$33,720	and a second	<u> </u>
1. To reduce plant consistent with squa curve depreciation rates. (Rice)	ire	-\$24,765		\$0	I
2. To Allocate to MO gas operations. (Ferguson)		-\$8,955		\$0	.
P-40 General Plant ARO	399.000		-\$231,782		
1. To reduce ARO Assets. (Ferguson)		-\$231,782		\$0	ŀ
P-43 ICC Adjustment			-\$18,430,227		
1. To remove capitalized incentive com (Boateng)	р.	-\$18,430,227		\$C	
U	ll	ű			

Time: 4:08 PM Page: 6 of 7

1

ĺ

A Piant Adj. Number	B Plant in Service Adjustment Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	E G Total Jurisdictional Adjustments Adjustments
	Fuel Holders - Other 1. To include estimated true-up plant additions through January 31, 2010. (Rackers)	342.000	\$7,794,000 \$7,794,000	\$0 \$0
	Total Plant Adjustments		\$298,798.691	\$2,031,279

Accounting Schedule: 4 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:08 PM Page: 7 of 7

3

i.

.

Expense	Rate	Jurisdictional	Plant Account Description	Number	umber
			INTANGIBLE PLANT		1
	0.00%	\$25,048,336	Franchises and Consents	302.000	2
9	0.0000%	\$18,748,956	Miscellaneous Intangibles - Production	303.100	3
	0.00%	\$5,122,786	Miscellaneous Intangibles - Distribution	303.200	4
		\$48,920,078	TOTAL PLANT INTANGIBLE		5
			PRODUCTION PLANT		6
			STEAM PRODUCTION		7
			MERAMEC STEAM PRODUCTION PLANT		8
:	0.0000%	\$260,052	Land/Land Rights - Meramec	310.000	9
\$986,2	2.5900%	\$38,080,406	Structures - Meramec	311.000	10
\$11,296,1	2.7300%	\$413,777,494	Boiler Plant Equipment - Meramec	312.000	11
	1.0800%	\$0	Coal Cars - Meramec	312.300	12
\$2,016,2	2.3600%	\$85,435,046	Turbogenerator units - Meramec	314.000	13
\$905,9	2.2000%	\$41,177,771	Accessory Electric Equipment - Meramec	315.000	14
\$586,5	2.6700%	\$21,967,490	Misc. Power Plant Equipment - Meramec	316.000	15
	0.0000%	\$0	Meramec ARO	317.000	16
\$15,791,1		\$600,698,259	TOTAL MERAMEC STEAM PRODUCTION PLANT		17
			SIOUX STEAM PRODUCTION PLANT		18
	0.0000%	\$466,520	Land/Land Rights - Sioux	310.000	19
\$899,7	2.5900%	\$34,738,129	Structures - Sioux	311.000	20
\$10,267,3	2.7300%	\$376,093,891	Boiler Plant Equipment - Sioux	312.000	21
• -	1.0800%	\$0	Coal Cars - Sioux	312.300	22
\$2,218,8	2.3600%	\$94,017,307	Turbogenerator Units - Sioux	314.000	23
\$725,3	2.2000%	\$32,971,847	Accessory Electric Equipment - Sioux	315.000	24
\$1,207,6	2.6700%	\$45,231,529	Misc. power Plant Equipment - Sioux	316.000	25
	0.0000%	\$0	Sioux ARO	317.000	26
\$15,318,9		\$583,519,223	TOTAL SIOUX STEAM PRODUCTION		27
			VENICE STEAM PRODUCTION PLANT		28
	0.0000%	\$0	Land/Land Rights - Venice	310.000	29
	2.5900%	\$0	Structures - Venice	311.000	30
	2.7300%	\$0	Boiler Plant Equipment - Venice	312.000	31
	1.0800%	\$0	Coal Cars - Venice	312.300	32
	2.3600%	\$0	Turbogenerator Units - Venice	314.000	33
	2.2000%	\$0	Accessory Electric Equipment - Venice	315.000	34
	2.6700%	\$0	Misc. Power Plant Equipment - Venice	316.000	35
	0.0000%	\$0	Venice ARO	317.000	36

Accounting Schedule: 5 Sponsor: Arthur Rice Page: 1 of 5

İ

Т

I

÷

Line	Account	영상 꽃이 많은 것을 물을 갖고 있었다. 것이 것 같은 것을 물을 것 같을 것 같아요. 이 것이 것	MO Adjusted	Depreciation	Depreciation
umber	Number		Jurisdictional	Rate	Expense
37		TOTAL VENICE STEAM PRODUCTION	\$0	1	\$
		PLANT			
38	{ {	LABADIE STEAM PRODUCTION PLANT	1 1		
39	310.000	Land/Land Rights - Labadie	\$15,771,123	0.0000%	\$
40	311.000	Structures - Labadie	\$62,044,476	2.5900%	\$1,606,95
41	312.000	Boiler Plant Equipment - Labadie	\$576,517,742	2.7300%	\$15,738,93
42	312.300	Coal Cars - Labadie	\$110,532,941	1.0800%	\$1,193,75
43	314.000	Turbogenerator Units - Labadie	\$199,011,968	2.3600%	\$4,696,68
44	315.000	Accessory Electric Equipment - Labadie	\$77,351,536	2.2000%	\$1,701,73
45	316.000	Misc. Power Plant Equipment - Labadie	\$24,131,853	2.6700%	\$644,32
46	317.000	Labadie ARO	\$0	0.0000%	
47	1	TOTAL LABADIE STEAM PRODUCTION	\$1,065,361,639		\$25,582,3
		PLANT			
48		RUSH ISLAND STEAM PRODUCTION			
	1 1	PLANT		1	
49	310.000	Land/Land Rights - Rush	\$713,121	0.0000%	
50	311.000	Structures - Rush	\$51,578,670	2.5900%	\$1,335,8
51	312.000	Boiler Plant Equipment - Rush	\$371,522,663	2.7300%	\$10,142,5
52	312.300	Coal Cars - Rush	\$0	1.0800%	
53	314.000	Turbogenerator Units - Rush	\$130,786,456	2.3600% (	\$3,086,5
54	315.000	Accessory Electric Equipment - Rush	\$36,236,445	2.2000%	\$797,2
55	316.000	Misc. Power Plant Equipment - Rush	\$20,197,126	2.6700%	\$539,2
56	317.000	Rush Island ARO	\$0	0.0000%	
57		TOTAL RUSH ISLAND STEAM	\$611,034,481	, T	\$15,901,4
		PRODUCTION PLANT			
58		COMMON STEAM PRODUCTION PLANT			
59	310.000	Land/Land Rights - Common	\$0	0.0000%	
60	311.000	Structures - Common	\$1,870,454	2.5900%	\$48,4
61	312.000	Boiler Plant Equipment - Common	\$35,989,725	2.7300%	\$982,
62	312.300	Coal Cars - Common	\$0	1.0800%	
63	314.000	Turbogenerator Units - Common	\$0	2.3600%	
64	315.000	Accessory electric Equipment - Common	\$2,988,187	2.2000%	\$65,
65	316.000	Misc. Power Plant Equipment - Common	\$5,190,554	2.6700%	\$138,
66		TOTAL COMMON STEAM PRODUCTION PLANT	\$46,038,920		\$1,235,2
67		TOTAL STEAM PRODUCTION	\$2,906,652,522	{ }	\$73,829,2

Accounting Schedule: 5 Sponsor: Arthur Rice Page: 2 of 5

-----

2

	<u>A</u> Account	8	<u>C</u> MO Adjusted	D Depreciation	E Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
69		CALLAWAY NUCLEAR PRODUCTION			
70	320.000	Land/Land Rights - Callaway	\$5,903,963	0.0000%	\$0
71	321.000	Structures - Callaway	\$882,473,760	1.9500%	\$17,208,238
72	322.000	Reactor Plant Equipment - Callaway	\$967,981,669	2.5500%	\$24,683,533
73	323.000	Turbogenerator Units - Callaway	\$483,971,109	2.2800%	\$11,034,541
74	324.000	Accessory Electric Equipment - Callaway	\$201,527,605	1.8700%	\$3,768,566
75	325.000	Misc. Power Plant Equipment - Callaway	\$163,796,145	2.8800%	\$4,717,329
76		Callaway Disallowances	\$2,031,279	0.0000%	\$0
77	326.000	Callaway ARO	\$0	0.0000%	\$0
78		Callaway Post Operational Costs	\$111,443,034	0.0000%	\$0
79		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,819,128,564		\$61,412,207
80		TOTAL NUCLEAR PRODUCTION	\$2,819,128,564		\$61,412,207
81		HYDRAULIC PRODUCTION			
82		OSAGE HYDRAULIC PRODUCTION PLANT			
83	111.000	Accumulated Amortization of Land	\$0	0.0000%	\$0
		Appraisal Studies - Osage			•
84	330.000	Land/Land Rights - Osage	\$9,484,031	0.0000%	\$0
85	331.000	Structures - Osage	\$26,456,054	1.9200%	\$507,956
86	332.000	Reservoirs - Osage	\$29,367,287	1.6700%	\$490,434
87	333.000	Water wheels/Generators - Osage	\$32,710,709	2.1900%	\$716,365
88	334.000	Accessory Electric Equipment - Osage	\$5,802,247	1.8500%	\$107,342
89	335.000	Misc. power Plant Equipment - Osage	\$2,282,258	2.0800%	\$47,471
90	336.000	Roads, Railroads, Bridges - Osage	\$10,706	2.0000%	\$214
91		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$106,113,292		\$1,869,782
92		TAUM SAUK HYDRAULIC PRODUCTION			
93	330.000	Land/Land Rights - Taum Sauk	\$251,532	0.0000%	\$0
94	331.000	Structures - Taum Sauk	\$5,738,888	1.9200%	\$110,187
95	332.000	Reservoirs - Taum Sauk	\$26,850,782	1.6700%	\$448,40
96	333.000	Water Wheels/Generators - Taum Sauk	\$37,560,332	2.1900%	\$822,57
97	334.000	Accessory Electric Equipment - Taum Sauk	\$3,769,072	1.8500%	\$69,72
98	335.000	Misc. Power Plant Equipment - Taum Sauk	\$2,316,934	2.0800%	\$48,192
99	336.000	Roads, Railroads, Bridges - Taum Sauk	\$43,506	2.0000%	\$870

Accounting Schedule: 5 Sponsor: Arthur Rice Page: 3 of 5

2

ļ

ļ

ļ

İ

Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
100	Ramber	TOTAL TAUM SAUK HYDRAULIC	\$76,531,046	1.000	\$1,499,956
100		PRODUCTION PLANT	\$10,051,040	ļ	ψ1,400,000
101		KEOKUK HYDRAULIC PRODUCTION			
102	111.000	PLANT Accumulated Amort of Land Appraisal Studies - Keokuk	\$0	0.0000%	\$0
103	330.000	Land/Land Rights - Keokuk	\$7,245,337	0.0000%	\$0
104	331.000	Structures - Keokuk	\$23,258,039	1.9200%	\$446,554
105	332.000	Reservoirs - Keokuk	\$13,646,996	1.5700%	\$214,258
106	333.000	Water Wheels/Generators - Keokuk	\$56,600,783	2.0600%	\$1,165,976
107	334.000	Accessory Electric Equipment - Keokuk	\$10,270,054	1.8500%	\$189,996
108	335.000	Misc. Power Plant Equipment - Keokuk	\$2,848,015	2.0800%	\$59,239
109	336.000	Roads, Railroads, Bridges - Keokuk	\$94,439	2.0000%	\$1,889
110		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$113,963,663		\$2,077,912
111		TOTAL HYDRAULIC PRODUCTION	\$296,608,001	-	\$5,447,650
112		OTHER PRODUCTION			
113		OTHER PRODUCTION PLANT			
114	340.000	Land/Land Rights - Other	\$6,379,608	0.0000%	\$
115	341.000	Structures - Other	\$24,934,776	3.1100%	\$775,472
116	342.000	Fuel Holders - Other	\$30,870,215	2.5200%	\$777,92
117	344.000	Generators - Other	\$1,005,488,689	2.3900%	\$24,031,18
118	345.000	Accessory Electric Equipment - Other	\$68,907,814	2.3900%	\$1,646,89
119	346.000	Misc. Power Plant Equipment - Other	\$6,217,615	3.8800%	\$241,24
120		TOTAL OTHER PRODUCTION PLANT	\$1,142,798,717		\$27,472,72
121		TOTAL OTHER PRODUCTION	\$1,142,798,717		\$27,472,72
1		TOTAL PRODUCTION PLANT	\$7,165,187,804		\$168,161,80
2		TRANSMISSION PLANT			
3	111.000	Accumulated Amortization of Electric Plant -	\$0	0.0000%	\$
4	350.000	Land and Land Rights	\$38,080,376	0.00%	\$
5	352.000	Structures & Improvements - TP	\$6,271,363	1.67%	\$104,73
6	353.000	Station Equipment - TP	\$237,089,718	1.67%	\$3,959,39
7	354.000	Towers and Fixtures - TP	\$70,394,412	1.63%	\$1,147,42
8	355.000	Poles and Fixtures - TP	\$138,889,132	2.51%	\$3,486,11
9	356.000	Overhead Conductors & Devices - TP	\$148,166,072	2.15%	\$3,185,57
10	359.000	Roads and Trails - TP	\$39,225	2.00%	\$78
11		TOTAL TRANSMISSION PLANT	\$638,930,298		\$11,884,03

Accounting Schedule: 5 Sponsor: Arthur Rice Page: 4 of 5

. . . .....

÷

÷

`

Line	<u>A</u> Account	B	<u>C</u> ↓ MO Adjusted	Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Ехрепse
12		DISTRIBUTION PLANT			
13	360.000	Land and Land Rights - DP	\$29,184,051	0.00%	\$0
14	361.000	Structures & Improvements - DP	\$56,928,468	1.67%	\$950,705
15	362.000	Station Equipment - DP	\$603,415,572	1.89%	\$11,404,554
16	364.000	Poles, Towers, & Fixtures - DP	\$797,631,868	5.68%	\$45,305,490
17	365.000	Overhead Conductors & Devices - DP	\$1,037,960,440	3.43%	\$35,602,043
18	366.000	Underground Conduit - DP	\$231,205,827	2.00%	\$4,624,117
19	367.000	Underground Conductors & Devices - DP	\$536,370,673	2.27%	\$12,175,614
20	368.000	Line Transformers - DP	\$410,348,506	2.33%	\$9,561,120
21	369.100	Services - Overhead - DP	\$153,672,692	7.88%	\$12,109,408
22	369.200	Services - Underground - DP	\$134,117,305	2.57%	\$3,446,815
23	370.000	Meters - DP	\$104,583,900	3.65%	\$3,817,312
24	371.000	Meter Installations - DP	\$163,823	5.10%	\$8,355
25	373.000	Street Lighting and Signal Systems - DP	\$109,044,500	3.97%	\$4,329,067
26		TOTAL DISTRIBUTION PLANT	\$4,204,627,625		\$143,334,600
27		GENERAL PLANT			
28	389.000	Land and Land Rights - GP	\$11,108,856	0.00%	\$0
29	390.000	Structures & Improvements - GP	\$192,311,279	2.71%	\$5,211,636
30	391.000	Office Furniture & Equipment - GP	\$34,757,643	6.67%	\$2,318,335
31	391.100	Mainframe Computers - GP	\$420,056	20.00%	\$84,011
32	391.200	Personal Computers - GP	\$13,838,223	20.00%	\$2,767,64
33	392.000	Transportation Equipment - GP	\$99,627,449	8.27%	\$8,239,190
34	393.000	Stores Equipment - GP	\$6,723,148	5.00%	\$336,157
35	394.000	Laboratory Equipment	\$11,704,254	5.00%	\$585,213
36	395.000	Tools, Shop, & Garage Equipment - GP	\$6,414,675	5.0000%	\$320,734
37	396.000	Power Operated Equipment - GP	\$8,273,311	5.67%	\$469,097
38	397.000	Communication Equipment - GP	\$74,770,287	6.67%	\$4,987,178
39	398.000	Miscellaneous Equipment - GP	\$722,108	5.00%	\$36,10
40	399.000	General Plant ARO	\$0	0.00%	\$(
41		TOTAL GENERAL PLANT	\$460,671,289		\$25,355,30
<b>42</b>		INCENTIVE COMPENSATION CAPITALIZATION			
43		ICC Adjustment	-\$17,831,245	2.72%	-\$485,01
44		TOTAL INCENTIVE COMPENSATION	-\$17,831,245		-\$485,01
		CAPITALIZATION			
45	<u> </u>	Total Depreciation	\$12,500,505,849	L	\$348,250,72

÷

G

1

ł

1 2 3	302.000	Depreciation Reserve Description INTANGIBLE PLANT Franchises and Consents	Reserve	umber	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 3 4 5	302.000								
3 4 5			\$1,165,987	R-2	\$629,353	\$1,795,340	95.4700%	t.0	\$1,714,011
4 5	400.100	Miscellaneous Intangibles - Production	\$12,769,064	R-3	\$3,256,348	\$16,025,412	95.4700%	\$0 \$0	\$15,299,461
5	303.200	Miscellaneous Intangibles - Distribution	\$4,697,626	R-4	\$853,798	\$5,551,424	99.5200%	\$0	\$5,524,777
6	••••	TOTAL PLANT INTANGIBLE	\$18,632,677		\$4,739,499	\$23,372,176		\$0	\$22,538,249
1		PRODUCTION PLANT					ļ		
7		STEAM PRODUCTION	:		}				
8		MERAMEC STEAM PRODUCTION PLANT		} }			}		
9	310.000	Land/Land Rights - Meramec	\$0	R-9	\$0	\$0	95.4700%	\$0	\$0
	311.000	Structures - Meramec	\$27,403,364	R-10	\$349,014	\$27,752,378	95.4700%	\$0	\$26,495,195
11	312.000	Boiler Plant Equipment - Meramec	\$122,788,460	R-11	\$7,642,597	\$130,431,057	95.4700%	\$0	\$124,522,530
12	312.300	Coal Cars - Meramec	\$0	R-12	\$0	\$0	95.4700%	\$0	\$0
13	314.000	Turbogenerator units - Meramec	\$54,291,333	R-13	\$1,228,071	\$55,519,404	95.4700%	\$0	\$53,004,375
14	315.000	Accessory Electric Equipment - Meramec	\$22,825,269	R-14	\$434,911	\$23,260,180	95.4700%	\$0	\$22,206,494
15	316.000	Misc. Power Plant Equipment - Meramec	\$5,252,150	R-15	\$282,468	\$5,534,618	95.4700%	\$0	\$5,283,900
16	317.000	Meramec ARO	\$3,701,864	R-16	-\$3,701,864	\$0	95.4700%	\$0	\$C
17		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$236,262,440		\$6,235,197	\$242,497,637		50	\$231,512,494
18	}	SIOUX STEAM PRODUCTION PLANT	1	]			1		
19	310.000	Land/Land Rights - Sioux	\$0	R-19	\$0	\$0	95.4700%	\$0	SC \$
20	311.000	Structures - Sioux	\$15,001,911	R-20	\$318,382	\$15,320,293	95.4700%	\$0	\$14,626,284
21 )	312.000	Boiler Plant Equipment - Sioux	\$126,508,887	R-21	\$7,036,813	\$133,545,700	95.4700%	\$0	\$127,496,080
22	312.300	Coal Cars - Sioux	\$0	R-22	\$0	\$0	95.4700%	\$0	SI SI
23	314.000	Turbogenerator Units - Sioux	\$34,129,046	R-23	\$1,395,110	\$35,524,156	95.4700%	\$0	\$33,914,912
24	315.000	Accessory Electric Equipment - Sioux	\$13,025,137	R-24	\$348,242	\$13,373,379	95.4700%	\$0	\$12,767,56
25	316.000	Misc. power Plant Equipment - Sioux	\$2,945,429	R-25	\$420,232	\$3,365,661	95.4700%	\$0	\$3,213,197
26	317.000	Sioux ARO	\$1,308,348	R-26	\$1,308,348	\$0	95.4700%	<u>\$0</u>	\$(
27		TOTAL SIOUX STEAM PRODUCTION PLANT	\$192,918,758		\$8,210,431	\$201,129,189		\$0	\$192,018,038
28		VENICE STEAM PRODUCTION PLANT	í	( 1			ļ		(
29	310.000	Land/Land Rights - Venice	\$0	R-29	\$0	\$0	95.4700%	\$0	\$I
30	311.000	Structures - Venice	-\$4,503,961	R-30	\$0	-\$4,503,961	95.4700%	\$0	-\$4,299,93
31	312.000	Boiler Plant Equipment - Venice	\$1,909,383	R-31	\$0	\$1,909,383	95.4700%	\$0	\$1,822,88
32	312.300	Coal Cars - Venice	\$0	R-32	\$0	\$0	95.4700%	\$0	şi Şi
33	314.000	Turbogenerator Units - Venice	\$551,400	R-33	\$0	\$551,400	95.4700%	\$0	\$526,42
34	315.000	Accessory Electric Equipment - Venice	\$0	R-34	\$0	\$0	95.4700%	{`\$ <b>\$</b> 0	) <b>\$</b>
35	316.000	Misc. Power Plant Equipment - Venice	-\$116,122		\$0	-\$116,122	95.4700%	\$0	-\$110,86
36	317.000	Venice ARO	\$397,212	R-36	-\$397,212	50	95.4700%	\$0	5
37		TOTAL VENICE STEAM PRODUCTION PLANT	-\$1,752,088		-\$397,212	-\$2,159,300	1	\$0	-\$2,061,48
38	}	LABADIE STEAM PRODUCTION PLANT	}		-			ł	
39	310.000	Land/Land Rights - Labadie	\$0		\$0	\$0	95.4700%	\$0	\$
40	311.000	Structures - Labadie	\$37,585,458		\$568,649	\$38,154,107		\$0	\$36,425,72
41	312.000	Boller Plant Equipment - Labadie	\$314,983,443		\$10,739,648	\$325,723,091	95.4700%	\$0	\$310,967,83
42	312.300	Coal Cars - Labadie	\$72,924,397		\$4,042,570	\$76,966,957	95.4700%	\$0	\$73,480,36
43 44	314.000	Turbogenerator Units - Labadie Accessory Electric Equipment - Labadie	\$73,201,437 \$42,089,848		\$2,953,113 \$816,970	\$76,154,550 \$42,906,818	95.4700% 95.4700%	\$0 \$0	\$72,704,74 \$40,963,13
45	316.000	Misc. Power Plant Equipment - Labadie	\$8,506,142	1	\$328,142	\$8,834,284	95.4700%	\$0	\$8,434,09
									)
46 47	317.000	Labadie ARO TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,993,303 \$551,284,028		<u>-\$1,993,303</u> \$17,455,789	\$568,739,817	95,4700%	\$0	\$542,975,90
48	{	RUSH ISLAND STEAM PRODUCTION PLANT	ł		{	ł	{	ļ	
49	310.000		\$0	R-49	\$0	\$0	95,4700%	\$0	\$
50	311.000		\$34,741,506		\$472,728	\$35,214,234		\$0	
••	312,000	Boiler Plant Equipment - Rush	\$205,653,454	R-51	\$6,944,334	\$212,597,788	95.4700%	\$0	\$202,967,10
51							95,4700%		

Sponsor: Lisa Ferguson Date; 12/18/2009 Time: 4:10 PM Page: 1 of 4

•

7

1

314.00         Undegeneration Units - Runi         57,298,207         R-53         51,040,273         553,010,250         54,070%         54         57,204           315,000         Max, Power Plant Equipment - Runin         53,040,20         R-54         522,042,50         54,070%         50         57,706           317,000         TOX RUSH STAM STEAM         S2,044,20         R-55         50,012,50         54,070%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         57,00%         50         52,00%         50,00%         50         57,00%         50         52,00%         50,00%         50         57,00%         50         52,00%         50,00%         50         52,00%         50         52,00%         50,00%         50         52,00%         50         52,00%         50         52,00%         50         52,00%		Account Number	B Depreciation Reserve Description		Adjust. Iumber	Adjustments	As Adjusted . Reserve	Allocational	Jurisdictional Adjustments	MO Adjusted Jurisdictiona
153000 317,000 317,000         Accessory Electric Equipment - Ruch 317,000         177,000 404,170         173,017,072         177,075         177,075         100           317,000         Ruch Island AGO         122,017         8-55         122,017         331,010,028         94,7705         50         500           317,000         Ruch Island AGO         122,017         8-55         122,017         331,010,028         94,7705         50         50         500           310,000         LandLund Sights - Common         127,760         10         10         10         10         10,000         Common         10,000         82,7705         50         123,000         10,000	3					and the second second second second second second second second second second second second second second second			a second second second second second second second second second second second second second second second seco	\$57,204,90
Sit Cool         Mise, Power Plant Equipment - Rush TUTM, REVENSE ADD TYPENE Sit Cool         Sit Cool Sit Cool         Sit Cool Sit Cool Sit Cool         Sit Cool Sit C				1						
377.000         Runh Liand ARD FRODUCTON PLANT         See, 179         R-5         3444.179         S0         837.000         84.700%         50           1         10.000         CAMMON STEAM PROUCTON PLANT         531.010.286         531.010.286         531.010.286         531.010.286         531.001.286 <t< td=""><td>4</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>	4				-					
TOTAL CLARA DOTAL         527,484,571         533,515,77         533,515,77         533,510,036         50         515,015           1         Standbark Rights - Common         537,481         547,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         544         517,481         546         517,481         546         517,481         546         517,481         540         517,481         540         517,571 <td< td=""><td>5</td><td>316.000</td><td>Misc. Power Plant Equipment - Rush</td><td>\$5,064,798</td><td></td><td>+</td><td></td><td></td><td></td><td>\$5,063,9</td></td<>	5	316.000	Misc. Power Plant Equipment - Rush	\$5,064,798		+				\$5,063,9
PRODUCTION PLANT         Status         PRODUCTION PLANT         Status	; (	317.000	Rush Island ARO	\$464,176	R-56	-\$464,176	\$0	95,4700%		
PRODUCTION PLANT         Status         PRODUCTION PLANT         Status	, }		TOTAL RUSH ISLAND STEAM	\$321,494,501	ļ	\$9.515.797	\$331.010.298		\$0 (	\$316,015,
1         10000         LandLand Rights - Common         50 <td< td=""><td></td><td>  }</td><td></td><td></td><td></td><td></td><td>••••</td><td></td><td></td><td></td></td<>		}					••••			
1         1         1         1         1         50	8 ) 8		COMMON STEAM PRODUCTION PLANT					}		
511000         Structures - Common         5377,411         R-40         517,442         S536,542         S57,645         50           512000         Ceal Cars - Gormon         S7,885         R-41         S50         S50         S57,845         S57,845           512000         Ceal Cars - Gormon         S0         R-42         S50         S0         S57,845         S0         S56,512         S6,700%         S0         S57,845           5         756,000         Misc. Power Plant Equipment - Common         S53,851         R-44         S13,184         S56,512         S6,700%         S0         S57,845           6         TOTAL COMMON STEAM PRODUCTION         S64,63,476         S717,715         S51,851,853         S50         S57,855           7         TOTAL COMMON STEAM PRODUCTION         S1,366,661,117         S41,727,727         S1,350,358,855         S0         S4,700%         S0         S4,800%         S0         S40,707         S0         S20,800         S0         S40,707         S0         S51,853,858         S50         S51,853,858         S0         S41,727,727         S1,356,860,851         S56,800%         S0         S40,700         S20,800         S0         S40,707         S20,800         S0         S50,800%         S0 <td>•</td> <td>310.000</td> <td>Land/Land Rights - Common</td> <td>\$0</td> <td>R-59</td> <td>\$0</td> <td>\$0</td> <td>95,4700%</td> <td>so l</td> <td></td>	•	310.000	Land/Land Rights - Common	\$0	R-59	\$0	\$0	95,4700%	so l	
1         1			-			\$17 143	\$354 634	95 4700%		\$338
1         1										
3         3							• • •			æ/,001,
i 15.000         Accessory electric Equipment - Common         \$534,351         R-44         \$31,561         \$556,512         95.4700%         \$50           5         316,000         Mise, Power Plant Equipment - Common         \$4,071         R-55         \$4         \$4,477         \$54,637         \$54,637         \$54,637         \$54,637         \$54,637         \$54,637         \$54,771         \$50         \$51         \$50 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
5         316.00         Misc. Power Plant Equipment - Common         54.071         R-65         50         54,071         95.4701%         50         51.289,221           7         TOTAL COMMON STEAM PRODUCTION         \$6,366,661,177         \$41,727,721         \$1,550,309,333         \$50         \$1,289,221           6         NUCLEAR PRODUCTION         \$1,366,661,177         \$41,727,721         \$1,550,309,333         \$50         \$1,289,221           6         NUCLEAR PRODUCTION         \$1,366,661,177         \$41,727,721         \$1,505,163         \$56,800%         \$50         \$60         \$40,710         \$61,550,309,333         \$50         \$1,289,221           7         TOTAL STEAM PRODUCTION         \$50,356,714,707         \$7,7         \$51,505,153         \$56,800%         \$50         \$40,600         \$51,803,266,663         \$56,800%         \$50         \$51,253,250,968         \$51,253,250,978         \$51,253,809,866         \$51,253,809,874         \$51,253,809,874         \$51,253,809,874         \$51,253,809,847         \$51,253,809,847         \$51,253,809,847         \$51,253,809,847         \$50         \$51,253,809,847         \$50         \$51,253,809,847         \$50         \$51,253,809,847         \$50         \$51,253,809,847         \$50         \$51,253,809,847         \$50         \$51,359,447         \$51,356,4709% <td>3</td> <td>314.000</td> <td>Turbogenerator Units - Common</td> <td>\$0</td> <td>R-63</td> <td>\$0</td> <td>\$0</td> <td>95.4700%</td> <td>\$0</td> <td></td>	3	314.000	Turbogenerator Units - Common	\$0	R-63	\$0	\$0	95.4700%	\$0	
6         TOTAL COMMON STEAM PRODUCTION         56,463,476         \$717,715         59,161,197         \$60         \$52,766           7         TOTAL STEAM PRODUCTION         \$1,366,561,117         \$41,737,727         \$1,359,398,339         \$50         \$1,259,221           8         NUCLEAR PRODUCTION         \$1,366,661,117         \$41,737,727         \$1,359,398,339         \$50         \$1,259,221           9         CALLAWAY NUCLEAR PRODUCTION         \$1,350,398,133         \$7.1         \$15,105,103         \$518,650,55         \$60         \$64,650,56         \$60         \$64,650,56         \$60         \$64,650,56         \$60         \$64,650,56         \$60         \$64,650,56         \$60         \$52,580,56         \$60         \$50         \$512,151         \$51,250,212         \$50         \$50         \$512,151         \$51,250,768         \$51,250,778         \$51,250,778         \$51,250,778 <td>4</td> <td>315,000</td> <td>Accessory electric Equipment - Common</td> <td>\$534,951</td> <td>R-64</td> <td>\$31,561</td> <td>\$566,512</td> <td>95.4700%</td> <td>\$0</td> <td>\$540</td>	4	315,000	Accessory electric Equipment - Common	\$534,951	R-64	\$31,561	\$566,512	95.4700%	\$0	\$540
PLANT         TOTAL STEAM PRODUCTION         \$1,366,661,117         \$44,737,721         \$1,350,388,358         \$50         \$1,289,222           5         NUCLEAR PRODUCTION         50         \$1,350,388,358         \$50         \$51,289,222           6         CALLAWAY NUCLEAR PRODUCTION         \$50         \$51,289,222         \$50         \$51,289,222           7         320,000         LandLand Rights - Callaway         \$50         \$51,289,222         \$50         \$51,289,222           7         320,000         Reactor Plant Equipment - Callaway         \$502,338,131         \$55,8600%         \$50         \$56,8600%         \$50         \$50,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,8600%         \$50         \$56,870         \$50         \$56         \$56,870         \$50         \$56         \$56,777         \$50         \$50         \$56,870%         \$50         \$56,870%         \$50         \$56,777         \$50         \$50         \$56,777	5	316.000	Misc. Power Plant Equipment - Common	\$4,071	R-65	\$0	\$4,071	95.4700%	\$0	\$3,
8         NUCLEAR PRODUCTION           9         CALLAWAY NUCLEAR PRODUCTION PLANT         50         77         50         50         87.66.77         55.580.0%         50         512.111         512.111         512.01	6			\$8,463,478		\$717,719	\$9,181,197	}	\$0	\$8,765,2
9         CALLAWAY NUCLEAR PRODUCTION PLANT         50         87.70         50         51         50         95.8800%         50           1         331.000         Structures - Calleway         5503.389,153         R-71         515.105.183         5518.003.366         95.6800%         50         5496,70           3         332.000         Turbogenerator Units - Calleway         5207,511,400         67.72         521,725,143         5368,663         95.6800%         50         532,065,54           3         323.000         Turbogenerator Units - Calleway         524,725,036         R-74         53,580,040         538,883,511         95.6800%         50         512,11,111           7         325,000         Misc. Power Phart Equipment - Calleway         534,826,271         R-75         53,560,040         538,388,311         95.6800%         50         512,11,111           7         325,000         Calleway ARO         50         R-76         50         50         95.6800%         50         512,73,302,736         51,273,302,736         51,273,302,736         51,225,398,941         50         55,680%         50         51,225,398,941         50         52,6800%         50         51,225,398,941         50         52,50,77         51,31,411,41         51,225,358,	7	} }	TOTAL STEAM PRODUCTION	\$1,308,661,117	}	\$41,737,721	\$1,350,398,838	}	\$0	\$1,289,225,
PLANT         PLANT         S0         R-70         S0	8	{	NUCLEAR PRODUCTION					4		
0         323.000         LandLand Rights - Callaway         50         8.70         51         51	9	}		}				}		
1         231.000         Structures - Caleway         503.398.163         R-71         511.00.186         511.00.186         568.00%         50         4406.00           3         323.000         Turbogenerator Units - Callaway         534.571.47         77.7         52.000         53.656.59         55.600%         50         53.657.9         55.800%         50         53.657.9           3         323.000         Accessory Electric Equipment - Callaway         534.571.47         8.766.77         53.560.040         53.8.80.95         50         5121.11           57         325.000         Misc. Power Plant Equipment - Callaway         534.828.271         8.77         50         50         55.800%         50         55.77         50         50         55.800%         50         55.600%         50         55.600%         50         55.67.70         50         55.800%         50         55.67.70         50         55.800%         50         55.67.70         50         55.800%         50         55.67.70         50         55.800%         50         55.67.70         50         55.800%         50         55.67.70         50         55.800%         50         51.250.90.60         51.250.90.60         51.250.90.60         51.250.90.60         51.250.90.60 </td <td></td> <td>1</td> <td></td> <td>1</td> <td>) (</td> <td></td> <td></td> <td></td> <td>ا_م (</td> <td></td>		1		1	) (				ا_م (	
2         322.000         Reactor Plant Equipment - Calleway         \$342,571,470         R-72         \$20,751.33         \$356,356,683         95,8800%,         \$50           4         324.000         Accessory Electric Equipment - Calleway         \$207,511.00         R-74         \$3,359,849         \$126,554,885         \$56,800%,         \$50         \$5121,111           75         325,000         Misc. Power Plant Equipment - Calleway         \$34,828,271         R-75         \$3,560,040         \$38,388,311         95,5800%,         \$50         \$51,217,117           76         325,000         Callewary ARO         \$53,267,038         R-76         \$50         \$5         \$53,267,038         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$5,8800%,         \$50         \$56,000,40         \$53,267,038         \$56,000,40         \$53,267,038         \$56,000,40         \$53,860,40         \$56,000,40         \$53,860,40         \$56,000,40         \$53,860,40         \$56,000,40         \$55,000,40         \$50         \$56,0		1								
3       123.000       Turbogenerator fulls - Callaway       \$277,511,000       R-73       \$276,578       \$216,598,78       \$216,594,78       \$95,8800%       \$50       \$206,550         3       123,225,000       Miac. Power Plant Equipment - Callaway       \$33,459,271       R-75       \$3,550,040       \$33,359,849       \$126,544,885       \$95,8800%       \$50       \$35,721         76       325,000       Callaway Disallowances       \$50       R-76       \$50       \$51,287,143       \$123,225,040       \$33,359,849       \$126,548,859       \$56,800%       \$50       \$53,6771       \$50       \$50       \$57,771       \$50       \$55,8800%       \$50       \$56,800%       \$50       \$56,800%       \$50       \$56,800%       \$50       \$56,800%       \$50       \$55,800%       \$50       \$55,800%       \$50       \$56,800%       \$50       \$56,800%       \$50       \$56,700       \$55,900%       \$50       \$56,700%       \$50       \$51,225,733       \$57,957,143       \$1,325,399,941       \$50       \$1,226,74         100       TOTAL CALAWAY NUCLEAR       \$1273,802,798       \$51,557,143       \$1,325,399,941       \$50       \$1,226,74       \$51,557,143       \$1,325,399,941       \$50       \$1,226,74         111.000       Accumuland Rights - Gaage	1	321.000		\$503,398,183	R-71	\$15,105,183	\$518,503,366	95.6800%	\$0	
4         124.000         Accassory Electric Equipment - Callaway         \$123,225,000         R-74         \$33,359,849         \$126,584,885         95,6800%         \$00         \$121,111           75         325,000         Misc. Power Plant Equipment - Callaway         \$34,828,271         R-75         \$33,560,040         \$33,388,311         95,6800%         \$50         \$127,110           76         325,000         Callaway Disallowances         \$50         R-76         \$50         \$50         \$51,257,328         R-76         \$50         \$50,257,939         \$50         \$55,500%         \$50         \$56,70°           76         325,000         Callaway Past Operational Costs         \$51,273,802,798         \$51,273,802,798         \$51,259,7143         \$1,325,399,841         \$50         \$56,70°           70 TAL CALLAWAY NUCLEAR         \$1,273,802,798         \$51,597,143         \$1,325,399,841         \$50         \$51,268,14           81         HYDRAULC PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,841         \$50         \$51,268,14           82         OSAGE HYDRAULC PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,841         \$50         \$51,268,14           83         311,000         Accassory Electric Equipment - Osage         \$1,2	2	322.000	Reactor Plant Equipment - Callaway	\$345,571,470	(R-72	\$20,785,193	\$366,356,663	95.6800%	\$0	\$350,530,
4         124.000         Accassory Electric Equipment - Callaway         \$123,225,000         R-74         \$33,359,849         \$126,584,885         95,6800%         \$00         \$121,111           75         325,000         Misc. Power Plant Equipment - Callaway         \$34,828,271         R-75         \$33,560,040         \$33,388,311         95,6800%         \$50         \$127,110           76         325,000         Callaway Disallowances         \$50         R-76         \$50         \$50         \$51,257,328         R-76         \$50         \$50,257,939         \$50         \$55,500%         \$50         \$56,70°           76         325,000         Callaway Past Operational Costs         \$51,273,802,798         \$51,273,802,798         \$51,259,7143         \$1,325,399,841         \$50         \$56,70°           70 TAL CALLAWAY NUCLEAR         \$1,273,802,798         \$51,597,143         \$1,325,399,841         \$50         \$51,268,14           81         HYDRAULC PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,841         \$50         \$51,268,14           82         OSAGE HYDRAULC PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,841         \$50         \$51,268,14           83         311,000         Accassory Electric Equipment - Osage         \$1,2	3	323.000	Turbogenerator Units - Callaway	\$207,511,900	R-73	\$8,786,878	\$216,298,778	95.6800%	50	\$206,954
76 75 75 75 75 75 75 75 75 75 75 75 75 75		1		1	1			1		\$121,116
T7         326.000         Calisway ABO Calisway Pat Operational Costs TOTAL CALLAMAY NUCLEAR PRODUCTION PLANT         S0         F.77         S0         S0         552.257/35 S51,257,369,941         S0         S56.800% S6         S0         S56.800% S6         S0         S56.800% S6         S0         S57.257/35 S51,597,143         S1,225,399,941         S0         S56.707         S0         S57.257/35 S51,597,143         S1,225,399,941         S0         S1,226,194         S0         S1,226,399,841         S0         S1,269,841         S0         S1,269,841         S0         S1,269,941         S0         S1,269,941         S0         S1,269,941         S0         S1,269,941 <ths0< th=""> <ths0< th="">         S1,260,941<td>75</td><td>325.000</td><td>Misc. Power Plant Equipment - Callaway</td><td>\$34,828,271</td><td>R-75</td><td>\$3,560,040</td><td>\$38,388,311</td><td>95.6800%</td><td>\$0</td><td>\$36,729</td></ths0<></ths0<>	75	325.000	Misc. Power Plant Equipment - Callaway	\$34,828,271	R-75	\$3,560,040	\$38,388,311	95.6800%	\$0	\$36,729
T7         326.000         Calisway ABO Calisway Pat Operational Costs TOTAL CALLAMAY NUCLEAR PRODUCTION PLANT         S0         F.77         S0         S0         552.257/35 S51,257,369,941         S0         S56.800% S6         S0         S56.800% S6         S0         S56.800% S6         S0         S57.257/35 S51,597,143         S1,225,399,941         S0         S56.707         S0         S57.257/35 S51,597,143         S1,225,399,941         S0         S1,226,194         S0         S1,226,399,841         S0         S1,269,841         S0         S1,269,841         S0         S1,269,941         S0         S1,269,941         S0         S1,269,941         S0         S1,269,941 <ths0< th=""> <ths0< th="">         S1,260,941<td>76</td><td>{</td><td>Callaway Disallowances</td><td>So So</td><td>R-76</td><td>50</td><td>So.</td><td>95.6800%</td><td>\$0</td><td></td></ths0<></ths0<>	76	{	Callaway Disallowances	So So	R-76	50	So.	95.6800%	\$0	
78         Callowsy Pest Operational Costs TOTAL CALLAWAY NUCLEAR         \$59,267,338 \$1,273,802,798         R-78         \$50         \$53,267,938 \$1,225,399,941         \$5,5800%         \$50         \$56,707           99         TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT         \$1,273,802,798         \$57,597,143         \$1,325,399,941         \$50         \$52,267,938         \$50         \$52,267,938         \$50         \$52,267,938         \$50         \$52,267,938         \$50         \$55,597,143         \$51,325,399,941         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,268,144         \$50         \$51,309,553         \$55,170         \$54,700%         \$50         \$51,706         \$52         \$54,700%         \$50         \$51,705         \$51,414,517         \$51,413,441         \$51,413,414         \$51,413,441         \$51,413,50         \$14,4276,983         \$54,700%         \$50         \$51,705         \$52,4700%		225 000		4	,					)
TotAL CALLAWAY NUCLEAR PRODUCTION PLANT         \$1,273,802,796         \$57,597,143         \$1,325,399,941         \$0         \$1,268,744           30         TOTAL NUCLEAR PRODUCTION         \$1,273,802,796         \$57,597,143         \$1,325,399,941         \$0         \$1,268,744           31         HYDRAULIC PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,941         \$0         \$1,268,744           32         OSAGE HYDRAULIC PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,941         \$0         \$1,268,744           33         111.000         Accumulated Amoritation of Land         \$5,309,553         R-83         \$0         \$5,309,553         \$51,41,476         \$95,4700%         \$0         \$1,355           34         30.000         LandLand Rights - Osage         \$1,289,362         \$10         \$1,41,478         \$95,4700%         \$0         \$1,355           53         31.000         Structures - Osage         \$1,289,474         \$1,829,324         \$1,829,324         \$1,829,324         \$1,979,413         \$1,414,478         \$95,4700%         \$0         \$1,355           53         31,000         Mater Wheels/Generators - Osage         \$1,289,424         \$1,379,413         \$1,829,446         \$1,579,527         \$5,4700%         \$0		320,000		· · ·	•					
PRODUCTION PLANT         PRODUCTION PLANT           10         TOTAL NUCLEAR PRODUCTION         \$1,273,802,798         \$51,597,143         \$1,325,399,941         \$0         \$1,268,14           11         OSAGE HYDRAULIC PRODUCTION         PLANT         \$0         \$1,268,939,941         \$0         \$1,268,14           11         OSAGE HYDRAULIC PRODUCTION         PLANT         \$0         \$5,309,553         \$5,309,553         \$5,309,553         \$5,309,553         \$5,4700%         \$0         \$5,506           11         OGAGE HYDRAULIC PRODUCTION         PLANT         \$1,288,962         \$45         \$5         \$5,309,553         \$5,309,553         \$5,4700%         \$0         \$5,506           53         Structures - Osage         \$1,288,962         \$44         \$0         \$5         \$1,414,76,983         \$5,4700%         \$0         \$1,355           56         332,000         Reservoirs - Osage         \$1,371,817         \$84         \$35,066         \$1,4276,983         \$5,4700%         \$0         \$1,355           57         333.000         Atter theels/Generators - Osage         \$1,371,4171         \$488,0486         \$5,4700%         \$0         \$1,768,716           58         335.000         Roody, Falidges - Osage         \$1,071,711         \$488 </td <td></td> <td>}</td> <td></td> <td></td> <td>  <del>R</del>-78</td> <td></td> <td></td> <td>95.6800%</td> <td></td> <td></td>		}			<del>R</del> -78			95.6800%		
B1         HYDRAULIC PRODUCTION           B2         OSAGE HYDRAULIC PRODUCTION PLANT         -           B3         111.000         Accumulated Amortization of Land Appraisal Studies - Osage         \$5,309,553         95,4700%         \$0         \$5,006           B4         330.000         Land/Land Rights - Osage         \$0         R-84         \$0         \$0         \$5,4700%         \$0         \$5,006           B4         330.000         Structures - Osage         \$11,289,962         R-84         \$10         \$5,1414,678         \$5,4700%         \$0         \$1,353           B6         312,000         Reservoirs - Osage         \$14,133,443         R-86         \$14,3550         \$14,276,983         \$5,4700%         \$0         \$1,363           B7         333.000         Water wheels/Generators - Osage         \$6,909,778         R-87         \$595,744         \$1,507,827         \$5,4700%         \$0         \$1,363           B8         334.000         Accessory Electric Equipment - Osage         \$4,97,741         R-89         \$33,268         \$444,008         \$5,4700%         \$0         \$1,76           B9         336.000         Roads, Railroads, Bridges - Osage         \$119,474         R-89         \$33,268         \$444,008         \$5,4700%	79	}		\$1,273,802,798	}	\$51,597,143	\$1,325,399 <b>,94</b> 1		50	\$1,268,142
B2         OSAGE HYDRAULIC PRODUCTION PLANT         S	80		TOTAL NUCLEAR PRODUCTION	\$1,273,802,798		\$51,597,143	\$1,325,399,941		\$0	\$1,268,142
B3         PLANT         Accumulated Amortization of Land         \$5,309,553         R-63         \$0         \$5,309,553         95,4700%         \$0           B4         330.000         Land/Land Rights - Osage         \$0         R-84         \$0         \$0         95,4700%         \$0           B5         331.000         Structures - Osage         \$1,289,662         R-85         \$125,715         \$1,414,678         95,4700%         \$0         \$13,63           B6         332.000         Reservoirs - Osage         \$14,133,443         R-86         \$142,716         \$14,276,983         95,4700%         \$0         \$13,63           B7         333.000         Water wheels/Generators - Osage         \$6,909,776         R-87         \$596,744         \$7,306,522         95,4700%         \$0         \$13,63           B3         34.000         Accessory Electric Equipment - Osage         \$1,793,741         R-88         \$85,086         \$13,78,827         95,4700%         \$0         \$1,79           B9         336.000         Roads, Railroads, Bridges - Osage         \$14,274         R-89         \$33,268         \$4484,089         \$5,4700%         \$0         \$460           B9         336.000         Roads, Railroads, Bridges - Osage         \$119,474         R-8	81		HYDRAULIC PRODUCTION		{					
B3       111.000       Accumulated Amortization of Land       \$\$,309,553       R-83       \$0       \$5,309,553       95,4700%       \$0       \$5,00         Appraisal Studies - Osage       \$0       R-84       \$0       \$0       \$5,309,553       95,4700%       \$0         84       330.000       Land/Land Rights - Osage       \$1,288,962       R-85       \$125,716       \$1,414,678       95,4700%       \$0       \$1,363         86       332.000       Reservoirs - Osage       \$14,133,443       R-86       \$143,550       \$14,276,993       95,4700%       \$0       \$13,63         87       333.000       Water wheels/Generators - Osage       \$6,90,776       R-87       \$396,744       \$7,506,522       95,4700%       \$0       \$13,63         88       334.000       Accessory Electric Equipment - Osage       \$1,793,741       R-88       \$85,066       \$1,878,827       95,4700%       \$0       \$1,793         89       335.000       Misc. power Plant Equipment - Osage       \$119,474       R-89       \$33,268       \$444,008       \$5,4700%       \$0       \$46         90       336.000       Roads, Railroads, Bridges - Osage       \$119,474       R-89       \$33,268       \$449,008       \$5,4700%       \$0       \$29,52	82				-	}	1	Ì		ļ
84         330.000         Land/Land Rights - Osage         \$0         R-84         \$0         \$1,288,962         \$0         \$1,218,343         \$125,716         \$1,414,678         \$95,4700%         \$0         \$13,35           86         332.000         Water wheels/Generators - Osage         \$14,133,443         R-86         \$143,550         \$14,47678         \$95,4700%         \$0         \$13,650           87         333.000         Water wheels/Generators - Osage         \$6,909,778         R-87         \$596,744         \$7,506,522         \$95,4700%         \$0         \$1,79           88         334.000         Accessory Electric Equipment - Osage         \$450,740         R-89         \$33,268         \$484,008         \$54,700%         \$0         \$46           90         336.000         Roads, Railroads, Bridges - Osage         \$119,474         R-90         -\$565,179         \$54,295         \$54,700%         \$0         \$29,52           91         TOTAL OSAGE HYDRAULIC         PRODUCTION PLANT         \$30,000         \$0	83	111.000	) , =	\$5,309,553	R-83	\$0	\$5,309,553	95.4700%	\$ \$0	\$5,065
84         330.000         Land/Land Rights - Osage         \$0         R-84         \$0         \$1,288,962         \$0         \$1,218,343         \$125,716         \$1,414,678         \$95,4700%         \$0         \$13,35           86         332.000         Water wheels/Generators - Osage         \$14,133,443         R-86         \$143,550         \$14,47678         \$95,4700%         \$0         \$13,650           87         333.000         Water wheels/Generators - Osage         \$6,909,778         R-87         \$596,744         \$7,506,522         \$95,4700%         \$0         \$1,79           88         334.000         Accessory Electric Equipment - Osage         \$450,740         R-89         \$33,268         \$484,008         \$54,700%         \$0         \$46           90         336.000         Roads, Railroads, Bridges - Osage         \$119,474         R-90         -\$565,179         \$54,295         \$54,700%         \$0         \$29,52           91         TOTAL OSAGE HYDRAULIC         PRODUCTION PLANT         \$30,000         \$0		1	Appraisal Studies - Osage	1	{	l	1	1	1	<b>}</b>
55       331.000       Structures - Osage       \$1,288,962       R-85       \$125,716       \$1,414,676       95,4700%       \$0       \$13,63         86       332,000       Water wheels/Generators - Osage       \$14,133,443       R-86       \$14,276,993       95,4700%       \$0       \$13,63         87       333,000       Water wheels/Generators - Osage       \$6,909,778       R-87       \$596,744       \$7,506,522       95,4700%       \$0       \$13,63         88       334,000       Accessory Electric Equipment - Osage       \$4,004       R-88       \$33,268       \$14,878,827       95,4700%       \$0       \$4,76         90       335.000       Misc. power Plant Equipment - Osage       \$450,740       R-88       \$33,268       \$448,008       95,4700%       \$0       \$460         90       336.000       Roads, Railroads, Bridges - Osage       \$119,474       R-90       -\$65,179       \$54,295       \$5,4700%       \$0       \$42         91       TOTAL OSAGE HYDRAULIC       \$30,005,691       \$30       \$0       \$50,924,876       \$0       \$24,876         92       TAUM SAUK HYDRAULIC PRODUCTION PLANT       \$31,000       \$1,617,891       \$33,000       \$60       \$5,4700%       \$0       \$44,60         94	84	330.000	Land/Lang Rights - Osage	} S0	R-84	\$0	\$0	95,4700%	50	1
866         332.000         Reservoirs - Osage         \$14,133,443         R-86         \$14,276,993         95.4700%         \$0         \$13,63           87         333.000         Accessory Electric Equipment - Osage         \$6,909,778         R-47         \$596,744         \$7,506,522         95.4700%         \$0         \$17,76           88         334.000         Accessory Electric Equipment - Osage         \$450,740         R-87         \$596,744         \$7,506,522         95.4700%         \$0         \$17,76           89         335.000         Misc. power Plant Equipment - Osage         \$450,740         R-89         \$333,268         \$1,878,827         95.4700%         \$0         \$17,93           90         336.000         Roads, Railroads, Bridges - Osage         \$450,744         R-89         \$332,68         \$1,878,827         95.4700%         \$0         \$450           90         336.000         Roads, Railroads, Bridges - Osage         \$450,744         R-89         \$33,08         \$344,008         95.4700%         \$0         \$40         \$40         \$52,59           91         TOTAL OSAGE HYDRAULIC         \$30,005,691         R-90         \$530,924,876         \$0         \$54,700%         \$0         \$44,809         \$30,954,876         \$0         \$54,700% <td></td> <td></td> <td>1 - · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>61 350</td>			1 - · · · · · · ·							61 350
87       333.000       Water wheels/Generators - Osage       \$6,909,778       R-87       \$596,744       \$7,506,522       95,4700%       \$0       \$7,16         88       334.000       Accessory Electric Equipment - Osage       \$4,793,741       R-88       \$86,026       \$1,878,827       95,4700%       \$00       \$1,79         89       335.000       Misc. power Plant Equipment - Osage       \$450,740       R-89       \$33,268       \$4484,008       95,4700%       \$0       \$450         90       336.000       Roads, Railroads, Bridges - Osage       \$119,474       R-90       -\$65,179       \$54,295       \$5,4700%       \$0       \$20         91       TOTAL OSAGE HYDRAULIC       \$30,005,691       \$30,005,691       \$30,005,691       \$30,924,876       \$50       \$29,52         92       TAUM SAUK HYDRAULIC PRODUCTION       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691       \$30,005,691					1					f
88       334.000       Accessory Ejectric Equipment - Osage       \$1,793,741       R-88       \$85,086       \$1,878,827       95,4700%       \$0       \$1,79         89       335.000       Misc. power Plant Equipment - Osage       \$450,740       R-89       \$33,268       \$1,878,827       95,4700%       \$0       \$46         90       336.000       Roads, Railroads, Bridges - Osage       \$119,474       R-89       \$33,268       \$1,878,827       \$95,4700%       \$0       \$46         91       TOTAL OSAGE HYDRAULIC       \$30,005,691       R-90       \$50,924,876       \$50,924,876       \$50       \$29,52         92       TAUM SAUK HYDRAULIC PRODUCTION       \$30,005,691       \$30,931,855       \$30,924,876       \$0       \$29,52         93       330.000       Land/Land Rights - Taum Sauk       \$0       R-93       \$0       \$0       \$29,52         94       331,000       Structures - Taum Sauk       \$1,107,891       R-94       \$3,711,414       \$4,819,305       \$5,4700%       \$0         95       332,000       Reservoirs - Taum Sauk       \$7,637,385       R-95       \$489,841       \$8,127,226       \$5,4700%       \$0       \$4,60         96       333,000       Water Wheels/Gemerators - Taum       \$1,604,816 <td></td> <td></td> <td></td> <td></td> <td>1 .</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$13,63</td>					1 .				\$0	\$13,63
88       334.000       Accessory Ejectric Equipment - Osage       \$1,793,741       R-88       \$85,086       \$1,878,827       95,4700%       \$0       \$1,79         89       335.000       Misc. power Plant Equipment - Osage       \$450,740       R-89       \$33,268       \$4484,008       95,4700%       \$0       \$46       \$50       \$54         90       336.000       Roads, Railroads, Bridges - Osage       \$119,474       R-89       \$33,268       \$4484,008       95,4700%       \$0       \$45         91       TOTAL OSAGE HYDRAULIC       \$30,005,691       R-90       -\$65,179       \$54,295       \$5,4700%       \$0       \$29,52         92       TAUM SAUK HYDRAULIC PRODUCTION       \$30,005,691       R-93       \$0       \$0       \$29,52         93       330.000       Land/Land Rights - Taum Sauk       \$0       R-93       \$0       \$0       \$29,52         93       330.000       Registration Sauk       \$1,107,891       R-94       \$33,711,414       \$4,819,305       95,4700%       \$0         94       331.000       Structures - Taum Sauk       \$1,607,385       R-95       \$489,841       \$8,127,226       95,4700%       \$0       \$4,60         95       332.000       Reservoirs - Taum Sauk							\$7,506,522			) \$7,16
90         336.000         Roads, Railroads, Bridges - Osage         \$119,474         R-90         -\$65,179         \$54,295         95,4700%         \$0         \$53           91         70TAL OSAGE HYDRAULIC PRODUCTION PLANT         \$30,005,691         \$30,005,691         \$30,924,876         \$50         \$29,52           92         TAUM SAUK HYDRAULIC PRODUCTION PLANT         \$30,005,691         \$0         \$0         \$0         \$29,52           93         330,000         Land/Land Rights - Taum Sauk         \$0         R-93         \$0         \$0         \$5,4700%         \$0           94         331,000         Structures - Taum Sauk         \$1,07,891         R-94         \$3,711,414         \$4,819,305         \$5,4700%         \$0         \$4,60           95         332,000         Reservoirs - Taum Sauk         \$1,07,891         R-94         \$3,711,414         \$4,819,305         \$5,4700%         \$0         \$4,60           95         332,000         Water Wheels/Generators - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,225         \$5,4700%         \$0         \$2,770           96         333,000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         \$9,4700%	58	334.000	Accessory Electric Equipment - Osage	) \$1,793,741	<b>R-88</b>	\$85,086	\$1,878,827		\$0	\$1,793
91         TOTAL OSAGE HYDRAULIC PRODUCTION PLANT         \$30,005,691         \$919,185         \$30,924,876         \$0         \$29,52           92         TAUM SAUK HYDRAULIC PRODUCTION PLANT         \$30,005,691         \$919,185         \$30,924,876         \$0         \$29,52           93         330.000         Land/Land Rights - Taum Sauk         \$0         R-93         \$0         \$0         95,4700%         \$0           94         331.000         Structures - Taum Sauk         \$1,107,891         R-94         \$3,711,414         \$4,819,305         95,4700%         \$0         \$4,60           95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95,4700%         \$0         \$7,75           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95,4700%         \$0         \$1,55           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,659,758         95,4700%         \$0         \$1,55           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%<	89	335.000	Misc. power Plant Equipment - Osage	\$450,740	R-89	\$33,268	\$484,008	95.4700%	\$0	\$46;
91         TOTAL OSAGE HYDRAULIC PRODUCTION PLANT         \$30,005,691         \$919,185         \$30,924,876         \$0         \$29,52           92         TAUM SAUK HYDRAULIC PRODUCTION PLANT         \$30,005,691         \$919,185         \$30,924,876         \$0         \$29,52           93         330.000         Land/Land Rights - Taum Sauk         \$0         R-93         \$0         \$0         95,4700%         \$0           94         331.000         Structures - Taum Sauk         \$1,107,891         R-94         \$3,711,414         \$4,819,305         95,4700%         \$0         \$4,60           95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95,4700%         \$0         \$7,75           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95,4700%         \$0         \$1,55           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,659,758         95,4700%         \$0         \$1,55           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%<	910	336.000	Roads, Railroads, Bridges - Osage	\$119,474	R-90	-\$65.179	\$54,295	95.4700%	50	\$5
PLANT         \$0         R-93         \$0         \$0         95.4700%         \$0           93         330.000         Land/Land Rights - Taum Sauk         \$0         R-93         \$0         \$0         95.4700%         \$0           94         331.000         Structures - Taum Sauk         \$1,107,891         R-94         \$3,711,414         \$4,819,305         95.4700%         \$0         \$4,60           95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95.4700%         \$0         \$7,75           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95.4700%         \$0         \$9,52           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,842         \$1,659,758         \$5.4700%         \$0         \$1,52           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95.4700%         \$0         \$55           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         9			TOTAL OSAGE HYDRAULIC							\$29,52
93         330.000         Land/Land Rights - Taum Sauk         \$0         R-93         \$0         \$0         95.4700%         \$0           94         331.000         Structures - Taum Sauk         \$1,107,891         R-94         \$3,711,414         \$4,819,305         95.4700%         \$0         \$4,60           95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95,4700%         \$0         \$7,77           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95,4700%         \$0         \$9,35           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,842         \$1,659,758         \$5,4700%         \$0         \$1,52           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%         \$0         \$533	92	{			{	-	Į	}		ļ
94         331.000         Structures - Taum Sauk         \$1,107,891         R-94         \$3,711,414         \$4,819,305         95,4700%         \$0         \$4,60           95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95,4700%         \$0         \$7,75           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95,4700%         \$0         \$9,95           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,659,758         95,4700%         \$0         \$1,58           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%         \$0         \$533		1			}		ł	1	ł	1
95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95.4700%         \$0         \$7,75           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95.4700%         \$0         \$9,95           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,659,758         95.4700%         \$0         \$1,58           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95.4700%         \$0         \$532		1		· (	1					1
95         332.000         Reservoirs - Taum Sauk         \$7,637,385         R-95         \$489,841         \$8,127,226         95.4700%         \$0         \$7,75           96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95.4700%         \$0         \$9,95           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,659,758         95.4700%         \$0         \$1,58           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95.4700%         \$0         \$532	94	331.000	Structures - Taum Sauk	\$1,107,891	R-94	\$3,711,414	\$4,819,305	95.4700%	\$0	\$4,600
96         333.000         Water Wheels/Generators - Taum Sauk         \$9,494,807         R-96         \$550,796         \$10,045,603         95,4700%         \$0         \$9,55           97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,639,758         95,4700%         \$0         \$15,50           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%         \$0         \$532		332.000	Reservoirs - Taum Sauk						\$0	\$7,75
97         334.000         Accessory Electric Equipment - Taum         \$1,604,816         R-97         \$54,942         \$1,659,758         95,4700%         \$0         \$1,58           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%         \$0         \$5555           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%         \$0         \$553										
Sauk         Sauk           98         335.000         Misc. Power Plant Equipment - Taum         \$530,983         R-98         \$32,965         \$563,948         95,4700%         \$0         \$55 Sauk		j.				1 7 7				
Sauk	31	0.44.000		41,004,010		407,044	#1,043,730	24.410076	}	↓ ¢1,304
	98	335.000	Misc. Power Plant Equipment - Taum	\$530,983	R-98	\$32,965	\$563,948	95.4700%	\$0	\$53
	00	336.000		\$58,959	R-99	sn sn	\$58,050	95,4700%	sn	\$5

.

sunting S ule: 6 Sponsor: Lisa Ferguson Date: 12/18/2009 Time: 4:10 PM Page: 2 of 4

...

----

ŝ

	Account		Total 🤺	Adjust.	이 이번 것 같은 것 같은 것 같아?	As Adjusted	Iurisdictional	Jurisdictional	MO Adjusted
mber .	Number	Depreciation Reserve Description	Reserve	lumber	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
00		TOTAL TAUM SAUK HYDRAULIC	\$20,434,841	I	\$4,839,958	\$25,274,799		\$0	\$24,129,8
		PRODUCTION PLANT							
101		KEOKUK HYDRAULIC PRODUCTION							
		PLANT		] ]	]				
102	111.000	Accumulated Amort of Land Appraisal	\$3,693,959	R-102	\$0	\$3,693,959	95.4700%	\$0	\$3,526,62
		Studies - Keokuk							
103	330.000	Land/Land Rights - Keokuk	\$47,568	R-103	\$0	\$47,568	95.4700%	\$0	\$45,4
104	331.000	Structures - Keokuk		R-104	\$117,520	\$1,622,114	95.4700%	\$0	\$1,548,6
105	332.000	Reservoirs - Keokuk	\$6,059,495	1 1	\$66,708	\$6,126,203	95.4700%	\$0	\$5,848,6
106	333.000	Water Wheels/Generators - Keokuk	\$8,300,265	R-106	\$1,032,573	\$9,332,838	95.4700%	50	\$8,910,0
107	334.000	Accessory Electric Equipment - Keokuk	\$1,257,956	R-107	\$150,603	\$1,408,559	95.4700%	\$0	\$1,344,7
108	335.000	Misc. Power Plant Equipment - Keokuk	\$754,503	R-108	\$41,516	\$796,019	95.4700%	\$0	\$759,9
109	336.000	Roads, Railroads, Bridges - Keokuk	\$64,944	R-109	-\$14,445	\$50,499	95.4700%	\$0	\$48,2
	330.000			V-103			33.470076	\$0 \$0	
110			\$21,683,284		\$1,394,475	\$23,077,759		\$U	\$22,032,3
		PRODUCTION PLANT							
	l						Į		
111	1	TOTAL HYDRAULIC PRODUCTION	\$72,123,816		\$7,153,618	\$79,277,434		\$0	\$75,686,1
112		OTHER PRODUCTION							
	1								
113	ł	OTHER PRODUCTION PLANT		4 <b>1</b>			ł		
114	340.000	Land/Land Rights - Other	-\$51,256	R-114	\$0	-\$51,256	95.4700%	\$0	-\$48,9
115	341.000	Structures - Other	\$7,608,221	R-115	\$572,418	\$8,180,639	95.4700%	\$0	\$7,810,0
116	342.000	Fuel Holders - Other	\$5,647,495	R-116	\$623,266	\$6,270,761	95.4700%	\$0	\$5,986,6
117	344.000	Generators - Other	\$437,842,254	R-117	\$23,082,603	\$460,924,857	95.4700%	\$0	\$440,044,9
118	345.000	Accessory Electric Equipment - Other	\$14,180,445	R-118	\$1,581,889	\$15,762,334	95.4700%	50	\$15,048,3
119	346.000	Misc. Power Plant Equipment - Other	\$1,474,943	R-119	\$142,735	\$1,617,678	95.4700%	\$0	\$1,544,
120		TOTAL OTHER PRODUCTION PLANT	\$466,702,102		\$26,002,911	\$492,705,013	00.4100 /4	50	\$470,385,
120	1				420,042,011	4402,100,010		•••	
454	ļ	TOTAL OTHER PRODUCTION	\$466,702,102	1	\$26,002,911	\$492,705,013	Į –	\$0	\$470,385,4
121	1	IOTAL OTHER PRODUCTION	\$400,/UZ,1UZ		\$20, <b>002,</b> 311	\$492,103,013		30	3410,303,4
			40 404 000 000		8404 JOA 200	42 0 47 704 000			
1		TOTAL PRODUCTION PLANT	\$3,121,289,833		\$126,491,393	\$3,247,781,226		\$0	\$3,103,440,0
2	1	TRANSMISSION PLANT		{			1	ļ	
3	111.000	Accumulated Amortization of Electric Plant -	\$6,826,139	R-3	\$0	\$6,826,139	100.0000%	\$0	\$6,826,
	1	TP							
4	350.000	Land and Land Rights	\$1,013,323	R-4	\$0	\$1,013,323	100.0000%	\$0	\$1,013,
5	352.000	Structures & Improvements - TP	\$2,355,366	R-5	\$91,458	\$2,446,824	100.0000%	\$0	\$2,446,
6	353.000	Station Equipment - TP	\$63,958,084	R-6	\$3,549,542	\$67,507,626	100.0000%	50	\$67,507
7	354.000	Towers and Fixtures - TP	\$44,422,544	R-7	\$991,388	\$45,413,932		\$0	\$45,413.
8	355.000	Poles and Fixtures - TP	\$52,872,140	R-8	\$4,224,544	\$57,096,684	100.0000%	\$0	\$57,096.
9	356.000	Overhead Conductors & Devices - TP		R-9	\$2,774,065		100.0000%	50	\$53,570
	1		\$50,796,279			\$53,570,344			
10	359.000	Roads and Trails - TP	\$80,931	R-10	-\$31,366	\$49,565	100.0000%	50	\$49,
11	1	TOTAL TRANSMISSION PLANT	\$222,324,806		\$11,599,631	\$233,924,437		\$0	\$233,924,
	1								
12		DISTRIBUTION PLANT		ł					
13	360.000	Land and Land Rights - DP	\$363,937	R-13	\$0	\$363,937	99.5200%	\$0	\$362
14	361.000	Structures & Improvements - DP	\$5,247,358	R-14	\$529,157	\$5,776,525	99.5200%	\$0	\$5,748
15	362.000	Station Equipment - DP	\$191,754,435	R-15	\$9,195,943	\$200,950,378	99.5200%	\$0	\$199,985
16	364.000	Poles, Towers, & Fixtures - DP	\$587,162,496	R-16	\$36,534,083	\$623,696,579	99.5200%	\$0	\$620,702
17	365.000	Overhead Conductors & Devices - DP	\$274,157,614	R-17	\$25,504,985	\$299,662,599	99.5200%	\$0	\$298,224
18	366.000	Underground Conduit - DP	\$70,053,915		\$4,472,178	\$74,526,093		\$0	\$74,168
19	367.000	Underground Conductors & Devices - DP	\$154,994,015		\$10,599,501	\$165,593,516		\$0	\$164,798
	368.000	Line Transformers - DP	\$123,770,975		\$8,137,733	\$131,908,708		\$0	\$131,275
20		Services - Overhead - DP						50	
21	369.100		\$174,535,785		\$10,371,466	\$184,907,251			\$184,019
22	369.200	Services - Underground - DP	\$56,402,854		\$4,480,909	\$90,883,763		\$0	\$90,447
23	370.000	Meters - DP	\$36,996,118		\$3,126,378	\$40,122,496		\$0	\$39,929
24	371.000	Meter Installations - DP	\$140,567		\$6,859	\$147,426		\$0	\$146
25	373.000	Street Lighting and Signal Systems - DP	\$55,220,320	R-25	\$4,008,452	\$59,228,772		\$0	\$58,944
26		TOTAL DISTRIBUTION PLANT	\$1,760,800,399	1	\$116,967,644	\$1,877,768,043	1	\$0	\$1,868,754
	1			1	)	1	1	1	1
27	1	GENERAL PLANT			ł	1			
28	389.000	Land and Land Rights - GP	\$0	R-28	\$0	\$0	96.7500%	\$0	
29	390.000	Structures & Improvements - GP	\$55,858,050		\$688,938	\$56,546,988		\$0	
	391.000	Office Furniture & Equipment - GP	\$37,997,807		-\$10,752,183	\$27,245,624		\$0	
30				1					
31	391.100	Mainframe Computers - GP	\$0		\$0	\$0		\$0	
32	391.200	Personal Computers - GP	\$0		\$1,836,067	\$1,836,067		\$0	
33	392.000	Transportation Equipment - GP	\$37,151,345	R-33	\$6,858,607	\$44,009,952	96.7500%	\$0	\$42,579

Accounting Schedule: 6 Sponsor: Lisa Ferguson Date: 12/18/2009 Time: 4:10 PM Page: 3 of 4

#### Ameran UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Accumulated Deprectation Reserve

.

-

	٨		<u>c</u>	· · · · · ·	E S	E	ા હે		
	Account	이 성수 없는 것같이 많아. 비행이 있는 것이 같이 많이 했다.	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number			Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
34	393.000	Stores Equipment - GP	\$1,567,746	R-34	-\$458,397	\$1,109,349	96,7500%	\$0	\$1,073,295
35	394.000	Laboratory Equipment	\$6,699,932	R-35	-\$870,569	\$5,829,363	96,7500%	\$0	\$5,639,909
36	395.000	Tools, Shop, & Garage Equipment - GP	\$4,086,235	R-36	-\$871,095	\$3,215,140	96,7500%	\$0	\$3,110,648
37	396.000	Power Operated Equipment - GP	\$2,993,226	R-37	\$402,620	\$3,395,846	96,7500%	\$0	\$3,285,481
38	397.000	Communication Equipment - GP	\$109,313,901	R-38	-\$53,918,075	\$55,395,826		\$0	\$53,595,462
39	398.000	Miscellaneous Equipment - GP	\$292,094	R-39	\$6,568	\$298,662		\$0	\$288,955
40	399.000	General Plant ARO	\$147,878	R-40	-\$147,878	\$0		\$0	\$0
41	]	TOTAL GENERAL PLANT	\$256,108,214		-\$57,225,397	\$198,882,817		\$0	\$192,419,126
42		INCENTIVE COMPENSATION CAPITALIZATION						i	
43	1	ICC Adjustment	\$0	R-43	-\$2.939.178	-\$2,939,178	96,7500%	\$0	-\$2,843,655
44		TOTAL INCENTIVE COMPENSATION	\$0		-\$2,939,178	-\$2,939,178		\$0	-\$2,843,655
45		TOTAL DEPRECIATION RESERVE	\$5,379,155,929		\$199,633,592	\$5,578,789,521		50 SO	\$5,418,232,987

Accounting Schedule: 6 Sponsor: Lisa Ferguson Date: 12/18/2009 Time: 4:10 PM Page: 4 of 4

.

ł

Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Jurisdictional Adjustments Adjustments
R-2	Franchises and Consents	302.000		\$629,353	\$G
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$629,353		\$0
R-3	Miscellaneous Intangibles - Production	303.100	an a marana a marana a marang sa sana a marana a Marana a marana a mara	\$3,256,348	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,256,348		\$0
R-4	Miscellaneous Intangibles - Distribution	303.200		\$853,798	<b>\$</b> 0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$853,798		\$0
R-10	Structures - Meramec	311.000		\$349,014	ş.
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$349,014		\$0
R-11	Boiler Plant Equipment - Meramec	312,000		\$7,642,597	<b>.</b>
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$7,642,597		\$0
R-13	Turbogenerator units - Meramec	314.000	. Van en angelen der seiner geste der andere einer andere einer andere einer einer der seiner der einer der seiner der	\$1,228,071	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,228,071		\$0
R-14	Accessory Electric Equipment - Meramec	315.000	nana je je na svejen na svejen svejen svejen svejen svejen svejen svejen svejen svejen svejen svejen svejen sv	\$434,911	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$434,911		\$0
R-15	Misc. Power Plant Equipment - Meraméc	316.000	· · · · · · · · · · · · · · · · · · ·	\$282,468	Accounting Schedule: 7

Time: 4:11 PM Page: 1 of 13

Adjustment Number	Accumulated Depreciation Reserve	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$282,468	;	\$0	
. R-16 N	feramec ARO	317.000	-	-\$3,701,864		
1	. To remove ARO's. (Ferguson)		-\$3,701,864		\$0	
R-20 S	Structures - Sloux	311.000		\$318,382		
n	l. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$318,382		\$0	
R-21 - E	Boller Plant Equipment - Sioux	312.000		\$7,036,813		
1	l. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$7,036,813		\$0	
R-23	Furbogenerator Units - Sioux	314.000		\$1,395,110		
	<ol> <li>To include estimated true-up reserve additions through January 31, 2010. (Rackers)</li> </ol>		\$1,395,110		\$0	
R-24 4	Accessory Electric Equipment - Sioux	315.000		\$348,242		a an an an an an an an an an an an an an
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$348,242	,	\$0	
-R-25	Misc. power Plant Equipment - Sloux	316.000		\$420,232		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$420,232		\$0	
-R-26	Sioux ARO	317.000		-\$1,308,348		
	1. To remove ARO's. (Ferguson)		-\$1,308,348		\$0	
R-36	Tools, Shop, & Garage Equipment - GP	395.000		\$871,095	Andrewit	no"Schedule"7"
R-36	Tools, Shop, & Garage Equipment - GP	395.000		-\$871,095	Accounti Sponsor: Da	

ł

Page: 2 of 13

. -

2

Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment - Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$290,114		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$1,161,209		\$0	
R-36	Venice ARO	317.000		-\$397,212		S
	1. To remove ARO's. (Ferguson)		-\$397,212		\$0	
R-40	Structures - Labadie	311.000		\$568,649		<u> </u>
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$568,649		\$0	
R-25	Street Lighting and Signal Systems - DP	373.000	1979-1965 - 1979 - 1999	\$4,008,452	a and the second second second second second second second second second second second second second second se	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,008,452		\$0	
R-41	Boiler Plant Equipment - Labadie	312.000		\$10,739,648		÷
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$10,739,648		\$0	
R-42	Coal Cars - Labadie	312,300		\$4,042,570		and a state of the
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,042,570		\$0	
R-43	Turbogenerator Units - Labadie	314.000		\$2,953,113		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$2,953,113		\$0	
R-44	Accessory Electric Equipment - Labadie	315.000		\$816,970		L'E CAR De

Accounting Schedule: 7 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:11 PM Page: 3 of 13

.

ļ

Adjustmen Number	Adjustments Description	Account Number		Adjustment Amount	Jurisdictional Jurisdictional Adjustments Adjustments
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$816,970		\$0
R-45	Misc. Power Plant Equipment - Labadie	316.000		\$328,142	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$328,142		\$0
R-46	Labadie ARO	317.000		-\$1,993,303	5
	1. To remove ARO's		-\$1,993,303		\$0
R-50	Structures - Rush	311.000		\$472,728	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$472,728		\$0
R-51	Boiler Plant Equipment - Rush	312.000		\$6,944,334	S
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$6,944,334		\$0
R-53	Turbogenerator Units - Rush	314.000		\$1,940,723	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,940,723		\$0
R-54	Accessory Electric Equipment - Rush	315.000		\$382,722	ייני איז איז איז איז איז איז איז איז איז אי
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$382,722		\$0
R-55	Misc. Power Plant Equipment - Rush	316.000		\$239,466	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers		\$239,466		\$0
					Accounting Schedule: 7 Sponsor: Steve Rackers Date: 12/18/2009

Time: 4:11 PM Page: 4 of 13

.....

• --

.....

.

-----

.....

djustmen Number	Adjustments Description	Account	Adjustment Amount	Adjustment Amount	Jurisdictional Jurisdictional Adjustments
R-56	Rush Island ARO 1. To remove ARO's. (Ferguson)	317.000	-\$464,176	-\$464,176	\$0
R-60	Structures - Common	311.000		\$17,143	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$17,143		\$0
R-61	Boiler Plant Equipment - Common	312.000		\$669,015	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$669,015		\$0
R-64	Accessory electric Equipment - Common	315.000		\$31,561	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$31,561		\$0
R-71	Structures - Callaway	321.000		\$15,105,183	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$15,105,183		\$0
R-72	Reactor Plant Equipment - Callaway	322.000		\$20,785,193	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$20,785,193		\$0
R-73	Turbogenerator Units - Callaway	323.000		\$8,786,878	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$8,786,878		\$0
R-74	Accessory Electric Equipment - Callaway	324.000		\$3,359,849	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,359,849		\$0

Time: 4:11 PM Page: 5 of 13

----

---- - ----

-

- - - -

÷

2

Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	- Adjustment Amount	Total Adjustment Amount	Jurisdictional Jurisdictional Adjustments Adjustments
R-75	Misc. Power Plant Equipment - Callaway	325.000		\$3,560,040	<b>S</b>
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,560,040		\$0
R-85	Structures - Osage	331.000		\$125,716	<u>s</u>
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$125,716		\$0
R-86	Reservoirs - Osage	332.000		\$143,550	S.
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$143,550		\$0
R-87	Water wheels/Generators - Osage	333.000		\$596,744	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$596,744		\$0
R-88	Accessory Electric Equipment - Osage	334.000		\$85,086	5
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$85,086		\$0
R-89	Misc. power Plant Equipment - Osage	335.000		\$33,268	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$33,268		\$0
R-90	Roads, Railroads, Bridges - Osage	336.000		-\$65,179	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,052		\$0
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$66,231		\$0
	llearse achieciarion races. (Nice)	u 1	U		Accounting Schedule: 7 Sponsor: Steve Rackers Date: 12/18/2009

Time: 4:11 PM Page: 6 of 13

2

ļ

Ì

ł

ļ

ι

Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Jurisdictiona Adjustments Adjustments
R-94	Structures - Taum Sauk	331.000		\$3,711,414	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$28,053		\$0
	2. To eliminate Taum Sauk cost of Removal. (Rackers)		\$3,683,361	į	<b>\$</b> 0
R-95	Reservoirs - Taum Sauk	332.000		\$489,841	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$489,841		\$0
R-96	Water Wheels/Generators - Taum Sauk	333.000		\$550,796	anna dhaan ar ah ah ah ah ah ah ah ah ah ah ah ah ah
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$550,796		\$0
R-97	Accessory Electric Equipment - Taum Sauk	334.000		\$54,942	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$54,942		<b>\$0</b>
R-98	Misc. Power Plant Equipment - Taum Sauk	335.000		\$32,965	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$32,965		\$0
R-104	Structures - Keokuk	331.000		\$117,520	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$117,520		\$0
R-105	Reservoirs - Keokuk	332.000		\$66,708	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$66,708		\$0

onsor: Steve Rackers Date: 12/18/2009 Time: 4:11 PM Page: 7 of 13

--

Å

à

1

I

ł

• •

Adjustmen Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount		lictional stments
R-106	Water Wheels/Generators - Keokuk	333.000	9994, ale 1997 - San San San San San San San San San San	\$1,032,573		\$1
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,032,573		\$0	
R-107	Accessory Electric Equipment - Keokuk	334.000	а нарада улган талан калан улган улган улган улган талан талар улган улган улган улган улган улган улган улган Илган улган улган улсан улган улган улган улган улган улсан улсан улган улган улсан улсан улсан улсан улсан улга Илган улган улган улсан улган улсан улс	\$150,603		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$150,603		\$0	
R-108	Misc. Power Plant Equipment - Keokuk	335.000	1	\$41,516		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$41,516		\$0	
R-109	Roads, Railroads, Bridges - Keokuk	336.000		-\$14,445		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,561	-	\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$16,006		\$0	
R-5	Structures & Improvements - TP	352.000		\$91,458		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$91,458		\$0	
R-6	Station Equipment - TP	353.000		\$3,549,542		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,549,542		\$0	
R-7	Towers and Fixtures - TP	354.000		\$991,388		
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$991,388		\$0	

Time: 4:11 PM Page: 8 of 13

ā

•

Ţ

.

d Fixtures - TP lude estimated true-up reserve through January 31, 2010. (Rackers) d Conductors & Devices - TP lude estimated true-up reserve through January 31, 2010. (Rackers) ad Trails - TP lude estimated true-up reserve through January 31, 2010. (Rackers) luce reserve consistent with square preciation rates. (Rice)	356.000 359.000	\$4,224,544 \$2,774,065 \$1,197 -\$32,563	\$4,224,544 \$2,774,065 _\$31,366	\$0 \$0 \$0 \$0	S
through January 31, 2010. (Rackers) I Conductors & Devices - TP lude estimated true-up reserve through January 31, 2010. (Rackers) Ind Trails - TP lude estimated true-up reserve through January 31, 2010. (Rackers) luce reserve consistent with square preciation rates. (Rice)	356.000	\$2,774,065 \$1,197		\$0 \$0 \$0	
lude estimated true-up reserve through January 31, 2010. (Rackers) d Trails - TP dude estimated true-up reserve through January 31, 2010. (Rackers) luce reserve consistent with square preciation rates. (Rice)	359.000	\$2,774,065 \$1,197		\$0 \$0	
through January 31, 2010. (Rackers) Id Trails - TP Iude estimated true-up reserve through January 31, 2010. (Rackers) luce reserve consistent with square preciation rates. (Rice)		\$1,197	-\$31,366	\$0	<u>.</u>
lude estimated true-up reserve through January 31, 2010. (Rackers) luce reserve consistent with square preciation rates. (Rice)		\$1,197	_\$31,366	\$0	S
through January 31, 2010. (Rackers) luce reserve consistent with square preciation rates. (Rice)					
preciation rates. (Rice)	361 000	-\$32,563		\$0	
es & Improvements - DP	361 000				
	001.000		\$529,157		<u>s</u>
lude estimated true-up reserve through January 31, 2010. (Rackers)		\$529,157		\$0	
quipment - DP	362.000		\$9,195,943		<b>.</b>
		\$9,195,943		\$0	
owers, & Fixtures - DP	364.000		\$36,534,083		s
		\$36,534,083		\$0	
d Conductors & Devices - DP	365.000		\$25,504,985		
		\$25,504,985		\$0	
	owers, & Fixtures - DP clude estimated true-up reserve s through January 31, 2010. (Rackers) d Conductors & Devices - DP clude estimated true-up reserve	s through January 31, 2010. (Rackers) owers, & Fixtures - DP 364.000 clude estimated true-up reserve s through January 31, 2010. (Rackers) d Conductors & Devices - DP 365.000	s through January 31, 2010. (Rackers) owers, & Fixtures - DP 364.000 clude estimated true-up reserve s through January 31, 2010. (Rackers) d Conductors & Devices - DP 365.000 clude estimated true-up reserve \$25,504,985	s through January 31, 2010. (Rackers) owers, & Fixtures - DP 364.000 \$36,534,083 clude estimated true-up reserve s through January 31, 2010. (Rackers) d Conductors & Devices - DP 365.000 \$25,504,985 clude estimated true-up reserve \$25,504,985	s through January 31, 2010. (Rackers) owers, & Fixtures - DP 364.000 \$36,534,083 clude estimated true-up reserve s through January 31, 2010. (Rackers) \$36,534,083 \$0 d Conductors & Devices - DP 365.000 \$25,504,985 clude estimated true-up reserve \$25,504,985 \$0

Time: 4:11 PM Page: 9 of 13

÷

٠

}

1

.

Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Jurisdic Adjustments Adjust	· · · · · · · · · · · · · · · · · · ·
R-18	Underground Conduit - DP	366.000	jr.	\$4,472,178	and a second second second second second second second second second second second second second second second	\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,472,178		\$0	
R-19	Underground Conductors & Devices - DP	367.000	2. 19. 19.	\$10,599,501		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$10,599,501		\$0	
R-20	Line Transformers - DP	368.000		\$8,137,733		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$8,137,733		\$0	
R-21	Services - Overhead - DP	369.100		\$10,371,466	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$10,371,466	-	\$0	
R-22	Services - Underground - DP	369.200		\$4,480,909		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,480,909		\$0	
R-23	Meters - DP	370.000		\$3,126,378	аналаан аларыны уширинан алар тарар салаан аларынан уширинан аларын аларын салаан алары салаан алары алары сал Тарар салаан аларын салаан алары салаан алары салаан алары салаан уширин салаан салаан салаан салаан салаан сал	\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,126,378		\$0	
R-24	Meter Installations - DP	371.000	and a second second second second second second second second second second second second second second second	\$6,859	na nama gazan ay ana ang ang ang ang ang ang ang ang ang	<u> </u>
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$6,859		\$0	
R-29	Structures & Improvements - GP	390.000		\$688,938	Accounting Schedu	<u> </u>

Page: 10 of 13

÷

Reserve Adjustment		Account	Adjustment	Total Adjustment	Totai Jurisdictional Jurisdictiona
Number	Adjustments Description	Number	Amount	Amount	Adjustments Adjustments
	additions through January 31, 2010. (Rackers)				
	2. To allocate to gas reserve. (Rackers)		-\$3,155,184		\$0
R-30	Office Furniture & Equipment - GP	391.000		-\$10,752,183	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,808,727	-	· \$0
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$12,560,910		\$0
R-32	Personal Computers - GP	391.200		\$1,836,067	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$2,386,456		\$0
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$550,389		\$0
R-33	Transportation Equipment - GP	392.000	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	\$6,858,607	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$6,858,607		\$0
R-34	Stores Equipment - GP	393.000	C	-\$458,397	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$161,414		\$0
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$619,811		\$0
R-35	Laboratory Equipment	394.000		-\$870,569	
*****	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$483,716		\$0

Accounting Schedule: 7 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:11 PM Page: 11 of 13

ā

i

A Reserve	В	Ç	D	E Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$1,354,285	Anjount	\$0	rolastnens
R-37	Power Operated Equipment - GP	396.000		\$402,620		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$402,620		\$0	
R-38	Communication Equipment - GP	397.000		-\$53,918,075		\$0
i	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$5,289,273		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$59,207,348		\$0	
<b>R-39</b>	Miscellaneous Equipment - GP	398.000		\$6,568		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$31,333		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$24,765		\$0	
R-40	General Plant ARO	399.000		-\$147,878		s
	1. To remove ARO's. (Ferguson)		-\$147,878		\$0	
R-43	ICC Adjustment			-\$2,939,178		s. <b>s</b> (
	1. To remove capitalized incentive comp. (Boateng)		-\$2,939,178		\$0	
R-115	Structures - Other	341.000		\$572,418		<b>.</b>
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$572,418		\$0	
R-116	Fuel Holders - Other	342.000		\$623;266		\$

Accounting Schedule: 7 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:11 PM Page: 12 of 13

- - -----

i

I

i

.

.

Adjustmen Number	t Accumulated Depreciation Reserve Adjustments Description 1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)	Account Number	Adjustment Amount \$623,266	Adjustment Amount	Jurisdictional Jurisdiction Adjustments Adjustment \$0
R-117	Generators - Other	344.000		\$23,082,603	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$23,082,603		\$0
R-118	Accessory Electric Equipment - Other	345.000	1. gantan magang ang ang ang ang ang ang ang ang an	\$1,581,889	
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,581,889		\$0
R-119	Misc. Power Plant Equipment - Other	346.000		\$142,735	an an an an an an an an an an an an an a
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$142,735		\$0

. .. ..-

# Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Cash Working Capital

÷

ļ

		<b><u>B</u></b>	<u>C</u>	<u>D</u>	<u> </u>	E.	<u> </u>
Line	출행 입지 않는 것 같아요. 그는 것 같은 것을 가 없는 것을 했다.	Test Year	Revenue	Expense	Net Lag	Factor	CWC Reg
Number	Description	Adj. Expenses	Lag	Lag	•••• C - D _	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$323,076,988	35.00	12.90	22,10	0.060548	\$19.561.665
3	Employee Benefits	\$94,132,064	35.00	82.39	-47,39	-0.129836	-\$12,221,731
4	Fuel - Nuclear	\$56,493,377	35.00	15.21	19.79	0.054219	\$3,063,014
5	Fuel - Coal	\$623,498,920	35.00	21.31	13.69	0.037507	\$23,385,574
6	Fuel - Gas	\$9,667,771	35.00	39.45	-4.45	-0.012192	-\$117,869
7	Fuel - Oil	\$1,466,057	35.00	13.18	21.82	0.059781	\$87,642
8	Purchased Power	\$41,862,600	35.00	22.50	12.50	0.034247	\$1,433,668
9	Uncollectible Expense	\$11,798,115	35.00	35.00	0.00	0.000000	\$1,433,000
10	Cash Vouchers	\$564,626,405	35.00	42.14	-7.14	-0.019562	-\$11,045,222
11	TOTAL OPERATION AND MAINT. EXPENSE	\$1,726,622,297	00.00		-7.14	-0.013502	\$24,146,741
		+ .,. = 0,02=,201	ł	(			• • • • • • • • • • • • •
12	TAXES						
13	FICA Payroli Tax	\$19,857,265	35.00	13.16	21.84	0.059836	\$1,188,179
14	St. Louis Payroll Expense Tax	\$161,571	35.00	76.38	-41.38	-0.113370	-\$18,317
15	Federal Unemployment Taxes	\$211.033	35.00	76.38	-41.38	-0.113370	-\$23,925
16	State Unemployment Taxes	\$510,867	35.00	76.38	-41.38	-0.113370	-\$57,917
17	Corporate Franchise	\$2,018,972	35.00	-77.00	112.00	0.306849	\$619,520
18	Property Tax	\$106,426,047	35.00	182.50	-147.50	-0.404110	-\$43,007,830
19	TOTAL TAXES	\$129,185,755	Į		l	Į	-\$41,300,290
					ļ		
20	OTHER EXPENSES		{				
21	Decommissioning Fees	\$6,466,633	35.00	70.63	-35.63	-0.097616	-\$631,247
22	Use Taxes	\$1,224,284	35.00	76.38	-41.38	-0.113370	-\$138,797
23	Sales Taxes	\$42,798,235	21.46	35.21	-13.75	-0.037671	-\$1,612,252
24	Gross Receipts Taxes	\$95,257,384	21.46	51.05	-29,59	-0.081068	-\$7,722,326
25	TOTAL OTHER EXPENSES	\$145,746,536	1	1		1	-\$10,104,622
26							
	CWC REQ'D BEFORE RATE BASE OFFSETS		linten and the second sec				-\$27,258,171
27	TAX OFFSET FROM RATE BASE	ł		l	ļ	ļ	
28	Federal Tax Offset	\$124,730,339	35.00	37.88	-2.88	-0.007890	-\$984,122
29	State Tax Offset	\$19,897,622		37.88	-2.88	-0.007890	-\$156,992
30	City Tax Offset	\$240,009		274.00	-239.00	-0.654795	-\$157,157
31	Interest Expense Offset	\$184,002,497	35.00	91,25	-56,25	-0.154110	-\$28,356,625
32	TOTAL OFFSET FROM RATE BASE	\$328,870,467					-\$29,654,896
			1				
33	TOTAL CASH WORKING CAPITAL REQUIRED				-	,	-\$56,913,067

#### Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Income Statement

Line	A Category Description	E Total Test Year	<u>C</u> Test Year Labor	D Test Year Non Labor	E Adjustments	E Total Company Adjusted	<u>G</u> Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris, 3	J MO Juria. Non Labor
							- rajuvinano -	Ganaalotionia		
1	TOTAL OPERATING REVENUES	\$2,698,877,871	See Note (1)	See Note (1)	See Note (1)	\$2,698,877,871	-\$82,648,550	\$2,567,544,464	See Note (1)	See Note (1)
•			• • • • • • • • • • • • •							
2	TOTAL POWER PRODUCTION EXPENSES	\$1,146,205,935	\$194,953,954	\$951,251,981	\$80,465,775	\$1,226,671,710	\$0	\$1,163,015,239	\$179,951,177	\$983,064,062
3	TOTAL TRANSMISSION EXPENSES	\$45,409,522	\$6,385,343	\$39,024,179	\$3,500,464	\$48,909,986	\$0	\$48,909,986	\$6,295,467	\$42,614,519
4	TOTAL DISTRIBUTION EXPENSES	\$155,854,380	\$73,050,909	\$82,803,471	\$37,111,364	\$192,965,744	\$109,211	\$192,148,721	\$71,677,004	\$120,471,717
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$55,956,005	\$14,638,312	\$41,317,693	-\$42,663	\$55,913,342	\$0	\$55,913,342	\$14,432,277	\$41,481,065
6	TOTAL CUSTOMER SERVICE & INFO, EXP.	\$10,258,860	\$3,645,030	\$6,613,830	-\$1,807,736	\$8,451,124	\$0	\$8,451,124	\$3,593,727	\$4,857,397
7	TOTAL SALES EXPENSES	\$1,188,780	\$697,370	\$491,410	-\$60,037	\$1,128,743	\$0	\$1,128,743	\$687,554	\$441,189
8	TOTAL ADMIN. & GENERAL EXPENSES	\$268,286,254	\$47,420,457	\$220,865,797	-\$2,778,442	\$265,507,812	\$0	\$257,055,142	\$47,297,334	\$209,757,808
9	TOTAL DEPRECIATION EXPENSE	\$314,307,131	See Note (1)	See Note (1)	See Note (1)	\$314,307,131	\$27,872,073	\$333,152,854	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$12,195,903	\$0	\$12,195,903	\$6,307,287	\$18,503,190	so	\$18,020,905	\$1,871,814	\$16,149,091
11	TOTAL OTHER OPERATING EXPENSES	\$225,266,302	\$0	\$225,266,302	-\$92,240,890	\$133,025,412	\$0	\$129,101,369	\$115,965	
12	TOTAL OPERATING EXPENSE	\$2,234,929,072	\$340,791,375	\$1,579,830,566	\$30,455,122	\$2,265,384,194	\$27,981,284	\$2,206,897,425	\$325,922,319	\$128,985,404 \$1,547,822,252
								+-,,-,,	4020,042,010	41,047,024,20Z
13	NET INCOME BEFORE TAXES	\$463,948,799	\$0	\$0	\$0	\$433,493,677	-\$110,629,834	\$360,647,039	\$0	\$0
	}								**	40
14	TOTAL INCOME TAXES	\$203,608,127	See Note (1)	See Note (1)	See Note (1)	\$203,608,127	-\$137,777,660	\$54,754,184	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	-\$7,137,897	See Note (1)	See Note (1)	See Note (1)	-\$7,137,897	\$355,021	-\$6,580,160		See Note (1)
			(.)			-41,101,001	4000,021	-90,000,100	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$267,478,569		\$0	\$0	\$237.023,447	\$26,792,805	\$343 473 A4E		
Sector destantions being	ana baada kara (- 11 - maana ka					¢£J[,U2J,44]	#£0,/42,000	\$312,473,015		30. (S. 1997) - <b>\$0</b>

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

Accounting Schedule: 9 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:12 PM Page: 1 of 1

1

,

.

i.

ł

Adj. Number	Income Adjustment Description	Account Numbér	Company Adjustment Labor	Company Adjustment Non Lebor	Company Adjustments Total	Adjustment	Jurisdictional Adjustment Non Labor	Jurisdictiona Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked		<b>\$0</b>	\$0	\$0	<b>. 5</b> 0	\$47,155,326	\$47,155,32
	1. Residential 1M - To remove test year unbilled revenue. (Boateng)		\$0	\$0	l	\$0	\$4,903,586	
	2. Residential 1M - To Correct Billing Errors. (Boateng)		\$0	\$0		\$0	-\$2,334	
	3. Residential 1M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$37,137,567	
	4. Residential 1M - To reflect Customer Growth (Boatang)		\$0	\$0		\$0	\$1,002,044	
	5. Small General Service 2M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	-\$297,626	
	6. Small General Service 2M - To Correct Billing Errors. (Bosteng)		\$0	\$0		\$0	\$2,334	
	7. Small General Service 2M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0	l	\$0	-\$13,293,170	
	8. Small General Service 2M - To reflect Customer Growth. (Boateng)		\$0	\$0		\$0	-\$536,597	
	9. Large General Service 3M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$1,221,010	
	10. Large General Service 3M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$28,082,984	
	11. Large General Service 3M - To reflect Customer Growth. (Boateng)		\$0	\$0	i	\$0	-\$1,895,584	
	12. Small Primary Service 4M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$2,024,963	
	13. Small Primary Service 4M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$11,531,498	
1	14. Small Primary Service 4M • To reflect Customer Growth. (Boateng)		\$0	\$0		\$0	\$299,104	
	15. Large Primary Service 11M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$3,750,683	
	16. Large Primary Service 11M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$8,969,159	
	17. Lighting and MSD - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	-\$74,399	
	<ol> <li>Lighting and MSD - To remove test year gross receipts taxes. (Boateng)</li> </ol>		\$0	\$0		\$0	-\$946,609	
	19. LTS - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$4,468,784	
	20. Residential 1M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	-\$6,651	
	21. Small General Service 2M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	\$221	
	22. Large General Service 3M - To adjust to Primary Month Billing Determinates. (Wells)		50	\$0		\$0	-\$627,222	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 1 of 18

·· - ·· ··

ē

\*

Adj.	bcome Adjustment Description	Account Number	Company Adjustment	E Company Adjustment Non Labor	E Company Adjustments	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdiction Adjustment Total
	23. Small General Service 4M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0	Total	\$0	-\$2,065	
	24. Large Primary Service 11M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	\$1,513,450	
	25. Lighting and MSD - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	-\$170	
	26. Residential 1M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$28,871,786	
	27. Small General Service 2M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$4,546,495	
	28. Large General Service 3M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$11,567,927	
	29. Small Primary Service 4M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$1,099,843	
	30. Large Primary Service 11M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$497,642	
	31. Lighting and MSD - To adjust for Update Period. {Wells}		\$0	\$0		\$0	\$737,263	
	32. LTS - To adjust for Update Period. (Wells)		\$0	\$0		\$0	-\$20,133,617	
	33. Residential 1M - Billing Adjustments. (Wells)		so	\$0		\$0	-\$9,451,743	
	34. Small General Service 2M - Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$1,925,828	
	35. Large General Service 3M - Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$3,302,608	
	36. Small Primary Service 4M- Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$1,179,862	
	37. Large Primary Service 11M - Billing Adjustments. (Wells)	-	\$0	\$0		\$0	\$25,479	
	38. Large Primary Service 11M - To annualize Large Customer Revenue. (Wells)		\$0	\$Ð		\$0	-\$4,580,694	
	39. LTS - To annualize Large Customer Revenue. (Wells)		\$0	\$0		\$0	\$30,599,864	
	40. Small Primary Service 4M - To Adjust for Rate Switcher. (Wells)		\$0	\$0		\$0	-\$3,293,171	
	41. Large Primary Service 11M To adjust for Rate Switcher. (Wells)	1	\$0	\$0		\$0	\$3,107,252	
	42. Residential 1M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$46,341,261	
	43. Small General Service 2M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$11,289,781	
	44. Large General Service 3M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$20,854,670	
	45. Small Primary Service 4M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$8,430,306	
	46. Large Primary Service 11M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$7,284,144	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 2 of 18

ī

ġ.

1

į

i,

1

ł

-----

<u>A</u> Come Adj. umber	B	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Adjustment
	47. Lighting and MSD - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$1,529,937	
I	48. LT\$ - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$4,551,016	
	49. Residential 1M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	\$457,756	
	50. Small General Service 2M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	-\$261,678	
	51. Large General Service 3M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	-\$798,075	
	52. Small Primary Service 4M - To adjust for Weather Normalization, (Wells)		\$0	\$0		\$0	-\$572,328	
	53. Residential 1M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$2,823,611	
	54. Small General Service 2M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$369,392	
	55. Large General Service 3M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$531,093	
	56. Small Primary Service 4M • To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$1,204,042	
	57. Large Primary Service 11M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	\$8,102	
Rav-8	Off System Sales Revenue - Energy	447.001	\$0	\$0	\$0	<b>\$0</b>	\$148,246,898	\$148,248,
	1. To annualize MISO Day 2 Revenue Sufficiency Guarantee (RSG) Payments Revenue. (Boateng)		\$0	\$0		\$0	-\$3,533,179	
	2. To annualize MISO Day 3 Ancillary Services Revenue Prior to MISO ASM. (Boateng)		\$0	\$0		\$0	-\$12,012,545	
	3. To annualize Ancillary Services ASM Market Revenues. (Boateng)		\$0	\$0		\$0	\$3,452,699	
	4. To annualize Off-system sales revenue. (Grissum)		\$0	\$0		\$0	\$136,153,873	
Rev-9	Off System Sales Revenue - Capacity	447.002	\$0	\$0	\$0	. <b>\$0</b>	\$4,363,803	\$4,363,
	1. To annualize Capacity Sales Revenues. (Grissum)		\$0	\$0		\$0	\$1,081,941	
	2. To annualize Taum Sauk Capacity Sales Revenues. (Grissum)		\$0	\$0		\$0	\$3,281,862	!
Rev-11	Wholesale Dist. Revenue	456.000	\$0	\$0	\$0	* \$0	\$1,383,329	\$1,383
	1. To annualize MISO Day 1 Transmission Revenues. (Boateng)		\$0	\$0		\$0		
	2. To annualize MISO Day 1 Network Integrated Transmission Service Revenues. (Boateng)		\$0	\$0		\$0	-\$441,262	:
	3. To annualize MISO Day 1 New Transmission Service - Bootheel. (Boatang)		\$0	\$0		\$0	\$617,400	)
Rev-12	Provisions for Rate Refunds	449.000	<b>\$0</b>	\$0		<b>\$0</b>	\$12,695,890	) \$12,695
	1. To Eliminate Rate Refunds		\$0	\$0		\$0	\$12,695,890	)

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 3 of 18

Ŧ

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	L Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-4	S&E Labor	500.000	-\$104,553	\$0	-\$104,553	<b>\$0</b>	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$213,291	\$0		\$0	\$0	
	2. To annualize Payroli. (Cassidy)		\$108,738	\$0		\$0	\$0	
E-6	Fuel - Labor	501.000	-\$101,430	\$0	-\$101,430		<b>\$</b> 0	
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$206,920	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$105,490	\$0		\$0	\$0	
E-7	Feel Handling-Non-Labor	501.000	50	\$105,163,479	\$105,163,479		\$0	
	1. To adjust Fust Expense. (Grissum)		\$0	\$105,163,479		\$0	\$0	
E-9	Fuel for Interchange	501.100	\$0	-\$28,695,668	-\$28,695,668	\$0	\$0	<u> </u>
	1. To adjust Fuel Expense. (Grissum)		\$0	-\$28,695,668		\$0	\$0	
E-10	Steam Expenses - Labor	502.000	-\$263,053	\$0	-\$253,053	50	\$0	
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$536,635	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$273,582	\$0		\$0	\$0	
- E-11	Steam Expenses - Non-Labor	502.000	\$0.	\$5,239,584	\$5,239,584		\$0	
	1. To increase production expense to reflect amortization of SO2 tracker. (Grissum)		\$0	\$6,518,161		\$0	\$0	
	2. To remove expense associated with discontinued fuel additive. (Grissum)		\$0	-\$972,685		\$0	\$0	
	3. To normalize ongoing fuel additive expense. (Grissum)		\$0	-\$305,892		\$0	\$0	
E-14	Electric Expenses - Labor	505.000	-\$120,710	\$0	-\$120,710	<b>\$0</b>	\$0	
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$246,252	\$0		\$0	\$0	**************************************
	1. To annuatize Payroll. (Cassidy)		\$125,542	\$0		\$0	\$0	
E-16	Misc. Steam Power Expenses - Labor	506.000	-\$79,607	\$0	\$79,607	\$0	\$0	
	<ol> <li>To disallow certain incentive comp &amp; restrictive stock.</li> <li>(Boateng)</li> </ol>		-\$162,400	\$0		\$0	\$0	
	2. To annualize Payroli. (Cassidy)		\$82,793	\$0	I	\$0	\$0	I
· E-17	Misc. Steam Power Expenses - Non-Labor	506.000	\$0	-\$12,377	-\$12,377		\$0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$13,927	,	\$0	\$0	)
	2. To annualize lease agreements. (Ferguson)		\$0	\$1,550	•	\$0	\$0	I

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 4 of 18

2

.

Adj.			Сотрапу	E Company	Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	
umber	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	
E-24	Maint Superv & Engineering SP	510.000	-\$144,039	-\$861,431	-\$1,005,470	<b>\$0</b>	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$293,843	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$149,804	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$861,431		\$0	\$0	
E-25	Maintenance of Structures - SP	511.000	-\$48,984	-\$80,035	-\$129,019	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$99,929	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$50,945	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$80,035		\$0	\$0	
E-26	Maintenance of Boiler Plant - SP	512.000	-\$310,720	-\$12,652,938	-\$12,963,658	50	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$633,878	\$0		\$0	\$0	
	2. To annualize Payroll, (Cassidy)		\$323,158	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		so	-\$12,652,938		\$0	\$0	
E-27	Maintenance of Electric Plant - SP	513.000	-\$45,872	-\$3,352,030	\$3,398,902	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$95,620	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$48,748	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$3,352,030		\$0	\$0	
E-28	Maintenance of Misc. Steam Plant - SP	514.000	-\$64,714	-\$880,297	-\$945,011	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$132,019	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$67,305	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$880,297		\$0	\$0	
E-33	Operation Superv. & Engineering - Labor	517.000	\$1,325,576	<b>\$</b> 0	\$1,325,578	50	\$0	
	1. To include labor costs associated with new security force. (Cassidy)		\$2,133,252	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Bosteng)		-\$801,205	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$408,463	\$0		\$0	\$0	
	4. Miscelianeous annualization. (Rackers)		-\$414,934	\$0		\$0	\$	2
	1		1			]		

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 5 of 18

÷

.

i.

į

.

,

A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor		Jurisdiction: Adjustments Total
	1. To adjust Fuel Expense. (Grissum)		\$0	\$12,584,855		\$0	\$0	
E-44	Misc. Nuclear Power Expenses - Labor	524.000	-\$3,695,914	\$0	-\$3,695,914	50	\$0	
	1. To eliminate discontinued security force contract. (Cassidy)	Ì	-\$9,745,964	\$0		\$0	\$0	
	2. To include labor costs associated with new security force. (Cassidy)		\$7,563,347	\$0	i	\$0	\$0	
;	3. To normalize overtime labor costs for Callaway refueling. (Cassidy)		-\$1,166,667	\$0		\$0	\$0	
	4. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$705,096	\$0		\$0	\$0	
	5. To annualize Payroll. (Cassidy)		\$359,466	\$0		\$0	\$0	
E-45	Misc. Nuclear Power Expenses - Non-Labor	524.000	\$0	\$1,000	\$1,000	\$0	\$0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$1,000		\$0	\$0	
E-49	Maint, Supery, & Engineering - NP	528.000	-\$811,635	\$0	-\$811,635	\$8		
	1. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$633,333	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$363,740	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$185,438	\$0		\$0	\$0	
E-50	Maint. Of Structures - NP	529.000	-\$273,062	<b>\$</b> 0	-\$273,062	\$0	\$0	÷
	1. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$200,000	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$149,048	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$75,986	\$0		\$0	\$0	
E-51	Maint. Of Reactor Plant Equip NP	530.090	-\$346,106	-\$7,656,369	-\$8,002,475	\$0		
	1. To annualize O&M Non-Labor Cost for Callaway Refuel 16. (Grissum)		\$0	-\$7,656,369		\$0	\$0	I
	2. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$266,667	\$0		\$0	\$0	ł
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$162,059	\$0		\$0	\$0	1
	4. To annualize Payroll. (Cassidy)		\$82,620	\$0		\$0	\$0	I
E.52	Maint. Of Electric Plant - NP	531.000	-\$276,649	<b>\$0</b>	\$276,649	\$0		
	1. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$200,000	\$0		\$0	\$C	l .
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$156,366	\$0		\$0	so \$0	)
	3. Te annualize Payroll. (Cassidy)		\$79,717	\$0		\$0	) <b>\$</b> I	)

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 6 of 18

÷

G.

1

ļ

ļ

Income Ad] Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictiona Adjustments Total
E-53	Maint. Of Misc. Nuclear Plant - NP	532.000	\$29,690	\$0	-\$29,690	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$60,568	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$30,878	\$0		\$0	\$0	
E-58	Hydraulic Oper. S&E - Labor	535.000	-\$10,968	\$0	-\$10,968	<b>\$0</b> .	\$0	
-	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$22,374	\$0		\$0	\$0	
i	2. To annualize Payroll. (Cassidy)		\$11,406	\$0		\$0	\$0	
E-61	Hydraulic Expenses - Labor	537.000	-\$5,188	\$0	-\$5,188		\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10,584	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,396	\$0		\$0	\$0	
E-63	Hydraulic Electric Expenses - Labor	538.000	-\$13,585	\$0	-\$13,585		\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$27,714	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$14,129	\$0		\$0	\$0	•
E-65	Misc. Hydraulic Power Gen. Expenses - Labor	539.000	-\$38,382	\$0	-\$38,382	\$0	<u>so</u>	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$78,300	\$0		\$0	\$0	I
	2. To annualize Payroll. (Cassidy)		\$39,918	\$0		\$0	\$0	1
E-66	Misc. Hydraulic Power Gen. Expenses - Non-Labor	539.000	\$0	-\$22,724	\$22,724		50	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$22,724		\$0	\$0	•
E-71	Maint: Superv. & Engineering - HP	541.000	-\$7,609	\$0	-\$7,609	50	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$15,522	\$0		\$0	ŞC	)
	2. To annualize Payroll. (Cassidy)		\$7,913	\$0		\$0	\$0	)
E-72	Maint, of Structures - HP	542.000	-\$7,063	-\$2,500	-\$9,583	50	SC SC	1
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$2,500		\$0	\$	)
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$14,408	\$0		\$0	) <b>\$</b> (	)
	3. To annualize Payroll. (Cassidy)		\$7,345	\$0		\$0	) <b>\$</b> (	3
E-73	Maint, of Reservoirs, Dams & Watarways - HP	543.000	-\$694		-\$694			) <u> </u>
	1. To disallow certain incentive comp and restrictive		-\$1,417	<b>\$</b> 0		\$0	) şa	n .

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 7 of 18

---

---

-

- - - - -

. ....

i

à

-

Adi. Yumber	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	
	2. To annualize Payroll. (Cassidy)		\$723	\$0		\$0	\$0	
E-74	Maint, of Electric Plant - HP	544.000	-\$8,325	\$0	\$8,325		50	÷.
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$16,983	\$0		\$0	50	
	2. To annualize Payroll. (Cassidy)		\$8,658	\$0		\$0	\$0	
E-75	Maint, of Misc. Hydraulic Plant - HP	545.000	-\$3,832	-\$2,470	-\$6,302	50	\$0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$2,470		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$7,816	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$3,984	\$0		\$0	\$0	
E-80	Operation Superv. & Engineering - Labor - OP	546.000	\$11,065	\$0	-\$11,065	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$22,574	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$11,509	\$0		\$0	\$0	
E-82	OP - Fuel for Baseload	547.000	\$0	\$3,399,405	\$3,399,405	<u>.</u>	\$0	
	1. To adjust Fuel Expense. (Grissum)		\$0	\$3,399,405		\$0	\$0	
E-83	OP - Fuel for Interchange	547.000	<b>\$0</b>	-\$5,737,343	\$5,737,343	<u></u>	\$0	2. 6. 5.
	1. To adjust Fuel Expense. (Grissum)		\$0	-\$5,737,343		\$0	\$0	
E-84	Generation Expenses - Labor - OP	548.000	-\$2,274	\$0	-\$2,274	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$4,640	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$2,366	\$0		\$0	\$0	
E-86	Misc. Other Power Generation Exp Labor - OP	549.000	-\$5,720	\$0	-\$5,720	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$11,668	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,948	\$0		\$0	\$0	
E-93	Maint. Of Structures - OP	552.000	\$1,170	\$0	-\$1,170	\$0	<b>\$0</b>	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$2,387	\$0		\$0		
	2. To annualize Payroll. (Cassidy)		\$1,217	\$0		\$0	\$0	
E-94	Maint, Of Generating & Electric Plant - OP	553.000	-\$11,325	\$Q	-\$11,325	<b>\$0</b>	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$23,104	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)	1	\$11,779	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 8 of 18

\*

2

t

Adj. Number	Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment	H Jurisdictional Adjustment Non Labor	Adjustments
E-95	Maint. Of Misc. Other Power Gen. Plant - OP	554.000	\$3,611	\$0	-\$3,611	<b>\$0</b>	\$0	1
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$719	\$0		\$0	\$0	
	2. To eliminate Taum Sauk expenses. (Rackers)		-\$3,259	\$0		\$0	<b>\$</b> 0	
	3. To annualize Payroll, (Cassidy)		\$367	\$0		\$0	\$0	
E-99	Purchased Power For Baseload	555.100	\$0	\$30,252,638	\$30,252,638	\$0	\$0	\$4
	1. To adjust purchases for baseload. (Grissum)		\$0	\$30,252,638	n the first of the second second second second second second second second second second second second second s	\$0	\$0	
E-101	Interchange Purchased	555.300	\$0	-\$10,537,305	-\$10,537,305	\$0	50	S
	1. To annualize anciliary services market (MISO ASM) Expenses. (Boateng)		\$0	\$3,312,908		\$0	\$0	
	2. To eliminate adjustment to expense to establish amortization for RSG payment. (Rackers)		\$0	\$12,238,670		\$0	\$0	
	3. To adjust purchases for off-system sales. (Grissum)		\$0	-\$26,088,883		\$0	\$0	
E-104	Other Expenses - OPE - Labor	557.000	-\$156,251	\$Q	-\$156,251	\$0	<b>\$</b> 0	\$(
	1. To disatiow certain incentive comp and restrictive stock. (Boateng)		-\$318,755	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$162,504	\$0		\$0	\$0	
E-105	Other Expenses - OPE - Non-Labor	557,000	\$0	-\$475	\$475	\$0	\$0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$475		\$0	\$0	
E-110	Operation Supervision & Engineering - TE	560.000	\$12,976	*	-\$12,976	. 50		
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$26,471	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$13,495	\$0		S0	\$0	
6-111	Load Dispatching - TE	561.000	425,235	\$0	-\$25,235	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$51,479	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$26,244	\$0		\$0	\$0	
E-112	Station Expenses - TE	562.000	-\$3,180	\$0	-\$3,160	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$6,487	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$3,307	\$0		\$0	\$0	
E-115	Trans. Of Electric by Others - TE	565.000	\$0	\$3,616,087	\$3,616,087	<u> </u>	\$0	
	1. To annualize MISO Day 1 Transmission Expenses. (Boateng)		\$0	\$297,287		\$0	\$0	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 9 of 18

î

1

I

comé Ad].			Company Adjustment	seel addressee	Company Adjustments		Jurisdictional Adjustment	Adjustment
	income Adjustment Description 2. To annualize MISO Day 1 New Transmission Service -	Number	Labor 50	Non Labor \$3,318,800	Total	Labor	Non Labor \$0	<u>" "Total"</u>
	Bootheel. (Boateng)			40,010,000		30	οų.	
-116	Misc. Transmission Expenses - TE	566.000	\$14,177	-\$25,747	\$39,924	50	\$0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$25,747		\$0	\$0	
	2. To disatiow certain incentive comp and restrictive stock. (Boateng)		-\$28,922	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$14,745	\$0		\$0	\$0	
-120	Maint. Supervision & Engineering - TE	568.000	-\$4,958	\$0	-\$4,958	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10,114	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,156	\$0		\$0	\$0	
-121	Maint. Of Structures - TE	569.000	-\$14	\$0	-\$14	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$29	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$15	\$0		\$0	\$0	
	Maint. Of Station Equipment - TE	570.000	\$14,137	\$0	-\$14,137	<b></b>	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$28,839	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$14,702	\$0		\$0	\$0	
5-123	Maint. Of Overhead Lines - TE	. 571.000	-\$735	\$0	-\$735	<b>\$0</b>	\$0	
	1, To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,500	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$765	\$0		\$0	\$0	
-124	Maint. Of Misc. Transmission Plant - TE	573.000		\$0	-\$14,464	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$29,506	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$15,042	\$0		\$0	\$0	
E-130	Operation Supervision & Engineering - DE	580.000.	-\$42,796	\$0	-\$42,796	\$0	\$0	an a fa a su a su a su a su a su a su a su
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$87,305	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$44,509	\$0		\$0	\$0	
E-131	Load Dispatching - DE	581.000	-\$59,032	\$0	-\$59,032	<b>\$0</b>	<b>50</b>	(
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$120,427	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$61,395	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 10 of 18

۰

· · -----

-

÷

î

Adj.	E Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Jurisdiction Adjustment Adjustment Non Labor Total
	Station Expenses - DE	582.000	\$43,198	\$0	-\$43,198	\$0	50 K
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$88,125	\$0		\$0	\$0
	2. To annualize Payroll, (Cassidy)		<b>\$44</b> ,927	\$0	i	\$0	\$0
E-133	Overhead Line Expenses - DE	583.000	-\$75,646	\$2,351,023	\$2,275,377	50	
	1. To normalize test year non-labor related storm costs. (Rackers)		\$0	-\$1,179,664		\$0	\$0
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$154,320	\$0		\$0	\$0
	3. To annualize Payroll. (Cassidy)		\$78,674	\$0		\$0	\$0
	4. To annualize vegetation management. (Rackers)		\$0	\$1,894,942		\$0	\$0
	5. To annualize reliability inspections. (Rackers)		\$0	\$1,635,745		\$0	\$0
E-134	Underground Line Expenses - DE	584.000	\$25,416	\$0	-\$25,416	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$51,850	\$0		\$0	\$0
	2. To annualize Payroll. (Cassidy)		\$26,434	\$0		\$0	\$0
E-135	Street Lighting & Signal System Expenses	585.000	-\$6,845	\$8	-\$6,845	\$0	1 <b>50</b>
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$13,965	\$0		\$0	\$0
	2. To annualize Payroll. (Cassidy)		\$7,120	\$0		\$0	\$0
E-136	Meters	586.000	-\$57,170	\$0	-\$57,170	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$116,629	\$0		\$0	\$0
	2. To annualize Payroll. (Cassidy)		\$59,459	\$0		\$0	\$0
E-137	Cust Install	587.000	-\$21,888	\$0	-\$21,888	50	<b>\$0</b>
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$44,653	\$0		\$0	\$0
	2. To annualize Payroll. (Cassidy)		\$22,765	\$0		\$0	\$0
E-138	Miscallaneous	588.000	-\$100,868	-\$30,090	-\$130,958	\$0	\$109,211 \$109,
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$30,090	· · · · · · · · · · · · · · · · · · ·	\$0	\$0
	2. To increase depreciation expense charged to O&M. (Ferguson)		\$0	\$0		\$0	\$109,211
	3. To disallow certain incentive comp and restrictive stock. (Bosteng)		-\$205,774	\$0		\$0	\$0
	4. To annualize Payroll. (Cassidy)		\$104,906	\$0		\$0	\$0
E-139		1	1				

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 11 of 18

.

ā

ţ

İ

- į

1

Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment	<u>F</u> Company Adjustments	G Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment	
CONTRACT.	1. To annualize lease agreements. (Ferguson)		\$0	Non Labor \$1,140	Total	\$0	Non Labor \$0	Total
E-142	S&F Maintenance	590,000	-\$35,533	\$0	-\$35,533	<b>\$0</b>	<b>\$0</b>	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$72,489	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$36,956	\$0		\$0	\$0	
E-143	Structures Maintenance	591.000	-\$4,946	\$0	-\$4,946	\$0	\$0	- <u></u>
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10,090	\$0		\$0	\$0	
	2. To annualize Payroll. (Caasidy)		\$5,144	\$0	I	\$0	\$0	
E-144	Station Equipment Maintenance	592,000	-\$128,322	50	-\$128,322	<b>\$0</b>	50	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$261,781	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$133,459	\$0		\$0	\$0	
E-145	OH Lines Maintenance	593.000	-\$301,631	\$35,817,489	\$35,515,858		\$0	
	1. To normalize test year non-labor related storm costs. (Rackers)		\$0	-\$2,798,011		\$0	\$0	
	2. To disallow certain dues and donstions. (Ferguson)		\$0	-\$1,500		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		<b>-\$</b> 615,335	\$0		\$0	\$0	
	4. To eliminate adjustment to expense to establish amortization for 2007 Storm AAO Costs. (Rackers)		\$0	\$24,560,000		\$0	\$0	
	5. To eliminate adjustment to expense to establish amortization for 2008 Storm Costs. (Rackers)		\$0	\$4,857,000		\$0	\$0	
	6. To eliminate adjustment to expense to establish amortization for Vegetation Management-Jan-Sept 2008. (Rackers)		\$0	\$6,300,000		\$0	\$0	
	7. To eliminate adjustment to expense to establish amortization for Vegetation Management-Oct 2008-Feb 2009. (Rackers)		\$0	\$2,900,000		\$0	\$0	
	8. To annualize Payroll. (Cassidy)		\$313,704	\$0		\$0	\$0	
E-146	UG Lines Maintenance	594.000	-\$63,342	\$0	-\$63,342	\$0	<u> </u>	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$129,220	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$65,878	\$0		\$0	\$0	
E-147	Line Transformers Maintenance	595.000	-\$16,084	\$0	-\$16,084		\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$32,812	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$16,728	\$0		\$0	\$0	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 12 of 18

Adj. Number	B	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor		Jurisdictional Adjustments Total
	Street Light & Signals Maintenance	596.000	\$27,316	\$0	\$27,316	SO SO	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$55,726	· \$0		\$0	\$0	
	2. To annualize Payroli. (Cassidy)		\$28,410	\$0		\$0	\$0	
E-149	Meters Maintenance	597.000	-\$8,563	- 50	-\$8,563	50	\$0	<u> </u>
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$17,468	\$0		\$0	\$0	
	2. To annualize Payroil. (Cassidy)		<b>\$</b> 8,905	\$0		\$0	\$0	
E-150	Misc. Pit Maintenance	598.000	-\$9,602	\$0	-\$9,502	<u>.</u>		\$
	1. To disallow certain incentive comp and restrictive stock. (Bosteng)		-\$19,589	_ <b>\$</b> 0		<b>\$</b> 0	\$0	
	2. To annualize Payroll. (Cassidy)		\$9,987	\$0		\$0	\$0	
E-154	Supervision - CAE	901.000	\$25,667	\$0	\$25,667	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$52,362	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$26,695	\$0		\$0	\$0	
E-155	Meter Reading Expenses - CAE	902.000	\$1,173	\$0	\$1,173		\$0	
	1. To disaflow certain incentive comp and restrictive stock. (Boateng)		-\$2,394	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$1,221	\$0		\$0	\$0	
"E-156	Customer Records & Collection Expenses	903.000	-\$179,079	\$0	-\$179,079	\$0	50	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$365,326	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$186,247	\$0		\$0	\$0	
E-157	Uncollectible Accounts - CAE	904.000	\$0	-\$618,683	-\$618,683	<b>\$0</b>	\$0	
	1. To adjust test year uncollectible account. (Boateng)		\$0	-\$618,683		\$0	\$0	
E-158	Misc. Customer Accounts Expense - CAE	905.000	-\$116	\$782,055	\$781,939	\$0	\$0	
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$237	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$121	\$0		\$0	\$0	I
	3. To annualize interest on customer deposits. (Ferguson)		\$0	\$782,055		\$0	\$0	1
E-162	Supervision - CSIE	907.000	-\$476	\$0	-\$476	50		
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$972	\$0		\$0	\$0	I
		1	1			1		

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 13 of 18

-- -- -- ----

- - -

-----

.

.

à

Adj. Number	Income Adjustment Description	Account	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Adjustment Non Labor	Jurisdictiona Adjustments Total
E-163	Customer Assistance Expenses - CSIE	908.000	-\$36,213	¢40.000	C 47 400	\$0		
<u>L-100</u>	1. To disallow certain dues and donations. (Ferguson)		\$0	\$10,969 -\$10,969	-\$47,182	\$0. \$0	<b>\$0</b> \$0	<u>) ), ((</u>
	2. To disallow certain incentive comp and restrictive		-\$73,876	ŧn			•	
	stock. (Boateng)		• <b>ə</b> /3,6/0	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$37,663	\$0		\$0	\$0	
E-164	Informational & Instructional Advertising Expense	909.000	\$1,100	-\$2,302,599	-\$2,303,699	<u>\$0</u>	\$0	
	1. To disallow certain institutional or promotional items. (Ferguson)		\$0	-\$93,598		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$2,244	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$1,144	\$0		\$0	\$0	
	4. To disallow institutional and promotional advertising. (Ferguson)		\$0	-\$2,209,001		\$0	\$0	
E-165	Misc. Customer Service & Informational Expense	910.000	\$13,514	\$557,135	\$543,821	\$D	\$0	
	1. To remove items that provide no ratepayer benefit. (Ferguson)		\$0	-\$106,630		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		<b>\$</b> G	<b>-\$</b> 63,033		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$27,570	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$14,056	\$0		\$0	\$0	
	4. To increase funding for low-income weatherization programs. (Rackers)		\$0	\$726,798		\$0	\$0	
E-168	Supervision + SE	911.000	-\$888	şõ	-\$888	\$0	50	<u></u>
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,811	\$0		\$0	\$0	
	2. To annustize Payroll. (Cassidy)		\$923	\$0		\$0	\$0	
E-169	Demonstrating & Selling Expenses - SE	912.000	-\$8,429	-\$49,258	\$57,687	50	\$0	
	1. To remove items that provide no rate payer benefit and charges in regard to Callaway II. (Ferguson)		\$0	-\$45,268	ł	\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$3,990	I	\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$17,196	\$0	ŀ	\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$8,767	\$0	I	\$0	\$0	
E-171	Misc. Salas Expenses - SE	916.000	\$499	-\$963	-\$1,462	\$0	\$0	
	1. To remove finance charges. (Ferguson)		\$0	-\$463	6	\$0	\$0	

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 14 of 18

~

. ---

î

i i

ļ

j

!

ł

A Income Ad) Number	B	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictiona Adjustments Total
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$500		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,017	\$0	i	\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$518	\$0		\$0	\$0	
E-175	Admin. & General Salaries - AGE	920.000	-\$570,350	<u>\$0</u>	-\$570,350	50	\$0	<u> </u>
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,163,530	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$593,180	\$0		\$0	\$0	
E-176	Office Supplies & Expenses - AGE	921.000	-\$32,714	-\$21,058	-\$53,772		<b>\$</b> 0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$16,778		\$0	\$0	
	2. To annualize Lease agreements. (Ferguson)		\$0	-\$4,280		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Bosteng)		-\$66,738	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$34,024	\$0		\$0	\$0	
· E-178	Outside Services Employed	923,000	-\$8,957	-\$307,418	-\$316,375	\$0	\$0	* 2 7 7
	1. To remove finance charges, gifts, and other items with no ratepayer benefit. (Ferguson)		\$0	-\$68,831		\$0	\$0	
	2. To disaliow certain dues and donations. (Ferguson)		\$0	-\$238,587		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$18,272	\$0		\$0	\$0	
	4. To annualize Payroll. (Caasidy)		\$9,315	\$0		\$0	\$0	
E-179	Property Insurance	924.000	<u> </u>	-\$3,595,817	-\$3,595,817	\$0	\$0	1 1 2 2 3
	1. To annualize insurance premiums. (Ferguson)		\$0	-\$3,595,817		\$0	\$0	•
E-180	Injuries & Damages	925.000	-\$9,195	<b>,\$1,913,13</b> 8	-\$1,922,333	<b>\$0</b>	\$0	
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$514		\$0	\$0	I
	2. To normalize injuries and damages accruals. (Ferguson)		\$0	-\$2,714,208		\$0	\$0	I
	3. To annualize insurance premiums. (Ferguson)	1	\$0	\$801,584		\$0	\$0	,
	4. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$18,759	\$0		\$0	\$0	)
	5. To annualize Payroll. (Cassidy)		\$9,564	\$0		\$0	\$0	)
E-181	Employee Pensions & Benefits	926.000	\$749,884	\$4,226,955	\$4,976,819	\$40		)* [
	1. To annualize pension expense. (Boateng)	ļ	\$0	\$3,048,997		\$0	) <b>\$</b> (	<b>)</b>
	2. To adjust test year Pension expense consistent with the (VSE/ISP program. (Boateng)		\$0	-\$802,789	ŀ	\$0	) <b>\$</b> (	3

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 15 of 18

\_

٠

÷

Adj. Number	E Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	L Jurisdictional Adjustment Non Labor	Adjustments
	3. To annualize OPEB expense. (Boateng)		\$0	\$2,274,742		\$0	\$0	
	4. To adjust test year OPEB expense consistent with the VSE/ISP program. (Boateng)		\$0	-\$293,995		\$0	\$0	
	5. To annualize employee benefits. (Cassidy)		\$749,864	\$0		\$0	\$0	
E-183	Regulatory Commission Expenses	928.000	<u> </u>	\$1,512,154	\$1,512,154	\$0	\$0	<u></u>
	1. To annualize PSC assessment. (Ferguson)		<b>\$</b> 0	\$512,154	1	\$0	\$0	
	2. To normalize rate case expense. (Ferguson)		\$0	\$1,000,000		\$0	\$0	
E-185	Misc. ABG	930.000	\$1,391,959	-\$3,340,047	-\$1,948,088	\$0	\$0	
	1. To remove charges that provide no ratepayer benefit. (Ferguson)		\$0	-\$29,207		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$765,875		\$0	\$0	
	3. To increase expense for Union Training. (Rackers)		\$1,383,797	\$250,877		\$0	\$0	
	4. To eliminate Taum Sauk Expenses booked during the test year. (Rackers)		\$0	-\$2,795,842		\$0	\$0	
	5. To annualize Payroll. (Cassidy)		\$8,162	\$0		\$0	\$0	
E-186	Misc. A&G - Direct (Includes EPRI)	930.100	-\$16,010	-\$645,428	-\$681,438	\$0	\$0	\$
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$16,010	\$0		\$0	\$0	
	2. To disallow Institutional and promotional advertising. (Ferguson)		\$0	-\$645,428		\$0	\$0	
- E-187	Rents - AGE	931.000	<u>- 10 10 10 10 10 10 10 10 10 10 10 10 10 </u>	-\$160,719	-\$160,719	S	\$0	
-	1. To annualize the UE portion of AMS leases. (Ferguson)		\$0	-\$160,719		\$0	\$0	
E-190	Maint. Of General Plant	935.000	-\$38,364	-\$139	-\$38,523	\$0	\$0	
	1. To remove items that provide no ratepayer benefit. (Ferguson)		\$0	-\$139	and an an an an an an an an an an an an an	\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$78,304	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$39,920	\$0		\$0	\$0	
_E-194	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$27,872,073	\$27,872,07
	1. To Annualize Depreciation Expense		\$0	\$0		\$0		
	2. To eliminate test year depreciation expense on coal cars that is addressed by the Staff's fuel expense annualization and normalization adjustments. (Grissum)		\$0	\$0		\$0	- <b>\$</b> 1,193,756	
	3. To eliminate annualized depreciation on power operated equipment and transportation equipment charged to O&M and construction. (Ferguson)		\$0	\$0		\$0	-\$8,708,287	

.

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 16 of 18

- - ---

-----

\*

i

A Income Adj. Number	B	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	4. To amortize nuclear production plant depreciation reserve. (Rice)		\$0	\$0		\$0	-\$6,888,960	
	5. To amortize other production plant reserve - Acct 344 - Generators. (Rice)		\$0	\$0		\$0	-\$4,173,500	
E-205	Rate Case Expense	407.347	\$0	-\$71,438	-\$71,436		\$0	
	1. To remove rate case amortization. (Ferguson)		\$0	-\$71,436		\$0	\$0	
E-206	Pension Tracker Amortization		<u>\$0</u>	-\$840,530	-\$840,530	50	<b>\$0</b>	
	1. To adjust Pension Tracker Amortization. (Boateng)		\$0	-\$840,530		\$0	\$0	
E-207	OPEB Tracker Amortization		\$0,	-\$6,226,525	-\$6,226,525	\$0	\$0	
	1. To adjust OPEB Tracker Amortization. (Boateng)		\$0	-\$6,226,525		\$0	\$0	
E-208	2007 Storm AAO Amortization	407.348	<b>\$0</b>	\$4,502,883	\$4,502,883	\$0	\$0	
	1. To annualize January 2007 AAO storm cost amortization from Case No. ER-2008-0318. (Rackers)		\$0	\$4,502,883		\$0	\$0	
E-209	2008 Storm Costs	407.351	\$0	\$890.450	\$890,450	50	\$0	
	1. To annualize storm cost amortization from Case No. ER 2008-0318. (Rackers)		\$0	\$890,450	and and an an an an an an an an an an an an an	\$0	\$0	
E-210	Vegetation and inspections 1/1 7 9/30/2008	407.352	\$0	\$1,925,000	\$1,925,000	\$0	\$0	
	1. To amortize amounts allowed in ER-2008-0318. (Rackers)		\$0	\$1,925,000	onderse general and a second second second second second second second second second second second second second	\$0	\$0	
E-211	Vegetation and Inspections 10/1/08 - 02/01/09	407.353	\$0	\$1,253,354	\$1,253,354	50		
	1. To amortize amounts deferred in ER-2008-0318. (Rackers)		\$0	\$586,202		\$0	\$0	ł
	2. To amortize reliability inspection amounts deferred in ER-2008-0318. (Rackers)		\$0	\$463,365		\$0 	\$0	I
	3. To amortize vegetation management amounts deferred in ER-2008-0318. (Rackers)		\$0	\$203,787		\$0	\$0	)
-E-212	RSG Adjustment	407.354	\$0	\$1,529,874	\$1,529,874	50	\$(	
	1. To amortize RSG resettlement. (Boateng)		\$0	\$1,529,874		\$0	\$0	)
E-213	Storm Cost Amortization ER-2010-0036	407.355	» <b>\$</b> 0	\$795,535	\$795,53	5 \$0		
	1. To annualize Staff proposed amortization of test year storm costs from Case No. ER-2010-0036. (Rackers)		\$0			\$0		
E-214	VSE/ISP Severance Pay	407.356	\$1,871,814	50	\$1,871,81	sc		
	1. To amortize severance pay associated with VSE/ISP. (Cassidy)		\$1,871,814			\$0		
	}	1	1			4		

Accounting Schedule: 10 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 17 of 18

ī,

1

ī.

.

.

A Income Adj. Number	B	<u>C</u> Account. Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Compañy Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	j Jurisdictiona Adjustments Total
	1. To amortize energy efficiency regulatory asset. (Rackers)		\$0	\$676,868		\$0	\$0	: <u>, , , , , , , , , , , , , , , , , , , </u>
E-219	Property Taxes	408.011	\$0	\$6,198,115	\$6,198,115	<u> </u>	\$0	
	1. To annualize Property Tax Expense. (Ferguson)		\$0	\$6,198,115		\$0	\$0	
E-220	Payroll Taxes	408.010	\$119,624	\$0	\$119,624	<b>\$0</b>	\$0	
	1. To annualize FICA payroll taxes. (Cassidy)		\$151,509	<b>\$</b> 0		\$0	\$0	
	2. To annualize Federal Unemployment Payroll Taxes. (Cassidy)		-\$31,885	\$0		\$0	\$0	
E-221	Gross Receipts Tax	408.012	\$0	-\$98,361,058	-\$98,361,058	<b>\$0</b>	<b>50</b>	en de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la comp
	1. To annualize Gross Receipts Tax. (Ferguson)		\$0	-\$200		\$0	\$0	
	2. To eliminate Gross Receipts Tax (Boateng)		\$0	-\$98,360,858		\$0	\$0	
E-222	Missouri Franchise Taxes/Misc.	408.013	<b>\$0</b>	\$197,571	-\$197,571	<u>\$0</u>	50	
	1. To annualize corporate franchise tax. (Ferguson)		\$0	-\$110,639		\$0	\$0	
	2. To remove excise tax on NEIL Excise Tax for Replacement Power. (Ferguson)		<b>\$</b> 0	-\$86,932		\$0	\$0	
E-227	Current Income Taxes	409,000	\$0	\$0	\$0	\$0	-\$137,777,660	-\$137,777,66
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$137,777,660	
E-230	Deferred Income Taxes - Def. Inc. Tax		<b>50</b> .		\$0		\$355,021	\$355,02
	1. To Annualize Deferred income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$355,021	
	Total Operating Revenues		<u>\$0</u>	<u>\$0</u>	\$0			
	Total Operating & Maint, Expense		\$3,606,801	\$34,061,923	\$30,455,122	50 etc.		the second second second second second second second second second second second second second second second s

## Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Income Tax Calculation

٠

i,

Line	<u>A</u> Description	<u>B</u> Percentage	<u>C</u> Test	D 7.39%	E 7.56% Return	7.72% Return
<u>Number</u>		Rate	Year \$360,647,039	\$578,854,066	\$595,150,777	\$611,447,488
-			\$500,047,005	4010,000,000	•000,100,111	<i>4</i> 011,,0
2	ADD TO NET INCOME BEFORE TAXES	1				
3	Book Depreciation Expense		\$333,152,854	\$333,152,854	\$333,152,854	\$333,152,854
4	Plant Related Amortizations:		\$0	\$0	\$0	\$
5	Hydraulic Amortization		\$4,148,606	\$4,148,606	\$4,148,606	\$4,148,60
6	Transmission Amortization		\$240,613	\$240,613	\$240,613	\$240,61
7	Intangible Amortization		\$5,604,649	\$5,604,649	\$5,604,649	\$5,604,64
8 9	Callaway Post Op Amortization		\$3,669,768 \$346,816,490	\$3,669,768 \$346,816,490	\$3,669,768 \$346,816,490	<u>\$3,669,76</u> \$346,816,49
•			40-10,010,-100	\$010,010,100	\$010,010,400	40-10,010,40
10	SUBT. FROM NET INC. BEFORE TAXES			ł		
11	Interest Expense calculated at the Rate of	3.0440%	\$184,002,497	\$184,002,497	\$184,002,497	\$184,002,497
12	Tax Straight-Line Depreciation		\$370,663,390	\$370,663,390	\$370,663,390	\$370,663,390
13	Production Income Adjustment		\$6,334,252	\$6,334,252	\$6,334,252	\$6,334,252
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$561,000,139	\$561,000,139	\$561,000,139	\$561,000,13
15	NET TAXABLE INCOME		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,83
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc Fed. Inc. Tax		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,83
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$7,680,010	\$19,048,566	\$19,897,622	\$20,746,67
19	Deduct City Inc Tax - Fed. Inc. Tax		\$92,272	\$229,742	\$240,009	\$250,27
20	Federal Taxable Income - Fed. Inc. Tax		\$138,691,108	\$345,392,109	\$360,829,497	\$376,266,88
21	Federal Income Tax at the Rate of	35.00%	\$48,541,888	\$120,887,238	\$126,290,324	\$131,693,41
22	Subtract Federal Income Tax Credits	1				
23	Research Credit		\$630,928	\$630,928	\$630,928	\$630,92
24	Production Tax Credit		\$929,058	\$929,058	\$929,058	\$929,05
25	Net Federal Income Tax		\$46,981,903	\$119,327,253	\$124,730,339	\$130,133,42
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,83
28	Deduct Federal Income Tax at the Rate of	50.000%	\$23,490,951	\$59,663,626	\$62,365,169	\$65,066,71
29	Deduct City Income Tax - MO, Inc. Tax		\$92,272	\$229,742	\$240,009	\$250,27
30	Missouri Taxable Income - MO. Inc. Tax		\$122,880,167	\$304,777,049	\$318,361,950	\$331,946,85
31	Missouri Income Tax at the Rate of	6.250%	\$7,680,010	\$19,048,566	\$19,897,622	\$20,746,67
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,83
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	
36	City Taxable income		\$146,463,390	\$364,670,417	\$380,967,128	\$397.263.83
37	City income Tax at the Rate of	0.063%	\$92,272	\$229,742	\$240,009	\$250,27
38	SUMMARY OF CURRENT INCOME TAX	l				
39	Federal Income Tax		\$46,981,903	\$119,327,253	\$124,730,339	\$130,133,42
40	State Income Tax		\$7,680,010	\$19,048,566	\$19,897,622	\$20,746,67
41	City income Tax		\$92,272	\$229,742	\$240,009	\$250,27
42	TOTAL SUMMARY OF CURRENT INCOME TAX	:	\$54,754,185	\$138,605,561	\$144,867,970	\$151,130,37
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		-\$1,897,532	-\$1,897,532	-\$1,897,532	-\$1,897,53
45	Amortization of Deferred ITC	ļ	-\$4,682,628	-\$4,682,628	-\$4,682,628	-\$4,682,62
46	TOTAL DEFERRED INCOME TAXES	[ [	-\$6,580,160	-\$6,580,160	-\$6,580,160	-\$6,580,16
47	TOTAL INCOME TAX	L	\$48,174,025	\$132,025,401	\$138,287,810	× \$144.550 2

Accounting Schedule: 11 Sponsor: Steve Rackers Date: 12/18/2009 Time: 4:13 PM Page: 1 of 1

# Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Capital Structure Schedule

-----

2

ĩ

Line Number	<u>A</u> Description	<b>B</b> Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	E Weighted Cost of Capital 9.35%	<u>G</u> Weighted Cost of Capital 9.70%
1	Common Stock	\$3,392,179,086	47.39%		4.265%	4.431%	4.597%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$114,502,040	1.60%	5.19%	0.083%	0.083%	0.083%
4	Long Term Debt	\$3,651,044,928	51.01%	5.97%	3.044%	3.044%	3.044%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7		\$7,157,726,054	100.00%		7.392%	7.558%	7.724%
8	PreTax Cost of Capital				9.988%	10.253%	10.518%

## Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Rate Revenue Summary

Δ	B	<u>C</u> ,	<u>D</u> -	<u>E</u> Adjust	E ments	<u>G</u>	<b>H</b>
Line Number	Description	As Billed	Adjust to Primary/Rate Month	Update Period Adjustment	Billing Adjustments	Large Customer Annualization	Rate Switcher Adjustment
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE				•		
3	Residential	\$898,846,712	-\$6,651	\$28,871,786	-\$9,451,743	\$0	\$0
4	Small General Service	\$235,522,261	\$221	\$4,546,495	-\$1,925,828	\$0	\$0
5	Medium General Service	\$439,587,786	-\$627,222	\$11,567,927	-\$3,302,608	\$0	\$0
6	Large General Service	\$177,739,964	-\$2,065	\$1,099,843	-\$1,179,862	\$0	-\$3,293,171
7	Large Power	\$159,364,853	\$1,513,450	\$497,642	\$25,479	-\$4,580,694	\$3,107,252
8	Lighting	\$29,028,129	-\$170	\$737,263	\$0	\$0	\$0
9	Billing Adjustment to match FERC form 1a	\$124,139,184	\$0	-\$20,133,617	\$0	\$30,599,864	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$2,064,228,889	\$877,563	\$27,187,339	-\$15,834,562	\$26,019,170	-\$185,919
11	OTHER RATE REVENUE						
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$2,064,228,889	\$877,563	\$27,187,339	\$15,834,562	\$26,019,170	-\$185,919

# Ameren UE Case No. ER-2010-0036 Test Year: 12 Months Ending March 31, 2009 Rate Revenue Summary

<b>A</b> .		1	بال المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع ال	, <u>K</u> Adjustments		M	N
Line Number	Description	Annualize for Rate Change	Weather Normalization Adjustment	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$46.341.261	\$457,756	-\$2,823,611	\$1,002,044	\$64,390,842	\$963,237,554
4	Small General Service	\$11,289,781		-\$369,392	-\$536,597	\$12,743,002	
5	Medium General Service	\$20,854,670	-\$798.075	-\$531.093	-\$1,895,584	\$25,268,015	
6	Large General Service	\$8,430,306	-\$572,328	-\$1,204,042	\$299,104	\$3,577,785	
7	Large Power	\$7,284,144	\$0	\$8,102	\$0	\$7,855,375	\$167,220,228
8	Lighting	\$1,529,937	\$0	\$0	\$0	\$2,267,030	
9	Billing Adjustment to match FERC form 1a	\$4,551,016	\$0	\$0	\$0	\$15,017,263	\$139,156,447
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$100,281,115		-\$4,920,036	-\$1,131,033	\$131,119,312	
11	OTHER RATE REVENUE				ĺ	· · · · · · · · · · · · · · · · · · ·	
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$100,281,115	-\$1,174,325	-\$4,920,036	-\$1,131,033	\$131,119,312	\$2,195,348,201

.)