

Formula Rate - Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2018	
Transource Missouri, LLC						
		(1)		(2)		(3)
Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 73)		12 months	\$	44,662,175
	REVENUE CREDITS		Total	Allocator		
2	Total Revenue Credits	Attachment 1, line 6	2,099,115	TP 1.0000		2,099,115
3	True-up Adjustment	Attachment 7	(3,758,698)	DA 1.0000		(3,758,698)
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)			\$	38,804,361

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2018		
(1)		Transource Missouri, LLC		(5)		
(2)		(3)		(4)		
Form No. 1		Company Total		Transmission		
Page, Line, Col.		Allocator		(Col 3 times Col 4)		
Line No.	RATE BASE:					
	GROSS PLANT IN SERVICE					
5	Production	(Attachment 2)	-	NA	-	-
6	Transmission	(Attachment 2)	310,005,644	TP	1.0000	310,005,644
7	Distribution	(Attachment 2)	-	NA	-	-
8	General & Intangible	(Attachment 2)	1,349,799	W/S	1.0000	1,349,799
9	TOTAL GROSS PLANT (sum lines 5-8)	(GP=1 if plant =0)	311,355,442	GP=	1.0000	311,355,442
10	ACCUMULATED DEPRECIATION & AMORTIZATION					
11	Production	(Attachment 2)	-	NA	-	-
12	Transmission	(Attachment 2)	8,291,421	TP	1.0000	8,291,421
13	Distribution	(Attachment 2)	-	NA	-	-
14	General & Intangible	(Attachment 2)	476,600	W/S	1.0000	476,600
15	TOTAL ACCUM. DEPRECIATION (sum lines 11-14)		8,768,021			8,768,021
16	NET PLANT IN SERVICE					
17	Production	(line 5- line 11)	-			-
18	Transmission	(line 6- line 12)	301,714,223			301,714,223
19	Distribution	(line 7- line 13)	-			-
20	General & Intangible	(line 8- line 14)	873,199			873,199
21	TOTAL NET PLANT (sum lines 17-20)	(NP=1 if plant =0)	302,587,421	NP=	1.0000	302,587,421
22	ADJUSTMENTS TO RATE BASE (Note A)					
23	ADIT	(Attachment 6a)	(33,029,382)	TP	1.0000	(33,029,382)
24	Account No. 255 (enter negative) (Note F)	(Attachment 2)	-	NP	1.0000	-
25	CWIP	(Attachment 2)	-	DA	1.0000	-
26	Reserves (enter negative)	(Attachment 2)	-	DA	1.0000	-
27	Unamortized Regulatory Assets	(Attachment 2)	353,467	DA	1.0000	353,467
28	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-
29	TOTAL ADJUSTMENTS (sum lines 23-28)		(32,675,915)			(32,675,915)
30	LAND HELD FOR FUTURE USE	(Attachment 2)	-	TP	1.0000	-
31	WORKING CAPITAL (Note C)					
32	CWC	calculated (1/8 * Line 44)	326,574			326,574
33	Materials & Supplies (Note B)	(Attachment 2)	-	TP	1.0000	-
34	Prepayments (Account 165 - Note C)	(Attachment 2)	135,100	GP	1.0000	135,100
35	TOTAL WORKING CAPITAL (sum lines 32-34)		461,674			461,674
36	RATE BASE (sum lines 21, 29, 30, & 35)		<u>270,373,181</u>			<u>270,373,181</u>

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement Projection For the 12 months ended 12/31/2018		
		Transource Missouri, LLC				
(1)	(2)	(3)	(4)	(5)		
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)		
37	O&M					
38	Transmission	321.112.b	1,431,817	TP=	1.0000	1,431,817
39	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b	10,047	TP=	1.0000	10,047
40	A&G	323.197.b	1,178,249	W/S	1.0000	1,178,249
41	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 2)	3,423	DA	1.0000	3,423
42	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 2)	3,423	TP=	1.0000	3,423
43	PBOP expense adjustment	(Attachment 2)	12,574	TP=	1.0000	12,574
44	TOTAL O&M (sum lines 38, 40, 42, 43 less lines 39 & 41)		2,612,593			2,612,593
45	DEPRECIATION EXPENSE					
46	Transmission	336.7.b & c	4,870,108	TP	1.0000	4,870,108
47	General and Intangible	336.1.d&e + 336.10.b&c	402,366	W/S	1.0000	402,366
48	Amortization of Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-
49	TOTAL DEPRECIATION (Sum lines 46-48)		5,272,475			5,272,475
50	TAXES OTHER THAN INCOME TAXES (Note E)					
51	LABOR RELATED					
52	Payroll	263._i (enter FN1 line #)	-	W/S	1.0000	-
53	Highway and vehicle	263._i (enter FN1 line #)	-	W/S	1.0000	-
54	PLANT RELATED					
55	Property	263._i (enter FN1 line #)	6,299,000	GP	1.0000	6,299,000
56	Gross Receipts	263._i (enter FN1 line #)	-	NA	-	-
57	Other	263._i (enter FN1 line #)	-	GP	1.0000	-
58	TOTAL OTHER TAXES (sum lines 52-57)		6,299,000			6,299,000
59	INCOME TAXES (Note F)					
60	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.3839			
61	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.5006			
62	where WCLTD=(line 90) and R= (line 93)					
63	and FIT, SIT & p are as given in footnote F.					
64	1 / (1 - T) = (T from line 60)		1.6231			
65	Amortized Investment Tax Credit (266.8f) (enter negative)		-			
66	Income Tax Calculation = line 61 * line 70		9,513,092	NA		9,513,092
67	ITC adjustment (line 64 * line 65)		-	NP	1.0000	-
68	Total Income Taxes (line 66 plus line 67)		9,513,092			9,513,092
69	RETURN					
70	[Rate Base (line 36) * Rate of Return (line 93)]		19,003,869	NA		19,003,869
71	Rev Requirement before 60/40 Projects (sum lines 44, 49, 58, 68, 70)		42,701,028			42,701,028
72	Return and Income Tax on 60/40 Projects (Attachment 4)		1,961,146	DA	100%	1,961,146
73	Total Revenue Requirement (sum lines 71 & 72)		44,662,175			44,662,175

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Annual Transmission Revenue Requirement Projection
For the 12 months ended 12/31/2018

Transource Missouri, LLC
SUPPORTING CALCULATIONS AND NOTES

74

TRANSMISSION PLANT INCLUDED IN RTO RATES

75

Total transmission plant (line 6, column 3)

310,005,644

76

Less transmission plant excluded from RTO rates (Note H)

-

77

Less transmission plant included in OATT Ancillary Services (Note H)

-

78

Transmission plant included in RTO rates (line 75 less lines 76 & 77)

310,005,644

79

Percentage of transmission plant included in RTO Rates (line 78 divided by line 75) [If line 75 equal zero, enter 1]

TP=

1.0000

80

WAGES & SALARY ALLOCATOR (W&S) (Note I)

81

Form 1 Reference

\$

TP

Allocation

82

Production

354.20.b

-

0

83

Transmission

354.21.b

-

1.00

0

84

Distribution

354.23.b

-

0

85

Other

354.24,25,26.b

-

0

86

Total (sum lines 82-85) [TP equals 1 if there are no wages & salaries]

-

-

=

W&S Allocator
(\$ / Allocation)

1.0000

=

WS

87

RETURN (R) (Note J)

88

89

\$

%

Cost

Weighted

90

Long Term Debt (Note G)

(Attachments 2 and 5)

129,297,821

45.17%

3.059%

1.38%

=WCLTD

91

Preferred Stock

(Attachment 2)

-

0%

-

0.00%

92

Common Stock

(Attachment 2)

156,918,056

54.83%

10.300%

5.65%

93

Total (sum lines 90-92)

286,215,877

7.03%

=R

Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant

94

Net Transmission Plant in Service

(Line 18)

(a)

Non 60/40 Projects

301,714,223

(b)

60/40 Projects

-

95

CWIP

(Line 25)

-

-

96

Unamortized Abandoned Plant

(Line 28)

-

0

96

Regulatory Assets

(Line 27)

353,467

97

Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant

302,067,690

-

For use on Attachment 3 Line 24 and
Attachment 4, line 4

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

Rate Formula Template
Utilizing FERC Form 1 Data

Transource Missouri, LLC

Annual Transmission Revenue Requirement Projection
For the 12 months ended 12/31/2018

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter	
A	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
B	Identified in Form 1 as being only transmission related.
C	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
D	Line 41 removes EPRI Annual Membership Dues listed in Form 1 at 353.__.f (enter FN1 line #), any EPRI Lobbying expenses included in line 44 of the template and all Regulatory Commission Expenses itemized at 351.h Line 41 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising Line 41 removes EEI and EPRI research, development and demonstration expenses associated with projects in which transmission customers can voluntarily participate to the extent such expenses exceed a maximum annual aggregate amount of \$100,000 Line 42 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
E	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
F	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) . Inputs Required: FIT =35.00% SIT=6.25% (State Income Tax Rate or Composite SIT from Attachment 2) p =50.00% (percent of federal income tax deductible for state purposes)
	For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
G	The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 until the Actual Capital Structure Date, and is determined using the methodology in Attachment 2 thereafter. Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
H	Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
I	Enter dollar amounts
J	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206. The capital structure will be 60% equity and 40% debt for the CWIP associated with the projects listed below (60/40 Projects), and the return on such projects will be calculated on Attachments 3 and 4 and input on line 71. The CWIP associated with the 60/40 Projects will not be included in rate base (line 25). The capital structure shown on lines 89-92 will be 60% equity and 40% debt until the first of the 60/40 Projects is placed into service. After the first 60/40 project is placed in service, the capital structure on lines 89-92 will reflect the actual capital structure, and will be capped at 55% equity. If the actual equity ratio exceeds 55%, the common stock ratio will be reset to 55% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio. Any remaining 60/40 projects will continue to earn a return predicated on a 60% equity capital structure until such time as they are placed into commercial operation. Projects for which the Comission has authorized a 60/40 proxy capital structure during construction: Docket Number Iatan – Nashua 345 kV line ProjectER12-2554 Nebraska City – Sibley 345 kV line ProjectER12-2554
K	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 730 days after the date that Company formally declares such plant item abandoned.

Attachment 1 - Revenue Credit Workpaper*
Transource Missouri, LLC

Line No.			
	Account 454 - Rent from Electric Property	Notes 1 & 3	
1	Rent from FERC Form No. 1		-
	Account 456 and 456.1	Notes 1 & 3	
2	Other Electric Revenues (Note 2)		2,099,115
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	Rent or Attachment Fees associated with Transmission Facilities		-
6	Total Revenue Credits	Sum lines 2-5 + line 1	2,099,115

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454 and 456 Revenues must be itemized below

Line No.		TOTAL	SPP	Other 1	Other 2
1	Account 456				
1a	Transmission Service, Including Point-to-Point	\$ 43,002,591	\$ 43,002,591		
1x	Trans. Fac. Charge	-			
2	Trans Studies	-			
3	Total	\$ 43,002,591	\$ 43,002,591	\$ -	\$ -
4	Less:				
5	Revenue for Demands in Divisor	40,903,476	40,903,476	-	-
6	Sub Total Revenue Credit	\$ 2,099,115	\$ 2,099,115	\$ -	\$ -
7	Prior Period Adjustments	-	-	-	-
8	Total	\$ 2,099,115	\$ 2,099,115	\$ -	\$ -
9	Account 454				
9a	Joint pole attachments - telephone	-			
9b	Joint pole attachments - cable	-			
9c	Underground rentals	-			
9d	Transmission tower wireless rentals	-			
9e	Other rentals	-			
9f	Corporate headquarters sublease	-			
9g	Misc non-transmission rentals	-			
9x		-			
10	Total	-			
	Account 456				
	NITS, Base Plan and Balanced Plan	40,903,476			
	SPP Schedule 11 Base Plan Point to Point	2,099,115			
	Subtotal - Revenue	43,002,591			
		-			
	FERC Form 1 Total account 456	43,002,591			

**Attachment 2 - Cost Support
Transource Missouri, LLC**

Line No.

Plant in Service Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
1	<u>Calculation of Transmission Plant In Service</u>	Source	Year	Balance
2	December	company records OR p206.58.b	2017	310,005,644
3	January	company records OR p206.58.b	2018	310,005,644
4	February	company records OR p206.58.b	2018	310,005,644
5	March	company records OR p206.58.b	2018	310,005,644
6	April	company records OR p206.58.b	2018	310,005,644
7	May	company records OR p206.58.b	2018	310,005,644
8	June	company records OR p206.58.b	2018	310,005,644
9	July	company records OR p206.58.b	2018	310,005,644
10	August	company records OR p206.58.b	2018	310,005,644
11	September	company records OR p206.58.b	2018	310,005,644
12	October	company records OR p206.58.b	2018	310,005,644
13	November	company records OR p206.58.b	2018	310,005,644
14	December	company records OR p206.58.b	2018	310,005,644
15	Transmission Plant In Service	(sum lines 2-14) /13		310,005,644
16	<u>Calculation of Distribution Plant In Service</u>	Source		
17	December	p206.75.b	2017	-
18	January	company records	2018	-
19	February	company records	2018	-
20	March	company records	2018	-
21	April	company records	2018	-
22	May	company records	2018	-
23	June	company records	2018	-
24	July	company records	2018	-
25	August	company records	2018	-
26	September	company records	2018	-
27	October	company records	2018	-
28	November	company records	2018	-
29	December	p207.75.g	2018	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

31	<u>Calculation of Intangible Plant In Service</u>	Source		
32	December	p204.5.b	2017	1,349,799
33	January	company records	2018	1,349,799
34	February	company records	2018	1,349,799
35	March	company records	2018	1,349,799
36	April	company records	2018	1,349,799
37	May	company records	2018	1,349,799
38	June	company records	2018	1,349,799
39	July	company records	2018	1,349,799
40	August	company records	2018	1,349,799
41	September	company records	2018	1,349,799
42	October	company records	2018	1,349,799
43	November	company records	2018	1,349,799
44	December	p205.5.g	2018	1,349,799
45	Intangible Plant In Service	(sum lines 32 & 44) /2		1,349,799
46	<u>Calculation of General Plant In Service</u>	Source		
47	December	p206.99.b	2017	-
48	January	company records	2018	-
49	February	company records	2018	-
50	March	company records	2018	-
51	April	company records	2018	-
52	May	company records	2018	-
53	June	company records	2018	-
54	July	company records	2018	-
55	August	company records	2018	-
56	September	company records	2018	-
57	October	company records	2018	-
58	November	company records	2018	-
59	December	p207.99.g	2018	-
60	General Plant In Service	(sum lines 47 & 59) /2		-

**Attachment 2 - Cost Support
Transource Missouri, LLC**

Line No.

Plant in Service Worksheet

61	<u>Calculation of Production Plant In Service</u>	Source		
62	December	p204.46b	2017	-
63	January	company records	2018	-
64	February	company records	2018	-
65	March	company records	2018	-
66	April	company records	2018	-
67	May	company records	2018	-
68	June	company records	2018	-
69	July	company records	2018	-
70	August	company records	2018	-
71	September	company records	2018	-
72	October	company records	2018	-
73	November	company records	2018	-
74	December	p205.46.g	2018	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		311,355,442

**Attachment 2 - Cost Support
Transource Missouri, LLC**

Line No.

Plant in Service Worksheet

Accumulated Depreciation Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

77	<u>Calculation of Transmission Accumulated Depreciation</u>	Source	Year	Balance
78	December	Prior year p219.25.b	2017	5,874,741
79	January	company records	2018	6,277,521
80	February	company records	2018	6,680,301
81	March	company records	2018	7,083,081
82	April	company records	2018	7,485,861
83	May	company records	2018	7,888,641
84	June	company records	2018	8,291,421
85	July	company records	2018	8,694,201
86	August	company records	2018	9,096,981
87	September	company records	2018	9,499,761
88	October	company records	2018	9,902,541
89	November	company records	2018	10,305,321
90	December	p219.25.b	2018	10,708,101
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		8,291,421
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
93	December	Prior year p219.26.b	2017	-
94	January	company records	2018	-
95	February	company records	2018	-
96	March	company records	2018	-
97	April	company records	2018	-
98	May	company records	2018	-
99	June	company records	2018	-
100	July	company records	2018	-
101	August	company records	2018	-
102	September	company records	2018	-
103	October	company records	2018	-
104	November	company records	2018	-
105	December	p219.26.b	2018	-
106	Distribution Accumulated Depreciation	(sum lines 93-105) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC

Line No.

Plant in Service Worksheet

107	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
108	December	Prior year p200.21.c	2017	341,621
109	January	company records	2018	364,117
110	February	company records	2018	386,613
111	March	company records	2018	409,110
112	April	company records	2018	431,607
113	May	company records	2018	454,103
114	June	company records	2018	476,600
115	July	company records	2018	499,096
116	August	company records	2018	521,593
117	September	company records	2018	544,090
118	October	company records	2018	566,586
119	November	company records	2018	589,083
120	December	p200.21.c	2018	611,580
121	Accumulated Intangible Depreciation	(sum lines 108-120) /13		476,600
122	<u>Calculation of General Accumulated Depreciation</u>	Source		
123	December	Prior year p219.28.b	2017	-
124	January	company records	2018	-
125	February	company records	2018	-
126	March	company records	2018	-
127	April	company records	2018	-
128	May	company records	2018	-
129	June	company records	2018	-
130	July	company records	2018	-
131	August	company records	2018	-
132	September	company records	2018	-
133	October	company records	2018	-
134	November	company records	2018	-
135	December	p219.28.b	2018	-
136	Accumulated General Depreciation	(sum lines 123-135) /13		-

**Attachment 2 - Cost Support
Transource Missouri, LLC**

Line No.

Plant in Service Worksheet

137	<u>Calculation of Production Accumulated Depreciation</u>	Source		
138	December	p219.20:24.b (prior year)	2017	-
139	January	company records	2018	-
140	February	company records	2018	-
141	March	company records	2018	-
142	April	company records	2018	-
143	May	company records	2018	-
144	June	company records	2018	-
145	July	company records	2018	-
146	August	company records	2018	-
147	September	company records	2018	-
148	October	company records	2018	-
149	November	company records	2018	-
150	December	p219.20 thru 219.24.b	2018	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation</u>	(sum lines 91, 106, 121, 136, & 151)		8,768,021

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details		
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			Beginning of Year	End of Year	Average Balance
153	Account No. 255 (enter negative)	267.8.h	-	-	-
154	Unamortized Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period)	Per FERC Order	-	-	-
155	Amortization of Abandoned Plant			-	
156	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)				
			Year	Balance	
157	December	111.57.d	-	135,100	
158	January	company records	-	135,100	
159	February	company records	-	135,100	
160	March	company records	-	135,100	
161	April	company records	-	135,100	
162	May	company records	-	135,100	
163	June	company records	-	135,100	
164	July	company records	-	135,100	
165	August	company records	-	135,100	
166	September	company records	-	135,100	
167	October	company records	-	135,100	
168	November	company records	-	135,100	
169	December	111.57.c	-	135,100	
170	Prepayments	(sum lines 157-169) /13		135,100	

		Source	Year	Non 60/40 Projects	60/40 Projects	Total	Nebraska City – Sibley 345 kV (CWIP)	Iatan – Nashua 345 kV (CWIP)	Non 60/40 Projects	Total	
171	Calculation of Transmission CWIP										
172	December	216.b (prior Year)	2017	-	-	-	-	-	-	-	-
173	January	company records	2018	-	-	-	-	-	-	-	-
174	February	company records	2018	-	-	-	-	-	-	-	-
175	March	company records	2018	-	-	-	-	-	-	-	-
176	April	company records	2018	-	-	-	-	-	-	-	-
177	May	company records	2018	-	-	-	-	-	-	-	-
178	June	company records	2018	-	-	-	-	-	-	-	-
179	July	company records	2018	-	-	-	-	-	-	-	-
180	August	company records	2018	-	-	-	-	-	-	-	-
181	September	company records	2018	-	-	-	-	-	-	-	-
182	October	company records	2018	-	-	-	-	-	-	-	-
183	November	company records	2018	-	-	-	-	-	-	-	-
184	December	216.b	2018	-	-	-	-	-	-	-	-
185	Transmission CWIP	(sum lines 172-184) /13		-	-	-	-	-	-	-	-

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)
LAND HELD FOR FUTURE USE

Attachment 2a - Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	Average	Details
186	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-		
			Transmission Related	-	-	-	

Reserves

187	List of all reserves:	Amount	Enter 1 if Customer Funded, O if not	Allocation (Plant or Labor Allocator)	Amount Allocated
	Reserve 1	-	-		-
	Reserve 2	-	-		-
	Reserve 3				
	Reserve 4				
	...				
	...	-	-		-
	Total	-			-

The Formula Rate shall include a credit to rate base for all funded and unfunded reserves (i.e. , those for which the funds collected have not been set aside in escrow and the earnings thereon included in the reserve fund) that are funded by customers and for which the associated accrued costs are recoverable under the Formula Rate. Company will include a spreadsheet (to be included in the Formula Rate template) each year as part of the Annual Update that lists the reserves and indicates which ones meet the test for crediting to rate base.

EPRI Dues Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details
Allocated General & Common Expenses				
188	EPRI Dues	EPRI Dues p353.3.f	EPRI Dues	697

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details*
Directly Assigned A&G							
189	Regulatory Commission Exp Account 928	p323.189.b		3,423	3,423	-	
				FERC Formula Rate for SPP Projects			

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)		Attachment 2a - Cost Support					
Multi-state Workpaper							
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
Income Tax Rates							
190	SIT=State Income Tax Rate or Composite	Missouri					
	Multiple state rates are weighted based on the state apportionment factors on the state income tax returns	6.250%					6.250%
		0					
Safety Related and Education and Out Reach Cost Support							

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related, Education, Siting & Outreach Related	Other	Details
191	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	-	-	-	

Excluded Plant Cost Support		Excluded Transmission Facilities	Description of the Facilities
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
192	Excluded Transmission Facilities	-	General Description of the Facilities
Add more lines if necessary			

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

	Note: for the projection, the prior year's actual balances will be used		Stores Expense Undistributed	Transmission Materials & Supplies	Construction Materials & Supplies	Total
	Form No.1 page		p227.16	p227.8	p227.5	
193	December	Column B	-	-	-	-
194	January		-	-	-	-
195	February		-	-	-	-
196	March		-	-	-	-
197	April		-	-	-	-
198	May		-	-	-	-
199	June		-	-	-	-
200	July		-	-	-	-
201	August		-	-	-	-
202	September		-	-	-	-
203	October		-	-	-	-
204	November		-	-	-	-
205	December	Column C	-	-	-	-
206	Average					-

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Regulatory Asset

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

			Iowa – Nashua 345 kV line Project	Nebraska City – Sibley 345 kV line Project	Total	
207	Beginning Balance of Regulatory Asset		96,873	610,061	706,934	Uncapitalized costs as of date the rates become effective
208	Months remaining in Amortization Period		12	12	12	As approved by FERC
209	Monthly Amortization to Account 566	(line 207 / line 208)	8,073	50,838	58,911	All amortizations of the Regulatory Asset are to be booked to Account 566 over a 5 year period beginning on the first month that the revenue requirement for the project is assessed
210	Months in Year to be amortized		12	12	12	Number of months rates are in effect during the calendar year
211	Ending Balance of Regulatory Asset	(line 207 - line 209 * 210)	-	-	-	Enter docket nos. for orders authorizing recovery here:
212	Average Balance of Regulatory Asset	(line 207 + line 211)/2	48,436	305,031	353,467	Docket Number\Amortization period
						ER12-2554 60 Months

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Capital Structure

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

213	Monthly Balances for Capital Structure	Year	Debt	Preferred Stock	Common Stock	Total Capitalization
214	December (prior year)	2017	130,943,975	-	158,652,455	289,596,430
215	January	2018	130,493,975	-	160,019,980	290,513,955
216	February	2018	130,493,975	-	156,385,549	286,879,524
217	March	2018	129,993,975	-	157,750,110	287,744,085
218	April	2018	129,993,975	-	159,101,661	289,095,636
219	May	2018	129,493,975	-	155,449,003	284,942,978
220	June	2018	129,493,975	-	156,798,115	286,292,090
221	July	2018	129,493,975	-	158,135,199	287,629,174
222	August	2018	128,093,975	-	154,471,187	282,565,162
223	September	2018	128,093,975	-	155,807,285	283,901,260
224	October	2018	128,093,975	-	157,130,952	285,224,927
225	November	2018	128,093,975	-	154,456,179	282,550,154
226	December	2018	128,093,975	-	155,777,049	283,871,024
227	Average		129,297,821	-	156,918,056	286,215,877

Debt is equal to 112.18c less 112.19c plus 112.20c plus 112.21c, recognizing that 112.19c is entered into the Form 1 as a negative number and shall remain negative (i.e., it is not a double minus in the formula that mathematically would lead to adding in line 112.19c) so that Reacquired Bonds (Account 222) are subtracted from other long term debt outstanding and that Line 112.20c may contain both short term and long term indebtedness to affiliates and therefore any short term affiliate debt shall be removed from 112.20c before adding it into the above long term debt balance formula in the formula rate.

Preferred Stock is equal to 112.3c less any Preferred Treasury Stock plus any Preferred Additional Paid-in-Capital, recognizing that if there is any Preferred Treasury Stock or Preferred Additional Paid-in-Capital, then the respective amounts shall be appropriately disclosed in a footnote to the capital structure cost support in the formula rate template.

Common Equity is equal to 112.16c less 112.3c less 112.12c less 112.15c, recognizing that line 112.15c may be a positive or negative number and if it is positive, it shall be subtracted in the formula, and if it is entered as a negative in the Form 1, it shall be added (a double minus sign when subtracting a negative number) in the formula.

The cost of long-term debt for a Rate Year will be the sum of the interest expense and cost of issuances divided by the 13-month average long-term debt balance for the Rate Year. The cost of long-term debt issuances shall include long-term interest expense amounts recorded in the following FERC accounts:

			Amount
228	Account 427	Interest on Long-Term Debt (limited solely to interest expense for long-term debt reported in Accounts 221-224) (FF1, 117/62/c)	3,879,853
229	plus: Account 428	Amortization of Debt Discount and Expense (FF1, 117/63/c)	75,000
230	plus: Account 428.1	Amortization of Loss on Reacquired Debt (FF1, 117/64/c)	0
231	less: Account 429	Amortization of Premium on Debt (FF1, 117/65/c)	0
232	less: Account 429.1	Amortization of Gain on Reacquired Debt (FF1, 117/66/c)	0
233	plus: Account 430	Interest on Debt to Associated Companies but limited solely to the expense associated with long-term debt recorded in Account 223.(FF1. 117.67.c)	0
234	Total		3,954,853

Interest expenses not directly related to the long-term bond issuances included in the capital structure will be excluded.

The cost of preferred stock will be preferred stock dividends (booked in FERC Account 437) divided by the average preferred stock balance for the rate year.

235	Preferred Dividends in Account 437	0
236	13 Month average balance of Preferred Stock	0
237	Cost of Preferred Stock	0

Attachment 2a - Cost Support
Transource Missouri, LLC

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details
238	<u>Calculation of PBOP Expenses</u>			
239	<u>AEP Employees</u>			
240	Total PBOP expenses	does not change	\$72,293,585	
241	Labor dollars	does not change	\$1,181,809,072	
242	Cost per labor dollar		\$0.061	
243	labor (labor not capitalized) current year		\$189,648	
244	PBOP Expense for current year		\$11,601	
245	PBOP Expense in Account 926 for current year		\$0	
246	PBOP Adjustment for Appendix A, Line 54		\$11,601	
247	Lines 240-242 cannot change absent approval or acceptance by FERC in a separate proceeding.			
247	<u>KCP&L Employees</u>			
248	Total PBOP expenses	does not change	\$10,853,189	
249	Labor dollars	does not change	\$145,384,684	
250	Cost per labor dollar		\$0.075	
251	labor (labor not capitalized) current year		\$13,032	
252	PBOP Expense for current year		\$973	
253	PBOP Expense in Account 926 for current year		\$0	
254	PBOP Adjustment for Appendix A, Line 54		\$973	
255	Lines 248-250 cannot change absent approval or acceptance by FERC in a separate proceeding.			
256	PBOP expense adjustment	(sum lines 246 & 254)	\$12,574	

**Incentive ROE and 60/40 Project Worksheet
Attachment 3**

Incentive ROE

Total

1	Rate Base							270,373,181
2	100 Basis Point Incentive Return					\$		
		\$	%	Cost		Weighted		
3	Long Term Debt	129,297,821	45.2%	3.06%		1.38%		
4	Preferred Stock	-	0.0%	0.00%		0.00%		
5	Common Stock Including 100 basis points	156,918,056	54.8%	11.30%		6.20%		
6	Total (sum lines 3-5)	286,215,877				7.58%		
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							20,486,191
8	INCOME TAXES							
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.3839						
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.5095						
11	where WCLTD=(line 3) and R= (line 6)							
12	and FIT, SIT & p are as given in footnote F on Appendix A.							
13	$1 / (1 - T) = (T \text{ from line 9})$	1.6231						
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-						
15								
16	Income Tax Calculation = line 10 * line 7					10,436,693		
17	ITC adjustment (line 13 * line 14) and line 17 allocated on NP allocator	-	NP	1.00		-		
18	Total Income Taxes (line 16 plus line 17)	-						10,436,693
19	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 7 and 18				30,922,885
20	Return (Appendix A line 70 col 5)							19,003,869
21	Income Tax (Appendix A line 68 col 5)							9,513,092
22	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 20 and 21				28,516,961
23	Incremental Return and Income Taxes for 100 basis point increase in ROE			Line 19 less line 22				2,405,924
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets			Appendix A, line 97h				302,067,690
25	Carrying Charge Difference for 100 Basis point of ROE			(Line 23 divided by line 24)				0.80%

**Incentive ROE associated with 60/40 Projects
Attachment 3**

26	Rate Base						<u>Total</u> 270,373,181
27	100 Basis Point Incentive Return					\$	
		\$	%	Cost		Weighted	
28	Long Term Debt	129,297,821	40.0%	3.06%		1.22%	
29	Preferred Stock	-	0.0%	0.00%		0.00%	
30	Common Stock Including 100 basis points	156,918,056	60.0%	11.30%		6.78%	
31	Total (sum lines 28-30)	286,215,877				8.00%	
32	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)						21,639,281
33	INCOME TAXES						
34	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	0.3839					
35	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$	0.5278					
36	where WCLTD=(line 28) and R= (line 31)						
37	and FIT, SIT & p are as given in footnote on Appendix A.						
38	$1 / (1 - T) = (T \text{ from line 34})$	1.6231					
39	Amortized Investment Tax Credit (266.8f) (enter negative)	-					
40	Income Tax Calculation = line 35 * line 32					11,421,811	
41	ITC adjustment (line 38 * line 39) and line 41 allocated on NP allocator	-	NP	-		-	
42	Total Income Taxes (line 40 plus line 41)	-					11,421,811
43	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 32 and 42			33,061,092
44	Return (Appendix A line 70 col 5)						19,003,869
45	Income Tax (Appendix A line 68 col 5)						9,513,092
46	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 44 and 45			28,516,961
47	Incremental Return and Income Taxes for 100 basis point increase in ROE			Line 43 less line 46			4,544,131
48	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets			Appendix A, line 97a			302,067,690
49	Carrying Charge Difference for 100 Basis point of ROE			(Line 47 divided by line 48)			1.50%

**Base FCR for 60/40 Projects
Attachment 3**

50	60/40 Projects	(Appendix A, line 97b)				<u>Total</u>
					\$	-
		\$	%	Cost	Weighted	
51	Long Term Debt	129,297,821	40.0%	3.06%	1.22%	
52	Preferred Stock	-	0.0%	0.00%	0.00%	
53	Common Stock Including 100 basis points	156,918,056	60.0%	10.30%	6.18%	
54	Total (sum lines 28-30)	286,215,877			7.40%	
55	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)					-
56	INCOME TAXES					
57	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.3839				
58	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.5201				
59	where WCLTD=(line 51) and R= (line 54)					
60	and FIT, SIT & p are as given in footnote on Appendix A.					
61	$1 / (1 - T) = (T \text{ from line } 57)$	1.6231				
62	Amortized Investment Tax Credit (266.8f) (enter negative)	-				
63	Income Tax Calculation = line 58 * line 55				-	
64	ITC adjustment (line 61 * line 62) and line 64 allocated on NP allocator	-	NP	-	-	
65	Total Income Taxes (line 63 plus line 64)	-				-
66	Return and Income Taxes without 100 basis point increase in ROE			Sum lines 55 and 65		-
67	60/40 Projects			Appendix A, line 97b		-
68	Base FCR for 60/40 Projects			Line 66 / line 67		0.00%

Transmission Enhancement Charge Worksheet
Attachment 4

			For all but 60/40 Projects	For 60/40 Projects only (Attachment 3)	Total
1	Rev Requirement	(Appendix A, line 71 & 72)	42,701,028	-	42,701,028
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix A, line 97a & b)	5,577,043		5,577,043
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	37,123,986	-	37,123,986
4	Sum Of Net Plant, Regulatory Asset and Abandoned Plant (Attachment A, line 97)		302,067,690	-	302,067,690
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	12.29%	0.00%	
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25 and 49)	0.80%	1.50%	

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
		Useful life of project/Amort period	Input the allowed ROE Incentive	Line 5	Line 6 times Col C divided by 100 basis points plus Col D	2017			
	Project Name and SPP Identification					Actual Rev Req at Base FCR		Actual Rev Req at Increased ROE	
			Increased ROE (Basis Points)	Base FCR	FCR for This Project	13 Month Balance Net Plant;	Depreciation or Amortization Expense	Revenue Requirement [Col D x Col F + Col G]	Revenue Requirement (Col E x Col F + Col G)
7a	Iatan – Nashua 345 kV (Reg Assets)	5	0	12.29%	12.29%	48,436	96,873	102,826	102,826
7b	Nebraska City – Sibley 345 kV (Reg Assets)	5	0	12.29%	12.29%	305,031	610,061	647,550	647,550
7c									
7d	Iatan – Nashua 345 kV (CWIP)		0	0.00%	0.00%	-	-	-	-
7e	Nebraska City – Sibley 345 kV (CWIP)		100	0.00%	1.50%	-	-	-	-
7f									
7g	Iatan – Nashua 345 kV (PIS)		0	12.29%	12.29%	55,489,121	895,675	7,715,264	7,715,264
7h	Nebraska City – Sibley 345 kV (PIS)		100	12.29%	13.09%	246,225,102	3,974,433	34,235,389	36,196,535
7i									
7j	Iatan – Nashua 345 kV Subtotal					55,537,557	992,548	7,818,090	7,818,090
7k	Nebraska City – Sibley 345 kV Subtotal					246,530,132	4,584,494	34,882,939	36,844,085
7l	Subtotal Gross Revenue Requirement					302,067,690	5,577,043	42,701,028	44,662,175
7m									
7n	Iatan – Nashua 345 kV (Revenue Credit)		N/A	N/A	N/A			(367,449)	(367,449)
7o	Nebraska City – Sibley 345 kV (Revenue Credit)		N/A	N/A	N/A			(1,731,666)	(1,731,666)
7p									
7q	Iatan – Nashua 345 kV (True-Up -Projections only)		N/A	N/A	N/A			(657,958)	(657,958)
7r	Nebraska City – Sibley 345 kV (True Up-Projections only)		N/A	N/A	N/A			(3,100,740)	(3,100,740)
7s									
7t	Iatan – Nashua 345 kV Total					55,537,557	992,548	6,792,683	6,792,683
7u	Nebraska City – Sibley 345 kV Total					246,530,132	4,584,494	30,050,533	32,011,679
8	Total					302,067,690	5,577,043	36,843,215	38,804,361
9	Line 8 must tie to the lines above as shown					Total of Col F ties to Line 4	Total of Col G ties to Line 2 Total	Total of Col H ties to Line 1 Total	Total Amount to be Charged

Note 1: Add additional lines after line 7i for additional projects

Note 2: Regulatory Assets, CWIP, and plant in-service shall be listed on separate lines for each project

Note 3: Revenue credits and True-Ups allocated to projects based on ratio of Net Plant on lines 7J and 7K to Line 7L. True-Ups only included in Projections.

Assumes financing will be a 5 year loan with Origination Fees of \$2.1 million and a Commitments Fee of 0.3% on the undrawn principal. Consistent with GAAP, the Origination Fees and Commitments Fees will be amortized using the standard Internal Rate of Return formula below. Each year, the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount will be updated on this attachment. The IRR calculation will use the Excel Worksheet Function XIRR.

Total Loan Amount	\$ -
-------------------	------

Internal Rate of Return¹ #NUM!

Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$$

Origination Fees	
Underwriting Discount	-
Arrangement Fee	-
Upfront Fee	-
Rating Agency Fee	-
Legal Fees	-
Total Issuance Expense	-
Annual Rating Agency Fee	
Annual Rating Agency Fee	-
Annual Bank Agency Fee	-
Revolving Credit Commitment Fee	0.000%

	2014	2015	2016	2017	2018
LIBOR Rate					
Spread					
Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%

[illegible]

1 The IRR is the Debt Cost shown on Line 88 of Appendix A.

² The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation can only be solved through iterations performed by a computer program (i.e., NPV function with goal seek in a spreadsheet program).

Transource Missouri, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

Item	Transmission Related	Plant Related	Labor Related	Total Plant & Labor Related	
ADIT- 282	-	55,994,416	-	55,994,416	From Acct. 282 total, below
ADIT-283	9,994,487	-	-	-	From Acct. 283 total, below
ADIT-190	6,234,638	30,596,052	12,900	30,608,952	From Acct. 190 total, below
Subtotal	3,759,849	25,398,364	(12,900)	25,385,464	
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
Beginning of Year	3,759,849	25,398,364	(12,900)	25,385,464	
End of year from Attachment 6b, line End of Year ADIT	3,759,849	33,166,502	(12,900)	33,153,602	
Average of Beginning of Year and End of Year ((7 +8)/2)	3,759,849	29,282,433	(12,900)	29,269,533	Enter as negative Appendix A, line 23.

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate column for each project.

A	B Total	C Gas, Prod Or Other Related	D Transmission Related	F Plant Related	G Labor Related	H Justification
ADIT-190						
520A Provision for Possible Revenue Refunds	2,741,524		2,741,524			Revenue Refund Timing Differences
601T TMO Land Purchase Prem Amort	227,221	227,221				Underlying land purchase premium asset excluded from rate base by FERC order
612Y Accrued Companywide Incentive Plan	12,900				12,900	Book Accrual Timing Differences
631U Def Sec 195 Start Up Costs	563,049		563,049			Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	2,930,065		2,930,065			Electric operations DSIT
960Z - NOL-Deferred Tax Asset Reclass	25,959,274			25,959,274		2015
014C-MO - NOL-State C/F-Deferred Tax Asset	4,636,778			4,636,778		2015
Subtotal - p234	37,070,811	227,221	6,234,638	30,596,052	12,900	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	37,070,811	227,221	6,234,638	30,596,052	12,900	

- Instructions for Account 190:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be exclude

Transource Missouri, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

A	B	C	D	F	G	H
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282						
230A ACRS Benefit Normalized	55,994,416			55,994,416		Related to latan-Nashua Depreciation Timing Differences
712K Capitalized Software Cost	273,251	273,251				Tax Deferral Timing Differences
Subtotal - p275	56,267,667	273,251	-	55,994,416	-	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	56,267,667	273,251	-	55,994,416	-	

- Instructions for Account 282:**
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 2. ADIT items related only to Transmission are directly assigned to Column D
 - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be exclude

Transource Missouri, LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

A	B	C	D	F	G	H
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283						
911Q-DSIT DSIT Entry-Normalized	8,371,615		8,371,615			Electric operations DSIT
014C-MO - NOL-State C/F-Deferred Tax Asset	1,622,872		1,622,872			DFIT on Missouri State NOL carryforward in 190
Other	13,483	13,483				Excluded - Non Utility Other Income and Deductions
Subtotal - p277	10,007,970	13,483	9,994,487	-	-	
Less FASB 109 Above if not separately removed	-			-		
Less FASB 106 Above if not separately removed	-					
Total	10,007,970	13,483	9,994,487	-	-	

- Instructions for Account 283:**
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 2. ADIT items related only to Transmission are directly assigned to Column D
 - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be exclude

Transource Missouri, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

	Transmission	Plant	Labor	Total	
	Related	Related	Related	Plant & Labor Related	
ADIT- 282	-	63,762,554	-	63,762,554	From Acct. 282 total, below
ADIT-283	9,994,487	-	-	-	From Acct. 283 total, below
ADIT-190	6,234,638	30,596,052	12,900.00	30,608,952	From Acct. 190 total, below
Subtotal	3,759,849	33,166,502	(12,900)	33,153,602	
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
End of Year ADIT	3,759,849	33,166,502	(12,900)	33,153,602	

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, Dissimilar items with amounts exceeding \$100,000 will be listed separately.

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
520A Provision for Possible Revenue Refunds	2,741,524		2,741,524			Revenue Refund Timing Differences
601T TMO Land Purchase Prem Amort	227,221	227,221				Underlying land purchase premium asset excluded from rate base by FERC order
612Y Accrued Companywide Incentive Plan	12,900				12,900	Book Accrual Timing Differences
631U Def Sec 195 Start Up Costs	563,049		563,049			Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	2,930,065		2,930,065			Electric operations DSIT
960Z - NOL-Deferred Tax Asset Reclass	25,959,274			25,959,274		Federal loss due to 50% bonus depr on latan-Nashua assets placed in service in 2015
014C-MO - NOL-State C/F-Deferred Tax Asset	4,636,778			4,636,778		Missouri loss due to 50% bonus depr on latan-Nashua assets placed in service in 2015
	-					
Subtotal - p234 line 18	37,070,811	227,221	6,234,638	30,596,052	12,900	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	37,070,811	227,221	6,234,638	30,596,052	12,900	

- Instructions for Account 190:**
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 2. ADIT items related only to Transmission are directly assigned to Column D
 - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall

Transource Missouri, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282						
230A ACRS Benefit Normalized -	63,762,554			63,762,554		Related to latan-Nashua Depreciation Timing Differences
712K Capitalized Software Cost-Book	273,251	273,251				Tax Deferral Timing Differences
Subtotal - p275 line 9	64,035,805	273,251	-	63,762,554	-	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	64,035,805	273,251	-	63,762,554	-	

- Instructions for Account 282:**
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall

Transource Missouri, LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283						
911Q-DSIT DSIT Entry-Normalized	8,371,615		8,371,615			Electric operations DSIT
014C-MO - NOL-State C/F-Deferred Tax Asset	1,622,872		1,622,872			DFIT on Missouri State NOL carryforward in 190
Other	13,483	13,483				Excluded - Non Utility Other Income and Deductions
Subtotal - p277 line 19	10,007,970	13,483	9,994,487	-	-	
Less FASB 109 Above if not separately removed	-			-		
Less FASB 106 Above if not separately removed	-					
Total	10,007,970	13,483	9,994,487	-	-	

- Instructions for Account 283:**
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall

Attachment 7 - True-Up Calculation
Transource Missouri, LLC

2016		2016		Over (Under) Recovery
Revenue Requirement Billed		Actual Revenue Requirement		
\$32,150,056	Less	\$28,656,424	Equals	\$3,493,632

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a 0.296%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year

Calculation of Interest					Monthly	
January	Year 2016	291,136	0.296%	12	(10,343)	(301,479)
February	Year 2016	291,136	0.296%	11	(9,481)	(300,617)
March	Year 2016	291,136	0.296%	10	(8,619)	(299,755)
April	Year 2016	291,136	0.296%	9	(7,757)	(298,893)
May	Year 2016	291,136	0.296%	8	(6,895)	(298,031)
June	Year 2016	291,136	0.296%	7	(6,033)	(297,169)
July	Year 2016	291,136	0.296%	6	(5,171)	(296,307)
August	Year 2016	291,136	0.296%	5	(4,309)	(295,445)
September	Year 2016	291,136	0.296%	4	(3,448)	(294,584)
October	Year 2016	291,136	0.296%	3	(2,586)	(293,722)
November	Year 2016	291,136	0.296%	2	(1,724)	(292,860)
December	Year 2016	291,136	0.296%	1	(862)	(291,998)
					(67,227)	(3,560,859)

January through December	Year 2017	(3,560,859)	0.296%	12	Annual (126,500)	(3,687,359)
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2018	3,687,359	0.296%		(10,916)	313,225 (3,385,050)
February	Year 2018	3,385,050	0.296%		(10,021)	313,225 (3,081,846)
March	Year 2018	3,081,846	0.296%		(9,124)	313,225 (2,777,745)
April	Year 2018	2,777,745	0.296%		(8,223)	313,225 (2,472,744)
May	Year 2018	2,472,744	0.296%		(7,320)	313,225 (2,166,839)
June	Year 2018	2,166,839	0.296%		(6,415)	313,225 (1,860,029)
July	Year 2018	1,860,029	0.296%		(5,506)	313,225 (1,552,311)
August	Year 2018	1,552,311	0.296%		(4,595)	313,225 (1,243,681)
September	Year 2018	1,243,681	0.296%		(3,682)	313,225 (934,138)
October	Year 2018	934,138	0.296%		(2,765)	313,225 (623,679)
November	Year 2018	623,679	0.296%		(1,846)	313,225 (312,300)
December	Year 2018	312,300	0.296%		(925)	313,225 -
					(71,339)	

Total Amount of True-Up Adjustment	\$	(3,758,698)
Less Over (Under) Recovery	\$	3,493,632
Total Interest	\$	(265,066)

True-Up Interest Calculation

Short term Interest Rate (Notes A & C)			Avg. Ann Short Term Interest
1	Other Interest Exp.(Notes, p.117)	(Note A)	-
2	Notes Payable (Acct. 231-daily balances wksht.)	(Note A)	-
3	No. of Months		12
4	Annual Short-term Int Rate	(line 1 / line 2)	-
FERC Quarterly Interest Rate			Pursuant to 35.19 (a)
5	Qtr 3 (Previous Year)		3.500%
6	Qtr 4 (Previous Year)		3.500%
7	Qtr 1 (Current Year)		3.500%
8	Qtr 2 (Current Year)		3.710%
9	Average of the last 4 quarters	(Lines 5-8 / 4)	3.553%
10	Interest Rate Used for True-up adjustment (Note B)		3.553%
11	Monthly Interest Rate	(Line 10 / 12)	0.296%

- Note:**
- A

The short term interest rate is based on a 12 month rate ending June of the year in which the Annual Update is prepared, with denominator calculated using daily balances and the numerator based on Form 3Q.
- B

If the True-up amount on Attachment 7 is a surcharge to customers use the lower of line 4 and line 9, however, if line 4 is zero, then use line 9. Use line 9 if the True-up amount is a refund to customers.
- C

The numerator and denominator of the short-term interest rate calculation will reflect consistent debt components.

**Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC**

SUMMARY							
YEAR	Estimated Effective cost of debt used in true up	Final Effective cost of debt for the construction loan:	Revenue Requirement		Over (Under) Recovery	Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2018 (Refund)/Owed
			Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt			
2014					\$ -		\$ -
2015					\$ -		\$ -
2016					\$ -		\$ -
2017					\$ -		\$ -
2018	*				\$ -		\$ -
2018	**				\$ -		\$ -
							\$ -

The Hypothetical Example:

* Assumes that the construction loan is retired on March 31, 2017

** Assumes permanent debt structure is put in place on March 31, 2017 with effective rate of 4.5%

Calculation of Applicable Interest Expense for each ATRR period						
Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Calculation of Interest for 2014 True-Up Period						
An over or under collection will be recovered prorata over 2014, held for 2015-2017 and returned prorata over 2018				Monthly		
January	Year 2014	-	0.0000%	12.00	-	-
February	Year 2014	-	0.0000%	11.00	-	-
March	Year 2014	-	0.0000%	10.00	-	-
April	Year 2014	-	0.0000%	9.00	-	-
May	Year 2014	-	0.0000%	8.00	-	-
June	Year 2014	-	0.0000%	7.00	-	-
July	Year 2014	-	0.0000%	6.00	-	-
August	Year 2014	-	0.0000%	5.00	-	-
September	Year 2014	-	0.0000%	4.00	-	-
October	Year 2014	-	0.0000%	3.00	-	-
November	Year 2014	-	0.0000%	2.00	-	-
December	Year 2014	-	0.0000%	1.00	-	-
				-		-
				Annual		
January through December	Year 2015	-	0.0000%	12.00	-	-
January through December	Year 2016	-	0.0000%	12.00	-	-
January through December	Year 2017	-	0.0000%	12.00	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
				Monthly		
January	Year 2018	-	0.0000%	-	-	-
February	Year 2018	-	0.0000%	-	-	-
March	Year 2018	-	0.0000%	-	-	-
April	Year 2018	-	0.0000%	-	-	-
May	Year 2018	-	0.0000%	-	-	-
June	Year 2018	-	0.0000%	-	-	-
July	Year 2018	-	0.0000%	-	-	-
August	Year 2018	-	0.0000%	-	-	-
September	Year 2018	-	0.0000%	-	-	-
October	Year 2018	-	0.0000%	-	-	-
November	Year 2018	-	0.0000%	-	-	-
December	Year 2018	-	0.0000%	-	-	-
				-		-
Total Amount of True-Up Adjustment for 2014 ATRR					\$	-
Less Over (Under) Recovery					\$	-
Total Interest					\$	-

Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC

Calculation of Interest for 2015 True-Up Period

An over or under collection will be recovered prorata over 2015, held for 2016-2017 and returned prorata over 2018

					Monthly		
January	Year 2015	-	0.0000%	12.00	-	-	-
February	Year 2015	-	0.0000%	11.00	-	-	-
March	Year 2015	-	0.0000%	10.00	-	-	-
April	Year 2015	-	0.0000%	9.00	-	-	-
May	Year 2015	-	0.0000%	8.00	-	-	-
June	Year 2015	-	0.0000%	7.00	-	-	-
July	Year 2015	-	0.0000%	6.00	-	-	-
August	Year 2015	-	0.0000%	5.00	-	-	-
September	Year 2015	-	0.0000%	4.00	-	-	-
October	Year 2015	-	0.0000%	3.00	-	-	-
November	Year 2015	-	0.0000%	2.00	-	-	-
December	Year 2015	-	0.0000%	1.00	-	-	-
					-	-	-
					Annual		
January through December	Year 2016	-	0.0000%	12.00	-	-	-
January through December	Year 2017	-	0.0000%	12.00	-	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
January	Year 2018	-	0.0000%		-	-	-
February	Year 2018	-	0.0000%		-	-	-
March	Year 2018	-	0.0000%		-	-	-
April	Year 2018	-	0.0000%		-	-	-
May	Year 2018	-	0.0000%		-	-	-
June	Year 2018	-	0.0000%		-	-	-
July	Year 2018	-	0.0000%		-	-	-
August	Year 2018	-	0.0000%		-	-	-
September	Year 2018	-	0.0000%		-	-	-
October	Year 2018	-	0.0000%		-	-	-
November	Year 2018	-	0.0000%		-	-	-
December	Year 2018	-	0.0000%		-	-	-
					-	-	-
Total Amount of True-Up Adjustment for 2015 ATRR					\$	-	
Less Over (Under) Recovery					\$	-	
Total Interest					\$	-	

Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC

Calculation of Interest for 2016 True-Up Period					Monthly		
An over or under collection will be recovered prorata over 2016, held for 2017 and returned prorata over 2018							
January	Year 2016	-	0.0000%	12.00	-		-
February	Year 2016	-	0.0000%	11.00	-		-
March	Year 2016	-	0.0000%	10.00	-		-
April	Year 2016	-	0.0000%	9.00	-		-
May	Year 2016	-	0.0000%	8.00	-		-
June	Year 2016	-	0.0000%	7.00	-		-
July	Year 2016	-	0.0000%	6.00	-		-
August	Year 2016	-	0.0000%	5.00	-		-
September	Year 2016	-	0.0000%	4.00	-		-
October	Year 2016	-	0.0000%	3.00	-		-
November	Year 2016	-	0.0000%	2.00	-		-
December	Year 2016	-	0.0000%	1.00	-		-
					-		-
					Annual		
January through December	Year 2017	-	0.0000%	12.00	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
January	Year 2018	-	0.0000%		-	-	-
February	Year 2018	-	0.0000%		-	-	-
March	Year 2018	-	0.0000%		-	-	-
April	Year 2018	-	0.0000%		-	-	-
May	Year 2018	-	0.0000%		-	-	-
June	Year 2018	-	0.0000%		-	-	-
July	Year 2018	-	0.0000%		-	-	-
August	Year 2018	-	0.0000%		-	-	-
September	Year 2018	-	0.0000%		-	-	-
October	Year 2018	-	0.0000%		-	-	-
November	Year 2018	-	0.0000%		-	-	-
December	Year 2018	-	0.0000%		-	-	-
					-	-	-
Total Amount of True-Up Adjustment for 2016 ATRR					\$	-	
Less Over (Under) Recovery					\$	-	
Total Interest					\$	-	

Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC

Calculation of Interest for 2017 True-Up Period					Monthly		
An over or under collection will be recovered prorata over 2017 returned prorata over 2018							
January	Year 2017	-	0.0000%	12.00	-		-
February	Year 2017	-	0.0000%	11.00	-		-
March	Year 2017	-	0.0000%	10.00	-		-
April	Year 2017	-	0.0000%	9.00	-		-
May	Year 2017	-	0.0000%	8.00	-		-
June	Year 2017	-	0.0000%	7.00	-		-
July	Year 2017	-	0.0000%	6.00	-		-
August	Year 2017	-	0.0000%	5.00	-		-
September	Year 2017	-	0.0000%	4.00	-		-
October	Year 2017	-	0.0000%	3.00	-		-
November	Year 2017	-	0.0000%	2.00	-		-
December	Year 2017	-	0.0000%	1.00	-		-
					-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
January	Year 2018	-	0.0000%		-	-	-
February	Year 2018	-	0.0000%		-	-	-
March	Year 2018	-	0.0000%		-	-	-
April	Year 2018	-	0.0000%		-	-	-
May	Year 2018	-	0.0000%		-	-	-
June	Year 2018	-	0.0000%		-	-	-
July	Year 2018	-	0.0000%		-	-	-
August	Year 2018	-	0.0000%		-	-	-
September	Year 2018	-	0.0000%		-	-	-
October	Year 2018	-	0.0000%		-	-	-
November	Year 2018	-	0.0000%		-	-	-
December	Year 2018	-	0.0000%		-	-	-
					-		-
Total Amount of True-Up Adjustment for 2017 ATRR						\$	-
Less Over (Under) Recovery						\$	-
Total Interest						\$	-

Attachment 9 - Depreciation and Amortization Rates
Transource Missouri, LLC

Account Number	FERC Account	Rate (Annual) Percent
TRANSMISSION PLANT		
1 350.1	Land Rights	1.33
2 352	Structures and Improvements	2.05
3 353	Station Equipment	1.73
4 354	Towers and Fixtures	1.33
5 355	Poles and Fixtures	2.85
6 356	Overhead Conductor and Devices	1.97
7 358	Underground Conductor and Devices	2.50
GENERAL PLANT		
8 390	Structures & Improvements	1.63
9 391	Office Furniture & Equipment	4.13
10 391.1	Computers	20.00
11 392	Transportation Equipment	6.67
12 393	Stores Equipment	3.43
13 394	Tools, Shop & Garage Equipment	4.00
14 395	Laboratory Equipment	3.54
15 396	Power Operated Equipment	4.04
16 397	Communication Equipment	5.42
17 398	Miscellaneous Equipment	5.00

These depreciation rates will not change absent the appropriate filing at FERC.

Note: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-7 above and the weighted average depreciation rate will be used to amortize the CIAC.