

Formula Rate - Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data		Annual Transmission Revenue Requirement For the 12 Months Ended 12/31/2019	
Transource Missouri, LLC						
		(1)		(2)		(3)
Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT	(line 73)		12 months		\$ 39,320,400
	REVENUE CREDITS		Total	Allocator		
2	Total Revenue Credits	Attachment 1, line 6	3,073,718	TP 1.0000		3,073,718
3	True-up Adjustment	Attachment 7	(101,549)	DA 1.0000		(101,549)
4	NET REVENUE REQUIREMENT	(line 1 minus line 2 plus line 3)				\$ 36,145,133

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				For the 12 Months Ended 12/31/2019	
		Transource Missouri, LLC					
(1)		(2)	(3)	(4)		(5)	
Form No. 1						Transmission	
Page, Line, Col.		Company Total	Allocator		(Col 3 times Col 4)		
Line No.	RATE BASE:						
	GROSS PLANT IN SERVICE						
5	Production	(Attachment 2)	-	NA	-	-	
6	Transmission	(Attachment 2)	310,942,285	TP	1.0000	310,942,285	
7	Distribution	(Attachment 2)	-	NA	-	-	
8	General & Intangible	(Attachment 2)	1,611,812	W/S	1.0000	1,611,812	
9	TOTAL GROSS PLANT (sum lines 5-8)	(GP=1 if plant =0)	312,554,097	GP=	1.0000	312,554,097	
10	ACCUMULATED DEPRECIATION & AMORTIZATION						
11	Production	(Attachment 2)	-	NA	-	-	
12	Transmission	(Attachment 2)	13,692,197	TP	1.0000	13,692,197	
13	Distribution	(Attachment 2)	-	NA	-	-	
14	General & Intangible	(Attachment 2)	746,562	W/S	1.0000	746,562	
15	TOTAL ACCUM. DEPRECIATION (sum lines 11-14)		14,438,759			14,438,759	
16	NET PLANT IN SERVICE						
17	Production	(line 5- line 11)	-			-	
18	Transmission	(line 6- line 12)	297,250,088			297,250,088	
19	Distribution	(line 7- line 13)	-			-	
20	General & Intangible	(line 8- line 14)	865,250			865,250	
21	TOTAL NET PLANT (sum lines 17-20)	(NP=1 if plant =0)	298,115,338	NP=	1.0000	298,115,338	
22	ADJUSTMENTS TO RATE BASE (Note A)						
23	ADIT	(Attachment 6a)	(37,512,714)	TP	1.0000	(37,512,714)	
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)	-	DA	1.0000	-	
28	Unamortized Abandoned Plant	(Attachment 2) (Note K)	-	DA	1.0000	-	
29	TOTAL ADJUSTMENTS (sum lines 23-28)		(37,512,714)			(37,512,714)	
30	LAND HELD FOR FUTURE USE	(Attachment 2)	-	TP	1.0000	-	
31	WORKING CAPITAL (Note C)						
32	CWC	calculated (1/8 * Line 44)	245,236			245,236	
33	Materials & Supplies (Note B)	(Attachment 2)	-	TP	1.0000	-	
34	Prepayments (Account 165 - Note C)	(Attachment 2)	87,063	GP	1.0000	87,063	
35	TOTAL WORKING CAPITAL (sum lines 32-34)		332,299			332,299	
36	RATE BASE (sum lines 21, 29, 30, & 35)		260,934,923			260,934,923	

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				For the 12 Months Ended 12/31/2019	
		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.b906,624	TP=	1.0000		906,624	
39	Less Accounts 565, 561 and 561.1 to 561.8	321.84.b to 92.b7,484	TP=	1.0000		7,484	
40	A&G	323.197.b1,051,104	W/S	1.0000		1,051,104	
41	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 2)12,748	DA	1.0000		12,748	
42	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 2)12,051	TP=	1.0000		12,051	
43	PBOP expense adjustment	(Attachment 2)12,337	TP=	1.0000		12,337	
44	TOTAL O&M (sum lines 38, 40, 42, 43 less lines 39 & 41)	1,961,885				1,961,885	
45	DEPRECIATION EXPENSE						
46	Transmission	336.7.b & c4,847,882	TP	1.0000		4,847,882	
47	General and Intangible	336.1.d&e + 336.10.b&c487,670	W/S	1.0000		487,670	
48	Amortization of Abandoned Plant	(Attachment 2) (Note K)-	DA	1.0000		-	
49	TOTAL DEPRECIATION (Sum lines 46-48)	5,335,552				5,335,552	
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 #)6,068,000	GP	1.0000		6,068,000	
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)	6,068,000				6,068,000	
59	INCOME TAXES (Note F)						
60	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	0.2545					
61	CIT=(T/1-T) * (1-(WCLTD/R)) =	0.2613					
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)	1.3414					
65	Amortized Investment Tax Credit (266.8f) (enter negative)	-					
66	Income Tax Calculation = line 61 * line 70	5,045,826	NA			5,045,826	
67	ITC adjustment (line 64 * line 65)	-	NP	1.0000		-	
68	Total Income Taxes (line 66 plus line 67)	5,045,826				5,045,826	
69	RETURN						
70	[Rate Base (line 36) * Rate of Return (line 93)]	19,309,376	NA			19,309,376	
71	Rev Requirement before 60/40 Projects (sum lines 44, 49, 58, 68, 70)	37,720,639				37,720,639	
72	Return and Income Tax on 60/40 Projects (Attachment 4)	1,599,761	DA	100%		1,599,761	
73	Total Revenue Requirement (sum lines 71 & 72)	39,320,400				39,320,400	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/2019

Transource Missouri, LLC
SUPPORTING CALCULATIONS AND NOTES

74	TRANSMISSION PLANT INCLUDED IN RTO RATES									
75	Total transmission plant	(line 6, column 3)							310,942,285	
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)								310,942,285	
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		W&S Allocator
85	Other	354.24,25,26.b		-				0		(\$ / Allocation)
86	Total (sum lines 82-85) [TP equals 1 if there are no wages & salaries]			-				-	=	1.0000 = WS
87	RETURN (R) (Note J)									
88										
89				\$		%		Cost		Weighted
90	Long Term Debt (Note G)	(Attachments 2 and 5)		123,503,165		45.0%		3.856%		1.74% =WCLTD
91	Preferred Stock	(Attachment 2)		-		0%		-		0.00%
92	Common Stock	(Attachment 2)		150,948,313		55.0%		10.300%		5.67%
93	Total (sum lines 90-92)			274,451,479						7.40% =R
	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant									
								(a)		(b)
								Non 60/40 Projects		60/40 Projects
94	Net Transmission Plant in Service	(Line 18)						297,250,088		-
95	CWIP	(Line 25)						-		-
96	Unamortized Abandoned Plant	(Line 28)						-		-
96	Regulatory Assets	(Line 27)						-		-
97	Sum Of Net Plant, CWIP, Regulatory Asset and Abandoned Plant							297,250,088		-
										For use on Attachment 3 Line 24 and Attachment 4, line 4

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Transource Missouri, LLC

For the 12 Months Ended 12/31/2019

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 353.3.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 =	21.00%	
	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 Project	ER12-2554
Nebraska City – Sibley 345 kV line Project	ER12-2554
...	
...	

- 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
For the 12 Months Ended 12/31/2019

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)		3,073,718 See workpaper
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	3,073,718

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	\$ 38,925,274	38,925,274		
1x	Trans. Fac. Charge	-			
2	Trans Studies	-			
3	Total	\$ 38,925,274	\$ 38,925,274	\$ -	\$ -
4	Less:				
5	Revenue for Demands in Divisor	35,851,556	35,851,556	-	-
6	Sub Total Revenue Credit	\$ 3,073,718	\$ 3,073,718	\$ -	\$ -
7	Prior Period Adjustments	-	-	-	-
8	Total	\$ 3,073,718	\$ 3,073,718	\$ -	\$ -
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	35,851,556			
	SPP Schedule 11 Base Plan Point to Point	3,073,718			
	Subtotal - Revenue	38,925,274			

Form 1, page 330, column N

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

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	p206.58.b	2018	310,942,285
3	January	company records	2019	310,942,285
4	February	company records	2019	310,942,285
5	March	company records	2019	310,942,285
6	April	company records	2019	310,942,285
7	May	company records	2019	310,942,285
8	June	company records	2019	310,942,285
9	July	company records	2019	310,942,285
10	August	company records	2019	310,942,285
11	September	company records	2019	310,942,285
12	October	company records	2019	310,942,285
13	November	company records	2019	310,942,285
14	December	p207.58.g	2019	310,942,285
15	Transmission Plant In Service	(sum lines 2-14) /13		310,942,285
16	<u>Calculation of Distribution Plant In Service</u>	Source		
17	December	p206.75.b	2018	-
18	January	company records	2019	-
19	February	company records	2019	-
20	March	company records	2019	-
21	April	company records	2019	-
22	May	company records	2019	-
23	June	company records	2019	-
24	July	company records	2019	-
25	August	company records	2019	-
26	September	company records	2019	-
27	October	company records	2019	-
28	November	company records	2019	-
29	December	p207.75.g	2019	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

Line No.

Plant in Service Worksheet

31	<u>Calculation of Intangible Plant In Service</u>	Source		
32	December	p204.5.b	2018	1,611,812
33	January	company records	2019	1,611,812
34	February	company records	2019	1,611,812
35	March	company records	2019	1,611,812
36	April	company records	2019	1,611,812
37	May	company records	2019	1,611,812
38	June	company records	2019	1,611,812
39	July	company records	2019	1,611,812
40	August	company records	2019	1,611,812
41	September	company records	2019	1,611,812
42	October	company records	2019	1,611,812
43	November	company records	2019	1,611,812
44	December	p205.5.g	2019	1,611,812
45	Intangible Plant In Service	(sum lines 32 & 44) /2		1,611,812
46	<u>Calculation of General Plant In Service</u>	Source		
47	December	p206.99.b	2018	-
48	January	company records	2019	-
49	February	company records	2019	-
50	March	company records	2019	-
51	April	company records	2019	-
52	May	company records	2019	-
53	June	company records	2019	-
54	July	company records	2019	-
55	August	company records	2019	-
56	September	company records	2019	-
57	October	company records	2019	-
58	November	company records	2019	-
59	December	p207.99.g	2019	-
60	General Plant In Service	(sum lines 47 & 59) /2		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

Line No.

Plant in Service Worksheet

61	<u>Calculation of Production Plant In Service</u>	Source		
62	December	p204.46b	2018	-
63	January	company records	2019	-
64	February	company records	2019	-
65	March	company records	2019	-
66	April	company records	2019	-
67	May	company records	2019	-
68	June	company records	2019	-
69	July	company records	2019	-
70	August	company records	2019	-
71	September	company records	2019	-
72	October	company records	2019	-
73	November	company records	2019	-
74	December	p205.46.g	2019	-
75	<u>Production Plant In Service</u>	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		312,554,097

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

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	2018	11,268,899
79	January	company records	2019	11,672,782
80	February	company records	2019	12,076,665
81	March	company records	2019	12,480,548
82	April	company records	2019	12,884,431
83	May	company records	2019	13,288,314
84	June	company records	2019	13,692,197
85	July	company records	2019	14,096,080
86	August	company records	2019	14,499,963
87	September	company records	2019	14,903,846
88	October	company records	2019	15,307,729
89	November	company records	2019	15,711,612
90	December	p219.25.b	2019	16,115,495
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		13,692,197
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
93	December	Prior year p219.26.b	2018	-
94	January	company records	2019	-
95	February	company records	2019	-
96	March	company records	2019	-
97	April	company records	2019	-
98	May	company records	2019	-
99	June	company records	2019	-
100	July	company records	2019	-
101	August	company records	2019	-
102	September	company records	2019	-
103	October	company records	2019	-
104	November	company records	2019	-
105	December	p219.26.b	2019	-
106	Distribution Accumulated Depreciation	(sum lines 93-105) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

Line No.

Plant in Service Worksheet

107	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
108	December	Prior year p200.21.c	2018	611,580
109	January	company records	2019	634,077
110	February	company records	2019	656,574
111	March	company records	2019	679,071
112	April	company records	2019	701,568
113	May	company records	2019	724,065
114	June	company records	2019	746,562
115	July	company records	2019	769,059
116	August	company records	2019	791,556
117	September	company records	2019	814,053
118	October	company records	2019	836,550
119	November	company records	2019	859,047
120	December	p200.21.c	2019	881,544
121	Accumulated Intangible Depreciation	(sum lines 108-120) /13		746,562
122	<u>Calculation of General Accumulated Depreciation</u>	Source		
123	December	Prior year p219.28.b	2018	-
124	January	company records	2019	-
125	February	company records	2019	-
126	March	company records	2019	-
127	April	company records	2019	-
128	May	company records	2019	-
129	June	company records	2019	-
130	July	company records	2019	-
131	August	company records	2019	-
132	September	company records	2019	-
133	October	company records	2019	-
134	November	company records	2019	-
135	December	p219.28.b	2019	-
136	Accumulated General Depreciation	(sum lines 123-135) /13		-

Attachment 2 - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

Line No.

Plant in Service Worksheet

137	<u>Calculation of Production Accumulated Depreciation</u>	Source		
138	December	p219.20:24.b (prior year)	2018	-
139	January	company records	2019	-
140	February	company records	2019	-
141	March	company records	2019	-
142	April	company records	2019	-
143	May	company records	2019	-
144	June	company records	2019	-
145	July	company records	2019	-
146	August	company records	2019	-
147	September	company records	2019	-
148	October	company records	2019	-
149	November	company records	2019	-
150	December	p219.20 thru 219.24.b	2019	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation</u>	(sum lines 91, 106, 121, 136, & 151)		14,438,759

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

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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			<u>Beginning of Year</u>	<u>End of Year</u>	<u>Average Balance</u>
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)		<u>Year</u>	<u>Balance</u>	
157	December	111.57.d	2018	87,063	
158	January	company records	2019	87,063	
159	February	company records	2019	87,063	
160	March	company records	2019	87,063	
161	April	company records	2019	87,063	
162	May	company records	2019	87,063	
163	June	company records	2019	87,063	
164	July	company records	2019	87,063	
165	August	company records	2019	87,063	
166	September	company records	2019	87,063	
167	October	company records	2019	87,063	
168	November	company records	2019	87,063	
169	December	111.57.c	2019	87,063	
170	Prepayments	(sum lines 157-169) /13		87,063	

							0	Non 60/40 Projects	Total	
171	Calculation of Transmission CWIP	Source	Year	Non 60/40 Projects	60/40 Projects	Total				
172	December	216.b (prior Year)	2018	-	-	-	-	-	-	-
173	January	company records	2019	-	-	-	-	-	-	-
174	February	company records	2019	-	-	-	-	-	-	-
175	March	company records	2019	-	-	-	-	-	-	-
176	April	company records	2019	-	-	-	-	-	-	-
177	May	company records	2019	-	-	-	-	-	-	-
178	June	company records	2019	-	-	-	-	-	-	-
179	July	company records	2019	-	-	-	-	-	-	-
180	August	company records	2019	-	-	-	-	-	-	-
181	September	company records	2019	-	-	-	-	-	-	-
182	October	company records	2019	-	-	-	-	-	-	-
183	November	company records	2019	-	-	-	-	-	-	-
184	December	216.b	2019	-	-	-	-	-	-	-
185	Transmission CWIP	(sum lines 172-184) /13		-	-	-	-	-	-	-

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

LAND HELD FOR FUTURE USE

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				
		EPRI Dues	EPRI Dues	
188	EPRI Dues	p353.1.f	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		12,051	12,051	-	
				FERC Formula Rate for SPP Projects			

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

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			Missouri					
190	SIT=State Income Tax Rate or Composite		6.250%					6.250%
	Multiple state rates are weighted based on the state apportionment factors on the state income tax returns		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
Directly Assigned A&G						
191	General Advertising Exp Account 930.1	p323.191.b	534	-	534	

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			-	General Description of the Facilities
192	Excluded Transmission 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
For the 12 Months Ended 12/31/2019

Attachment 2a - Cost Support

ADJUSTMENTS TO RATE BASE (Note A)

Regulatory Asset

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

		Project		Iatan – Nashua 345 kV line Project	Nebraska City – Sibley 345 kV line Project	Total	#DIV/0!	#DIV/0!
207	Beginning Balance of Regulatory Asset			-	-	-	Uncapitalized costs as of date the rates become effective	
208	Months remaining in Amortization Period			-	-	-	As approved by FERC	
209	Monthly Amortization to Account 566	(line 207 / line 208)		-	-	-	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			-	-	-		
211	Ending Balance of Regulatory Asset	(line 207 - line 209 * 210)		-	-	-	Number of months rates are in effect during the calendar year	
212	Average Balance of Regulatory Asset	(line 207 + line 211)/2		-	-	-	Enter docket nos. for orders authorizing recovery here:	
							Docket Number Amortization period	
							ER12-2554 60 Months	

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

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)	2018	124,599,319	-	153,705,408	278,304,727
215	January	2019	124,599,319	-	154,908,817	279,508,136
216	February	2019	124,599,319	-	151,111,480	275,710,799
217	March	2019	124,599,319	-	152,313,512	276,912,831
218	April	2019	124,599,319	-	153,503,911	278,103,230
219	May	2019	124,599,319	-	149,693,485	274,292,804
220	June	2019	122,849,319	-	150,881,120	273,730,439
221	July	2019	122,849,319	-	152,066,936	274,916,255
222	August	2019	122,849,319	-	148,254,150	271,103,470
223	September	2019	122,849,319	-	149,441,770	272,291,089
224	October	2019	122,849,319	-	150,628,417	273,477,736
225	November	2019	121,849,319	-	147,316,832	269,166,152
226	December	2019	121,849,319	-	148,502,233	270,351,552
227	Average		123,503,165 45.0%	-	150,948,313 0.55000	274,451,479

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)	4,686,935
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)	-
231	less:	Account 429	Amortization of Premium on Debt (FF1, 117/65/c)	-
232	less:	Account 429.1	Amortization of Gain on Reacquired Debt (FF1, 117/66/c)	-
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)	-
234	Total			4,761,935

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	-
236	13 Month average balance of Preferred Stock	0
237	Cost of Preferred Stock	0

Attachment 2a - Cost Support
Transource Missouri, LLC
For the 12 Months Ended 12/31/2019

ADJUSTMENTS TO RATE BASE (Note A)

Attachment 2a - Cost Support

PBOPs

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		185,781
244	PBOP Expense for current year		\$11,365
245	PBOP Expense in Account 926 for current year		-
246	PBOP Adjustment for Appendix A, Line 54		\$11,365
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		-
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)	\$12,337

Incentive ROE and 60/40 Project Worksheet
Attachment 3
For the 12 Months Ended 12/31/2019

Actual Cap Structure w/100 basis point adder

Incentive ROE

Total

1	Rate Base					260,934,923
2	100 Basis Point Incentive Return				\$	
3	Long Term Debt	\$	%	Cost	Weighted	
4	Preferred Stock	123,503,165.36	45%	0.0386	0.0174	
5	Common Stock Including 100 basis points	-	0%	-	-	
6	Total (sum lines 3-5)	150,948,313.21	55%	0.1130	0.0622	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)	274,451,478.57			0.0795	20,744,518
8	INCOME TAXES					
9	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	0.2545				
10	CIT=(T/1-T) * (1-(WCLTD/R)) =	0.2669				
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 from line 9)	1.3414				
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-				
15						
16	Income Tax Calculation = line 10 * line 7				5,535,712	
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)	-				5,535,712
19	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 7 and 18			26,280,230
20	Return (Appendix A line 70 col 5)					19,309,376
21	Income Tax (Appendix A line 68 col 5)					5,045,826
22	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 20 and 21			24,355,202
23	Incremental Return and Income Taxes for 100 basis point increase in ROE		Line 19 less line 22			1,925,028
24	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets		Appendix A, line 97h			297,250,088
25	Carrying Charge Difference for 100 Basis point of ROE		(Line 23 divided by line 24)			0.65%

Incentive ROE associated with 60/40 Projects
Attachment 3

60/40 Cap Structure w/100 points

26	Rate Base					<u>Total</u> 260,934,923
27	100 Basis Point Incentive Return				\$	
		\$	%	Cost	Weighted	
28	Long Term Debt		40%		0.0000	
29	Preferred Stock		0%		-	
30	Common Stock Including 100 basis points		60%		0.0000	
31	Total (sum lines 28-30)	-			0.0000	
32	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)					-
33	INCOME TAXES					
34	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.2545				
35	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	-				
36	where WCLTD=(line 28) and R= (line 31)					
37	and FIT, SIT & p are as given in footnote on Appendix A.					
38	$1 / (1 - T) = (T \text{ from line 34})$	1.3414				
39	Amortized Investment Tax Credit (266.8f) (enter negative)	-				
40	Income Tax Calculation = line 35 * line 32				-	
41	ITC adjustment (line 38 * line 39) and line 41 allocated on NP allocator	-	NP	-	-	
42	Total Income Taxes (line 40 plus line 41)	-				-
43	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 32 and 42			-
44	Return (Appendix A line 70 col 5)					
45	Income Tax (Appendix A line 68 col 5)					
46	Return and Income Taxes without 100 basis point increase in ROE		Sum lines 44 and 45		-	
47	Incremental Return and Income Taxes for 100 basis point increase in ROE		Line 43 less line 46		-	
48	Sum Of Net Plant, CWIP, Abandoned Plant And Regulatory Assets		Appendix A, line 97a		297,250,088	
49	Carrying Charge Difference for 100 Basis point of ROE		(Line 47 divided by line 48)		0.00%	

Base FCR for 60/40 Projects
Attachment 3

60/40 Cap Structure without 100 points

50	60/40 Projects	(Appendix A, line 97b)			<u>Total</u>	-
				\$		
		\$	%	Cost	Weighted	
51	Long Term Debt	-	40%	0.0386	0.0154	
52	Preferred Stock	-	0%	-	-	
53	Common Stock Including 100 basis points	-	60%	0.1030	0.0618	
54	Total (sum lines 28-30)	-			0.0772	
55	100 Basis Point Incentive Return multiplied by Rate Base (line 26 * line 31)					-
56	INCOME TAXES					
57	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.2545				
58	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.2732				
59	where WCLTD=(line 51) and R= (line 54)					
60	and FIT, SIT & p are as given in footnote on Appendix A.					
61	$1 / (1 - T) = (T \text{ from line } 57)$	1.3414				
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)	37,720,639	-	37,720,639
2	Less Transmission Depreciation Expense plus Abandoned Plant and Regulatory Asset Amortization Expense	(Appendix A, line 97a & b)	4,847,882	-	4,847,882
3	Net Rev Req less Depreciation expense	(Line 1 minus line 2)	32,872,757	-	32,872,757
4	Sum Of Net Plant, Regulatory Asset and Abandoned Plant (Attachment A, line 97)		297,250,088	-	297,250,088
5	Base Fixed Charge Rate (Base FCR)	(Line 3 / line 4)	11.06%	0.00%	
6	Carrying Charge Difference for 100 Basis point of ROE	(Attachment 3, line 25 and 49)	0.65%	0.00%	

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
					2019			
Project Name and SPP Identification	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	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	Revenue Requirement
					[Col D x Col F + Col G]		(Col E x Col F + Col G)	
Non-Incentive Revenue Requirements								
7a	Iatan – Nashua 345 kV (SPP # 703) (Reg Assets)	5	11.06%	11.06%	-	-	-	-
7b	Nebraska City – Sibley 345 kV (SPP # 938) (Reg Assets)	5	11.06%	11.06%	-	-	-	-
7c								
7d							-	-
7e								
7f	Iatan – Nashua 345 kV Net Plant	0	11.06%	11.06%	50,225,635	819,135	6,373,566	6,373,566
7g	Nebraska City – Sibley 345 kV Net Plant	0	11.06%	11.06%	247,024,453	4,028,747	31,347,073	31,347,073
7h	Iatan – Nashua 345 kV Subtotal				50,225,635	819,135	6,373,566	6,373,566
7i	Nebraska City – Sibley 345 kV Subtotal				247,024,453	4,028,747	31,347,073	31,347,073
7j	Subtotal Gross Revenue Requirement Before Incentives				297,250,088	4,847,882	37,720,639	37,720,639
7k	Incentive Return Components - ROE and 60/40 Cap Structure							
7l							-	-
7m	Nebraska City – Sibley 345 kV -EPIS - 100 bp ROE only	100		0.65%	247,024,453	-	-	1,599,761
7n	Subtotal - Return on Amounts Eligible for Incentives				247,024,453		-	1,599,761
7o	Iatan – Nashua 345 kV Subtotal				50,225,635	819,135	6,373,566	6,373,566
7p	Nebraska City – Sibley 345 kV Subtotal				247,024,453	4,028,747	31,347,073	32,946,834
7q	Subtotal Gross Revenue Requirement				297,250,088	4,847,882	37,720,639	39,320,400
7r	Iatan – Nashua 345 kV (Revenue Credit) (Note 3)	N/A	N/A	N/A			(519,359)	(519,359)
7s	Nebraska City – Sibley 345 kV (Revenue Credit) (Note 3)	N/A	N/A	N/A			(2,554,359)	(2,554,359)
7t	Iatan – Nashua 345 kV (True-Up) (Note 3)	N/A	N/A	N/A			(17,159)	(17,159)
7u	Nebraska City – Sibley 345 kV (True Up) (Note 3)	N/A	N/A	N/A			(84,391)	(84,391)
7v	Iatan – Nashua 345 kV Total						5,837,049	5,837,049
7w	Nebraska City – Sibley 345 kV Total						28,708,323	30,308,084
8	Total Net Revenue Requirement				297,250,088	4,847,882	34,545,372	36,145,133
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 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.

Assumes financing will be a 5 year loan with Origination Fees of \$1.1 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 Bank Agency Fee Revolving Credit Commitment Fee	

	2014	2015	2016	2017	2018
LIBOR Rate					
Spread					
Interest Rate	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	-	51,959,162	261,337		From Acct. 282 total, below
ADIT-283	(2,084,012)	603,867	-		From Acct. 283 total, below
ADIT-190	3,596,335	12,643,381	-		From Acct. 190 total, below
Subtotal	(5,680,347)	39,919,649	261,337		
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
Beginning of Year	(5,680,347)	39,919,649	261,337		
End of year from Attachment 6b, line End of Year ADIT	(4,561,494)	44,824,947	261,337		
Average of Beginning of Year and End of Year ((7 +8)/2)	(5,120,921)	42,372,298	261,337	37,512,714	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	269 Labor Related	H Justification
ADIT-190						
520A Provs Poss Rev Refds - A/L	1,360,524	-	1,360,524	-	-	Provision for Revenue Refunds
520Y Prov for Rate Refund - Excess Protected	1,542	-	1,542	-	-	Provision for Revenue Refunds - Excess Protected ADIT
601T TMO Land Purchase Prem Amort	50,238	50,238	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
612Y Accrd Companywide Incentv Plan	-	-	-	-	-	Labor - Incentive Compensation Pay
631U Def Sec 195 Start Up Costs	441,150	-	441,150	-	-	Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	1,793,120	-	1,793,120	-	-	Electric operations DSIT
960Z - NOL-Deferred Tax Asset Reclass	9,767,822	-	-	9,767,822	-	Federal tax NOL due to bonus depreciation
014C-MO - NOL-State C/F-Deferred Tax Asset	2,875,558	-	-	2,875,558	-	Missouri tax NOL due to bonus depreciation
190.4 FAS 109 Excess	2,590,086	-	(2,816,091)	5,406,178	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
	-					
Subtotal - p234	18,880,041	50,238	780,244	18,049,558	-	
Less FASB 109 Above if not separately removed	2,590,086	-	(2,816,091)	5,406,178	-	Remove FAS 109 related Excess DFIT adjustment
Less FASB 106 Above if not separately removed	-					
Total	16,289,954	50,238	3,596,335	12,643,381	-	

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 excluded

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 -	32,878,432	-	-	32,878,432	-	Depreciation timing differences
390A CIAC - Book Receipts	(1,263,265)	-	-	(1,263,265)	-	Depreciation timing differences
533J Tx Accel Amort - Capitalized Software	10,470	-	-	10,470	-	Depreciation timing differences
712K Capitalized Software Cost-Book	261,337	-	-	-	261,337	Capitalized Software
960F-XS Excess ADFIT 282 - Protected	20,928,183	-	-	20,928,183	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
960F-XS Excess ADFIT 282 - Unprotected	(594,658)	-	-	(594,658)	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
282.4 FAS 109 Excess	(20,333,525)	-	-	(20,333,525)	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
	-					
	-					
Subtotal - p275	31,886,974	-	-	31,625,637	261,337	
Less FASB 109 Above if not separately removed	(20,333,525)	-	-	(20,333,525)	-	Remove FAS 109 related Excess DFIT adjustment
Less FASB 106 Above if not separately removed	-					
Total	52,220,499	-	-	51,959,162	261,337	

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
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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	
ADIT- 283						
911Q-DSIT DSIT Entry-Normalized	8,538,666	-	8,538,666	-	-	Electric operations DSIT
014C-MO - NOL-State C/F-Deferred Tax Asset	603,867	-	-	603,867	-	DFIT on Missouri State NOL carryforward in 190
629X FERC Formula Rates - Under Recovery	(31,057)	-	(31,057)	-	-	Under Recovery
615Q Accrued RTO Carrying Charges	2,246	-	2,246	-	-	Carrying Charges
960F-XS Excess ADFIT 283 - Unprotected	(10,593,867)	-	(10,593,867)	-	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
283.4 FAS 109 Excess	10,593,867	-	10,593,867	-	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
	-					
	-					
	-					
	-					
Subtotal - p277	9,113,723	-	8,509,856	603,867	-	
Less FASB 109 Above if not separately removed	10,593,867	-	10,593,867	-	-	Remove FAS 109 related Excess DFIT adjustment
Less FASB 106 Above if not separately removed	-					
Total	(1,480,144)	-	(2,084,012)	603,867	-	

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
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 excluded

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	-	52,786,081	261,336.99		From Acct. 282 total, below
ADIT-283	(965,159)	386,492	-		From Acct. 283 total, below
ADIT-190	3,596,335	8,347,627	-		From Acct. 190 total, below
Subtotal	(4,561,494)	44,824,947	261,337		
Wages & Salary Allocator			1.00		
Net Plant Allocator		1.00			
End of Year ADIT	(4,561,494)	44,824,947	261,337	40,524,789	

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 Provs Poss Rev Refds - A/L	1,360,524	-	1,360,524	-	-	Provision for Revenue Refunds
520Y Prov for Rate Refund - Excess Protected	1,542	-	1,542	-	-	Provision for Revenue Refunds - Excess Protected ADIT
601T TMO Land Purchase Prem Amort	50,238	50238.35	-	-	-	Underlying land purchase premium asset excluded from rate base by FERC order
612Y Accrd Companywide Incentv Plan	-	-	-	-	-	Labor - Incentive Compensation Pay
631U Def Sec 195 Start Up Costs	441,150	-	441,150	-	-	Related to Reg Asset which is included in rate base
911Q-DSIT DSIT Entry-Normalized	1,793,120	-	1,793,120	-	-	Electric operations DSIT
960Z - NOL-Deferred Tax Asset Reclass	6,507,189	-	-	6,507,189	-	Federal tax NOL due to bonus depreciation
014C-MO - NOL-State C/F-Deferred Tax Asset	1,840,437	-	-	1,840,437	-	Missouri tax NOL due to bonus depreciation
190.4 FAS 109 Excess	2,590,086	-	(2,816,091)	5,406,178	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
	-					
Subtotal - p234 line 18	14,584,287	50,238	780,244	13,753,804	-	
Less FASB 109 Above if not separately removed	2,590,086	-	(2,816,091)	5,406,178	-	Remove FAS 109 related Excess DFIT adjustment
Less FASB 106 Above if not separately removed	-					
Total	11,994,200	50,238	3,596,335	8,347,627	-	

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 excluded

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 -	33,966,102	-	-	33,966,102	-	Depreciation timing differences
390A CIAC - Book Receipts	(1,514,635)	-	-	(1,514,635)	-	Depreciation timing differences
533J Tx Accel Amort - Capitalized Software	10,470	-	-	10,470	-	Depreciation timing differences
712K Capitalized Software Cost-Book	261,337	-	-	-	261,337	Capitalized Software
960F-XS Excess ADFIT 282 - Protected	20,918,802	-	-	20,918,802	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
960F-XS Excess ADFIT 282 - Unprotected	(594,658)	-	-	(594,658)	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
282.4 FAS 109 Excess	(20,324,144)	-	-	(20,324,144)	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
	-					
	-					
Subtotal - p275 line 9	32,723,274	-	-	32,461,937	261,337	
Less FASB 109 Above if not separately removed	(20,324,144)	-	-	(20,324,144)	-	Remove FAS 109 related Excess DFIT adjustment
Less FASB 106 Above if not separately removed	-					
Total	53,047,418	-	-	52,786,081	261,337	

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 excluded

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	
ADIT- 283						
911Q-DSIT DSIT Entry-Normalized	8,538,666	-	8,538,666	-	-	Electric operations DSIT
014C-MO - NOL-State C/F-Deferred Tax Asset	386,492	-	-	386,492	-	DFIT on Missouri State NOL carryforward in 190
629X FERC Formula Rates - Under Recovery	(31,057)	-	(31,057)	-	-	Under Recovery
615Q Accrued RTO Carrying Charges	2,246	-	2,246	-	-	Carrying Charges
960F-XS Excess ADFIT 283 - Unprotected	(9,475,014)	-	(9,475,014)	-	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
283.4 FAS 109 Excess	9,475,014	-	9,475,014	-	-	Related to Federal Tax Rate change from 35% to 21% under the Tax Cuts and Jobs Act
	-					
	-					
	-					
	-					
Subtotal - p277 line 19	8,896,348	-	8,509,856	386,492	-	
Less FASB 109 Above if not separately removed	9,475,014	-	9,475,014	-	-	Remove FAS 109 related Excess DFIT adjustment
Less FASB 106 Above if not separately removed	-					
Total	(578,667)	-	(965,159)	386,492	-	

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
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Attachment 7 - True-Up Calculation
Transource Missouri, LLC

2017		2017		Over (Under) Recovery
Revenue Requirement Billed		Actual Revenue Requirement		
\$40,896,221	Less	\$40,803,108	Equals	\$93,113

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a 0.352%	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 2017	7,759	0.352%	12	(328)	(8,087)
February	Year 2017	7,759	0.352%	11	(300)	(8,060)
March	Year 2017	7,759	0.352%	10	(273)	(8,032)
April	Year 2017	7,759	0.352%	9	(246)	(8,005)
May	Year 2017	7,759	0.352%	8	(218)	(7,978)
June	Year 2017	7,759	0.352%	7	(191)	(7,951)
July	Year 2017	7,759	0.352%	6	(164)	(7,923)
August	Year 2017	7,759	0.352%	5	(137)	(7,896)
September	Year 2017	7,759	0.352%	4	(109)	(7,869)
October	Year 2017	7,759	0.352%	3	(82)	(7,841)
November	Year 2017	7,759	0.352%	2	(55)	(7,814)
December	Year 2017	7,759	0.352%	1	(27)	(7,787)
					(2,130)	(95,243)

January through December	Year 2018	(95,243)	0.352%	12	(4,022)	(99,264)
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Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2019	99,264	0.352%		(349)	(91,151)
February	Year 2019	91,151	0.352%		(321)	(83,009)
March	Year 2019	83,009	0.352%		(292)	(74,839)
April	Year 2019	74,839	0.352%		(263)	(66,640)
May	Year 2019	66,640	0.352%		(234)	(58,412)
June	Year 2019	58,412	0.352%		(206)	(50,155)
July	Year 2019	50,155	0.352%		(176)	(41,869)
August	Year 2019	41,869	0.352%		(147)	(33,554)
September	Year 2019	33,554	0.352%		(118)	(25,210)
October	Year 2019	25,210	0.352%		(89)	(16,836)
November	Year 2019	16,836	0.352%		(59)	(8,433)
December	Year 2019	8,433	0.352%		(30)	(0)
					(2,285)	

Total Amount of True-Up Adjustment	\$	(101,549)
Less Over (Under) Recovery	\$	93,113
Total Interest	\$	(8,436)

Avg. Ann Short Term Interest		
Short term Interest Rate (Notes A & C)		
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)
Purusant to 35.19 (a)		
FERC Quarterly Interest Rate		
5	Qtr 3 (Previous Year)	3.96%
6	Qtr 4 (Previous Year)	4.21%
7	Qtr 1 (Current Year)	4.25%
8	Qtr 2 (Current Year)	4.47%
9	Average of the last 4 quarters	(Lines 5-8 / 4)
10	Interest Rate Used for True-up adjustment (Note B)	4.22%
11	Monthly Interest Rate	(Line 10 / 12)

- 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 - 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			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	Over (Under) Recovery		
2014	*				-		-
2015	*				-		-
2016	**				-		-
2017							-

* True up information obtained from prior year true-up revenue requirement templates.

** The Company's construction loan was retired in April of 2017 prior to filing the 2016 True-Up.

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

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

Calculation of Interest for 2014 True-Up Period						
An over or under collection will be recovered prorata over 2014, held for 2015, 2016, 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 - True-Up of Interest Rates and Interest Calculations for the Construction Loan
Transource Missouri, LLC

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 2015 True-Up Period							
An over or under collection will be recovered prorata over 2015, held for 2016 and 2017 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 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.