

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2010-0356
Date Prepared: March 2, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised-EMS - Revised True-Up Case

STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT AND POWER - ELECTRIC

**Great Plains Energy Incorporated
Greater Missouri Operations (GMO)
Test Year Ending December 31, 2009
Updated Through June 30, 2010
True-Up Through December 31, 2010**

CASE NO. ER-2010-0356

Jefferson City, Missouri

March 2, 2011

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Revenue Requirement

Line Number	A Description	B 7.63% Return	C 7.86% Return	D 8.10% Return
1	Net Orig Cost Rate Base	\$492,678,780	\$492,678,780	\$492,678,780
2	Rate of Return	7.63%	7.86%	8.10%
3	Net Operating Income Requirement	\$37,586,464	\$38,734,406	\$39,882,347
4	Net Income Available	\$18,258,435	\$18,258,435	\$18,258,435
5	Additional Net Income Required	\$19,328,029	\$20,475,971	\$21,623,912
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,862,340	\$6,577,596	\$7,292,851
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,862,340	\$6,577,596	\$7,292,851
10	Revenue Requirement	\$25,190,369	\$27,053,567	\$28,916,763
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$25,190,369	\$27,053,567	\$28,916,763

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$724,865,112
2	Less Accumulated Depreciation Reserve		\$220,020,302
3	Net Plant In Service		\$504,844,810
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,494,911
6	Materials and Supplies		\$11,021,502
7	Emission Allowance		\$5,392,191
8	Prepayments-L&P		\$355,593
9	Fuel Inventory-Oil and Others		\$1,781,219
10	Fuel Inventory-Coal		\$9,342,452
11	Vintage 1 DSM Costs		\$266,211
12	Vintage 2 DSM Costs		\$2,189,741
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		-\$233,131
15	Iatan 2 Regulatory Asset		\$3,937,711
16	Iatan SJLP Common Regulatory Asset		\$476,155
17	Iatan MPS Common Regulatory Asset		\$2,304,734
18	TOTAL ADD TO NET PLANT IN SERVICE		\$39,916,899
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	5.8027%	\$329,845
21	State Tax Offset	5.8027%	\$51,833
22	City Tax Offset	5.8027%	\$0
23	Interest Expense Offset	17.0137%	\$3,009,242
24	Customer Deposits		\$1,227,369
25	Customer Advances for Construction		\$274,350
26	Deferred Income Taxes-Depreciation		\$47,190,290
27	Unamortized Investment Tax Credit		\$0
28	TOTAL SUBTRACT FROM NET PLANT		\$52,082,929
29	Total Rate Base		\$492,678,780

St. Joseph Light and Power - Electric
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	P-3	\$0	\$216,964	100.0000%	\$0	\$216,964
4	303.020	Misc. Intangible Cap Software - Lake Road	\$230,000	P-4	\$0	\$230,000	80.3480%	\$0	\$184,800
5		TOTAL PLANT INTANGIBLE	\$521,964		\$0	\$521,964		\$0	\$476,764
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
10	311.000	Steam Production Structures - LR	\$15,073,295	P-10	\$0	\$15,073,295	80.3480%	\$0	\$12,111,091
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	P-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$56,135,936	P-12	\$0	\$56,135,936	70.5810%	\$0	\$39,621,305
13	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-13	\$0	\$11,547,185	70.5810%	\$0	\$8,150,119
14	314.000	Steam Prod Turbogenerator - LR	\$15,890,452	P-14	\$0	\$15,890,452	99.9570%	\$0	\$15,883,619
15	315.000	Steam Production Access Equip - LR	\$3,856,708	P-15	\$0	\$3,856,708	80.3480%	\$0	\$3,088,788
16	315.000	Steam Prod. Equip. - GSU	\$0	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
17	316.000	Steam Prod Misc Power Plant - LR	\$660,903	P-17	\$0	\$660,903	58.2000%	\$0	\$384,646
18		TOTAL STEAM PROD - LAKE ROAD	\$103,203,398		\$544,360	\$103,747,758		\$0	\$79,718,221
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
21	311.000	Steam Production Structures - Iatan 1	\$5,680,647	P-21	-\$836,980	\$4,843,667	100.0000%	\$0	\$4,843,667
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	P-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$98,054,493	P-23	-\$14,514,315	\$83,540,178	100.0000%	\$0	\$83,540,178
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-24	\$0	\$455,225	100.0000%	\$0	\$455,225
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	P-25	\$0	\$10,652,246	100.0000%	\$0	\$10,652,246
26	315.000	Steam Prod Access Equip - Iatan 1	\$8,051,452	P-26	-\$1,730,652	\$6,320,800	100.0000%	\$0	\$6,320,800
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$893,622	P-27	-\$131,665	\$761,957	100.0000%	\$0	\$761,957
28		TOTAL STEAM PRODUCTION IATAN 1	\$124,036,964		-\$17,213,612	\$106,823,352		\$0	\$106,823,352
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$8,810,929	P-30	\$7,138,499	\$15,949,428	100.0000%	\$0	\$15,949,428
31	312.000	Steam Prod Boiler Plant Iatan Common	\$21,057,245	P-31	\$16,953,068	\$38,010,313	100.0000%	\$0	\$38,010,313
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$272,990	P-32	\$214,550	\$487,540	100.0000%	\$0	\$487,540
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$279,198	P-33	\$227,127	\$506,325	100.0000%	\$0	\$506,325
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$30,420,362		\$24,533,244	\$54,953,606		\$0	\$54,953,606
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-36	\$161,912	\$161,912	100.0000%	\$0	\$161,912
37	311.000	Steam Production-Structures-Iatan 2	\$0	P-37	\$19,627,449	\$19,627,449	100.0000%	\$0	\$19,627,449
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-38	\$139,173,844	\$139,173,844	100.0000%	\$0	\$139,173,844
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-39	\$17,908,543	\$17,908,543	100.0000%	\$0	\$17,908,543
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-40	\$6,139,542	\$6,139,542	100.0000%	\$0	\$6,139,542
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-41	\$674,725	\$674,725	100.0000%	\$0	\$674,725
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$183,686,015	\$183,686,015		\$0	\$183,686,015
43		TOTAL STEAM PRODUCTION	\$257,660,724		\$191,550,007	\$449,210,731		\$0	\$425,181,194
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							

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47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,477,027	P-50	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-51	\$0	\$605,108	100.0000%	\$0	\$605,108
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-52	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
53	344.000	Other Prod Generators - Electric	\$3,107,235	P-53	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-54	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
60		TOTAL PRODUCTION PLANT	\$274,955,586		\$191,550,007	\$466,505,595		\$0	\$442,476,058
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$377,163	P-62	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
63	350.010	Transmission Land Rights - Electric	\$1,897,345	P-63	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
64	350.040	Transmission Land Rights - Depreciable	\$3,901	P-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$580,688	P-65	-\$197,297	\$383,371	100.0000%	\$0	\$383,371
66	353.000	Transmission Station Equipment	\$16,927,194	P-66	\$0	\$16,927,194	100.0000%	\$0	\$16,927,194
67	353.000	Transmission Station Equip - Iatan	\$1,141,872	P-67	\$0	\$1,141,872	100.0000%	\$0	\$1,141,872
68	353.001	Transmission Station Equipment - Iatan 2	\$0	P-68	\$998,396	\$998,396	100.0000%	\$0	\$998,396
69	355.000	Transmission Poles & Fixtures	\$14,837,042	P-69	-\$1,053,817	\$13,783,225	100.0000%	\$0	\$13,783,225
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	P-70	\$627,732	\$627,732	100.0000%	\$0	\$627,732
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	P-71	\$299	\$299	100.0000%	\$0	\$299
72	356.000	Transmission Overhead Conductors	\$9,212,123	P-72	-\$1,006,219	\$8,205,904	100.0000%	\$0	\$8,205,904
73	356.001	Transmission OH Conductors - Iatan 2	\$0	P-73	\$513,599	\$513,599	100.0000%	\$0	\$513,599
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	P-74	\$244	\$244	100.0000%	\$0	\$244
75	357.000	Transmission Underground Conduit	\$16,148	P-75	\$0	\$16,148	100.0000%	\$0	\$16,148
76	358.000	Transmission Underground Conductors	\$31,692	P-76	\$0	\$31,692	100.0000%	\$0	\$31,692
77		TOTAL TRANSMISSION PLANT	\$45,025,148		-\$436,894	\$44,588,254		\$0	\$44,588,254
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$671,027	P-82	\$0	\$671,027	100.0000%	\$0	\$671,027
83	360.010	Distribution Land Rights - Electric	\$99,840	P-83	\$0	\$99,840	100.0000%	\$0	\$99,840
84	361.000	Distribution Structures and Improvements	\$2,444,058	P-84	\$0	\$2,444,058	100.0000%	\$0	\$2,444,058
85	362.000	Distribution Station Equipment	\$37,363,570	P-85	\$0	\$37,363,570	100.0000%	\$0	\$37,363,570
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	P-86	\$0	\$35,422,360	100.0000%	\$0	\$35,422,360
87	365.000	Distribution Overhead Conductors	\$27,912,207	P-87	\$0	\$27,912,207	100.0000%	\$0	\$27,912,207
88	366.000	Distribution Underground Circuits	\$8,664,194	P-88	\$0	\$8,664,194	100.0000%	\$0	\$8,664,194
89	367.000	Distribution Underground Conductors	\$22,536,593	P-89	\$0	\$22,536,593	100.0000%	\$0	\$22,536,593
90	368.000	Distribution Line Transformers	\$38,093,943	P-90	\$0	\$38,093,943	100.0000%	\$0	\$38,093,943
91	369.010	Distribution Services - Overhead	\$4,407,640	P-91	\$0	\$4,407,640	100.0000%	\$0	\$4,407,640
92	369.020	Distribution Services - Underground	\$11,028,699	P-92	\$0	\$11,028,699	100.0000%	\$0	\$11,028,699
93	370.000	Distribution Services - Meters	\$8,084,740	P-93	\$0	\$8,084,740	100.0000%	\$0	\$8,084,740
94	371.000	Distribution Customer Installation	\$5,095,797	P-94	\$0	\$5,095,797	100.0000%	\$0	\$5,095,797
95	373.000	Distribution Street Light & Signals	\$5,858,570	P-95	\$0	\$5,858,570	100.0000%	\$0	\$5,858,570

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$0	\$207,683,038		\$0	\$207,683,038
97		RETIREMENT WORK IN PROGRESS							
98		Distribution-Salvage and Removal- Retirements not classified	\$0	P-98	\$0	\$0	100.0000%	\$0	\$0
99		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
100		GENERAL PLANT							
101	389.000	General Land - Electric	\$728,769	P-101	\$0	\$728,769	100.0000%	\$0	\$728,769
102	390.000	General Structures & Improv. - Electric	\$6,868,773	P-102	\$0	\$6,868,773	100.0000%	\$0	\$6,868,773
103	391.000	General Office Furniture - Electric	\$308,897	P-103	-\$178,753	\$130,144	100.0000%	\$0	\$130,144
104	391.020	General Office Furn. Comp - Electric	\$952,655	P-104	-\$966,815	-\$14,160	100.0000%	\$0	-\$14,160
105	392.010	General Trans Light Trucks - Electric	\$295,421	P-105	\$0	\$295,421	100.0000%	\$0	\$295,421
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	P-106	\$0	\$3,303,989	100.0000%	\$0	\$3,303,989
107	392.040	General Trans Trailers - Electric	\$241,007	P-107	\$0	\$241,007	100.0000%	\$0	\$241,007
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	P-108	\$0	\$1,113,151	100.0000%	\$0	\$1,113,151
109	393.000	General Stores Equipment - Electric	\$97,441	P-109	-\$51,233	\$46,208	100.0000%	\$0	\$46,208
110	394.000	General Tools - Electric	\$1,567,230	P-110	-\$274,980	\$1,292,250	100.0000%	\$0	\$1,292,250
111	395.000	General Laboratory - Electric	\$462,104	P-111	-\$76,997	\$385,107	100.0000%	\$0	\$385,107
112	396.000	General Power Oper. Equip - Electric	\$492,155	P-112	\$0	\$492,155	100.0000%	\$0	\$492,155
113	397.000	General Communication - Electric	\$5,850,889	P-113	-\$363,182	\$5,487,707	100.0000%	\$0	\$5,487,707
114	398.000	General Misc. Equip - Electric	\$39,592	P-114	-\$10,736	\$28,856	100.0000%	\$0	\$28,856
115		TOTAL GENERAL PLANT	\$22,322,073		-\$1,922,696	\$20,399,377		\$0	\$20,399,377
116		GENERAL PLANT - LAKE ROAD							
117	390.000	General Structures - LR	\$3,928	P-117	\$0	\$3,928	80.3480%	\$0	\$3,156
118	391.000	General Office Furniture - LR	\$461,738	P-118	\$0	\$461,738	80.3480%	\$0	\$370,997
119	391.020	General Office Furniture Computer - LR	\$459,393	P-119	\$0	\$459,393	80.3480%	\$0	\$369,113
120	391.040	General Office Furniture Software - LR	\$222,241	P-120	-\$167,573	\$54,668	80.3480%	\$0	\$43,925
121	392.000	General Trans Autos - LR	\$0	P-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$67,200	P-122	\$0	\$67,200	80.3480%	\$0	\$53,994
123	392.020	General Trans Heavy Trucks - LR	\$21,121	P-123	\$0	\$21,121	80.3480%	\$0	\$16,970
124	392.050	General Trans Med Trucks - LR	\$15,688	P-124	\$0	\$15,688	80.3480%	\$0	\$12,605
125	394.000	General Tools - LR	\$444,962	P-125	\$0	\$444,962	80.3480%	\$0	\$357,518
126	395.000	General Laboratory - LR	\$369,962	P-126	\$0	\$369,962	80.3480%	\$0	\$297,257
127	396.000	General Power Operated Equip. - LR	\$867,068	P-127	\$0	\$867,068	80.3480%	\$0	\$698,672
128	397.000	General Communication - LR	\$113,147	P-128	\$0	\$113,147	80.3480%	\$0	\$90,911
129	398.000	General Misc. Equip - LR	\$14,045	P-129	\$0	\$14,045	80.3480%	\$0	\$11,285
130		TOTAL GENERAL PLANT - LAKE ROAD	\$3,060,493		-\$167,573	\$2,892,920		\$0	\$2,324,403
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - Iatan	\$1,693	P-132	\$0	\$1,693	100.0000%	\$0	\$1,693
133	391.020	General Office Furn Comp - Iatan	\$92,340	P-133	\$0	\$92,340	100.0000%	\$0	\$92,340
134	391.040	General Office Furn Software - Iatan	\$157,762	P-134	\$0	\$157,762	100.0000%	\$0	\$157,762
135	397.000	General Communications - Iatan	\$129,872	P-135	\$0	\$129,872	100.0000%	\$0	\$129,872
136		TOTAL GENERAL PLANT - IATAN	\$381,667		\$0	\$381,667		\$0	\$381,667
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
138		General Plant-Salvage and Removal- Retirements not classified	\$0	P-138	\$0	\$0	100.0000%	\$0	\$0
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$11,450	P-141	\$0	\$11,450	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	\$32,160	P-142	\$0	\$32,160	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$1,154,547	P-143	\$0	\$1,154,547	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	\$48,849	P-144	\$0	\$48,849	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$151,660	P-145	\$0	\$151,660	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,665,128	P-146	\$0	\$1,665,128	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$553,075	P-147	\$0	\$553,075	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$100,842	P-148	\$0	\$100,842	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$412,137	P-149	\$0	\$412,137	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,129,848		\$0	\$4,129,848		\$0	\$0

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151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$130,864	P-152	\$0	\$130,864	80.3480%	\$0	\$105,147
153	389.000	General Land - Electric Raytown	\$7,554	P-153	\$0	\$7,554	80.3480%	\$0	\$6,069
154	390.000	General Structures & Improv. Raytown	\$2,268,888	P-154	\$0	\$2,268,888	80.3480%	\$0	\$1,823,006
155	390.050	General Leasehold Improvements	\$0	P-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$318,026	P-156	-\$5,819	\$312,207	80.3480%	\$0	\$250,852
157	391.000	General Office Furn. - Raytown	\$564,804	P-157	\$0	\$564,804	80.3480%	\$0	\$453,809
158	391.020	General Office Furniture - Computer	\$1,108,349	P-158	-\$140,256	\$968,093	80.3480%	\$0	\$777,843
159	391.020	General Office Furn. Comp. - Raytown	\$645,524	P-159	\$0	\$645,524	80.3480%	\$0	\$518,666
160	391.040	General Office Furn Software	\$4,433,186	P-160	-\$1,868,058	\$2,565,128	80.3480%	\$0	\$2,061,029
161	391.040	General Office Furn Software - Raytown	\$383,843	P-161	\$0	\$383,843	80.3480%	\$0	\$308,410
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	P-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,493	P-164	\$0	\$2,493	80.3480%	\$0	\$2,003
165	394.000	General Tools - Electric - ECORP	\$4,644	P-165	\$0	\$4,644	80.3480%	\$0	\$3,731
166	395.000	General Laboratory Equip - Lake Road	\$0	P-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,358	P-167	\$0	\$4,358	80.3480%	\$0	\$3,502
168	397.000	General Communication Equip Elec	\$94,403	P-168	\$0	\$94,403	80.3480%	\$0	\$75,851
169	397.000	General Communication - Raytown	\$165,696	P-169	\$0	\$165,696	80.3480%	\$0	\$133,133
170	398.000	General Miscellaneous Electric Equipment	\$5,923	P-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,634	P-171	\$0	\$9,634	80.3480%	\$0	\$7,741
172		TOTAL ECORP PLANT	\$10,148,189		-\$2,014,133	\$8,134,056		\$0	\$6,535,551
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$0	P-174	\$0	\$0	100.0000%	\$0	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	P-177	\$0	\$0	100.0000%	\$0	\$0
178	390.000	Structures & Improvements-Electric	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	390.050	Structures & Improvements - Leased	\$0	P-179	\$0	\$0	100.0000%	\$0	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	P-180	\$0	\$0	100.0000%	\$0	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182	391.040	Gen-Office-Furn-Software	\$0	P-182	\$0	\$0	100.0000%	\$0	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	P-183	\$0	\$0	100.0000%	\$0	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	P-184	\$0	\$0	100.0000%	\$0	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	P-185	\$0	\$0	100.0000%	\$0	\$0
186	394.000	Gen Tools-Electric	\$0	P-186	\$0	\$0	100.0000%	\$0	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	P-187	\$0	\$0	100.0000%	\$0	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	P-188	\$0	\$0	100.0000%	\$0	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	P-189	\$0	\$0	100.0000%	\$0	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
191		TOTAL PLANT IN SERVICE	\$568,228,008		\$187,008,711	\$755,236,719		\$0	\$724,865,112

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-16	Steam Prod. Equip. - GSU	315.000		\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-21	Steam Production Structures - Iatan 1	311.000		-\$836,980		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$836,980		\$0	
P-23	Steam Production Boiler Plant - Iatan 1	312.000		-\$14,514,315		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$14,514,315		\$0	
P-26	Steam Prod Access Equip - Iatan 1	315.000		-\$1,730,652		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,186,292		\$0	
P-27	Steam Prod Misc Power Plant - Iatan 1	316.000		-\$131,665		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$131,665		\$0	
P-30	Steam Prod. Struct. Iatan Common	311.000		\$7,138,499		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$189,211		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$7,327,710		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Steam Prod Boiler Plant Iatan Common	312.000		\$16,953,068		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$558,624		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$17,511,692		\$0	
P-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$214,550		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$12,404		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$226,954		\$0	
P-33	Steam Prod Accessory Electrical Iatan Common	315.000		\$227,127		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$5,157		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$232,284		\$0	
P-36	Misc Intangible-Capitalized Software-5yr-Iatan 2	303.020		\$161,912		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,021		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$163,933		\$0	
P-37	Steam Production-Structures-latan 2	311.000		\$19,627,449		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,403,254		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$22,030,703		\$0	
P-38	Steam Production-Boiler Plant Equip.-latan 2	312.000		\$139,173,844		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$17,270,990		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$156,444,834		\$0	
P-39	Steam Production-Turbogenerator-latan 2	314.000		\$17,908,543		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,387,784		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$20,296,327		\$0	
P-40	Steam Production Accessory Equipment - latan	315.000		\$6,139,542		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$797,962		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$6,937,504		\$0	
P-41	Steam Production-Misc Power Plant Equipment	316.000		\$674,725		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$89,226		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$763,951		\$0	
P-62	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-65	Transmission Structures and Improvements	352.000		-\$197,297		\$0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-68	Transmission Station Equipment - Iatan 2	353.001		\$998,396		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$999,243		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$847		\$0	
P-69	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-70	Transmission Poles and Fixtures - Iatan 2-Inter	355.001		\$627,732		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$627,732		\$0	
P-71	Transmission Poles and Fixtures-Iatan 2-Subst	355.002		\$299		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$299		\$0	
P-72	Transmission Overhead Conductors	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-73	Transmission OH Conductors - Iatan 2	356.001		\$513,599		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$513,599		\$0	
P-74	Transmission OH Cond & Devices-Iatan 2-Subs	356.002		\$244		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$244		\$0	
P-103	General Office Furniture - Electric	391.000		-\$178,753		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753		\$0	
P-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	
P-109	General Stores Equipment - Electric	393.000		-\$51,233		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
P-110	General Tools - Electric	394.000		-\$274,980		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
P-111	General Laboratory - Electric	395.000		-\$76,997		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
P-113	General Communication - Electric	397.000		-\$363,182		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
P-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
P-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
P-156	General Office Furniture & Eq-Elec	391.000		-\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
P-158	General Office Furniture - Computer	391.020		-\$140,256		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$140,256		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-160	General Office Furn Software	391.040		-\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	
Total Plant Adjustments				\$187,008,711		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$184,800	0.0000%	\$0
5		TOTAL PLANT INTANGIBLE	\$476,764		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.0000%	\$0
10	311.000	Steam Production Structures - LR	\$12,111,091	1.9000%	\$230,111
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	1.9000%	\$0
12	312.000	Steam Production Boiler Plant - LR	\$39,621,305	2.1600%	\$855,820
13	312.020	Steam Production Boiler AQC - LR	\$8,150,119	2.1600%	\$176,043
14	314.000	Steam Prod Turbogenerator - LR	\$15,883,619	2.3300%	\$370,088
15	315.000	Steam Production Access Equip - LR	\$3,098,788	2.3700%	\$73,441
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.3700%	\$10,366
17	316.000	Steam Prod Misc Power Plant - LR	\$384,646	2.9000%	\$11,155
18		TOTAL STEAM PROD - LAKE ROAD	\$79,718,221		\$1,727,024
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - Iatan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - Iatan 1	\$4,843,667	1.8400%	\$89,123
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	0.0000%	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$83,540,178	2.0400%	\$1,704,220
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	2.0400%	\$9,287
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	2.3000%	\$245,002
26	315.000	Steam Prod Access Equip - Iatan 1	\$6,320,800	2.3400%	\$147,907
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$761,957	2.4900%	\$18,973
28		TOTAL STEAM PRODUCTION IATAN 1	\$106,823,352		\$2,214,512
29		STEAM PRODUCTION IATAN COMMON			
30	311.000	Steam Prod. Struct. Iatan Common	\$15,949,428	1.8400%	\$293,469
31	312.000	Steam Prod Boiler Plant Iatan Common	\$38,010,313	2.0400%	\$775,410
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$487,540	2.3000%	\$11,213
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$506,325	2.3400%	\$11,848
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$54,953,606		\$1,091,940
35		STEAM PRODUCTION IATAN 2			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36	303.020	Misc Intangible-Capitalized Software-5yr-latan 2	\$161,912	0.0000%	\$0
37	311.000	Steam Production-Structures-latan 2	\$19,627,449	1.8400%	\$361,145
38	312.000	Steam Production-Boiler Plant Equip.-latan 2	\$139,173,844	2.0400%	\$2,839,146
39	314.000	Steam Production-Turbogenerator-latan 2	\$17,908,543	2.3000%	\$411,896
40	315.000	Steam Production Accessory Equipment -latan 2	\$6,139,542	2.3400%	\$143,665
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$674,725	2.4900%	\$16,801
42		TOTAL STEAM PRODUCTION IATAN 2	\$183,686,015		\$3,772,653
43		TOTAL STEAM PRODUCTION	\$425,181,194		\$8,806,129
44		NUCLEAR PRODUCTION			
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0
46		HYDRAULIC PRODUCTION			
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
48		OTHER PRODUCTION			
49		OTHER PRODUCTION PLANT			
50	341.000	Other Prod Structures - Electric	\$1,477,027	1.7500%	\$25,848
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.0900%	\$18,698
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	4.7800%	\$523,765
53	344.000	Other Prod Generators - Electric	\$3,107,235	4.1100%	\$127,707
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.8400%	\$32,605
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$728,623
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$728,623
57		RETIREMENTS WORK IN PROGRESS			
58		Production-Salvage and Removal	\$0	0.0000%	\$0
		Retirements not classified			
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
60		TOTAL PRODUCTION PLANT	\$442,476,058		\$9,534,752
61		TRANSMISSION PLANT			
62	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
63	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
64	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
65	352.000	Transmission Structures and Improvements	\$383,371	1.83%	\$7,016
66	353.000	Transmission Station Equipment	\$16,927,194	1.70%	\$287,762
67	353.000	Transmission Station Equip - Iatan	\$1,141,872	1.7000%	\$19,412
68	353.001	Transmission Station Equipment - Iatan 2	\$998,396	1.7000%	\$16,973
69	355.000	Transmission Poles & Fixtures	\$13,783,225	2.93%	\$403,848
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$627,732	2.93%	\$18,393
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$299	2.9300%	\$9
72	356.000	Transmission Overhead Conductors	\$8,205,904	2.32%	\$190,377
73	356.001	Transmission OH Conductors - Iatan 2	\$513,599	2.32%	\$11,915
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$244	2.3200%	\$6
75	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
76	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
77		TOTAL TRANSMISSION PLANT	\$44,588,254		\$956,775
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
79		Transmission-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
81		DISTRIBUTION PLANT			
82	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
83	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
84	361.000	Distribution Structures and Improvements	\$2,444,058	1.61%	\$39,349
85	362.000	Distribution Station Equipment	\$37,363,570	2.08%	\$777,162
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	3.89%	\$1,377,930
87	365.000	Distribution Overhead Conductors	\$27,912,207	2.18%	\$608,486
88	366.000	Distribution Underground Circuits	\$8,664,194	1.70%	\$147,291
89	367.000	Distribution Underground Conductors	\$22,536,593	2.49%	\$561,161
90	368.000	Distribution Line Transformers	\$38,093,943	3.45%	\$1,314,241
91	369.010	Distribution Services - Overhead	\$4,407,640	3.64%	\$160,438
92	369.020	Distribution Services - Underground	\$11,028,699	3.05%	\$336,375
93	370.000	Distribution Services - Meters	\$8,084,740	2.00%	\$161,695
94	371.000	Distribution Customer Installation	\$5,095,797	5.12%	\$260,905
95	373.000	Distribution Street Light & Signals	\$5,858,570	3.18%	\$186,303
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$5,931,336
97		RETIREMENT WORK IN PROGRESS			
98		Distribution-Salvage and Removal-Retirements not classified	\$0	0.0000%	\$0
99		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
100		GENERAL PLANT			
101	389.000	General Land - Electric	\$728,769	0.00%	\$0
102	390.000	General Structures & Improv. - Electric	\$6,868,773	2.73%	\$187,518
103	391.000	General Office Furniture - Electric	\$130,144	5.00%	\$6,507
104	391.020	General Office Furn. Comp - Electric	-\$14,160	12.50%	-\$1,770
105	392.010	General Trans Light Trucks - Electric	\$295,421	11.25%	\$33,235
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	11.25%	\$371,699
107	392.040	General Trans Trailers - Electric	\$241,007	11.25%	\$27,113
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	11.25%	\$125,229
109	393.000	General Stores Equipment - Electric	\$46,208	4.00%	\$1,848
110	394.000	General Tools - Electric	\$1,292,250	4.00%	\$51,690
111	395.000	General Laboratory - Electric	\$385,107	3.30%	\$12,709
112	396.000	General Power Oper. Equip - Electric	\$492,155	4.45%	\$21,901
113	397.000	General Communication - Electric	\$5,487,707	3.70%	\$203,045
114	398.000	General Misc. Equip - Electric	\$28,856	4.00%	\$1,154
115		TOTAL GENERAL PLANT	\$20,399,377		\$1,041,878
116		GENERAL PLANT - LAKE ROAD			
117	390.000	General Structures - LR	\$3,156	2.7300%	\$86
118	391.000	General Office Furniture - LR	\$370,997	5.0000%	\$18,550
119	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
120	391.040	General Office Furniture Software - LR	\$43,925	11.1100%	\$4,880
121	392.000	General Trans Autos - LR	\$0	11.2500%	\$0
122	392.010	General Trans Light Trucks - LR	\$53,994	11.2500%	\$6,074
123	392.020	General Trans Heavy Trucks - LR	\$16,970	11.2500%	\$1,909
124	392.050	General Trans Med Trucks - LR	\$12,605	11.2500%	\$1,418
125	394.000	General Tools - LR	\$357,518	4.0000%	\$14,301
126	395.000	General Laboratory - LR	\$297,257	3.3000%	\$9,809
127	396.000	General Power Operated Equip. - LR	\$696,672	4.4500%	\$31,002
128	397.000	General Communication - LR	\$90,911	3.7000%	\$3,364
129	398.000	General Misc. Equip - LR	\$11,285	4.0000%	\$451
130		TOTAL GENERAL PLANT - LAKE ROAD	\$2,324,403		\$137,983
131		GENERAL PLANT - IATAN			
132	391.000	General Office Furniture - Iatan	\$1,693	5.0000%	\$85
133	391.020	General Office Furn Comp - Iatan	\$92,340	12.5000%	\$11,543
134	391.040	General Office Furn Software - Iatan	\$157,762	11.1100%	\$17,527
135	397.000	General Communications - Iatan	\$129,872	3.7000%	\$4,805
136		TOTAL GENERAL PLANT - IATAN	\$381,667		\$33,960
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
138		General Plant-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT			
141	310.090	Industrial Steam Land	\$0	0.0000%	\$0
142	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
143	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
144	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
145	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
146	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
147	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
148	380.090	Industrial Steam Services	\$0	0.0000%	\$0
149	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
151		ECORP PLANT			
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$105,147	0.0000%	\$0
153	389.000	General Land - Electric Raytown	\$6,069	0.0000%	\$0
154	390.000	General Structures & Improv. Raytown	\$1,823,006	2.2200%	\$40,471
155	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
156	391.000	General Office Furniture & Eq-Elec	\$250,852	5.0000%	\$12,543
157	391.000	General Office Furn. - Raytown	\$453,809	5.0000%	\$22,690
158	391.020	General Office Furniture - Computer	\$777,843	12.5000%	\$97,230
159	391.020	General Office Furn. Comp. - Raytown	\$518,666	12.5000%	\$64,833
160	391.040	General Office Furn Software	\$2,061,029	11.1100%	\$228,980
161	391.040	General Office Furn Software - Raytown	\$308,410	11.1100%	\$34,264
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	12.5000%	\$0
163	392.040	Gen Trans Trailers Electric	\$0	12.5000%	\$0
164	393.000	General Stores Equipment- Elec	\$2,003	4.0000%	\$80
165	394.000	General Tools - Electric - ECORP	\$3,731	4.0000%	\$149
166	395.000	General Laboratory Equip - Lake Road	\$0	3.3000%	\$0
167	396.000	General Power Operated Equip Elec	\$3,502	4.4500%	\$156
168	397.000	General Communication Equip Elec	\$75,851	3.7000%	\$2,806
169	397.000	General Communication - Raytown	\$133,133	3.7000%	\$4,926
170	398.000	General Miscellaneous Electric Equipment	\$4,759	4.0000%	\$190
171	398.000	General Misc. Equip. - Raytown	\$7,741	4.0000%	\$310
172		TOTAL ECORP PLANT	\$6,535,551		\$509,628
173		RETIREMENTS WORK IN PROGRESS-ECORP			
174		ECORP-retirements-salvage not classified	\$0	0.0000%	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS- ECORP	\$0		\$0
176		UCU COMMON GENERAL PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
177	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
178	390.000	Structures & Improvements-Electric	\$0	0.0000%	\$0
179	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	0.0000%	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture- Computer	\$0	0.0000%	\$0
182	391.040	Gen-Office-Furn-Software	\$0	0.0000%	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	0.0000%	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	0.0000%	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	0.0000%	\$0
186	394.000	Gen Tools-Electric	\$0	0.0000%	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	0.0000%	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	0.0000%	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	0.0000%	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
191		Total Depreciation	<u>\$724,865,112</u>		<u>\$18,146,312</u>

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$147,780	R-3	\$0	\$147,780	100.0000%	\$0	\$147,780
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$147,780		\$0	\$147,780		\$0	\$147,780
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$0	R-9	\$0	\$0	80.3480%	\$0	\$0
10	311.000	Steam Production Structures - LR	\$6,368,833	R-10	\$0	\$6,368,833	80.3480%	\$0	\$5,117,230
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	R-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$25,765,075	R-12	\$0	\$25,765,075	70.5810%	\$0	\$18,185,248
13	312.020	Steam Production Boiler AQC - LR	\$6,178,961	R-13	\$0	\$6,178,961	70.5810%	\$0	\$4,361,172
14	314.000	Steam Prod Turbogenerator - LR	\$9,703,144	R-14	\$0	\$9,703,144	99.9570%	\$0	\$9,698,972
15	315.000	Steam Production Access Equip - LR	\$3,076,826	R-15	\$0	\$3,076,826	80.3480%	\$0	\$2,472,007
16	315.000	Steam Prod. Equip. - GSU	\$0	R-16	\$163,093	\$163,093	80.3480%	\$0	\$131,042
17	316.000	Steam Prod Misc Power Plant - LR	\$219,531	R-17	\$0	\$219,531	58.2000%	\$0	\$127,767
18		TOTAL STEAM PROD - LAKE ROAD	\$51,312,170		\$163,093	\$51,475,263		\$0	\$40,093,438
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$12,343	R-20	\$0	\$12,343	100.0000%	\$0	\$12,343
21	311.000	Steam Production Structures - Iatan 1	\$2,627,509	R-21	\$0	\$2,627,509	100.0000%	\$0	\$2,627,509
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$27,512,797	R-23	\$0	\$27,512,797	100.0000%	\$0	\$27,512,797
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$37,146	R-24	\$0	\$37,146	100.0000%	\$0	\$37,146
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,303,657	R-25	\$0	\$7,303,657	100.0000%	\$0	\$7,303,657
26	315.000	Steam Prod Access Equip - Iatan 1	\$4,570,984	R-26	-\$163,093	\$4,407,891	100.0000%	\$0	\$4,407,891
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$517,906	R-27	\$0	\$517,906	100.0000%	\$0	\$517,906
28		TOTAL STEAM PRODUCTION IATAN 1	\$42,582,342		-\$163,093	\$42,419,249		\$0	\$42,419,249
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$293,884	R-30	\$166,709	\$460,593	100.0000%	\$0	\$460,593
31	312.000	Steam Prod Boiler Plant Iatan Common	\$889,755	R-31	\$430,795	\$1,320,550	100.0000%	\$0	\$1,320,550
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$10,693	R-32	\$5,334	\$16,027	100.0000%	\$0	\$16,027
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$11,833	R-33	\$5,863	\$17,496	100.0000%	\$0	\$17,496
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$1,205,965		\$608,701	\$1,814,666		\$0	\$1,814,666
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	R-36	\$13,661	\$13,661	100.0000%	\$0	\$13,661
37	311.000	Steam Production-Structures-Iatan 2	\$0	R-37	\$165,593	\$165,593	100.0000%	\$0	\$165,593
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-38	\$1,253,897	\$1,253,897	100.0000%	\$0	\$1,253,897
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-39	\$156,599	\$156,599	100.0000%	\$0	\$156,599
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-40	\$57,824	\$57,824	100.0000%	\$0	\$57,824
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-41	\$6,697	\$6,697	100.0000%	\$0	\$6,697
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$1,654,271	\$1,654,271		\$0	\$1,654,271
43		TOTAL STEAM PRODUCTION	\$95,100,477		\$2,262,972	\$97,363,449		\$0	\$85,981,624
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,340,094	R-50	\$0	\$1,340,094	100.0000%	\$0	\$1,340,094
51	342.000	Other Prod Fuel Holders - Electric	\$666,320	R-51	\$0	\$666,320	100.0000%	\$0	\$666,320
52	343.000	Other Prod Prime Movers - Electric	\$12,552,200	R-52	\$0	\$12,552,200	100.0000%	\$0	\$12,552,200
53	344.000	Other Prod Generators - Electric	\$3,503,137	R-53	\$0	\$3,503,137	100.0000%	\$0	\$3,503,137
54	345.000	Other Prod Accessory Equip - Electric	\$906,891	R-54	\$0	\$906,891	100.0000%	\$0	\$906,891
55		TOTAL OTHER PRODUCTION PLANT	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
56		TOTAL OTHER PRODUCTION	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	-\$1,100,798	R-58	\$0	-\$1,100,798	100.0000%	\$0	-\$1,100,798
59		TOTAL RETIREMENTS WORK IN PROGRESS	-\$1,100,798		\$0	-\$1,100,798		\$0	-\$1,100,798
60		TOTAL PRODUCTION PLANT	\$112,968,321		\$2,262,972	\$115,231,293		\$0	\$103,849,468
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.010	Transmission Land Rights - Electric	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	350.040	Transmission Land Rights - Depreciable	\$3,901	R-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$199,727	R-65	\$0	\$199,727	100.0000%	\$0	\$199,727
66	353.000	Transmission Station Equipment	\$6,863,450	R-66	\$0	\$6,863,450	100.0000%	\$0	\$6,863,450
67	353.000	Transmission Station Equip - Iatan	\$11,922	R-67	\$0	\$11,922	100.0000%	\$0	\$11,922
68	353.001	Transmission Station Equipment - Iatan 2	\$0	R-68	\$7,725	\$7,725	100.0000%	\$0	\$7,725
69	355.000	Transmission Poles & Fixtures	\$8,324,974	R-69	\$0	\$8,324,974	100.0000%	\$0	\$8,324,974
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	R-70	\$12,168	\$12,168	100.0000%	\$0	\$12,168
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	R-71	\$1	\$1	100.0000%	\$0	\$1
72	356.000	Transmission Overhead Conductors	\$6,288,153	R-72	\$0	\$6,288,153	100.0000%	\$0	\$6,288,153
73	356.001	Transmission OH Conductors - Iatan 2	\$0	R-73	\$7,883	\$7,883	100.0000%	\$0	\$7,883
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	R-74	\$1	\$1	100.0000%	\$0	\$1
75	357.000	Transmission Underground Conduit	\$5,306	R-75	\$0	\$5,306	100.0000%	\$0	\$5,306
76	358.000	Transmission Underground Conductors	\$31,439	R-76	\$0	\$31,439	100.0000%	\$0	\$31,439
77		TOTAL TRANSMISSION PLANT	\$21,728,872		\$27,778	\$21,756,650		\$0	\$21,756,650
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	-\$129,694	R-79	\$0	-\$129,694	100.0000%	\$0	-\$129,694
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$129,694		\$0	-\$129,694		\$0	-\$129,694
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$0	R-82	\$0	\$0	100.0000%	\$0	\$0
83	360.010	Distribution Land Rights - Electric	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	361.000	Distribution Structures and Improvements	\$503,894	R-84	\$0	\$503,894	100.0000%	\$0	\$503,894
85	362.000	Distribution Station Equipment	\$17,948,421	R-85	\$0	\$17,948,421	100.0000%	\$0	\$17,948,421
86	364.000	Distribution Poles, Towers, and Fixtures	\$16,650,916	R-86	\$0	\$16,650,916	100.0000%	\$0	\$16,650,916
87	365.000	Distribution Overhead Conductors	\$10,498,634	R-87	\$0	\$10,498,634	100.0000%	\$0	\$10,498,634
88	366.000	Distribution Underground Circuits	\$2,103,027	R-88	\$0	\$2,103,027	100.0000%	\$0	\$2,103,027
89	367.000	Distribution Underground Conductors	\$5,194,994	R-89	\$0	\$5,194,994	100.0000%	\$0	\$5,194,994
90	368.000	Distribution Line Transformers	\$20,409,107	R-90	\$0	\$20,409,107	100.0000%	\$0	\$20,409,107
91	369.010	Distribution Services - Overhead	\$3,464,226	R-91	\$0	\$3,464,226	100.0000%	\$0	\$3,464,226
92	369.020	Distribution Services - Underground	\$5,203,186	R-92	\$0	\$5,203,186	100.0000%	\$0	\$5,203,186
93	370.000	Distribution Services - Meters	\$4,936,375	R-93	\$0	\$4,936,375	100.0000%	\$0	\$4,936,375
94	371.000	Distribution Customer Installation	\$2,507,309	R-94	\$0	\$2,507,309	100.0000%	\$0	\$2,507,309
95	373.000	Distribution Street Light & Signals	\$2,554,157	R-95	\$0	\$2,554,157	100.0000%	\$0	\$2,554,157
96		TOTAL DISTRIBUTION PLANT	\$91,974,246		\$0	\$91,974,246		\$0	\$91,974,246
97		RETIREMENT WORK IN PROGRESS							
98		Distribution-Salvage and Removal- Retirements not classified	-\$1,392,925	R-98	\$0	-\$1,392,925	100.0000%	\$0	-\$1,392,925
99		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,392,925		\$0	-\$1,392,925		\$0	-\$1,392,925

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
100		GENERAL PLANT							
101	389.000	General Land - Electric	\$0	R-101	\$0	\$0	100.0000%	\$0	\$0
102	390.000	General Structures & Improv. - Electric	\$2,090,640	R-102	\$0	\$2,090,640	100.0000%	\$0	\$2,090,640
103	391.000	General Office Furniture - Electric	-\$120,171	R-103	-\$178,753	-\$298,924	100.0000%	\$0	-\$298,924
104	391.020	General Office Furn. Comp - Electric	\$513,056	R-104	-\$966,815	-\$453,759	100.0000%	\$0	-\$453,759
105	392.010	General Trans Light Trucks - Electric	\$119,357	R-105	\$0	\$119,357	100.0000%	\$0	\$119,357
106	392.020	General Trans Heavy Trucks - Electric	\$1,321,860	R-106	\$0	\$1,321,860	100.0000%	\$0	\$1,321,860
107	392.040	General Trans Trailers - Electric	\$254,564	R-107	\$0	\$254,564	100.0000%	\$0	\$254,564
108	392.050	General Trans Med Trucks - Electric	\$422,956	R-108	\$0	\$422,956	100.0000%	\$0	\$422,956
109	393.000	General Stores Equipment - Electric	\$105,529	R-109	-\$51,233	\$54,296	100.0000%	\$0	\$54,296
110	394.000	General Tools - Electric	\$1,009,325	R-110	-\$274,980	\$734,345	100.0000%	\$0	\$734,345
111	395.000	General Laboratory - Electric	\$269,758	R-111	-\$76,997	\$192,761	100.0000%	\$0	\$192,761
112	396.000	General Power Oper. Equip - Electric	\$135,340	R-112	\$0	\$135,340	100.0000%	\$0	\$135,340
113	397.000	General Communication - Electric	\$371,327	R-113	-\$363,182	\$8,145	100.0000%	\$0	\$8,145
114	398.000	General Misc. Equip - Electric	\$35,520	R-114	-\$10,736	\$24,784	100.0000%	\$0	\$24,784
115		TOTAL GENERAL PLANT	\$6,529,061		-\$1,922,696	\$4,606,365		\$0	\$4,606,365
116		GENERAL PLANT - LAKE ROAD							
117	390.000	General Structures - LR	\$2,331	R-117	\$0	\$2,331	80.3480%	\$0	\$1,873
118	391.000	General Office Furniture - LR	\$243,915	R-118	\$0	\$243,915	80.3480%	\$0	\$195,981
119	391.020	General Office Furniture Computer - LR	\$455,635	R-119	\$0	\$455,635	80.3480%	\$0	\$366,094
120	391.040	General Office Furniture Software - LR	\$175,344	R-120	-\$167,573	\$7,771	80.3480%	\$0	\$6,244
121	392.000	General Trans Autos - LR	\$0	R-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$22,053	R-122	\$0	\$22,053	80.3480%	\$0	\$17,719
123	392.020	General Trans Heavy Trucks - LR	\$22,309	R-123	\$0	\$22,309	80.3480%	\$0	\$17,925
124	392.050	General Trans Med Trucks - LR	\$16,190	R-124	\$0	\$16,190	80.3480%	\$0	\$13,008
125	394.000	General Tools - LR	\$335,346	R-125	\$0	\$335,346	80.3480%	\$0	\$269,444
126	395.000	General Laboratory - LR	\$262,135	R-126	\$0	\$262,135	80.3480%	\$0	\$210,620
127	396.000	General Power Operated Equip. - LR	\$174,655	R-127	\$0	\$174,655	80.3480%	\$0	\$140,332
128	397.000	General Communication - LR	\$2,944	R-128	\$0	\$2,944	80.3480%	\$0	\$2,365
129	398.000	General Misc. Equip - LR	\$9,608	R-129	\$0	\$9,608	80.3480%	\$0	\$7,720
130		TOTAL GENERAL PLANT - LAKE ROAD	\$1,722,465		-\$167,573	\$1,554,892		\$0	\$1,249,325
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - Iatan	\$1,657	R-132	\$0	\$1,657	100.0000%	\$0	\$1,657
133	391.020	General Office Furn Comp - Iatan	\$37,433	R-133	\$0	\$37,433	100.0000%	\$0	\$37,433
134	391.040	General Office Furn Software - Iatan	\$166,525	R-134	\$0	\$166,525	100.0000%	\$0	\$166,525
135	397.000	General Communications - Iatan	\$47,760	R-135	\$0	\$47,760	100.0000%	\$0	\$47,760
136		TOTAL GENERAL PLANT - IATAN	\$253,375		\$0	\$253,375		\$0	\$253,375
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
138		General Plant-Salvage and Removal- Retirements not classified	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$0	R-141	\$0	\$0	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	-\$5,891	R-142	\$0	-\$5,891	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$93,731	R-143	\$0	\$93,731	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	-\$35,231	R-144	\$0	-\$35,231	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$52,658	R-145	\$0	\$52,658	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,028,654	R-146	\$0	\$1,028,654	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$264,475	R-147	\$0	\$264,475	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$97,916	R-148	\$0	\$97,916	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$235,431	R-149	\$0	\$235,431	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,731,743		\$0	\$1,731,743		\$0	\$0
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$34,461	R-152	\$0	\$34,461	80.3480%	\$0	\$27,689
153	389.000	General Land - Electric Raytown	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	390.000	General Structures & Improv. Raytown	-\$66,143	R-154	\$0	-\$66,143	80.3480%	\$0	-\$53,145
155	390.050	General Leasehold Improvements	\$0	R-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$38,792	R-156	-\$5,819	\$32,973	80.3480%	\$0	\$26,493
157	391.000	General Office Furn. - Raytown	\$72,256	R-157	\$0	\$72,256	80.3480%	\$0	\$58,056
158	391.020	General Office Furniture - Computer	\$854,146	R-158	-\$140,256	\$713,890	80.3480%	\$0	\$573,596

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
159	391.020	General Office Furn. Comp. - Raytown	\$581,709	R-159	\$0	\$581,709	80.3480%	\$0	\$467,392
160	391.040	General Office Furn Software	\$2,297,352	R-160	-\$1,868,058	\$429,294	80.3480%	\$0	\$344,929
161	391.040	General Office Furn Software - Raytown	\$210,809	R-161	\$0	\$210,809	80.3480%	\$0	\$169,381
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	R-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,585	R-164	\$0	\$2,585	80.3480%	\$0	\$2,077
165	394.000	General Tools - Electric - ECORP	\$4,934	R-165	\$0	\$4,934	80.3480%	\$0	\$3,964
166	395.000	General Laboratory Equip - Lake Road	\$0	R-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,698	R-167	\$0	\$4,698	80.3480%	\$0	\$3,775
168	397.000	General Communication Equip Elec	-\$71,411	R-168	\$0	-\$71,411	80.3480%	\$0	-\$57,377
169	397.000	General Communication - Raytown	-\$77,195	R-169	\$0	-\$77,195	80.3480%	\$0	-\$62,025
170	398.000	General Miscellaneous Electric Equipment	\$5,923	R-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,487	R-171	\$0	\$9,487	80.3480%	\$0	\$7,623
172		TOTAL ECORP PLANT	\$3,902,403		-\$2,014,133	\$1,888,270		\$0	\$1,517,187
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$621	R-174	\$0	\$621	100.0000%	\$0	\$621
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECORP	\$621		\$0	\$621		\$0	\$621
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	R-177	\$0	\$0	80.3480%	\$0	\$0
178	390.000	Structures & Improvements-Electric	-\$9,484	R-178	\$0	-\$9,484	80.3480%	\$0	-\$7,620
179	390.050	Structures & Improvements - Leased	-\$5,453	R-179	\$0	-\$5,453	80.3480%	\$0	-\$4,381
180	391.000	Gen-Office Furniture & Equipment-Electric	-\$66,320	R-180	\$0	-\$66,320	80.3480%	\$0	-\$53,287
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	-\$1,652,394	R-181	\$0	-\$1,652,394	80.3480%	\$0	-\$1,327,666
182	391.040	Gen-Office-Furn-Software	-\$1,553,646	R-182	\$0	-\$1,553,646	80.3480%	\$0	-\$1,248,323
183	391.050	Gen-Office Furn-Sys Develop	-\$897,861	R-183	\$0	-\$897,861	80.3480%	\$0	-\$721,413
184	392.000	Gen-Trans Equip-Auto-Electric	-\$55	R-184	\$0	-\$55	80.3480%	\$0	-\$44
185	392.050	Gen-Trans Equip-Med Trucks-Electric	-\$491	R-185	\$0	-\$491	80.3480%	\$0	-\$395
186	394.000	Gen Tools-Electric	-\$5,196	R-186	\$0	-\$5,196	80.3480%	\$0	-\$4,175
187	395.000	Gen Laboratory Equip-Electric	-\$3,467	R-187	\$0	-\$3,467	80.3480%	\$0	-\$2,786
188	397.000	Gen-Communication Equip-Electric	-\$526,602	R-188	\$0	-\$526,602	80.3480%	\$0	-\$423,114
189	398.000	Gen Misc Equipment-Elect	-\$23,513	R-189	\$0	-\$23,513	80.3480%	\$0	-\$18,892
190		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$3,812,096
191		TOTAL DEPRECIATION RESERVE	\$234,691,786		-\$1,813,652	\$232,878,134		\$0	\$220,020,302

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-16	Steam Prod. Equip. - GSU	315.000		\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		\$163,093		\$0	
R-26	Steam Prod Access Equip - Iatan 1	315.000		-\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		-\$163,093		\$0	
R-30	Steam Prod. Struct. Iatan Common	311.000		\$166,709		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$166,709		\$0	
R-31	Steam Prod Boiler Plant Iatan Common	312.000		\$430,795		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$430,795		\$0	
R-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$5,334		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$5,334		\$0	
R-33	Steam Prod Accessory Electrical Iatan Common	315.000		\$5,863		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$5,863		\$0	
R-36	Misc Intangible-Capitalized Software-5yr-Iatan	303.020		\$13,661		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$13,661		\$0	
R-37	Steam Production-Structures-Iatan 2	311.000		\$165,593		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$165,593		\$0	
R-38	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$1,253,897		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$1,253,897		\$0	
R-39	Steam Production-Turbogenerator-Iatan 2	314.000		\$156,599		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$156,599		\$0	
R-40	Steam Production Accessory Equipment - Iatan 2	315.000		\$57,824		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$57,824		\$0	
R-41	Steam Production-Misc Power Plant Equipme	316.000		\$6,697		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$6,697		\$0	
R-68	Transmission Station Equipment - Iatan 2	353.001		\$7,725		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,725		\$0	
R-70	Transmission Poles and Fixtures - Iatan 2-Inter	355.001		\$12,168		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$12,168		\$0	
R-71	Transmission Poles and Fixtures-Iatan 2-Subs	355.002		\$1		\$0
	No Adjustment		\$1		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-73	Transmission OH Conductors - Iatan 2	356.001		\$7,883		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,883		\$0	
R-74	Transmission OH Cond & Devices-Iatan 2-Sub	356.002		\$1		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$1		\$0	
R-103	General Office Furniture - Electric	391.000		-\$178,753		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753		\$0	
R-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	
R-109	General Stores Equipment - Electric	393.000		-\$51,233		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
R-110	General Tools - Electric	394.000		-\$274,980		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
R-111	General Laboratory - Electric	395.000		-\$76,997		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
R-113	General Communication - Electric	397.000		-\$363,182		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
R-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
R-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
R-156	General Office Furniture & Eq-Elec	391.000		-\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
R-158	General Office Furniture - Computer	391.020		-\$140,256		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$140,256		\$0	
R-160	General Office Furn Software	391.040		-\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	
Total Reserve Adjustments				-\$1,813,652		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$9,065,985	24.45	13.85	10.60	0.029030	\$263,186
3	Federal, State & City Income Tax Withheld	\$3,865,265	24.45	13.63	10.82	0.029644	\$114,582
4	Other Employee Withholdings	\$3,264,475	24.25	13.63	10.62	0.029096	\$94,983
5	FICA Taxes Withheld-Employee	\$1,451,801	24.45	13.77	10.68	0.029260	\$42,480
6	Accrued Vacation	\$887,620	24.25	344.83	-320.58	-0.878301	-\$779,598
7	Sibley Coal	\$12,662,808	24.45	17.39	7.06	0.019342	\$244,924
8	Iatan 1 Coal	\$13,319,731	24.45	43.69	-19.24	-0.052703	-\$701,990
9	Lake Road Coal & Freight	\$2,845,363	24.25	20.37	3.88	0.010630	\$30,246
10	Fuel - Purchased Gas	\$2,787,058	24.25	39.83	-15.58	-0.042685	-\$118,966
11	Fuel - Purchased Oil	\$2,689	24.25	39.83	-15.58	-0.042685	-\$115
12	Purchased Power	\$8,614,180	24.25	34.50	-10.25	-0.028082	-\$241,903
13	Injuries and Damages	\$289,974	24.25	31.45	-7.20	-0.019726	-\$5,720
14	Pension Fund Payments	\$1,070,696	24.25	51.74	-27.49	-0.075315	-\$80,639
15	OPEB Expenses	\$1,383,263	24.45	178.44	-153.99	-0.421890	-\$583,585
16	Cash Vouchers	\$31,614,282	24.45	30.00	-5.55	-0.015205	-\$480,695
17	TOTAL OPERATION AND MAINT. EXPENSE	\$93,125,190					-\$2,202,810
18	TAXES						
19	FICA - Employer Portion	\$1,451,801	24.45	13.63	10.82	0.029644	\$43,037
20	Federal/State Unemployment Taxes	\$70,306	24.45	75.88	-51.43	-0.140904	-\$9,906
21	City Franchise Taxes	\$3,847,474	7.25	38.63	-31.38	-0.085973	-\$330,779
22	Corporate Franchise Taxes	\$112,732	24.45	-76.00	100.45	0.275205	\$31,024
23	Property Tax	\$6,706,784	24.45	182.07	-157.62	-0.431836	-\$2,896,231
24	TOTAL TAXES	\$12,189,097					-\$3,162,855
25	OTHER EXPENSES						
26	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
27	TOTAL OTHER EXPENSES	\$3,198,288					-\$129,246
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,494,911
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$5,684,342	24.45	45.63	-21.18	-0.058027	-\$329,845
31	State Tax Offset	\$893,254	24.45	45.63	-21.18	-0.058027	-\$51,833
32	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
33	Interest Expense Offset	\$17,687,168	24.45	86.55	-62.10	-0.170137	-\$3,009,242
34	TOTAL OFFSET FROM RATE BASE	\$24,264,764					-\$3,390,920
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,885,831

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$11,897,548	\$145,680,131	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	-\$16,313,675	\$64,833,504	-\$2,034,978	\$58,809,454	\$9,287,299	\$49,522,155
3	TOTAL TRANSMISSION EXPENSES	\$4,813,887	\$549,645	\$4,264,222	\$540,978	\$5,354,845	\$0	\$5,354,845	\$615,799	\$4,739,046
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$441,404	\$7,566,141	\$0	\$7,426,563	\$3,368,830	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$427,408	\$3,527,810	-\$129,362	\$3,398,248	\$1,895,862	\$1,502,386
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	\$110,956	\$418,975	\$239,452	\$658,427	\$189,479	\$468,948
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	\$9,683	\$111,897	\$0	\$111,897	\$91,688	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,683	\$3,423,149	\$15,567,434	-\$1,368,222	\$17,622,361	\$1,301,713	\$17,366,756	\$3,813,079	\$13,553,677
9	TOTAL DEPRECIATION EXPENSE	\$13,426,938	See Note (1)	See Note (1)	See Note (1)	\$13,426,938	\$4,807,683	\$18,117,895	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$230,788	\$1,820,224	\$0	\$1,820,224
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$4,150,122	\$8,500,013	\$0	\$8,500,013	\$172,570	\$8,327,443
12	TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210	-\$12,001,346	\$122,951,720	\$4,415,296	\$121,663,322	\$19,434,606	\$84,010,821
13	NET INCOME BEFORE TAXES	\$14,755,154	\$0	\$0	\$0	\$26,756,500	\$7,482,252	\$24,016,809	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$5,758,374	See Note (1)	See Note (1)	See Note (1)	\$5,758,374	\$0	\$5,758,374	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$2,360,416	\$0	\$0	\$0	\$14,361,762	\$14,118,616	\$18,258,435	\$0	\$0

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

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Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$8,686,484	\$139,463,577		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3		\$516,585	100.0000%	-\$516,585	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$6,314,729	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949					\$126,978,949		\$12,484,628	\$139,463,577		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8		\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$1,437,964	\$2,497,003		
Rev-10	447.031	Revenue interUN/intraST (bk11)	\$2,034,979			Rev-10		\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11		\$132,503	100.0000%	\$9,935	\$142,438		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12		\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13		\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15		\$226,128	100.0000%	\$0	\$226,128		
Rev-16	456.730	Other Electric Revenue Ind Steam Ops SJP	\$18,071,970			Rev-16		\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - QCA	-\$2,046,333			Rev-17		-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18		\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271					\$22,729,271		-\$587,080	\$6,116,554		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$11,897,548	\$146,580,131		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$809,323	\$679,753	\$229,570	E-4	\$480,800	\$1,390,123	84.9420%	\$0	\$1,180,798	\$981,969	\$198,829
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	-\$200,874	\$25,633,425	100.0000%	\$0	\$25,633,425	\$157,177	\$25,476,248
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$0	\$2,098,076	100.0000%	\$0	\$2,098,076	\$1,306,617	\$791,459
7	501.029	Fuel OSS - Fixed PRB	\$1,194,488	\$0	\$1,194,488	E-7	\$0	\$1,194,488	100.0000%	\$0	\$1,194,488	\$0	\$1,194,488
8	501.030	Fuel Off-System Steam (bk20)	\$232,170	\$0	\$232,170	E-8	-\$74,635	\$157,535	100.0000%	\$0	\$157,535	\$0	\$157,535
9	501.033	Fuel Steam Inter UN/intra ST (bk11)	\$1,640,900	\$0	\$1,640,900	E-9	\$0	\$1,640,900	100.0000%	-\$1,640,900	\$0	\$0	\$0
10	501.730	Industrial Steam - Fuel	\$2,125,395	\$0	\$2,125,395	E-10	\$0	\$2,125,395	0.0000%	\$0	\$0	\$0	\$0
11	501.731	Hedge Settlements - Steam	\$1,224,510	\$0	\$1,224,510	E-11	\$0	\$1,224,510	0.0000%	\$0	\$0	\$0	\$0
12	501.732	Industrial Steam - PRB	\$2,707,146	\$0	\$2,707,146	E-12	\$0	\$2,707,146	0.0000%	\$0	\$0	\$0	\$0
13	501.733	Industrial Steam - Gas	\$3,423,898	\$0	\$3,423,898	E-13	\$0	\$3,423,898	0.0000%	\$0	\$0	\$0	\$0
14	501.734	Industrial Steam - Oil	\$2,288	\$0	\$2,288	E-14	\$0	\$2,288	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Expenses	\$3,561,478	\$2,001,973	\$1,559,505	E-15	\$838,993	\$4,400,471	84.9420%	\$0	\$3,737,848	\$1,905,076	\$1,832,772
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	0.0000%	\$0	\$0	\$0	\$0
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,928	\$253,711	E-17	\$201,568	\$1,202,208	84.9420%	\$0	\$1,021,180	\$710,777	\$310,403
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$105,320	\$2,238,770	84.9420%	\$0	\$1,901,656	\$790,463	\$1,111,193
19	507.000	Steam Power Operations Rents	\$1,184	\$0	\$1,184	E-19	\$0	\$1,184	84.9420%	\$0	\$1,006	\$0	\$1,006
20	509.000	Allowances	\$373,900	\$0	\$373,900	E-20	-\$2,326	\$371,574	100.0000%	\$0	\$371,574	\$0	\$371,574
21	509.002	Seasonal NOX Expense	\$37,960	\$0	\$37,960	E-21	\$0	\$37,960	100.0000%	\$0	\$37,960	\$0	\$37,960
22		TOTAL OPERATION - STEAM POWER	\$40,242,378	\$5,565,941	\$34,676,437		\$1,348,846	\$41,591,224		-\$1,640,900	\$37,335,548	\$5,852,079	\$31,483,467
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$165,604	\$1,233,990	84.9420%	\$0	\$1,048,176	\$943,950	\$104,226
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,752	\$378,477	E-25	\$240,588	\$852,817	84.9420%	\$0	\$724,399	\$222,438	\$501,961
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,636	\$2,908,318	E-26	\$1,196,684	\$5,455,538	84.9420%	\$0	\$4,634,043	\$1,285,169	\$3,348,874
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,760	\$946,442	E-27	\$240,574	\$1,432,796	84.9420%	\$0	\$1,217,045	\$233,884	\$983,161

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28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$101,901	\$151,522	84.9420%	\$0	\$128,706	\$27,072	\$101,634
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,945,351	\$9,126,663		\$0	\$7,752,369	\$2,712,513	\$5,039,856
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$3,294,197	\$50,717,887		-\$1,640,900	\$45,087,915	\$8,564,592	\$36,523,323
31		NUCLEAR POWER GENERATION											
32		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		HYDRAULIC POWER GENERATION											
34		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		OTHER POWER GENERATION											
36		OPERATION - OTHER POWER											
37	546.000	Other Gen. Oper. Superv. & Eng.	\$7	\$0	\$7	E-37	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
38	547.000	Other Generation Fuel	\$61,911	\$4,321	\$57,590	E-38	\$2,750,352	\$2,812,263	100.0000%	\$0	\$2,812,263	\$4,841	\$2,807,422
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$33,211	\$105,286	100.0000%	\$0	\$105,286	\$0	\$105,286
40	547.033	Fuel Other Inter/UNintra ST/(bk11)	\$37,228	\$0	\$37,228	E-40	\$0	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	\$23,416	\$220,609	100.0000%	\$0	\$220,609	\$218,076	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,668	\$1,421	\$237	E-42	\$171	\$1,829	100.0000%	\$0	\$1,829	\$1,592	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$2,807,150	\$3,177,222		-\$37,228	\$3,139,994	\$224,509	\$2,915,485
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$1,099	\$15,383	100.0000%	\$0	\$15,383	\$13,271	\$2,112
47	553.000	Other Generation Maint. CT	\$280,304	\$50,665	\$229,639	E-47	\$125,381	\$405,685	100.0000%	\$0	\$405,685	\$56,760	\$348,925
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	\$616	\$5,561	100.0000%	\$0	\$5,561	\$4,865	\$696
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		\$124,898	\$426,629		\$0	\$426,629	\$74,896	\$351,733
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$2,932,048	\$3,603,851		-\$37,228	\$3,566,623	\$299,405	\$3,267,218
51		OTHER POWER SUPPLY EXPENSES											
52	555.005	Purchased Power Capacity Purchases	\$2,478,000	\$0	\$2,478,000	E-52	\$0	\$2,478,000	100.0000%	\$0	\$2,478,000	\$0	\$2,478,000
53	555.020	Purchased Power On-sys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$12,060,335	\$565,969	100.0000%	\$0	\$565,969	\$0	\$565,969
54	555.021	Base Pwr On-Sys Interco (bk10)	\$11,815,098	\$0	\$11,815,098	E-54	\$0	\$11,815,098	100.0000%	\$0	\$11,815,098	\$0	\$11,815,098
55	555.027	Purchased Power On-Sys Demand	\$7,570,000	\$0	\$7,570,000	E-55	-\$10,037,061	-\$2,467,061	100.0000%	\$0	-\$2,467,061	\$0	-\$2,467,061
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	-\$487,497	\$670,541	100.0000%	\$0	\$670,541	\$0	\$670,541
57	555.031	Purchased Power Off-System Interunit	\$71,038	\$0	\$71,038	E-57	\$0	\$71,038	100.0000%	\$0	\$71,038	\$0	\$71,038
58	555.032	Purchase Power Intrastate (bk11)	\$356,850	\$0	\$356,850	E-58	\$0	\$356,850	100.0000%	-\$356,850	\$0	\$0	\$0
59	555.101	Purchased Power MO Allocation	-\$3,837,925	\$0	-\$3,837,925	E-59	\$0	-\$3,837,925	100.0000%	\$0	-\$3,837,925	\$0	-\$3,837,925
60	556.000	System Control and Load Dispatch	\$225,916	\$151,517	\$74,399	E-60	\$18,031	\$243,947	100.0000%	\$0	\$243,947	\$169,548	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	\$26,942	\$615,309	100.0000%	\$0	\$615,309	\$253,754	\$361,555
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$22,539,920	\$10,511,766		-\$356,850	\$10,154,916	\$423,302	\$9,731,614
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		-\$16,313,675	\$64,833,504		-\$2,034,978	\$58,809,454	\$9,287,299	\$49,522,155
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	\$13,996	\$208,413	100.0000%	\$0	\$208,413	\$132,036	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	\$90,807	\$549,237	100.0000%	\$0	\$549,237	\$127,672	\$421,565

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68	562.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	\$5,322	\$52,692	100.0000%	\$0	\$52,692	\$49,565	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,645	\$61,136	E-69	\$318	\$64,100	100.0000%	\$0	\$64,100	\$2,964	\$61,136
70	565.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	\$309,586	\$274,140	100.0000%	\$0	\$274,140	\$0	\$274,140
71	565.021	Transmission of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-71	\$0	\$442,050	100.0000%	\$0	\$442,050	\$0	\$442,050
72	565.027	Transmission of Elec by Others Demand	\$2,313,040	\$0	\$2,313,040	E-72	\$0	\$2,313,040	100.0000%	\$0	\$2,313,040	\$0	\$2,313,040
73	565.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	566.000	Transmission Operations Misc. Expense	\$304,153	\$114,562	\$189,591	E-74	\$13,781	\$317,934	100.0000%	\$0	\$317,934	\$128,343	\$189,591
75	567.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	575.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	-\$31,336	\$256,831	100.0000%	\$0	\$256,831	\$0	\$256,831
77		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130		\$402,474	\$4,679,845		\$0	\$4,679,845	\$440,580	\$4,239,265
78		MAINTENANCE - TRANSMISSION EXP.											
79	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$983	\$983	100.0000%	\$0	\$983	\$0	\$983
80	569.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,274	\$19,013	100.0000%	\$0	\$19,013	\$5,197	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$175,513	\$350,891	100.0000%	\$0	\$350,891	\$160,591	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$40,320	\$295,511	100.0000%	\$0	\$295,511	\$9,431	\$286,080
83	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$536,496	\$156,404	\$380,092		\$138,504	\$675,000		\$0	\$675,000	\$175,219	\$499,781
86		TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222		\$540,978	\$5,354,845		\$0	\$5,354,845	\$615,799	\$4,739,046
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
89	580.000	Distrb Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$43,849	\$403,545	100.0000%	\$0	\$403,545	\$331,288	\$72,257
90	581.000	Distrb Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	\$7,755	\$80,256	100.0000%	\$0	\$80,256	\$72,224	\$8,032
91	582.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	\$9,444	\$142,699	100.0000%	\$0	\$142,699	\$88,036	\$54,663
92	583.000	Distrb Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	\$2,296	\$39,563	100.0000%	\$0	\$39,563	\$21,379	\$18,184
93	584.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	\$10,549	\$277,528	100.0000%	\$0	\$277,528	\$98,246	\$179,282
94	585.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	\$547	\$17,660	100.0000%	\$0	\$17,660	\$5,096	\$12,564
95	586.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	\$47,720	\$567,427	100.0000%	\$0	\$567,427	\$444,415	\$123,012
96	587.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	\$8,130	\$80,927	100.0000%	\$0	\$80,927	\$75,711	\$5,216
97	588.000	Distr Oper Misc Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$176,823	\$2,283,745	100.0000%	\$0	\$2,283,745	\$975,708	\$1,308,037
98	588.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	589.000	Distribution Operations Rents	\$18,032	\$0	\$18,032	E-99	\$0	\$18,032	100.0000%	\$0	\$18,032	\$0	\$18,032
100		TOTAL OPERATION - DIST. EXPENSES	\$3,674,967	\$1,803,143	\$1,871,824		\$307,113	\$3,982,080		\$0	\$3,911,382	\$2,112,103	\$1,799,279
101		MAINTENANCE - DISTRIB. EXPENSES											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	\$972	\$10,100	100.0000%	\$0	\$10,100	\$9,050	\$1,050
103	591.000	Distribution Maintenance-Structures	\$183,162	\$86,862	\$96,500	E-103	\$9,774	\$192,936	100.0000%	\$0	\$192,936	\$97,101	\$95,835
104	592.000	Distribution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	\$10,425	\$157,853	100.0000%	\$0	\$157,853	\$67,092	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$896,517	\$1,358,190	E-105	\$83,786	\$2,338,493	100.0000%	\$0	\$2,338,493	\$780,303	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	\$8,921	\$141,161	100.0000%	\$0	\$141,161	\$83,082	\$58,079
107	595.000	Distrb Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	\$5,355	\$72,490	100.0000%	\$0	\$72,490	\$49,868	\$22,622
108	596.000	Distrb Maint- Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	\$8,009	\$545,249	100.0000%	\$0	\$545,249	\$74,585	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	\$2,796	\$32,858	100.0000%	\$0	\$32,858	\$26,037	\$6,821
110	598.000	Distrb Maint-Maint Misc Distr Pln	\$18,788	\$35,356	-\$16,568	E-110	\$4,263	\$23,041	100.0000%	\$0	\$23,041	\$39,609	-\$16,568
111	598.730	Industrial Steam Distribution Maint	\$69,880	\$0	\$69,880	E-111	\$0	\$69,880	0.0000%	\$0	\$0	\$0	\$0
112		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,448,770	\$1,121,771	\$2,327,999		\$134,291	\$3,584,061		\$0	\$3,514,181	\$1,256,727	\$2,257,454
113		TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823		\$441,404	\$7,566,141		\$0	\$7,425,563	\$3,368,830	\$4,056,733

St. Joseph Light and Power - Electric
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
114		CUSTOMER ACCOUNTS EXPENSE											
115	901,000	Customer Accounts Supervision Expense	\$205,490	\$139,746	\$65,744	E-115	\$31,032	\$236,522	100.0000%	\$0	\$236,522	\$170,918	\$65,604
116	902,000	Customer Accounts Meter Reading Expense	\$684,724	\$578,162	\$106,562	E-116	\$168,322	\$853,046	100.0000%	\$0	\$853,046	\$647,821	\$205,225
117	903,000	Customer Accts Records and Collection	\$1,505,085	\$955,937	\$549,158	E-117	\$227,638	\$1,732,733	100.0000%	\$0	\$1,732,733	\$1,073,246	\$659,487
118	904,000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	-\$129,362	\$571,966	\$0	\$571,966
119	905,000	Miscellaneous Customer Accounts Expense	\$3,565	\$3,461	\$104	E-119	\$416	\$3,981	100.0000%	\$0	\$3,981	\$3,877	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$427,408	\$3,527,610		-\$129,362	\$3,398,248	\$1,895,862	\$1,502,386
121		CUSTOMER SERVICE & INFO. EXP.											
122	907,000	Customer Service Supervision Expense	\$50,104	\$49,491	\$613	E-122	\$4,334	\$54,438	100.0000%	\$0	\$54,438	\$55,444	-\$1,006
123	908,000	Customer Assistance Expense	\$143,870	\$38,778	\$105,092	E-123	\$106,894	\$250,764	100.0000%	\$239,452	\$490,216	\$51,127	\$439,089
124	909,000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$7,434	\$17,575	100.0000%	\$0	\$17,575	\$16,209	\$1,365
125	910,000	Misc Customer Accounts and Info Expense	\$89,036	\$59,637	\$29,499	E-125	\$7,162	\$96,198	100.0000%	\$0	\$96,198	\$66,699	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$182,274	\$145,745		\$110,956	\$418,975		\$239,452	\$658,427	\$189,479	\$468,948
127		SALES EXPENSES											
128	911,000	Sales Supervision	\$11,308	\$11,264	\$44	E-128	\$1,355	\$12,663	100.0000%	\$0	\$12,663	\$12,619	\$44
129	912,000	Sales Expense	\$83,529	\$66,907	\$16,622	E-129	\$8,048	\$91,577	100.0000%	\$0	\$91,577	\$74,955	\$16,622
130	913,000	Sales Advertising Expense	\$1,312	\$0	\$1,312	E-130	-\$162	\$1,150	100.0000%	\$0	\$1,150	\$0	\$1,150
131	916,000	Miscellaneous Sales Expense	\$6,065	\$3,872	\$2,393	E-131	\$442	\$6,507	100.0000%	\$0	\$6,507	\$4,114	\$2,393
132		TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371		\$9,683	\$111,897		\$0	\$111,897	\$91,688	\$20,209
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920,000	Admin & General - Administrative Salaries	\$3,634,328	\$2,586,743	\$1,037,585	E-135	\$38,869	\$3,673,197	91.6850%	\$0	\$3,367,771	\$2,393,000	\$974,771
136	921,000	A & G Expense	\$954,621	\$47	\$954,574	E-136	\$2,399	\$957,020	91.6850%	\$0	\$877,444	\$49	\$877,395
137	921,100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-137	\$0	\$0	100.0000%	\$600,000	\$600,000	\$600,000	\$0
138	922,000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-138	-\$10,310	-\$115,269	91.6850%	\$0	-\$105,684	-\$88,032	-\$17,652
139	922,050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-139	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
140	923,000	Outside Services Employed	\$956,166	\$0	\$955,166	E-140	-\$32,359	\$922,807	91.6850%	\$0	\$846,076	\$0	\$846,076
141	924,000	Property Insurance	\$510,082	\$0	\$510,082	E-141	-\$140,128	\$369,954	91.6850%	\$0	\$339,192	\$0	\$339,192
142	925,000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-142	\$127,213	\$711,984	91.6850%	\$0	\$652,782	\$16,181	\$636,601
143	926,000	Employee Pensions and Benefits	\$8,278,685	\$6,276	\$8,272,409	E-143	-\$370,796	\$7,907,890	91.6850%	\$42,060	\$7,292,409	-\$22,428	\$7,314,837
144	926,730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-144	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
145	928,000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-145	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
146	928,001	MPSC Assessment	\$343,186	\$0	\$343,186	E-146	-\$143,073	\$200,113	91.6850%	\$0	\$183,474	\$0	\$183,474
147	928,003	FERC Assessment	\$118,314	\$0	\$118,314	E-147	\$24,443	\$142,757	91.6850%	\$0	\$130,887	\$0	\$130,887
148	928,011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-148	\$34,505	\$457,108	91.6850%	\$540,621	\$959,720	\$301,703	\$658,017
149	928,230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-149	\$2,395	\$119,640	91.6850%	\$0	\$109,892	\$23,024	\$86,668
150	928,030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-150	\$2	\$5,787	91.6850%	\$0	\$5,306	\$0	\$5,298
151	928,040	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-151	\$844	\$4,747	91.6850%	\$0	\$4,352	\$7,069	-\$2,717
152	929,000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-152	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
153	930,100	General Advertising Expense	\$13,649	\$0	\$13,649	E-153	-\$2,732	\$10,917	91.6850%	\$0	\$10,009	\$821	\$9,188
154	930,000	Miscellaneous A&G Expense	\$339,036	\$14,875	\$324,361	E-154	-\$19,191	\$319,845	91.6850%	\$119,032	\$412,282	\$14,252	\$398,030
155	931,000	Administrative & General Expense-Rents	\$784,678	\$0	\$784,678	E-155	-\$228,907	\$555,769	91.6850%	\$0	\$509,557	\$0	\$509,557
156	933,000	A&G Transportation Expense	\$3,720	\$539,802	-\$536,082	E-156	-\$363,147	-\$359,427	91.6850%	\$0	-\$329,541	\$554,452	-\$883,993
157		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$1,278,258	\$17,025,988		\$1,301,713	\$16,819,972	\$3,800,104	\$13,019,868
158		MAINT., ADMIN. & GENERAL EXP.											
159	935,000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-159	-\$89,963	\$586,373	91.6850%	\$0	\$546,784	\$12,975	\$533,809
160		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$89,963	\$586,373		\$0	\$546,784	\$12,975	\$533,809

St. Joseph Light and Power - Electric
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
161		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,593	\$3,423,149	\$15,567,434		-\$1,368,222	\$17,622,361		\$1,301,713	\$17,366,756	\$3,813,079	\$13,553,677
162		DEPRECIATION EXPENSE											
163	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-163	See note (1)	\$13,300,501	100.0000%	\$4,845,811	\$18,146,312	See note (1)	See note (1)
164	703.426	MO Iatan 1 and Com RA Depr Exp	-\$28,417			E-164		-\$28,417	100.0000%	\$0	-\$28,417		
165	703.730	Depreciation Expense Industrial Steam	\$116,726			E-165		\$116,726	0.0000%	\$0	\$0		
166	703.000	Depreciation Reserve Amortization	\$0			E-166		\$0	100.0000%	\$0	\$0		
167	703.101	Depr Steam Asset Retirement Cost	\$38,128			E-167		\$38,128	100.0000%	-\$38,128	\$0		
168		TOTAL DEPRECIATION EXPENSE	\$13,426,938	\$0	\$0		\$0	\$13,426,938		\$4,807,683	\$18,117,895	\$0	\$0
169		AMORTIZATION EXPENSE											
170	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-170	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
171	705.100	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-171	\$0	\$0	100.0000%	\$82,552	\$82,552	\$0	\$82,552
172	705.200	Iatan SJLP Common Regulatory Asset Amortization	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$17,635	\$17,635	\$0	\$17,635
173	705.300	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$130,601	\$130,601	\$0	\$130,601
174		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$230,788	\$1,820,224	\$0	\$1,820,224
175		OTHER OPERATING EXPENSES											
176	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-176	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
177	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-177	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
178	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-178	\$172,570	\$174,223	100.0000%	\$0	\$174,223	\$172,570	\$1,653
179	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-179	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
180	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-181	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
182	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-182	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
183	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-183	\$3,346,150	\$6,734,717	100.0000%	\$0	\$6,734,717	\$0	\$6,734,717
184	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-184	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
185		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$4,160,122	\$8,500,013		\$0	\$8,500,013	\$172,570	\$8,327,443
186		TOTAL OPERATING EXPENSE	\$134,953,086	\$17,880,918	\$103,645,210		-\$12,001,346	\$122,951,720		\$4,415,296	\$121,563,322	\$19,434,608	\$84,010,821
187		NET INCOME BEFORE TAXES	\$14,755,154					\$26,756,500		\$7,482,252	\$24,016,809		
188		INCOME TAXES											
189	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-189	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
190		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
191		DEFERRED INCOME TAXES											
192	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$6,416,939	See note (1)	See note (1)	E-192	See note (1)	\$6,416,939	100.0000%	\$0	\$6,416,939	See note (1)	See note (1)
193	711.410	Amortization of Deferred ITC	-\$444,304			E-193		-\$444,304	100.0000%	\$0	-\$444,304		
194	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-194		-\$214,261	100.0000%	\$0	-\$214,261		
195	711.111	Amortization of State Deferred Income Tax	\$0			E-195		\$0	100.0000%	\$0	\$0		
196	711.101	Accretion Exp Steam Prod ARD	\$0			E-196		\$0	100.0000%	\$0	\$0		
197		TOTAL DEFERRED INCOME TAXES	\$5,758,374					\$5,758,374		\$0	\$5,758,374		
198		NET OPERATING INCOME	\$2,360,416					\$14,361,762		\$14,118,616	\$18,268,435		

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

St. Joseph Light and Power - Electric
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,686,484	\$6,686,484
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Switch Adjustments (Wells)		\$0	\$0		\$0	\$2,705,118	
	3. Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	-\$79,394	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$79,394	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$220,782	
	6. Annualize for 2008 rate change (Wells)		\$0	\$0		\$0	\$11,265,573	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$213,674	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	-\$123,818	
	10. Remove billed FAC revenue (McMellen)		\$0	\$0		\$0	-\$6,733,727	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$516,585	-\$516,585
	1. To remove unbilled electric revenue		\$0	\$0		\$0	-\$516,585	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,314,729	\$6,314,729
	1. To adjust FCA unbilled electric revenue		\$0	\$0		\$0	\$6,314,729	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$1,437,964	\$1,437,964
	1. To annualize off system sales revenue updated through the True Up December 31, 2010. (Harris)		\$0	\$0		\$0	\$1,437,964	
Rev-10	Revenue InterUN/IntraST (bk1f)	447.031	\$0	\$0	\$0	\$0	-\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$2,034,979	
Rev-11	Other Operating Revenue - Forfeited Discount	450.001	\$0	\$0	\$0	\$0	\$9,935	\$9,935
	1. To adjust test year late payment fees (forfeited discount) updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$9,935	
E-4	Steam Operations Supervision	500.000	\$476,294	\$4,506	\$480,800	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$4,506		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$81,769	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$20,018	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$374,507	\$0		\$0	\$0	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-5	Fuel Expense	501.000	\$157,177	-\$358,051	-\$200,874	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$157,177	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	-\$358,051		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	-\$74,635	-\$74,635	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	-\$74,635		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$1,640,900	-\$1,640,900
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$1,640,900	
E-15	Steam Expenses	502.000	\$240,823	\$598,170	\$838,993	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$598,170		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$240,823	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	\$89,850	\$111,718	\$201,568	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$111,718		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$89,850	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations	506.000	\$99,923	\$5,397	\$105,320	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$5,397		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$99,923	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-20	Allowances	509.000	\$0	-\$2,326	-\$2,326	\$0	\$0	\$0
	1. To include annualized amortization of emission allowances (Harris) Updated through True-Up December 31, 2010		\$0	-\$2,326		\$0	\$0	
E-24	Maint. Superv. & Eng. - Steam Power	510.000	\$119,326	\$46,278	\$165,604	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$36,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$9,337		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$119,326	\$0		\$0	\$0	

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E-25	Maint. of Structures - Steam Power	511,000	\$28,119	\$212,469	\$240,588	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$116,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$28,119	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512,000	\$162,460	\$1,034,224	\$1,196,684	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$616,433		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$162,460	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513,000	\$29,566	\$211,008	\$240,574	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$48,824		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$29,566	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514,000	\$3,422	\$98,479	\$101,901	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$4,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$3,422	\$0		\$0	\$0	
E-38	Other Generation Fuel	547,000	\$520	\$2,749,832	\$2,750,352	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$520	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$2,749,832		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547,030	\$0	\$33,211	\$33,211	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other Inter/Intra ST/(bk11)	547,033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,228
	1. To remove test year expenses associated with intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548,000	\$23,416	\$0	\$23,416	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect Staff's payroll annualization (Prenger)		\$23,416	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	\$171	\$0	\$171	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$171	\$0		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	\$1,425	-\$2,524	-\$1,099	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,524		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,425	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	\$6,095	\$119,286	\$125,381	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$119,286		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$6,095	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	\$522	\$94	\$616	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$94		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$522	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	-\$12,060,335	-\$12,060,335	\$0	\$0	\$0
	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	-\$13,230,009		\$0	\$0	
	2. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$1,169,674		\$0	\$0	
E-55	Purchased Power On-System Demand	555.027	\$0	-\$10,037,061	-\$10,037,061	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 (Harris)		\$0	-\$10,048,000		\$0	\$0	
	2. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$10,939		\$0	\$0	
E-56	Purchased Power Off-System Sales	555.030	\$0	-\$487,497	-\$487,497	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	-\$487,497		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$356,850	-\$356,850
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$356,850	
E-60	System Control and Load Dispatch	556.000	\$18,031	\$0	\$18,031	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$18,031	\$0		\$0	\$0	

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E-61	Other Production Expenses	557,000	\$27,180	-\$218	\$26,942	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$27,180	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560,000	\$14,202	-\$206	\$13,996	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$14,174	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$28	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561,000	\$13,716	\$77,091	\$90,807	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,716	\$0		\$0	\$0	
	2. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$77,091		\$0	\$0	
E-68	Transmission Operation-Station Expenses	562,000	\$5,322	\$0	\$5,322	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,322	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563,000	\$318	\$0	\$318	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$318	\$0		\$0	\$0	
E-70	Transmission Operation Elec By Others	565,000	\$0	\$309,586	\$309,586	\$0	\$0	\$0
	1. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	2. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	3. To annualize off-system sales cost updated through the True-up period December 31, 2010 (Harris)		\$0	\$17,044		\$0	\$0	
	4. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$292,542		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566,000	\$13,781	\$0	\$13,781	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,781	\$0		\$0	\$0	
E-76	Miscellaneous Transmission Expense	575,000	\$0	-\$31,336	-\$31,336	\$0	\$0	\$0
	1. To update SPP admin fees through True Up period of December 31, 2010 (Harris)		\$0	-\$31,336		\$0	\$0	
E-79	Maintenance of Supervision and Engineering	568,000	\$0	\$983	\$983	\$0	\$0	\$0

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	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$983		\$0	\$0	
E-80	Trans Maintenance of Structures	569,000	\$558	-\$6,832	-\$6,274	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$558	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$6,832		\$0	\$0	
E-81	Trans Maintenance of Station Equipment	570,000	\$17,244	\$158,269	\$175,513	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$17,244	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$158,269		\$0	\$0	
E-82	Trans Maintenance of Overhead Lines	571,000	\$1,013	-\$41,333	-\$40,320	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,013	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$41,333		\$0	\$0	
E-83	Trans Maintenance of Underground Lines	572,000	\$0	\$8,602	\$8,602	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580,000	\$43,849	\$0	\$43,849	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$34,581	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,268	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581,000	\$7,755	\$0	\$7,755	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,755	\$0		\$0	\$0	
E-91	Distrb Oper - Station Expense	582,000	\$9,453	-\$9	\$9,444	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$9,453	\$0		\$0	\$0	
	2. No Adjustment		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583,000	\$2,296	\$0	\$2,296	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,296	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584,000	\$10,549	\$0	\$10,549	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,549	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585,000	\$547	\$0	\$547	\$0	\$0	\$0

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	1. To reflect Staff's payroll annualization (Prenger)		\$547	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	\$47,720	\$0	\$47,720	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$47,720	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	\$8,130	\$0	\$8,130	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,130	\$0		\$0	\$0	
E-97	Distr Oper Misc Distr Expense	588.000	\$178,661	-\$1,838	\$176,823	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$95,879	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,838		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$82,782	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	\$972	\$0	\$972	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$972	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	\$10,439	-\$665	\$9,774	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,439	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distribution Maintenance-Station Equipment	592.000	\$10,425	\$0	\$10,425	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,425	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	\$83,786	\$0	\$83,786	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$83,786	\$0		\$0	\$0	
E-106	Distribution Maint Underground Lines	594.000	\$8,921	\$0	\$8,921	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,921	\$0		\$0	\$0	
E-107	Distrib Maint-Maint Line Transformer	595.000	\$5,355	\$0	\$5,355	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,355	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	\$8,009	\$0	\$8,009	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,009	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	\$2,796	\$0	\$2,796	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,796	\$0		\$0	\$0	
E-110	Distrib Maint-Maint Misc Distrb Pin	598.000	\$4,253	\$0	\$4,253	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$4,253	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$31,172	-\$140	\$31,032	\$0	\$0	\$0

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	1. To reflect Staff's payroll annualization (Prenger)		\$16,839	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$14,333	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	\$69,659	\$98,663	\$168,322	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$69,659	\$0		\$0	\$0	
	2. To include bank fees associated with the sale of Accounts Receivable (Prenger)		\$0	\$98,663		\$0	\$0	
E-117	Customer Accts Records and Collection	903.000	\$117,309	\$110,329	\$227,638	\$0	\$0	\$0
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500		\$0	\$0	
	2. To reflect interest at 4.25% (prime rate 12/31/09 plus 1%) updated through December 31, 2010. (Prenger)		\$0	\$52,163		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization updated through True Up December 31, 2010. (McMellen)		\$0	\$60,042		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization (Prenger)		\$117,309	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	-\$129,382	-\$129,382
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	-\$129,382	
E-119	Miscellaneous Customer Accounts Expense	905.000	\$416	\$0	\$416	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$416	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	\$5,953	-\$1,619	\$4,334	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,953	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$12,349	\$94,545	\$106,894	\$0	\$239,452	\$239,452
	1. To reflect Staff's payroll annualization (Prenger)		\$4,666	\$0		\$0	\$0	
	2. To allow an annualized level of costs for the Connections program (Prenger)		\$0	-\$2,899		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$20,478	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$218,974	
	5. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$7,684	\$0		\$0	\$0	

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	6. To reflect on-going expense for the Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$76,172		\$0	\$0	
	7. To reflect 12-month amortization (3-year) for the ERPP. (Fred/Prenger)		\$0	\$21,272		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	\$1,741	-\$9,175	-\$7,434	\$0	\$0	\$0
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,741	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	\$7,162	\$0	\$7,162	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,162	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	\$1,355	\$0	\$1,355	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,355	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$8,048	\$0	\$8,048	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,048	\$0		\$0	\$0	
E-130	Sales Advertising Expense	913.000	\$0	-\$162	-\$162	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162		\$0	\$0	
E-131	Miscellaneous Sales Expense	916.000	\$442	\$0	\$442	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$442	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	\$13,280	\$25,589	\$38,869	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$312,375	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$139,019	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$29,465		\$0	\$0	
E-136	A & G Expense	921.000	\$6	\$2,393	\$2,399	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,702		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$17,647		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$6	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-137	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$600,000	\$0	\$600,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$600,000	\$0	
E-138	A & G Expenses Transferred	922.000	-\$10,310	\$0	-\$10,310	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$10,310	\$0		\$0	\$0	
E-139	KCPL Bill of Common Use Plant	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-140	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-141	Property Insurance	924.000	\$0	-\$140,128	-\$140,128	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$140,128		\$0	\$0	
E-142	Injuries and Damages	925.000	\$1,895	\$125,318	\$127,213	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,895	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$144,588		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	-\$30,738	-\$340,057	-\$370,795	\$0	\$42,060	\$42,060
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To annualize the FAS 87 pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	-\$14,166	
	3. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$56,226	
	4. To adjust test year 401K expense to reflect Staff's annualized level updated through December 31, 2010. (Prenger)		\$81,406	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		\$755	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending December 31, 2010 (Prenger)		-\$112,899	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
	9. To reflect a 5 year amortization of FAS 87 Regulatory Liability updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
E-146	MPSC Assessment	928.001	\$0	-\$143,073	-\$143,073	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$143,073		\$0	\$0	
E-147	FERC Assessment	928.003	\$0	\$24,443	\$24,443	\$0	\$0	\$0
	1. To reflect an annualized FERC Assessment for 12 months ending December 31, 2010 (Prenger)		\$0	\$24,443		\$0	\$0	
E-148	Regulatory Commission MO Proceeding Exp	928.011	\$35,358	-\$853	\$34,505	\$0	\$540,621	\$540,621
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$5,804	
	2. To remove Test Year 2007 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$39,750	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$28,638	
	4. To reflect Staff's payroll annualization (Prenger)		\$35,358	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
	6. To include rate case expense for Case ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$93,706	
	7. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$520,907	
E-149	Regulatory Commission FERC Proceedings	928.230	\$2,705	-\$310	\$2,395	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,705	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-150	Regulatory Commission Load Research	928.030	\$2	\$0	\$2	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2	\$0		\$0	\$0	
E-151	Regulatory Commission Misc Tariff Filing	928.040	\$844	\$0	\$844	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$844	\$0		\$0	\$0	
E-153	General Advertising Expense	930.100	\$896	-\$3,628	-\$2,732	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$896	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$869	-\$20,060	-\$19,191	\$0	\$119,032	\$119,032
	1. To reflect Staff's payroll annualization (Prenger)		\$869	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$119,032	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-155	Administrative & General Expense-Rents	931.000	\$0	-\$228,907	-\$228,907	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Normalize lease Expense (Prenger)		\$0	-\$170,158		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$58,749		\$0	\$0	
E-156	A&G Transportation Expense	933.000	\$64,934	-\$428,081	-\$363,147	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$64,934	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-159	Maintenance Of General Plant	935.000	\$1,586	-\$91,549	-\$89,963	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$4,211		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,586	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-163	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$4,845,811	\$4,845,811
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,845,811	
E-167	Depre Steam Asset Retirement Cost	703.101	\$0	\$0	\$0	\$0	-\$38,128	-\$38,128
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$38,128	
E-171	Iatan 2 Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$82,552	\$82,552
	1. To include Iatan 2 Regulatory Asset updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$82,552	
E-172	Iatan S.JLP Common Regulatory Asset Amortization	705.200	\$0	\$0	\$0	\$0	\$17,635	\$17,635
	2. To include Iatan Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$17,635	
E-173	Iatan MPS Common Regulatory Asset Amortization	705.300	\$0	\$0	\$0	\$0	\$130,601	\$130,601
	2. To include Iatan MPS Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$130,601	
E-176	Regulatory Credits	707.400	\$0	\$631,797	\$631,797	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797		\$0	\$0	
E-178	Misc Occup Taxes Elec	708.103	\$172,570	\$0	\$172,570	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for annualized amount of payroll taxes through December 31, 2010. (Prenger)		\$172,570	\$0		\$0	\$0	
E-183	Property Taxes - Elec	708.120	\$0	\$3,346,150	\$3,346,150	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$3,346,150		\$0	\$0	
E-184	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustmentCS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-189	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	-\$6,636,364	-\$6,636,364
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,636,364	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$11,897,548	\$11,897,548
Total Operating & Maint. Expense			\$2,503,873	-\$14,505,219	-\$12,001,346	\$800,000	-\$2,821,068	-\$2,221,068

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.63% Return	E 7.86% Return	F 8.10% Return
1	TOTAL NET INCOME BEFORE TAXES		\$24,016,809	\$49,207,178	\$51,070,376	\$52,933,572
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,117,895	\$18,117,895	\$18,117,895	\$18,117,895
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$72,867	\$72,867	\$72,867	\$72,867
6	Advances for Construction		-\$13,500	-\$13,500	-\$13,500	-\$13,500
7	Book Amortization Expense		\$1,820,224	\$1,820,224	\$1,820,224	\$1,820,224
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,016,200	\$20,016,200	\$20,016,200	\$20,016,200
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5900%	\$17,687,168	\$17,687,168	\$17,687,168	\$17,687,168
11	Tax Straight-Line Depreciation		\$17,670,454	\$17,670,454	\$17,670,454	\$17,670,454
12	Excess of tax over Straight-Line Tax Dep.		\$18,594,723	\$18,594,723	\$18,594,723	\$18,594,723
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$53,952,345	\$53,952,345	\$53,952,345	\$53,952,345
14	NET TAXABLE INCOME		-\$9,919,336	\$15,271,033	\$17,134,231	\$18,997,427
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$15,271,033	\$17,134,231	\$18,997,427
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$796,120	\$893,254	\$990,387
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$14,474,913	\$16,240,977	\$18,007,040
20	Federal Income Tax at the Rate of	35.00%	\$0	\$5,066,220	\$5,684,342	\$6,302,464
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$5,066,220	\$5,684,342	\$6,302,464
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$15,271,033	\$17,134,231	\$18,997,427
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,533,110	\$2,842,171	\$3,151,232
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$12,737,923	\$14,292,060	\$15,846,195
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$796,120	\$893,254	\$990,387
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$15,271,033	\$17,134,231	\$18,997,427
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$0	\$15,271,033	\$17,134,231	\$18,997,427
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$5,066,220	\$5,684,342	\$6,302,464
39	State Income Tax		\$0	\$796,120	\$893,254	\$990,387
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$5,862,340	\$6,577,596	\$7,292,851
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,416,939	\$6,416,939	\$6,416,939	\$6,416,939
44	Amortization of Deferred ITC		-\$444,304	-\$444,304	-\$444,304	-\$444,304
45	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
46	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
47	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
48	TOTAL DEFERRED INCOME TAXES		\$5,758,374	\$5,758,374	\$5,758,374	\$5,758,374
49	TOTAL INCOME TAX		\$5,758,374	\$11,620,714	\$12,335,970	\$13,051,225

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Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.58%		3.959%	4.192%	4.425%
2	Equity Units - Taxable	\$41,084,730	0.65%	12.35%	0.080%	0.080%	0.080%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.36%	3.108%	3.108%	3.108%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$246,415,270	3.90%	12.35%	0.482%	0.482%	0.482%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		7.629%	7.862%	8.095%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

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Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Adjustment for Excess Facilities	Large Customer Rate Switchers/Ne w Customers/An n	Weather adjustment/ Rate Switchers	Annualization for Rate Change
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$54,228,563	\$0	-\$300	\$0	\$2,303,698	\$4,976,996
4	Small General Service	\$9,638,806	\$0	-\$368	\$0	\$151,507	\$849,928
5	Large General Service	\$22,885,022	\$0	-\$5,365	\$0	\$249,913	\$1,988,987
6	Large Power	\$36,441,871	-\$59,012	-\$71,898	\$220,782	\$0	\$3,214,222
7	Lighting	\$3,010,266	\$81	-\$1,476	\$0	\$0	\$235,440
8	Adjust to G/L	-\$181,162	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$126,043,366	-\$58,931	-\$79,407	\$220,782	\$2,705,118	\$11,265,573
10	OTHER RATE REVENUE						
11	Excess Facilities Charges	\$0	\$0	\$79,407	\$0	\$0	\$0
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$79,407	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$126,043,366	-\$58,931	\$0	\$220,782	\$2,705,118	\$11,265,573

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Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Annualization for Large Customer Load Changes	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$0	-\$659,188	\$46,144	\$6,667,350	\$60,895,913
4	Small General Service	\$0	-\$69,560	-\$1,878	\$929,629	\$10,568,435
5	Large General Service	\$0	-\$67,711	-\$168,084	\$1,997,740	\$24,882,762
6	Large Power	\$213,674	-\$5,728	\$0	\$3,512,040	\$39,953,911
7	Lighting	\$0	\$0	\$0	\$234,045	\$3,244,311
8	Adjust to G/L	\$0	\$0	\$0	\$0	-\$161,162
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$213,674	-\$802,187	-\$123,818	\$13,340,804	\$139,384,170
10	OTHER RATE REVENUE					
11	Excess Facilities Charges	\$0	\$0	\$0	\$79,407	\$79,407
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$79,407	\$79,407
13	TOTAL MISSOURI RATE REVENUES	\$213,674	-\$802,187	-\$123,818	\$13,420,211	\$139,463,577

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Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	D Other Adjustments	E Adjustments			G 365-Day Adjustment	H Load Growth
				E Normalize for Weather/Rate Switching	F LP Customer Rate Switching and Annualization	F 365-Day Adjustment		
1	NATIVE LOAD							
2	Missouri Retail	2,097,009,703	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447	
3	Wholesale	0	0	0	0	0	0	
4	Company use	4,373,236	0	0	0	0	0	
5	TOTAL NATIVE LOAD	2,101,382,939	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447	
6	LOSSES						7.01%	
7	NET SYSTEM INPUT							

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Summary of Net System Input Components

<u>A</u>	<u>B</u>	<u>I</u>
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,122,435,549
3	Wholesale	0
4	Company use	4,373,236
5	TOTAL NATIVE LOAD	2,126,808,785
6	LOSSES	149,029,241
7	NET SYSTEM INPUT	2,275,838,026

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Executive Case Summary

<u>A</u>	<u>B</u>
Line Number	Description Amount
1	Total Missouri Jurisdictional Operating Revenue \$145,580,131
2	Total Missouri Rate Revenue By Rate Schedule \$139,463,577
3	Missouri Retail kWh Sales 2,122,435,549
4	Average Rate (Cents per kWh) 6.571
5	Annualized Customer Number 0
6	Profit (Return on Equity) \$20,653,094
7	Interest Expense \$17,687,168
8	Annualized Payroll \$19,434,606
9	Utility Employees 0
10	Depreciation \$18,146,312
11	Net Investment Plant \$504,844,810
12	Pensions \$0