

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
File No: ER-2010-0356
Date Prepared: November 17, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

EMS - Estimated 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**

FILE NO. ER-2010-0356

Jefferson City, Missouri

November 17, 2010

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 7.74% Return	C 7.98% Return	D 8.22% Return
1	Net Orig Cost Rate Base	\$486,218,564	\$486,218,564	\$486,218,564
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$37,618,730	\$38,785,655	\$39,952,579
4	Net Income Available	\$15,214,541	\$15,214,541	\$15,214,541
5	Additional Net Income Required	\$22,404,189	\$23,571,114	\$24,738,038
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,368,932	\$7,096,015	\$7,823,099
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$6,368,932	\$7,096,015	\$7,823,099
10	Revenue Requirement	\$28,773,121	\$30,667,129	\$32,561,137
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$28,773,121</u>	<u>\$30,667,129</u>	<u>\$32,561,137</u>

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		\$718,700,045
2	Less Accumulated Depreciation Reserve		\$222,029,476
3	Net Plant In Service		<u>\$496,670,569</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,703,960
6	Materials and Supplies		\$9,839,161
7	Emission Allowance		\$5,895,795
8	Prepayments-L&P		\$332,344
9	Fuel Inventory-Oil and Others		\$2,239,212
10	Fuel Inventory-Coal		\$10,562,412
11	Vintage 1 DSM Costs		\$281,781
12	Vintage 2 DSM Costs		\$1,462,884
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		<u>\$2,022,355</u>
15	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$39,509,416</u>
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	4.2521%	\$260,754
18	State Tax Offset	4.2521%	\$40,976
19	City Tax Offset	4.2521%	\$0
20	Interest Expense Offset	15.4630%	\$2,683,316
21	Customer Deposits		\$1,268,691
22	Customer Advances for Construction		\$286,085
23	Deferred Income Taxes-Depreciation		\$45,421,599
24	Unamortized Investment Tax Credit		\$0
25	TOTAL SUBTRACT FROM NET PLANT		<u>\$49,961,421</u>
26	Total Rate Base		<u><u>\$486,218,564</u></u>

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	\$189,168	P-3	\$0	\$189,168	100.0000%	\$0	\$189,168
4	303.020	Misc. Intangible Cap Software - Lake Road	\$120,000	P-4	\$0	\$120,000	80.3480%	\$0	\$96,418
5		TOTAL PLANT INTANGIBLE	\$384,168		\$0	\$384,168		\$0	\$360,586
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	\$14,962,371	P-10	\$0	\$14,962,371	80.3480%	\$0	\$12,021,966
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$11,411	P-11	\$0	\$11,411	80.3480%	\$0	\$9,169
12	312.000	Steam Production Boiler Plant - LR	\$55,331,697	P-12	\$0	\$55,331,697	70.5810%	\$0	\$39,053,665
13	312.020	Steam Production Boiler AQC - LR	\$11,505,550	P-13	\$0	\$11,505,550	70.5810%	\$0	\$8,120,732
14	314.000	Steam Prod Turbogenerator - LR	\$15,318,078	P-14	\$0	\$15,318,078	99.9570%	\$0	\$15,311,491
15	315.000	Steam Production Access Equip - LR	\$4,064,496	P-15	\$0	\$4,064,496	80.3480%	\$0	\$3,265,741
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	\$384,033	P-17	\$0	\$384,033	58.2000%	\$0	\$223,507
18		TOTAL STEAM PROD - LAKE ROAD	\$101,816,555		\$544,360	\$102,160,915		\$0	\$78,474,924
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	\$13,730,091	P-21	-\$465,764	\$13,264,327	100.0000%	\$0	\$13,264,327
22	312.000	Steam Production Boiler Plant - Iatan 1	\$116,479,182	P-22	-\$15,059,692	\$101,419,490	100.0000%	\$0	\$101,419,490
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-23	\$0	\$455,225	100.0000%	\$0	\$455,225
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,787,748	P-24	\$0	\$10,787,748	100.0000%	\$0	\$10,787,748
25	315.000	Steam Prod Access Equip - Iatan 1	\$8,216,080	P-25	-\$544,360	\$7,671,720	100.0000%	\$0	\$7,671,720
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$852,801	P-26	\$0	\$852,801	100.0000%	\$0	\$852,801
27		TOTAL STEAM PRODUCTION IATAN 1	\$150,770,406		-\$16,069,816	\$134,700,590		\$0	\$134,700,590
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. Iatan Common	\$0	P-29	\$6,781,911	\$6,781,911	100.0000%	\$0	\$6,781,911
30	312.000	Steam Prod Boiler Plant Iatan Common	\$0	P-30	\$19,540,588	\$19,540,588	100.0000%	\$0	\$19,540,588
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	P-31	\$308,237	\$308,237	100.0000%	\$0	\$308,237
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	P-32	\$485,744	\$485,744	100.0000%	\$0	\$485,744
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$27,116,480	\$27,116,480		\$0	\$27,116,480
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-35	\$162,148	\$162,148	100.0000%	\$0	\$162,148
36	311.000	Steam Production-Structures-Iatan 2	\$0	P-36	\$19,908,264	\$19,908,264	100.0000%	\$0	\$19,908,264
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-37	\$141,141,759	\$141,141,759	100.0000%	\$0	\$141,141,759
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-38	\$18,310,134	\$18,310,134	100.0000%	\$0	\$18,310,134
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-39	\$6,239,418	\$6,239,418	100.0000%	\$0	\$6,239,418
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-40	\$687,941	\$687,941	100.0000%	\$0	\$687,941
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$186,449,664	\$186,449,664		\$0	\$186,449,664
42		TOTAL STEAM PRODUCTION	\$262,386,961		\$198,040,688	\$450,427,649		\$0	\$426,741,658
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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47		OTHER PRODUCTION							
48		OTHER PRODUCTION PLANT							
49	341.000	Other Prod Structures - Electric	\$1,477,027	P-49	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
50	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-50	\$0	\$605,108	100.0000%	\$0	\$605,108
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-51	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
52	344.000	Other Prod Generators - Electric	\$3,107,235	P-52	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-53	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
54		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal Retirements not classified	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
59		TOTAL PRODUCTION PLANT	\$269,681,825		\$198,040,688	\$467,722,513		\$0	\$444,036,522
60		TRANSMISSION PLANT							
61	350.000	Transmission Land - Electric	\$377,163	P-61	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
62	350.010	Transmission Land Rights - Electric	\$1,897,345	P-62	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
63	350.040	Transmission Land Rights - Depreciable	\$3,901	P-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvements	\$580,667	P-64	-\$197,297	\$383,370	100.0000%	\$0	\$383,370
65	353.000	Transmission Station Equipment	\$16,124,714	P-65	\$0	\$16,124,714	100.0000%	\$0	\$16,124,714
66	353.000	Transmission Station Equip - Iatan	\$873,319	P-66	\$0	\$873,319	100.0000%	\$0	\$873,319
67	353.001	Transmission Station Equipment - Iatan 2	\$0	P-67	\$1,000,204	\$1,000,204	100.0000%	\$0	\$1,000,204
68	355.000	Transmission Poles & Fixtures	\$14,118,979	P-68	-\$1,053,817	\$13,065,162	100.0000%	\$0	\$13,065,162
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$0	P-69	\$627,732	\$627,732	100.0000%	\$0	\$627,732
70	358.000	Transmission Overhead Conductors	\$9,240,593	P-70	-\$1,006,219	\$8,234,374	100.0000%	\$0	\$8,234,374
71	356.001	Transmission OH Conductors - Iatan 2	\$0	P-71	\$513,599	\$513,599	100.0000%	\$0	\$513,599
72	357.000	Transmission Underground Conduit	\$16,148	P-72	\$0	\$16,148	100.0000%	\$0	\$16,148
73	358.000	Transmission Underground Conductors	\$31,692	P-73	\$0	\$31,692	100.0000%	\$0	\$31,692
74		TOTAL TRANSMISSION PLANT	\$43,264,521		-\$436,629	\$42,828,892		\$0	\$42,828,892
75		DISTRIBUTION PLANT							
76	360.000	Distribution Land - Electric	\$671,027	P-76	\$0	\$671,027	100.0000%	\$0	\$671,027
77	360.010	Distribution Land Rights - Electric	\$99,640	P-77	\$0	\$99,640	100.0000%	\$0	\$99,640
78	361.000	Distribution Structures and Improvements	\$2,074,314	P-78	\$0	\$2,074,314	100.0000%	\$0	\$2,074,314
79	362.000	Distribution Station Equipment	\$37,743,375	P-79	\$0	\$37,743,375	100.0000%	\$0	\$37,743,375
80	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	P-80	\$0	\$33,936,049	100.0000%	\$0	\$33,936,049
81	365.000	Distribution Overhead Conductors	\$26,920,579	P-81	\$0	\$26,920,579	100.0000%	\$0	\$26,920,579
82	366.000	Distribution Underground Circuits	\$8,077,951	P-82	\$0	\$8,077,951	100.0000%	\$0	\$8,077,951
83	367.000	Distribution Underground Conductors	\$20,420,252	P-83	\$0	\$20,420,252	100.0000%	\$0	\$20,420,252
84	368.000	Distribution Line Transformers	\$36,950,303	P-84	\$0	\$36,950,303	100.0000%	\$0	\$36,950,303
85	369.010	Distribution Services - Overhead	\$5,819,778	P-85	\$0	\$5,819,778	100.0000%	\$0	\$5,819,778
86	369.020	Distribution Services - Underground	\$10,765,173	P-86	\$0	\$10,765,173	100.0000%	\$0	\$10,765,173
87	370.000	Distribution Services - Meters	\$7,964,701	P-87	\$0	\$7,964,701	100.0000%	\$0	\$7,964,701
88	371.000	Distribution Customer Installation	\$4,837,595	P-88	\$0	\$4,837,595	100.0000%	\$0	\$4,837,595
89	373.000	Distribution Street Light & Signals	\$5,804,658	P-89	\$0	\$5,804,658	100.0000%	\$0	\$5,804,658
90		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$0	\$202,085,395		\$0	\$202,085,395
91		RETIREMENT WORK IN PROGRESS							
92		Trans - Distrib, General, and Intangible retirements not classified	\$0	P-92	\$0	\$0	100.0000%	\$0	\$0
93		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
94		GENERAL PLANT							
95	389.000	General Land - Electric	\$728,789	P-95	\$0	\$728,789	100.0000%	\$0	\$728,789
96	390.000	General Structures & Improv. - Electric	\$6,930,786	P-96	\$0	\$6,930,786	100.0000%	\$0	\$6,930,786
97	391.000	General Office Furniture - Electric	\$309,177	P-97	\$0	\$309,177	100.0000%	\$0	\$309,177
98	391.020	General Office Furn. Comp - Electric	\$952,655	P-98	\$0	\$952,655	100.0000%	\$0	\$952,655
99	392.010	General Trans Light Trucks - Electric	\$299,921	P-99	\$0	\$299,921	100.0000%	\$0	\$299,921
100	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	P-100	\$0	\$2,376,573	100.0000%	\$0	\$2,376,573

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101	392.040	General Trans Trailers - Electric	\$241,007	P-101	\$0	\$241,007	100.0000%	\$0	\$241,007
102	392.050	General Trans Med Trucks - Electric	\$1,114,656	P-102	\$0	\$1,114,656	100.0000%	\$0	\$1,114,656
103	393.000	General Stores Equipment - Electric	\$97,441	P-103	\$0	\$97,441	100.0000%	\$0	\$97,441
104	394.000	General Tools - Electric	\$1,541,870	P-104	\$0	\$1,541,870	100.0000%	\$0	\$1,541,870
105	395.000	General Laboratory - Electric	\$418,914	P-105	\$0	\$418,914	100.0000%	\$0	\$418,914
106	396.000	General Power Oper. Equip - Electric	\$285,796	P-106	\$0	\$285,796	100.0000%	\$0	\$285,796
107	397.000	General Communication - Electric	\$1,961,160	P-107	\$0	\$1,961,160	100.0000%	\$0	\$1,961,160
108	398.000	General Misc. Equip - Electric	\$34,556	P-108	\$0	\$34,556	100.0000%	\$0	\$34,556
109		TOTAL GENERAL PLANT	\$17,293,281		\$0	\$17,293,281		\$0	\$17,293,281
110		GENERAL PLANT - LAKE ROAD							
111	390.000	General Structures - LR	\$3,928	P-111	\$0	\$3,928	80.3480%	\$0	\$3,156
112	391.000	General Office Furniture - LR	\$461,738	P-112	\$0	\$461,738	80.3480%	\$0	\$370,997
113	391.020	General Office Furniture Computer - LR	\$459,393	P-113	\$0	\$459,393	80.3480%	\$0	\$369,113
114	391.040	General Office Furniture Software - LR	\$222,241	P-114	\$0	\$222,241	80.3480%	\$0	\$178,566
115	392.000	General Trans Autos - LR	\$25,099	P-115	\$0	\$25,099	80.3480%	\$0	\$20,167
116	392.010	General Trans Light Trucks - LR	\$52,697	P-116	\$0	\$52,697	80.3480%	\$0	\$42,341
117	392.020	General Trans Heavy Trucks - LR	\$21,121	P-117	\$0	\$21,121	80.3480%	\$0	\$16,970
118	392.050	General Trans Med Trucks - LR	\$15,688	P-118	\$0	\$15,688	80.3480%	\$0	\$12,605
119	394.000	General Tools - LR	\$541,617	P-119	\$0	\$541,617	80.3480%	\$0	\$435,178
120	395.000	General Laboratory - LR	\$371,967	P-120	\$0	\$371,967	80.3480%	\$0	\$298,868
121	396.000	General Power Operated Equip. - LR	\$1,058,781	P-121	\$0	\$1,058,781	80.3480%	\$0	\$850,709
122	397.000	General Communication - LR	\$111,916	P-122	\$0	\$111,916	80.3480%	\$0	\$89,922
123	398.000	General Misc. Equip - LR	\$14,045	P-123	\$0	\$14,045	80.3480%	\$0	\$11,285
124		TOTAL GENERAL PLANT - LAKE ROAD	\$3,360,231		\$0	\$3,360,231		\$0	\$2,699,877
125		GENERAL PLANT - IATAN							
126	391.000	General Office Furniture - Iatan	\$1,693	P-126	\$0	\$1,693	100.0000%	\$0	\$1,693
127	391.020	General Office Furn Comp - Iatan	\$92,340	P-127	\$0	\$92,340	100.0000%	\$0	\$92,340
128	391.040	General Office Furn Software - Iatan	\$157,762	P-128	\$0	\$157,762	100.0000%	\$0	\$157,762
129	397.000	General Communications - Iatan	\$122,543	P-129	\$0	\$122,543	100.0000%	\$0	\$122,543
130		TOTAL GENERAL PLANT - IATAN	\$374,338		\$0	\$374,338		\$0	\$374,338
131		INDUSTRIAL STEAM PRODUCTION PLANT							
132	310.090	Industrial Steam Land	\$11,450	P-132	\$0	\$11,450	0.0000%	\$0	\$0
133	311.090	Industrial Steam Structures	\$32,160	P-133	\$0	\$32,160	0.0000%	\$0	\$0
134	312.090	Industrial Steam Boiler Plant	\$1,041,987	P-134	\$0	\$1,041,987	0.0000%	\$0	\$0
135	315.090	Industrial Steam Accessory	\$80,600	P-135	\$0	\$80,600	0.0000%	\$0	\$0
136	375.090	Industrial Steam Distribution	\$151,660	P-136	\$0	\$151,660	0.0000%	\$0	\$0
137	376.090	Industrial Steam Mains	\$1,665,128	P-137	\$0	\$1,665,128	0.0000%	\$0	\$0
138	379.090	Industrial Steam CTY Gate	\$553,075	P-138	\$0	\$553,075	0.0000%	\$0	\$0
139	380.090	Industrial Steam Services	\$100,842	P-139	\$0	\$100,842	0.0000%	\$0	\$0
140	381.090	Industrial Steam Services- Other	\$412,137	P-140	\$0	\$412,137	0.0000%	\$0	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,049,039		\$0	\$4,049,039		\$0	\$0
142		ECORP PLANT							
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$71,425	P-143	\$0	\$71,425	80.3480%	\$0	\$57,389
144	389.000	General Land - Electric Raytown	\$7,568	P-144	\$0	\$7,568	80.3480%	\$0	\$6,081
145	390.000	General Structures & Improv. Raytown	\$2,240,862	P-145	\$0	\$2,240,862	80.3480%	\$0	\$1,800,488
146	390.050	General Leasehold Improvements	\$0	P-146	\$0	\$0	80.3480%	\$0	\$0
147	391.000	General Office Furniture & Eq-Elec	\$318,246	P-147	\$0	\$318,246	80.3480%	\$0	\$255,704
148	391.000	General Office Furn. - Raytown	\$565,374	P-148	\$0	\$565,374	80.3480%	\$0	\$454,267
149	391.020	General Office Furniture - Computer	\$1,570,582	P-149	\$0	\$1,570,582	80.3480%	\$0	\$1,261,931
150	391.020	General Office Furn. Comp. - Raytown	\$653,732	P-150	\$0	\$653,732	80.3480%	\$0	\$525,261
151	391.040	General Office Furn Software	\$5,141,832	P-151	\$0	\$5,141,832	80.3480%	\$0	\$4,131,359
152	391.040	General Office Furn Software - Raytown	\$371,334	P-152	\$0	\$371,334	80.3480%	\$0	\$298,359
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-153	\$0	\$0	80.3480%	\$0	\$0
154	392.040	Gen Trans Trailers Electric	\$0	P-154	\$0	\$0	80.3480%	\$0	\$0
155	393.000	General Stores Equipment- Elec	\$2,494	P-155	\$0	\$2,494	80.3480%	\$0	\$2,004
156	394.000	General Tools - Electric - ECORP	\$4,653	P-156	\$0	\$4,653	80.3480%	\$0	\$3,739
157	395.000	General Laboratory Equip - Lake Road	\$0	P-157	\$0	\$0	80.3480%	\$0	\$0
158	396.000	General Power Operated Equip Elec	\$4,367	P-158	\$0	\$4,367	80.3480%	\$0	\$3,509
159	397.000	General Communication Equip Elec	\$215,145	P-159	\$0	\$215,145	80.3480%	\$0	\$172,865
160	397.000	General Communication - Raytown	\$44,409	P-160	\$0	\$44,409	80.3480%	\$0	\$35,682
161	398.000	General Miscellaneous Electric Equipment	\$5,927	P-161	\$0	\$5,927	80.3480%	\$0	\$4,762

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
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
162	398,000	General Misc. Equip. - Raytown	\$9,651	P-162	\$0	\$9,651	80.3480%	\$0	\$7,754
163		TOTAL ECORP PLANT	\$11,227,601		\$0	\$11,227,601		\$0	\$9,021,154
164		TOTAL PLANT IN SERVICE	\$551,720,399		\$197,605,059	\$749,325,458		\$0	\$718,700,045

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
Adjustments to Plant in Service

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		-\$465,764		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$465,764		\$0	
P-22	Steam Production Boiler Plant - Iatan 1	312.000		-\$15,059,692		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$15,059,692		\$0	
P-25	Steam Prod Access Equip - Iatan 1	315.000		-\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
P-29	Steam Prod. Struct. Iatan Common	311.000		\$6,781,911		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$6,409,336		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$372,575		\$0	
P-30	Steam Prod Boiler Plant Iatan Common	312.000		\$19,540,588		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$18,458,886		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$1,081,702		\$0	
P-31	Steam Prod. Turbogenerator Iatan Common	314.000		\$308,237		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$284,906		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$23,331		\$0	

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
Adjustments to Plant in Service

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-32	Steam Prod Accessory Electrical Iatan Common	315.000		\$485,744		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$484,214		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-35	Misc Intangible-Capitalized Software-5yr-Iatan2	303.020		\$162,148		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$1,785		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$163,933		\$0	
P-36	Steam Production-Structures-Iatan 2	311.000		\$19,908,264		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$1,692,078		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$21,600,342		\$0	
P-37	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$141,141,759		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$12,246,987		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$153,388,746		\$0	
P-38	Steam Production-Turbogenerator-Iatan 2	314.000		\$18,310,134		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$1,589,713		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$19,899,847		\$0	
P-39	Steam Production Accessory Equipment - Iatan	315.000		\$6,239,418		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$562,564		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$6,801,982		\$0	

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
Adjustments to Plant in Service

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-40	Steam Production-Misc Power Plant Equipmen	316.000		\$687,941		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$61,087		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$749,028		\$0	
P-61	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-64	Transmission Structures and Improvments	352.000		-\$197,297		\$0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-67	Transmission Station Equipment - latan 2	353.001		\$1,000,204		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$998,674		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-68	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	
P-69	Transmission Poles and Fixtures - latan 2	355.001		\$627,732		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$627,732		\$0	
P-70	Transmission Overhead Conductors	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-71	Transmission OH Conductors - latan 2	356.001		\$513,599		\$0

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
Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan Transmission Plant (Majors)		\$513,599		\$0	
Total Plant Adjustments				\$197,605,059		\$0

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
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	\$189,168	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$96,418	0.0000%	\$0
5		TOTAL PLANT INTANGIBLE	\$360,586		\$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	\$12,021,966	2.0000%	\$240,439
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$9,169	2.0000%	\$183
12	312.000	Steam Production Boiler Plant - LR	\$39,053,665	2.4000%	\$937,288
13	312.020	Steam Production Boiler AQC - LR	\$8,120,732	3.0000%	\$243,622
14	314.000	Steam Prod Turbogenerator - LR	\$15,311,491	2.6600%	\$407,286
15	315.000	Steam Production Access Equip - LR	\$3,265,741	2.4400%	\$79,684
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.4400%	\$10,672
17	316.000	Steam Prod Misc Power Plant - LR	\$223,507	4.2400%	\$9,477
18		TOTAL STEAM PROD - LAKE ROAD	\$78,474,924		\$1,928,651
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	\$13,264,327	2.0000%	\$265,287
22	312.000	Steam Production Boiler Plant - Iatan 1	\$101,419,490	2.4000%	\$2,434,068
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	3.0000%	\$13,657
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,787,748	2.6600%	\$286,954
25	315.000	Steam Prod Access Equip - Iatan 1	\$7,671,720	2.4400%	\$187,190
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$852,801	4.2400%	\$36,159
27		TOTAL STEAM PRODUCTION IATAN 1	\$134,700,590		\$3,223,315
28		STEAM PRODUCTION IATAN COMMON			
29	311.000	Steam Prod. Struct. Iatan Common	\$6,781,911	2.0000%	\$135,638
30	312.000	Steam Prod Boiler Plant Iatan Common	\$19,540,588	2.4000%	\$468,974
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$308,237	2.6600%	\$8,199
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$485,744	2.4400%	\$11,852
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$27,116,480		\$624,663
34		STEAM PRODUCTION IATAN 2			
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$162,148	0.0000%	\$0

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
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36	311.000	Steam Production-Structures-Iatan 2	\$19,908,264	2.0800%	\$414,092
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$141,141,759	2.3300%	\$3,288,603
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$18,310,134	2.1300%	\$390,006
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$6,239,418	2.3300%	\$145,378
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$687,941	2.7000%	\$18,574
41		TOTAL STEAM PRODUCTION IATAN 2	\$186,449,664		\$4,256,653
42		TOTAL STEAM PRODUCTION	\$426,741,658		\$10,033,282
43		NUCLEAR PRODUCTION			
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0
45		HYDRAULIC PRODUCTION			
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
47		OTHER PRODUCTION			
48		OTHER PRODUCTION PLANT			
49	341.000	Other Prod Structures - Electric	\$1,477,027	2.1000%	\$31,018
50	342.000	Other Prod Fuel Holders - Electric	\$605,108	2.7500%	\$16,640
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	2.0000%	\$219,149
52	344.000	Other Prod Generators - Electric	\$3,107,235	2.2000%	\$68,359
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.3300%	\$26,750
54		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$361,916
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$361,916
56		RETIREMENTS WORK IN PROGRESS			
57		Production-Salvage and Removal Retirements not classified	\$0	0.0000%	\$0
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
59		TOTAL PRODUCTION PLANT	\$444,036,522		\$10,395,198
60		TRANSMISSION PLANT			
61	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
62	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
64	352.000	Transmission Structures and Improvements	\$383,370	1.75%	\$6,709

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
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
65	353.000	Transmission Station Equipment	\$16,124,714	2.92%	\$470,842
66	353.000	Transmission Station Equip - Iatan	\$873,319	2.9200%	\$25,501
67	353.001	Transmission Station Equipment - Iatan 2	\$1,000,204	2.9200%	\$29,206
68	355.000	Transmission Poles & Fixtures	\$13,065,162	2.34%	\$305,725
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$627,732	2.34%	\$14,689
70	356.000	Transmission Overhead Conductors	\$8,234,374	1.92%	\$158,100
71	356.001	Transmission OH Conductors - Iatan 2	\$513,599	1.92%	\$9,861
72	357.000	Transmission Underground Conduit	\$16,148	1.67%	\$270
73	358.000	Transmission Underground Conductors	\$31,692	2.00%	\$634
74		TOTAL TRANSMISSION PLANT	\$42,828,892		\$1,021,537
75		DISTRIBUTION PLANT			
76	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
77	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
78	361.000	Distribution Structures and Improvements	\$2,074,314	2.18%	\$45,220
79	362.000	Distribution Station Equipment	\$37,743,375	2.20%	\$830,354
80	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	3.46%	\$1,174,187
81	365.000	Distribution Overhead Conductors	\$26,920,579	2.27%	\$611,097
82	366.000	Distribution Underground Circuits	\$8,077,951	2.08%	\$168,021
83	367.000	Distribution Underground Conductors	\$20,420,252	1.91%	\$390,027
84	368.000	Distribution Line Transformers	\$36,950,303	2.44%	\$901,587
85	369.010	Distribution Services - Overhead	\$5,819,778	3.50%	\$203,692
86	369.020	Distribution Services - Underground	\$10,765,173	2.88%	\$310,037
87	370.000	Distribution Services - Meters	\$7,964,701	2.10%	\$167,259
88	371.000	Distribution Customer Installation	\$4,837,595	4.20%	\$203,179
89	373.000	Distribution Street Light & Signals	\$5,804,658	3.00%	\$174,140
90		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$5,178,800
91		RETIREMENT WORK IN PROGRESS			
92		Trans - Distrib, General, and Intangible retirements not classified	\$0	0.0000%	\$0
93		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0
94		GENERAL PLANT			
95	389.000	General Land - Electric	\$728,769	0.00%	\$0
96	390.000	General Structures & Improv. - Electric	\$6,930,786	2.44%	\$169,111
97	391.000	General Office Furniture - Electric	\$309,177	4.17%	\$12,893
98	391.020	General Office Furn. Comp - Electric	\$952,655	12.50%	\$119,082
99	392.010	General Trans Light Trucks - Electric	\$299,921	8.50%	\$25,493
100	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	6.93%	\$164,697
101	392.040	General Trans Trailers - Electric	\$241,007	3.39%	\$8,170
102	392.050	General Trans Med Trucks - Electric	\$1,114,656	7.59%	\$84,602
103	393.000	General Stores Equipment - Electric	\$97,441	3.70%	\$3,605
104	394.000	General Tools - Electric	\$1,541,870	3.68%	\$56,741
105	395.000	General Laboratory - Electric	\$418,914	3.43%	\$14,369
106	396.000	General Power Oper. Equip - Electric	\$285,796	4.73%	\$13,518

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
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
107	397.000	General Communication - Electric	\$1,961,160	3.70%	\$72,563
108	398.000	General Misc. Equip - Electric	\$34,556	3.71%	\$1,282
109		TOTAL GENERAL PLANT	\$17,293,281		\$746,126
110		GENERAL PLANT - LAKE ROAD			
111	390.000	General Structures - LR	\$3,156	2.4400%	\$77
112	391.000	General Office Furniture - LR	\$370,997	4.1700%	\$15,471
113	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
114	391.040	General Office Furniture Software - LR	\$178,566	11.1100%	\$19,839
115	392.000	General Trans Autos - LR	\$20,167	12.1500%	\$2,450
116	392.010	General Trans Light Trucks - LR	\$42,341	8.5000%	\$3,599
117	392.020	General Trans Heavy Trucks - LR	\$16,970	6.9300%	\$1,176
118	392.050	General Trans Med Trucks - LR	\$12,605	7.5900%	\$957
119	394.000	General Tools - LR	\$435,178	3.6800%	\$16,015
120	395.000	General Laboratory - LR	\$298,868	3.4300%	\$10,251
121	396.000	General Power Operated Equip. - LR	\$850,709	4.7300%	\$40,239
122	397.000	General Communication - LR	\$89,922	3.7000%	\$3,327
123	398.000	General Misc. Equip - LR	\$11,285	3.7100%	\$419
124		TOTAL GENERAL PLANT - LAKE ROAD	\$2,699,877		\$159,959
125		GENERAL PLANT - IATAN			
126	391.000	General Office Furniture - Iatan	\$1,693	4.1700%	\$71
127	391.020	General Office Furn Comp - Iatan	\$92,340	12.5000%	\$11,543
128	391.040	General Office Furn Software - Iatan	\$157,762	11.1100%	\$17,527
129	397.000	General Communications - Iatan	\$122,543	3.7000%	\$4,534
130		TOTAL GENERAL PLANT - IATAN	\$374,338		\$33,675
131		INDUSTRIAL STEAM PRODUCTION PLANT			
132	310.090	Industrial Steam Land	\$0	0.0000%	\$0
133	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
134	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
135	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
136	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
137	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
138	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
139	380.090	Industrial Steam Services	\$0	0.0000%	\$0
140	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
142		ECORP PLANT			
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$57,389	0.0000%	\$0
144	389.000	General Land - Electric Raytown	\$6,081	0.0000%	\$0
145	390.000	General Structures & Improv. Raytown	\$1,800,488	2.2200%	\$39,971
146	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
147	391.000	General Office Furniture & Eq-Elec	\$255,704	4.1700%	\$10,663

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
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
148	391.000	General Office Furn. - Raytown	\$454,267	4.1700%	\$18,943
149	391.020	General Office Furniture - Computer	\$1,261,931	12.5000%	\$157,741
150	391.020	General Office Furn. Comp. - Raytown	\$525,261	12.5000%	\$65,658
151	391.040	General Office Furn Software	\$4,131,359	11.1100%	\$458,994
152	391.040	General Office Furn Software - Raytown	\$298,359	11.1100%	\$33,148
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	0.0000%	\$0
154	392.040	Gen Trans Trailers Electric	\$0	0.0000%	\$0
155	393.000	General Stores Equipment- Elec	\$2,004	0.0000%	\$0
156	394.000	General Tools - Electric - ECORP	\$3,739	3.5700%	\$133
157	395.000	General Laboratory Equip - Lake Road	\$0	0.0000%	\$0
158	396.000	General Power Operated Equip Elec	\$3,509	0.0000%	\$0
159	397.000	General Communication Equip Elec	\$172,865	3.7000%	\$6,396
160	397.000	General Communication - Raytown	\$35,682	3.7000%	\$1,320
161	398.000	General Miscellaneous Electric Equipment	\$4,762	4.1700%	\$199
162	398.000	General Misc. Equip. - Raytown	\$7,754	4.1700%	\$323
163		TOTAL ECORP PLANT	\$9,021,154		\$793,489
164		Total Depreciation	\$718,700,045		\$18,328,784

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
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	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	\$106,300	R-3	\$0	\$106,300	100.0000%	\$0	\$106,300
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$106,300		\$0	\$106,300		\$0	\$106,300
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	\$6,224,852	R-10	\$0	\$6,224,852	80.3480%	\$0	\$5,001,544
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	\$25,036,255	R-12	\$0	\$25,036,255	70.5810%	\$0	\$17,670,839
13	312.020	Steam Production Boiler AQC - LR	\$6,056,043	R-13	\$0	\$6,056,043	70.5810%	\$0	\$4,274,416
14	314.000	Steam Prod Turbogenerator - LR	\$9,520,078	R-14	\$0	\$9,520,078	99.9570%	\$0	\$9,515,984
15	315.000	Steam Production Access Equip - LR	\$3,027,266	R-15	\$0	\$3,027,266	80.3480%	\$0	\$2,432,348
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	\$218,619	R-17	\$0	\$218,619	58.2000%	\$0	\$127,236
18		TOTAL STEAM PROD - LAKE ROAD	\$50,983,113		\$163,093	\$50,246,206		\$0	\$39,153,409
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	\$2,789,334	R-21	\$0	\$2,789,334	100.0000%	\$0	\$2,789,334
22	312.000	Steam Production Boiler Plant - Iatan 1	\$27,991,214	R-22	\$0	\$27,991,214	100.0000%	\$0	\$27,991,214
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$32,503	R-23	\$0	\$32,503	100.0000%	\$0	\$32,503
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,297,457	R-24	\$0	\$7,297,457	100.0000%	\$0	\$7,297,457
25	315.000	Steam Prod Access Equip - Iatan 1	\$4,496,051	R-25	-\$163,093	\$4,332,958	100.0000%	\$0	\$4,332,958
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$506,773	R-26	\$0	\$506,773	100.0000%	\$0	\$506,773
27		TOTAL STEAM PRODUCTION IATAN 1	\$43,125,675		-\$163,093	\$42,962,582		\$0	\$42,962,582
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. Iatan Common	\$0	R-29	\$141,991	\$141,991	100.0000%	\$0	\$141,991
30	312.000	Steam Prod Boiler Plant Iatan Common	\$0	R-30	\$478,912	\$478,912	100.0000%	\$0	\$478,912
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	R-31	\$6,633	\$6,633	100.0000%	\$0	\$6,633
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	R-32	\$15,036	\$15,036	100.0000%	\$0	\$15,036
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$642,572	\$642,572		\$0	\$642,572
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	R-35	\$35,519	\$35,519	100.0000%	\$0	\$35,519
36	311.000	Steam Production-Structures-Iatan 2	\$0	R-36	\$33,751	\$33,751	100.0000%	\$0	\$33,751
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-37	\$280,702	\$280,702	100.0000%	\$0	\$280,702
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-38	\$38,758	\$38,758	100.0000%	\$0	\$38,758
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-39	\$13,664	\$13,664	100.0000%	\$0	\$13,664
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-40	\$1,564	\$1,564	100.0000%	\$0	\$1,564
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$403,958	\$403,958		\$0	\$403,958
42		TOTAL STEAM PRODUCTION	\$93,208,788		\$1,046,530	\$94,255,318		\$0	\$83,162,521
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
47		OTHER PRODUCTION							

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
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
48		OTHER PRODUCTION PLANT							
49	341.000	Other Prod Structures - Electric	\$1,327,170	R-49	\$0	\$1,327,170	100.0000%	\$0	\$1,327,170
50	342.000	Other Prod Fuel Holders - Electric	\$656,971	R-50	\$0	\$656,971	100.0000%	\$0	\$656,971
51	343.000	Other Prod Prime Movers - Electric	\$12,290,318	R-51	\$0	\$12,290,318	100.0000%	\$0	\$12,290,318
52	344.000	Other Prod Generators - Electric	\$3,439,283	R-52	\$0	\$3,439,283	100.0000%	\$0	\$3,439,283
53	345.000	Other Prod Accessory Equip - Electric	\$890,589	R-53	\$0	\$890,589	100.0000%	\$0	\$890,589
54		TOTAL OTHER PRODUCTION PLANT	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
55		TOTAL OTHER PRODUCTION	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal	-\$967,551	R-57	\$0	-\$967,551	100.0000%	\$0	-\$967,551
58		Retirements not classified	-\$967,551		\$0	-\$967,551		\$0	-\$967,551
59		TOTAL RETIREMENTS WORK IN PROGRESS	-\$967,551		\$0	-\$967,551		\$0	-\$967,551
59		TOTAL PRODUCTION PLANT	\$110,845,568		\$1,046,530	\$111,892,098		\$0	\$100,799,301
60		TRANSMISSION PLANT							
61	350.000	Transmission Land - Electric	-\$4,598	R-61	\$0	-\$4,598	100.0000%	\$0	-\$4,598
62	350.010	Transmission Land Rights - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	R-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvements	\$239,862	R-64	\$0	\$239,862	100.0000%	\$0	\$239,862
65	353.000	Transmission Station Equipment	\$6,723,338	R-65	\$0	\$6,723,338	100.0000%	\$0	\$6,723,338
66	353.000	Transmission Station Equip - Iatan	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	353.001	Transmission Station Equipment - Iatan 2	\$0	R-67	\$3,479	\$3,479	100.0000%	\$0	\$3,479
68	355.000	Transmission Poles & Fixtures	\$8,368,438	R-68	\$0	\$8,368,438	100.0000%	\$0	\$8,368,438
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$0	R-69	\$7,570	\$7,570	100.0000%	\$0	\$7,570
70	355.000	Transmission Overhead Conductors	\$6,415,347	R-70	\$0	\$6,415,347	100.0000%	\$0	\$6,415,347
71	356.001	Transmission OH Conductors - Iatan 2	\$0	R-71	\$4,904	\$4,904	100.0000%	\$0	\$4,904
72	357.000	Transmission Underground Conduit	\$5,169	R-72	\$0	\$5,169	100.0000%	\$0	\$5,169
73	358.000	Transmission Underground Conductors	\$31,044	R-73	\$0	\$31,044	100.0000%	\$0	\$31,044
74		TOTAL TRANSMISSION PLANT	\$21,782,501		\$15,953	\$21,798,454		\$0	\$21,798,454
75		DISTRIBUTION PLANT							
76	360.000	Distribution Land - Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	360.010	Distribution Land Rights - Electric	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	361.000	Distribution Structures and Improvements	\$487,765	R-78	\$0	\$487,765	100.0000%	\$0	\$487,765
79	362.000	Distribution Station Equipment	\$17,105,128	R-79	\$0	\$17,105,128	100.0000%	\$0	\$17,105,128
80	364.000	Distribution Poles, Towers, and Fixtures	\$15,888,616	R-80	\$0	\$15,888,616	100.0000%	\$0	\$15,888,616
81	365.000	Distribution Overhead Conductors	\$10,185,712	R-81	\$0	\$10,185,712	100.0000%	\$0	\$10,185,712
82	366.000	Distribution Underground Circuits	\$1,997,198	R-82	\$0	\$1,997,198	100.0000%	\$0	\$1,997,198
83	367.000	Distribution Underground Conductors	\$5,017,222	R-83	\$0	\$5,017,222	100.0000%	\$0	\$5,017,222
84	368.000	Distribution Line Transformers	\$19,926,291	R-84	\$0	\$19,926,291	100.0000%	\$0	\$19,926,291
85	369.010	Distribution Services - Overhead	\$3,314,428	R-85	\$0	\$3,314,428	100.0000%	\$0	\$3,314,428
86	369.020	Distribution Services - Underground	\$5,045,930	R-86	\$0	\$5,045,930	100.0000%	\$0	\$5,045,930
87	370.000	Distribution Services - Meters	\$4,874,624	R-87	\$0	\$4,874,624	100.0000%	\$0	\$4,874,624
88	371.000	Distribution Customer Installation	\$2,363,493	R-88	\$0	\$2,363,493	100.0000%	\$0	\$2,363,493
89	373.000	Distribution Street Light & Signals	\$2,460,379	R-89	\$0	\$2,460,379	100.0000%	\$0	\$2,460,379
90		TOTAL DISTRIBUTION PLANT	\$88,666,786		\$0	\$88,666,786		\$0	\$88,666,786
91		RETIREMENT WORK IN PROGRESS							
92		Trans - Distrib, General, and intangible retirements not classified	-\$1,367,861	R-92	\$0	-\$1,367,861	100.0000%	\$0	-\$1,367,861
93		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,367,861		\$0	-\$1,367,861		\$0	-\$1,367,861
94		GENERAL PLANT							
95	389.000	General Land - Electric	\$0	R-95	\$0	\$0	100.0000%	\$0	\$0
96	390.000	General Structures & Improv. - Electric	\$2,060,597	R-96	\$0	\$2,060,597	100.0000%	\$0	\$2,060,597
97	391.000	General Office Furniture - Electric	-\$126,618	R-97	\$0	-\$126,618	100.0000%	\$0	-\$126,618
98	391.020	General Office Furn. Comp - Electric	\$453,178	R-98	\$0	\$453,178	100.0000%	\$0	\$453,178
99	392.010	General Trans Light Trucks - Electric	\$154,169	R-99	\$0	\$154,169	100.0000%	\$0	\$154,169
100	392.020	General Trans Heavy Trucks - Electric	\$1,134,911	R-100	\$0	\$1,134,911	100.0000%	\$0	\$1,134,911
101	392.040	General Trans Trailers - Electric	\$241,007	R-101	\$0	\$241,007	100.0000%	\$0	\$241,007
102	392.050	General Trans Med Trucks - Electric	\$361,789	R-102	\$0	\$361,789	100.0000%	\$0	\$361,789
103	393.000	General Stores Equipment - Electric	\$103,727	R-103	\$0	\$103,727	100.0000%	\$0	\$103,727
104	394.000	General Tools - Electric	\$976,602	R-104	\$0	\$976,602	100.0000%	\$0	\$976,602

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
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
105	395.000	General Laboratory - Electric	\$262,054	R-105	\$0	\$262,054	100.0000%	\$0	\$262,054
106	396.000	General Power Oper. Equip - Electric	\$109,759	R-106	\$0	\$109,759	100.0000%	\$0	\$109,759
107	397.000	General Communication - Electric	\$844,606	R-107	\$0	\$844,606	100.0000%	\$0	\$844,606
108	398.000	General Misc. Equip - Electric	\$1,640	R-108	\$0	\$1,640	100.0000%	\$0	\$1,640
109		TOTAL GENERAL PLANT	\$6,577,421		\$0	\$6,577,421		\$0	\$6,577,421
110		GENERAL PLANT - LAKE ROAD							
111	390.000	General Structures - LR	\$2,278	R-111	\$0	\$2,278	80.3480%	\$0	\$1,830
112	391.000	General Office Furniture - LR	\$234,293	R-112	\$0	\$234,293	80.3480%	\$0	\$188,250
113	391.020	General Office Furniture Computer - LR	\$426,923	R-113	\$0	\$426,923	80.3480%	\$0	\$343,024
114	391.040	General Office Furniture Software - LR	\$162,998	R-114	\$0	\$162,998	80.3480%	\$0	\$130,966
115	392.000	General Trans Autos - LR	\$22,176	R-115	\$0	\$22,176	80.3480%	\$0	\$17,818
116	392.010	General Trans Light Trucks - LR	\$19,007	R-116	\$0	\$19,007	80.3480%	\$0	\$15,272
117	392.020	General Trans Heavy Trucks - LR	\$21,121	R-117	\$0	\$21,121	80.3480%	\$0	\$16,970
118	392.050	General Trans Med Trucks - LR	\$15,308	R-118	\$0	\$15,308	80.3480%	\$0	\$12,300
119	394.000	General Tools - LR	\$331,105	R-119	\$0	\$331,105	80.3480%	\$0	\$266,036
120	395.000	General Laboratory - LR	\$257,767	R-120	\$0	\$257,767	80.3480%	\$0	\$207,111
121	396.000	General Power Operated Equip. - LR	\$393,237	R-121	\$0	\$393,237	80.3480%	\$0	\$315,958
122	397.000	General Communication - LR	\$5,246	R-122	\$0	\$5,246	80.3480%	\$0	\$4,215
123	398.000	General Misc. Equip - LR	\$9,608	R-123	\$0	\$9,608	80.3480%	\$0	\$7,720
124		TOTAL GENERAL PLANT - LAKE ROAD	\$1,901,067		\$0	\$1,901,067		\$0	\$1,527,470
125		GENERAL PLANT - IATAN							
126	391.000	General Office Furniture - Iatan	\$1,622	R-126	\$0	\$1,622	100.0000%	\$0	\$1,622
127	391.020	General Office Furn Comp - Iatan	\$31,999	R-127	\$0	\$31,999	100.0000%	\$0	\$31,999
128	391.040	General Office Furn Software - Iatan	\$157,762	R-128	\$0	\$157,762	100.0000%	\$0	\$157,762
129	397.000	General Communications - Iatan	\$45,424	R-129	\$0	\$45,424	100.0000%	\$0	\$45,424
130		TOTAL GENERAL PLANT - IATAN	\$236,807		\$0	\$236,807		\$0	\$236,807
131		INDUSTRIAL STEAM PRODUCTION PLANT							
132	310.090	Industrial Steam Land	\$0	R-132	\$0	\$0	0.0000%	\$0	\$0
133	311.090	Industrial Steam Structures	-\$6,356	R-133	\$0	-\$6,356	0.0000%	\$0	\$0
134	312.090	Industrial Steam Boiler Plant	\$85,009	R-134	\$0	\$85,009	0.0000%	\$0	\$0
135	315.090	Industrial Steam Accessory	-\$3,805	R-135	\$0	-\$3,805	0.0000%	\$0	\$0
136	375.090	Industrial Steam Distribution	\$50,467	R-136	\$0	\$50,467	0.0000%	\$0	\$0
137	376.090	Industrial Steam Mains	\$1,004,177	R-137	\$0	\$1,004,177	0.0000%	\$0	\$0
138	379.090	Industrial Steam CTY Gate	\$256,345	R-138	\$0	\$256,345	0.0000%	\$0	\$0
139	380.090	Industrial Steam Services	\$96,433	R-139	\$0	\$96,433	0.0000%	\$0	\$0
140	381.090	Industrial Steam Services- Other	\$225,807	R-140	\$0	\$225,807	0.0000%	\$0	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,708,077		\$0	\$1,708,077		\$0	\$0
142		ECORP PLANT							
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$11,904	R-143	\$0	\$11,904	80.3480%	\$0	\$9,565
144	389.000	General Land - Electric Raytown	\$0	R-144	\$0	\$0	80.3480%	\$0	\$0
145	390.000	General Structures & Improv. Raytown	-\$89,958	R-145	\$0	-\$89,958	80.3480%	\$0	-\$72,279
146	390.050	General Leasehold Improvements	\$0	R-146	\$0	\$0	80.3480%	\$0	\$0
147	391.000	General Office Furniture & Eq-Elec	\$32,340	R-147	\$0	\$32,340	80.3480%	\$0	\$25,985
148	391.000	General Office Furn. - Raytown	\$59,795	R-148	\$0	\$59,795	80.3480%	\$0	\$48,044
149	391.020	General Office Furniture - Computer	\$1,206,384	R-149	\$0	\$1,206,384	80.3480%	\$0	\$969,305
150	391.020	General Office Furn. Comp. - Raytown	\$559,581	R-150	\$0	\$559,581	80.3480%	\$0	\$449,612
151	391.040	General Office Furn Software	\$2,744,682	R-151	\$0	\$2,744,682	80.3480%	\$0	\$2,205,297
152	391.040	General Office Furn Software - Raytown	\$197,736	R-152	\$0	\$197,736	80.3480%	\$0	\$158,877
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	392.040	Gen Trans Trailers Electric	\$0	R-154	\$0	\$0	80.3480%	\$0	\$0
155	393.000	General Stores Equipment- Elec	\$2,541	R-155	\$0	\$2,541	80.3480%	\$0	\$2,042
156	394.000	General Tools - Electric - ECORP	\$4,860	R-156	\$0	\$4,860	80.3480%	\$0	\$3,905
157	395.000	General Laboratory Equip - Lake Road	\$0	R-157	\$0	\$0	80.3480%	\$0	\$0
158	396.000	General Power Operated Equip Elec	\$4,609	R-158	\$0	\$4,609	80.3480%	\$0	\$3,703
159	397.000	General Communication Equip Elec	-\$143,677	R-159	\$0	-\$143,677	80.3480%	\$0	-\$115,442
160	397.000	General Communication - Raytown	-\$19,873	R-160	\$0	-\$19,873	80.3480%	\$0	-\$15,968
161	398.000	General Miscellaneous Electric Equipment	\$5,927	R-161	\$0	\$5,927	80.3480%	\$0	\$4,762
162	398.000	General Misc. Equip. - Raytown	\$9,198	R-162	\$0	\$9,198	80.3480%	\$0	\$7,390
163		TOTAL ECORP PLANT	\$4,586,049		\$0	\$4,586,049		\$0	\$3,684,796
164		TOTAL DEPRECIATION RESERVE	\$235,042,715		\$1,062,483	\$236,105,198		\$0	\$222,029,476

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
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 1. To reclassify Generator Step Up Transformer Reserve (Majors)	315.000	\$163,093	\$163,093	\$0	\$0
R-25	Steam Prod Access Equip - Iatan 1 1. To reclassify Generator Step Up Transformer Reserve (Majors)	315.000	-\$163,093	-\$163,093	\$0	\$0
R-29	Steam Prod. Struct. Iatan Common 1. To include 100MW allocation of Iatan Common Reserve (Majors)	311.000	\$141,991	\$141,991	\$0	\$0
R-30	Steam Prod Boiler Plant Iatan Common 1. To include 100MW allocation of Iatan Common Reserve (Majors)	312.000	\$478,912	\$478,912	\$0	\$0
R-31	Steam Prod. Turbogenerator Iatan Common 1. To include 100MW allocation of Iatan Common Reserve (Majors)	314.000	\$6,633	\$6,633	\$0	\$0
R-32	Steam Prod Accessory Electrical Iatan Common 1. To include 100MW allocation of Iatan Common Reserve (Majors)	315.000	\$15,036	\$15,036	\$0	\$0
R-35	Misc Intangible-Capitalized Software-5yr-Iatan 2 1. To include 100MW allocation of Iatan 2 Reserve (Majors)	303.020	\$35,519	\$35,519	\$0	\$0
R-36	Steam Production-Structures-Iatan 2 1. To include 100MW allocation of Iatan 2 Reserve (Majors)	311.000	\$33,751	\$33,751	\$0	\$0
R-37	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$280,702		\$0

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
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 100MW allocation of Iatan 2 Reserve (Majors)		\$280,702		\$0	
R-38	Steam Production-Turbogenerator-Iatan 2	314.000		\$38,758		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$38,758		\$0	
R-39	Steam Production Accessory Equipment -Iatan	315.000		\$13,664		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$13,664		\$0	
R-40	Steam Production-Misc Power Plant Equipment	316.000		\$1,564		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$1,564		\$0	
R-67	Transmission Station Equipment - Iatan 2	353.001		\$3,479		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$3,479		\$0	
R-69	Transmission Poles and Fixtures - Iatan 2	355.001		\$7,570		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$7,570		\$0	
R-71	Transmission OH Conductors - Iatan 2	356.001		\$4,904		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$4,904		\$0	
Total Reserve Adjustments				\$1,062,483		\$0

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
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	\$7,789,541	30.11	13.85	16.26	0.044537	\$346,923
3	Federal, State & City Income Tax Withheld	\$3,419,329	30.11	13.63	16.48	0.045151	\$154,386
4	Other Employee Withholdings	\$2,887,852	30.11	13.63	16.48	0.045151	\$130,389
5	FICA Taxes Withheld-Employee	\$1,412,402	30.11	13.77	16.34	0.044767	\$63,229
6	Accrued Vacation	\$887,620	30.11	344.83	-314.72	-0.862247	-\$765,348
7	Sibley Coal	\$517,757	30.11	17.39	12.72	0.034849	\$18,043
8	Lake Road Coal & Freight	\$9,185,613	30.11	20.37	9.74	0.026685	\$245,118
9	Fuel - Purchased Gas	\$2,086,095	30.11	39.83	-9.72	-0.026630	-\$55,553
10	Fuel - Purchased Oil	\$5,786	30.11	39.83	-9.72	-0.026630	-\$154
11	Purchased Power	\$14,783,988	30.11	34.50	-4.39	-0.012027	-\$177,807
12	Injuries and Damages	\$287,836	30.11	31.45	-1.34	-0.003671	-\$1,057
13	Pension Fund Payments	\$672,833	30.11	51.74	-21.63	-0.059260	-\$39,872
14	OPEB Expenses	\$306,053	30.11	178.44	-148.33	-0.406384	-\$124,375
15	Cash Vouchers	\$56,450,176	30.11	30.00	0.11	0.000301	\$16,992
16	TOTAL OPERATION AND MAINT. EXPENSE	\$100,692,881					-\$189,086
17	TAXES						
18	FICA - Employer Portion	\$1,412,402	30.11	13.63	16.48	0.045151	\$63,771
19	Federal/State Unemployment Taxes	\$68,454	30.11	75.88	-45.77	-0.125397	-\$8,584
20	City Franchise Taxes	\$3,847,474	12.90	21.42	-8.52	-0.023342	-\$89,808
21	Corporate Franchise Taxes	\$112,732	30.11	-76.00	106.11	0.290712	\$32,773
22	Property Tax	\$3,442,677	30.11	182.07	-151.96	-0.416329	-\$1,433,286
23	TOTAL TAXES	\$8,883,739					-\$1,435,134
24	OTHER EXPENSES						
25	Sales Taxes	\$3,198,288	12.90	22.00	-9.10	-0.024932	-\$79,740
26	TOTAL OTHER EXPENSES	\$3,198,288					-\$79,740
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,703,960
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$6,132,359	30.11	45.63	-15.52	-0.042521	-\$260,754
30	State Tax Offset	\$963,656	30.11	45.63	-15.52	-0.042521	-\$40,976
31	City Tax Offset	\$0	30.11	45.63	-15.52	-0.042521	\$0
32	Interest Expense Offset	\$17,353,141	30.11	86.55	-56.44	-0.154630	-\$2,683,316
33	TOTAL OFFSET FROM RATE BASE	\$24,449,156					-\$2,985,046
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,689,006

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
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	\$12,698,931	\$146,381,514	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	\$3,307,084	\$84,454,263	-\$2,034,976	\$70,276,018	\$9,504,143	\$60,671,875
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	-\$1,563,767	\$3,250,110	\$0	\$3,250,110	\$544,739	\$2,705,371
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$31,382	\$7,156,119	\$0	\$7,015,541	\$2,958,808	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$192,195	\$3,292,397	\$24,909	\$3,317,306	\$1,671,459	\$1,645,847
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	-\$10,130	\$297,889	\$166,512	\$464,401	\$165,837	\$298,564
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	-\$895	\$101,319	\$0	\$101,319	\$81,110	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$1,262,466	\$17,728,117	\$106,181	\$16,268,186	\$3,141,064	\$13,127,122
9	TOTAL DEPRECIATION EXPENSE	\$10,799,438	See Note (1)	See Note (1)	See Note (1)	\$10,799,438	\$4,990,155	\$15,672,867	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$2,395,699	\$6,745,590	\$0	\$6,745,590	\$0	\$6,745,590
12	TOTAL OPERATING EXPENSE	\$132,325,566	\$17,880,918	\$103,645,210	\$3,089,112	\$135,414,678	\$3,252,779	\$124,700,774	\$18,167,160	\$90,860,747
13	NET INCOME BEFORE TAXES	\$17,382,654	\$0	\$0	\$0	\$14,293,542	\$9,446,152	\$21,680,740	\$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	\$6,466,199	See Note (1)	See Note (1)	See Note (1)	\$6,466,199	\$0	\$6,466,199	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$4,280,091	\$0	\$0	\$0	\$1,190,979	\$16,082,516	\$15,214,541	\$0	\$0

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

St. Joseph Light and Power - Electric
Case No. ER-2010-0355
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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	F 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
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$13,303,999	\$146,081,092		
Rev-3		Unbilled Electric Rate Revenue	\$519,585			Rev-3		\$519,585	100.0000%	\$0	\$519,585		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$0	-\$6,314,729		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949					\$126,978,949		\$13,303,999	\$140,282,948		
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	\$367,637			Rev-8		\$367,637	100.0000%	\$0	\$367,637		
Rev-9	447,030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$1,429,911	\$2,488,950		
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	\$132,603			Rev-11		\$132,603	100.0000%	\$0	\$132,603		
Rev-12	451,004	Other Revenue-Disconnect Service Charge	\$260,136			Rev-12		\$260,136	100.0000%	\$0	\$260,136		
Rev-13	454,001	Other Revenue-Rent Electric Property	\$156,074			Rev-13		\$156,074	100.0000%	\$0	\$156,074		
Rev-14	456,030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-16	456,101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-16		\$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		-\$605,065	\$6,088,566		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$12,688,931	\$146,381,514		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$909,323	\$679,763	\$229,570	E-4	\$386,886	\$1,296,218	84.9420%	\$0	\$1,101,033	\$901,439	\$199,594
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$11,241,469	\$37,075,768	100.0000%	\$0	\$37,075,768	-\$11,701	\$37,087,469
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	\$1,355,276	\$1,587,446	100.0000%	\$0	\$1,587,446	\$1,355,276	\$232,170
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	\$3,661,478	\$2,001,973	\$1,659,505	E-15	\$396,150	\$3,957,628	84.9420%	\$0	\$3,361,689	\$1,685,288	\$1,676,401
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	100.0000%	\$0	-\$8,258,727	\$0	-\$8,258,727
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$118,902	\$1,119,642	84.9420%	\$0	\$960,962	\$628,776	\$322,187
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$133,737	\$2,267,187	84.9420%	\$0	\$1,925,794	\$689,268	\$1,226,626
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	\$0	\$373,900	100.0000%	\$0	\$373,900	\$0	\$373,900
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	\$40,242,379	\$6,665,941	\$34,676,437		\$13,632,429	\$53,874,807		-\$1,640,900	\$41,449,395	\$6,664,962	\$34,864,433
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,388	\$991,962	\$76,424	E-24	\$36,284	\$1,104,680	84.9420%	\$0	\$938,337	\$835,047	\$103,290
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,762	\$378,477	E-25	\$297,294	\$909,823	84.9420%	\$0	\$772,567	\$196,776	\$676,791
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,636	\$2,908,318	E-26	\$1,190,800	\$5,449,664	84.9420%	\$0	\$4,629,048	\$1,136,899	\$3,492,147
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$218,571	\$1,414,793	84.9420%	\$0	\$1,198,356	\$206,901	\$991,455

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
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	F 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
28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,521	\$28,449	\$21,172	E-28	\$99,212	\$148,833	84.9420%	\$0	\$126,422	\$23,848	\$102,473
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,860,479	\$4,330,833		\$1,842,171	\$9,023,483		\$0	\$7,964,728	\$2,399,572	\$5,265,166
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$15,474,600	\$62,898,290		-\$1,640,900	\$49,114,123	\$8,964,534	\$40,149,589
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	\$87,690	E-38	\$1,482,448	\$1,544,359	100.0000%	\$0	\$1,544,359	\$4,282	\$1,540,077
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 InterUNIntra 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	-\$1,743	\$195,450	100.0000%	\$0	\$195,450	\$192,917	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	-\$13	\$1,645	100.0000%	\$0	\$1,645	\$1,408	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$1,513,903	\$1,883,975		-\$37,228	\$1,846,747	\$198,607	\$1,648,140
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	-\$1,208	-\$1,208	100.0000%	\$0	-\$1,208	\$0	-\$1,208
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$36,615	-\$20,133	100.0000%	\$0	-\$20,133	\$11,740	-\$31,873
47	553.000	Other Generation Maint CT	\$280,304	\$50,865	\$229,639	E-47	-\$480,817	-\$200,513	100.0000%	\$0	-\$200,513	\$50,211	-\$250,724
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	-\$2,920	\$2,025	100.0000%	\$0	\$2,025	\$4,304	-\$2,729
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		-\$521,560	-\$219,829		\$0	-\$219,829	\$66,265	-\$286,084
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$992,343	\$1,664,146		-\$37,228	\$1,626,918	\$264,862	\$1,362,056
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-ys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$5,113,928	\$7,512,376	100.0000%	\$0	\$7,512,376	\$0	\$7,512,376
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	-\$7,555,000	\$15,000	100.0000%	\$0	\$15,000	\$0	\$15,000
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	-\$487,497	\$870,541	100.0000%	\$0	\$870,541	\$0	\$870,541
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	\$161,517	\$74,399	E-60	-\$1,342	\$224,574	100.0000%	\$0	\$224,574	\$160,175	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$228,594	\$361,773	E-61	-\$2,092	\$586,275	100.0000%	\$0	\$586,275	\$224,572	\$361,703
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$13,169,659	\$19,591,827		-\$356,850	\$19,534,977	\$374,747	\$19,160,230
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,178	\$9,061,787	\$72,085,392		\$3,307,084	\$84,454,263		-\$2,034,978	\$79,276,018	\$9,604,143	\$69,671,875
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	-\$1,244	\$193,173	100.0000%	\$0	\$193,173	\$116,796	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	-\$1,021	\$457,409	100.0000%	\$0	\$457,409	\$112,936	\$344,474

St. Joseph Light and Power - Electric
Case No. ER-2010-0366
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Income Statement Detail

Line Number	A Account Number	E Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
68	682.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	-\$398	\$46,974	100.0000%	\$0	\$46,974	\$43,847	\$3,127
69	683.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	-\$24	\$63,758	100.0000%	\$0	\$63,758	\$2,622	\$61,136
70	686.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	-\$1,678,826	-\$1,714,272	100.0000%	\$0	-\$1,714,272	\$0	-\$1,714,272
71	686.021	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	686.027	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	686.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	686.000	Transmission Operations Misc. Expense	\$304,163	\$114,582	\$189,581	E-74	-\$1,026	\$303,127	100.0000%	\$0	\$303,127	\$113,536	\$189,591
75	687.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	675.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	\$0	\$288,167	100.0000%	\$0	\$288,167	\$0	\$288,167
77		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130		-\$1,662,537	\$2,594,834		\$0	\$2,594,834	\$389,736	\$2,205,098
78		MAINTENANCE - TRANSMISSION EXP.											
79	668.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$1,475	\$1,475	100.0000%	\$0	\$1,475	\$0	\$1,475
80	669.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,874	\$18,413	100.0000%	\$0	\$18,413	\$4,597	\$13,816
81	670.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$156,985	\$332,363	100.0000%	\$0	\$332,363	\$142,063	\$190,300
82	671.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$41,408	\$294,423	100.0000%	\$0	\$294,423	\$8,243	\$286,180
83	672.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	673.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$536,486	\$156,404	\$380,082		\$116,788	\$655,276		\$0	\$655,276	\$155,003	\$500,273
86		TOTAL TRANSMISSION EXPENSES	\$4,813,857	\$549,645	\$4,264,222		-\$1,563,757	\$3,260,110		\$0	\$3,250,110	\$544,739	\$2,705,371
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
89	680.000	Distrb Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$3,475	\$363,171	100.0000%	\$0	\$363,171	\$290,914	\$72,257
90	681.000	Distrb Oper - Load Dispatching	\$72,601	\$64,469	\$8,032	E-90	-\$677	\$71,924	100.0000%	\$0	\$71,924	\$63,882	\$8,032
91	682.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	-\$713	\$132,542	100.0000%	\$0	\$132,542	\$77,879	\$54,663
92	683.000	Distrb Oper OH Line Expense	\$37,267	\$19,063	\$18,184	E-92	-\$171	\$37,096	100.0000%	\$0	\$37,096	\$18,912	\$18,184
93	684.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	-\$765	\$266,194	100.0000%	\$0	\$266,194	\$86,912	\$179,282
94	686.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	-\$41	\$17,072	100.0000%	\$0	\$17,072	\$4,508	\$12,564
95	686.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	-\$3,553	\$516,154	100.0000%	\$0	\$516,154	\$393,142	\$123,012
96	687.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	-\$605	\$72,192	100.0000%	\$0	\$72,192	\$66,976	\$5,216
97	688.000	Distr Oper Misc Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$45,064	\$2,151,986	100.0000%	\$0	\$2,151,986	\$843,949	\$1,308,037
98	688.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	689.000	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		\$42,084	\$3,717,061		\$0	\$3,646,363	\$1,847,084	\$1,799,279
101		MAINTENANCE - DISTRIB. EXPENSES											
102	690.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	-\$72	\$9,056	100.0000%	\$0	\$9,056	\$8,006	\$1,050
103	691.000	Distribution Maintenance-Structures	\$183,162	\$86,862	\$96,500	E-103	-\$1,442	\$181,720	100.0000%	\$0	\$181,720	\$85,885	\$95,835
104	692.000	Distribution Maintenance-Station Equipment	\$147,428	\$88,667	\$60,761	E-104	-\$776	\$146,652	100.0000%	\$0	\$146,652	\$85,891	\$60,761
105	693.000	Distribution Maintenance-Overhead Lines	\$2,264,707	\$696,617	\$1,568,190	E-105	-\$6,238	\$2,248,469	100.0000%	\$0	\$2,248,469	\$690,279	\$1,558,190
106	694.000	Distribution-Maint Underground Lines	\$132,240	\$74,181	\$58,079	E-106	-\$664	\$131,576	100.0000%	\$0	\$131,576	\$73,487	\$58,079
107	696.000	Distrb Maint-Maint Line Transformer	\$67,135	\$44,813	\$22,622	E-107	-\$399	\$66,736	100.0000%	\$0	\$66,736	\$44,114	\$22,622
108	696.000	Distrb Maint-Maint St Lights/Signal	\$537,240	\$66,676	\$470,664	E-108	-\$596	\$536,644	100.0000%	\$0	\$536,644	\$65,980	\$470,664
109	697.000	Distribution Maintenance of Meters	\$30,082	\$23,241	\$6,821	E-109	-\$208	\$29,854	100.0000%	\$0	\$29,854	\$23,033	\$6,821
110	698.000	Distrb Maint-Maint Misc Distr Pln	\$18,788	\$35,356	-\$16,568	E-110	-\$317	\$18,471	100.0000%	\$0	\$18,471	\$35,039	-\$16,568
111	698.730	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	\$3,449,770	\$1,121,771	\$2,327,999		-\$10,712	\$3,439,058		\$0	\$3,369,178	\$1,111,724	\$2,257,454
113		TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823		\$31,382	\$7,158,119		\$0	\$7,016,641	\$2,958,808	\$4,058,733

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
8/30/2010 Update - True Up 12/31/2010
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	F 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	\$7,963	\$213,453	100.0000%	\$0	\$213,453	\$147,849	\$65,604
116	902.000	Customer Accounts Meter Reading Expense	\$684,724	\$678,162	\$106,662	E-116	\$93,477	\$778,201	100.0000%	\$0	\$778,201	\$572,976	\$205,225
117	903.000	Customer Accts Records and Collection	\$1,605,095	\$955,937	\$648,158	E-117	\$90,786	\$1,595,881	100.0000%	\$0	\$1,595,881	\$947,204	\$648,677
118	904.000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	\$24,909	\$726,237	\$0	\$726,237
119	905.000	Miscellaneous Customer Accounts Expense	\$3,665	\$3,461	\$104	E-119	-\$31	\$3,534	100.0000%	\$0	\$3,534	\$3,430	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$192,195	\$3,292,397		\$24,909	\$3,317,306	\$1,671,459	\$1,645,847
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Supervision Expense	\$60,104	\$49,491	\$613	E-122	-\$2,062	\$48,042	100.0000%	\$0	\$48,042	\$49,048	-\$1,006
123	908.000	Customer Assistance Expenses	\$143,870	\$38,778	\$105,992	E-123	\$1,770	\$145,640	100.0000%	\$168,512	\$312,152	\$43,447	\$268,705
124	909.000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$9,305	\$15,704	100.0000%	\$0	\$15,704	\$14,338	\$1,366
125	910.000	Misc Customer Accounts and Info Expense	\$89,036	\$59,637	\$29,499	E-125	-\$633	\$88,503	100.0000%	\$0	\$88,503	\$69,004	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745		-\$10,130	\$297,889		\$168,512	\$464,401	\$165,837	\$298,564
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$11,308	\$11,264	\$44	E-128	-\$101	\$11,207	100.0000%	\$0	\$11,207	\$11,163	\$44
129	912.000	Sales Expense	\$83,529	\$66,907	\$16,622	E-129	-\$599	\$82,930	100.0000%	\$0	\$82,930	\$66,308	\$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	\$3,672	\$2,393	E-131	-\$33	\$6,032	100.0000%	\$0	\$6,032	\$3,639	\$2,393
132		TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371		-\$695	\$101,319		\$0	\$101,319	\$81,110	\$20,209
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & General - Administrative Salaries	\$3,634,328	\$2,696,743	\$1,037,585	E-135	-\$227,497	\$3,406,831	91.6850%	\$0	\$3,123,553	\$2,043,747	\$1,079,806
136	921.000	A & G Expense	\$964,821	\$47	\$964,874	E-136	\$6,064	\$980,688	91.6850%	\$0	\$880,804	\$43	\$880,761
137	922.000	A & G Expenses Transferred	-\$194,959	-\$95,706	-\$19,253	E-137	\$767	-\$104,192	91.6850%	\$0	-\$95,628	-\$77,876	-\$17,652
138	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-138	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
139	923.000	Outside Services Employed	\$956,166	\$0	\$956,166	E-139	-\$32,369	\$922,807	91.6850%	\$0	\$846,076	\$0	\$846,076
140	924.000	Property Insurance	\$610,082	\$0	\$610,082	E-140	-\$103,750	\$406,332	91.6850%	\$0	\$372,645	\$0	\$372,645
141	925.000	Injuries and Damages	\$684,771	\$15,754	\$669,017	E-141	\$166,055	\$740,826	91.6850%	\$0	\$679,227	\$14,316	\$664,912
142	926.000	Employee Pensions and Benefits	\$8,278,685	\$8,276	\$8,272,409	E-142	\$141,803	\$8,420,488	91.6850%	\$0	\$7,720,324	\$347,295	\$7,373,028
143	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-143	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
144	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-144	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
145	928.001	MPSC Assessment	\$343,186	\$0	\$343,186	E-145	-\$146,984	\$196,202	91.6850%	\$0	\$179,888	\$0	\$179,888
146	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-146	-\$14,189	\$104,134	91.6850%	\$0	\$95,475	\$0	\$95,475
147	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-147	-\$78,921	\$343,682	91.6850%	\$0	\$315,105	\$271,699	\$43,406
148	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-148	-\$512	\$116,733	91.6850%	\$0	\$107,027	\$20,369	\$86,658
149	928.030	Regulatory Commission Load Research	\$6,785	\$9	\$6,776	E-149	\$0	\$6,785	91.6850%	\$0	\$5,304	\$8	\$5,296
150	928.040	Regulatory Commission Misc Tariff Filing	\$3,903	\$8,998	-\$2,963	E-150	-\$62	\$3,841	91.6850%	\$0	\$3,521	\$6,238	-\$2,717
151	929.000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-151	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
152	930.100	General Advertising Expense	\$13,649	\$0	\$13,649	E-152	-\$3,685	\$9,964	91.6850%	\$0	\$9,127	-\$61	\$9,128
153	930.000	Miscellaneous A&G Expense	\$339,036	\$14,676	\$324,361	E-153	-\$20,125	\$318,911	91.6850%	\$106,181	\$398,574	\$13,395	\$385,179
154	931.000	Administrative & General Expense-Rents	\$784,676	\$0	\$784,676	E-154	-\$216,651	\$568,125	91.6850%	\$0	\$520,885	\$0	\$520,885
155	933.000	A&G Transportation Expense	\$3,720	\$639,802	-\$636,082	E-155	-\$432,915	-\$429,195	91.6850%	\$0	-\$393,508	\$490,485	-\$883,993
156		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$1,171,149	\$17,133,098		\$106,181	\$16,722,643	\$3,129,651	\$12,592,992
157		MAINT., ADMIN. & GENERAL EXP.											
158	935.000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-158	-\$91,317	\$585,019	91.6850%	\$0	\$545,543	\$11,413	\$534,130
159		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$91,317	\$585,019		\$0	\$545,543	\$11,413	\$534,130
160		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$1,262,466	\$17,728,117		\$106,181	\$16,268,186	\$3,141,064	\$13,127,122

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
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	F 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		DEPRECIATION EXPENSE											
162	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-162	See note (1)	\$13,300,501	100.0000%	\$5,028,283	\$18,328,784	See note (1)	See note (1)
163	703.426	MO Intan 1 and Com RA Depr Exp	-\$28,417			E-163		-\$28,417	100.0000%	\$0	-\$28,417		
164	703.730	Depreciation Expense Industrial Steam	\$116,726			E-164		\$116,726	0.0000%	\$0	\$0		
165	0.000	Depreciation Reserve Amortization	-\$2,627,500			E-165		-\$2,627,500	100.0000%	\$0	-\$2,627,500		
166	703.101	Depr Steam Asset Retirement Cost	\$38,128			E-166		\$38,128	100.0000%	-\$38,128	\$0		
167		TOTAL DEPRECIATION EXPENSE	\$10,799,438	\$0	\$0		\$0	\$10,799,438		\$4,990,155	\$15,672,867	\$0	\$0
168		AMORTIZATION EXPENSE											
169	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-169	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
170		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$0	\$1,589,436	\$0	\$1,589,436
171		OTHER OPERATING EXPENSES											
172	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-172	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
173	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-173	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
174	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-174	-\$47,178	-\$45,525	100.0000%	\$0	-\$45,525	\$0	-\$45,525
175	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-175	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
176	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-176	\$6,082	\$6,082	100.0000%	\$0	\$6,082	\$0	\$6,082
177	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-177	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
178	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-178	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
179	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-179	\$1,805,393	\$5,193,960	100.0000%	\$0	\$5,193,960	\$0	\$5,193,960
180	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-180	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
181		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$2,395,699	\$6,745,590		\$0	\$6,745,590	\$0	\$6,745,590
182		TOTAL OPERATING EXPENSE	\$132,325,588	\$17,880,918	\$103,845,210		\$3,089,112	\$135,414,878		\$3,252,779	\$124,700,774	\$18,167,180	\$90,860,747
183		NET INCOME BEFORE TAXES	\$17,382,654					\$14,293,542		\$9,446,152	\$21,680,740		
184		INCOME TAXES											
185	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-185	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
186		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
187		DEFERRED INCOME TAXES											
188	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$7,104,168	See note (1)	See note (1)	E-188	See note (1)	\$7,104,168	100.0000%	\$0	\$7,104,168	See note (1)	See note (1)
189	711.410	Amortization of Deferred ITC	-\$423,708			E-189		-\$423,708	100.0000%	\$0	-\$423,708		
190	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-190		-\$214,261	100.0000%	\$0	-\$214,261		
191	711.111	Amortization of State Deferred Income Tax	\$0			E-191		\$0	100.0000%	\$0	\$0		
192	711.101	Accretion Exp Steam Prod ARO	\$0			E-192		\$0	100.0000%	\$0	\$0		
193		TOTAL DEFERRED INCOME TAXES	\$6,466,199					\$6,466,199		\$0	\$6,466,199		
194		NET OPERATING INCOME	\$4,280,091					\$1,190,979		\$16,082,516	\$15,214,541		

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

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
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	\$13,303,999	\$13,303,999
	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	\$11,249,466	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	-\$339,915	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$329,866	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$1,429,911	\$1,429,911
	1. To annualize off system sales revenue		\$0	\$0		\$0	\$1,429,911	
Rev-10	Revenue InterUN/intraST (bk11)	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	
E-4	Steam Operations Supervision	500.000	\$381,488	\$5,407	\$386,895	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$5,407		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$8,087	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$13,068	\$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	
E-5	Fuel Expense	501.000	-\$11,701	\$11,253,170	\$11,241,469	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$11,701	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$11,253,170		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$1,355,276	\$0	\$1,355,276	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$1,355,276	\$0		\$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	-\$17,928	\$414,078	\$396,150	\$0	\$0	\$0

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
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 include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$414,078		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$17,928	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	-\$8,689	\$125,591	\$118,902	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$125,591		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$8,689	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations	506.000	-\$7,439	\$141,176	\$133,737	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$141,176		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$7,439	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-24	Maint. Superv. & Eng. - Steam Power	510.000	-\$8,883	\$45,177	\$36,294	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$16,094		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$29,083		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$8,883	\$0		\$0	\$0	
E-25	Maint. of Structures - Steam Power	511.000	-\$2,093	\$299,387	\$297,294	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$203,859		\$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)		-\$2,093	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	-\$12,095	\$1,202,895	\$1,190,800	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$785,104		\$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)		-\$12,095	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	-\$2,201	\$220,772	\$218,571	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$58,588		\$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)		-\$2,201	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	-\$255	\$99,467	\$99,212	\$0	\$0	\$0

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
8/30/2010 Update - True Up 12/31/2010
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 include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$5,929		\$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)		-\$255	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	-\$39	\$1,482,487	\$1,482,448	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$39	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$1,482,487		\$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 (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other Inter/Nintra 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	-\$1,743	\$0	-\$1,743	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,743	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	-\$13	\$0	-\$13	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$13	\$0		\$0	\$0	
E-45	Maintenance of Supervision and Engineer	551.000	\$0	-\$1,208	-\$1,208	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$1,208		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	-\$106	-\$36,509	-\$36,615	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$36,509		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$106	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	-\$454	-\$480,363	-\$480,817	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$480,363		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$454	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	-\$39	-\$2,881	-\$2,920	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,881		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$39	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	-\$5,113,928	-\$5,113,928	\$0	\$0	\$0

St. Joseph Light and Power - Electric
Case No. ER-2010-0366
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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 annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	-\$5,113,928		\$0	\$0	
E-66	Purchased Power On-Sys Demand	555.027	\$0	-\$7,555,000	-\$7,555,000	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated (Harris)		\$0	-\$7,555,000		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-66	Purchased Power Off-System Sales	555.030	\$0	-\$487,497	-\$487,497	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	-\$487,497		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-68	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	-\$1,342	\$0	-\$1,342	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,342	\$0		\$0	\$0	
E-61	Other Production Expenses	557.000	-\$2,022	-\$70	-\$2,092	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$148		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$2,022	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560.000	-\$1,038	-\$206	-\$1,244	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,056	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$18	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561.000	-\$1,021	\$0	-\$1,021	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,021	\$0		\$0	\$0	
E-68	Transmission Operation- Station Expenses	562.000	-\$396	\$0	-\$396	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$396	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	-\$24	\$0	-\$24	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$24	\$0		\$0	\$0	
E-70	Transmission Operation Elec By Others	565.000	\$0	-\$1,678,826	-\$1,678,826	\$0	\$0	\$0

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
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 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	-\$1,615,534		\$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	-\$80,336		\$0	\$0	
	3. To annualize off-system sales cost (Harris)		\$0	\$17,044		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	-\$1,026	\$0	-\$1,026	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,026	\$0		\$0	\$0	
E-79	Maintenance of Supervision and Engineering	568.000	\$0	\$1,475	\$1,475	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$1,475		\$0	\$0	
E-80	Trans Maintenance of Structures	569.000	-\$42	-\$6,832	-\$6,874	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$42	\$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	-\$1,284	\$158,269	\$156,985	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,284	\$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	-\$75	-\$41,333	-\$41,408	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$75	\$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	\$3,475	\$0	\$3,475	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$2,575	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service (Majors)		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$6,050	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581.000	-\$577	\$0	-\$577	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$577	\$0		\$0	\$0	

St. Joseph Light and Power - Electric
Case No. ER-2010-0366
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Adjustments to Income Statement Detail

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E-91	Distrb Oper - Station Expense	582.000	-\$704	-\$9	-\$713	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$704	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	-\$171	\$0	-\$171	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$171	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	-\$785	\$0	-\$785	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$785	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	-\$41	\$0	-\$41	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$41	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	-\$3,553	\$0	-\$3,553	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$3,553	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	-\$605	\$0	-\$605	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$605	\$0		\$0	\$0	
E-97	Distr Oper Misc Distr Expense	588.000	\$45,902	-\$1,838	\$45,064	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$7,138	\$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 June 30, 2010 (Prenger)		\$54,040	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	-\$72	\$0	-\$72	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$72	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	-\$777	-\$665	-\$1,442	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$777	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distribution Maintenance-Station Equipment	592.000	-\$776	\$0	-\$776	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$776	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	-\$6,238	\$0	-\$6,238	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$6,238	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	-\$664	\$0	-\$664	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$664	\$0		\$0	\$0	
E-107	Distrb Maint-Maint Line Transformer	595.000	-\$399	\$0	-\$399	\$0	\$0	\$0

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
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 reflect Staff's payroll annualization (Prenger)		-\$399	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	-\$596	\$0	-\$596	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$596	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	-\$208	\$0	-\$208	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$208	\$0		\$0	\$0	
E-110	Distrib Maint-Maint Misc Distrib Pin	598.000	-\$317	\$0	-\$317	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$317	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$8,103	-\$140	\$7,963	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,254	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,357	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	-\$5,188	\$98,663	\$93,477	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$5,186	\$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	-\$8,733	\$99,519	\$90,786	\$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%) (Prenger)		\$0	\$53,919		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$47,476		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization (Prenger)		-\$8,733	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$24,909	\$24,909
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$24,909	
E-119	Miscellaneous Customer Accounts Expense	905.000	-\$31	\$0	-\$31	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$31	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	-\$443	-\$1,619	-\$2,062	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$443	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	

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
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-123	Customer Assistance Expense	908.000	\$4,689	-\$2,899	\$1,770	\$0	\$166,512	\$166,512
	1. To reflect Staff's payroll annualization (Prenger)		-\$347	\$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 (Hyneman)		\$0	\$0		\$0	\$20,224	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$146,288	
	5. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$5,016	\$0		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	-\$130	-\$9,175	-\$9,305	\$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)		-\$130	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	-\$633	\$0	-\$633	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$633	\$0		\$0	\$0	
E-126	Sales Supervision	911.000	-\$101	\$0	-\$101	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$101	\$0		\$0	\$0	
E-129	Sales Expense	912.000	-\$599	\$0	-\$599	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$599	\$0		\$0	\$0	
E-130	Sales Advertising Expense	913.000	\$0	-\$182	-\$182	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$182		\$0	\$0	
E-131	Miscellaneous Sales Expense	916.000	-\$33	\$0	-\$33	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$33	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	-\$367,647	\$140,150	-\$227,497	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$23,255	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$435,144	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$90,752	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$144,026		\$0	\$0	
E-136	A & G Expense	921.000	\$0	-\$6,064	-\$6,064	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,560		\$0	\$0	

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
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
	2. To include L&P Share of later 2 Maintenance through June 30 (Lyons)		\$0	\$21,176		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
E-137	A & G Expenses Transferred	922.000	\$767	\$0	\$767	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$767	\$0		\$0	\$0	
E-138	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-139	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-140	Property Insurance	924.000	\$0	-\$103,750	-\$103,750	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$103,750		\$0	\$0	
E-141	Injuries and Damages	925.000	-\$141	\$156,196	\$156,055	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$141	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$267,764		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$111,568		\$0	\$0	
E-142	Employee Pensions and Benefits	926.000	\$372,517	-\$230,714	\$141,803	\$0	\$0	\$0
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$304,971		\$0	\$0	
	2. To annualize the FAS 87 pension cost (Harrison)		\$0	-\$142,214		\$0	\$0	
	3. To annualize FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$53,414		\$0	\$0	
	4. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$558,428	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		-\$56	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending June 30, 2010 (Prenger)		-\$185,855	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
E-145	MPSC Assessment	928.001	\$0	-\$146,984	-\$146,984	\$0	\$0	\$0
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$146,984		\$0	\$0	

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
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-146	FERC Assessment	928.003	\$0	-\$14,180	-\$14,180	\$0	\$0	\$0
	1. To reflect an annualized FERC Assessment for 12 months ending June 30, 2010 (Prenger)		\$0	-\$14,180		\$0	\$0	
E-147	Regulatory Commission MO Proceeding Exp	928.011	\$2,633	-\$81,564	-\$78,921	\$0	\$0	\$0
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	-\$6,112		\$0	\$0	
	2. To remove Test Year 2006 Rate Case Amortization (Majors)		\$0	-\$43,354		\$0	\$0	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	-\$31,235		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$2,633	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
E-148	Regulatory Commission FERC Proceedings	928.230	-\$202	-\$310	-\$512	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$202	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-150	Regulatory Commission Misc Tariff Filing	928.040	-\$62	\$0	-\$62	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$62	\$0		\$0	\$0	
E-152	General Advertising Expense	930.100	-\$67	-\$3,628	-\$3,695	\$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)		-\$67	\$0		\$0	\$0	
E-153	Miscellaneous A&G Expense	930.000	-\$65	-\$20,060	-\$20,125	\$0	\$106,181	\$106,181
	1. To reflect Staff's payroll annualization (Prenger)		-\$65	\$0		\$0	\$0	
	2. To remove donations (inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize S.JLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$106,181	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-154	Administrative & General Expense-Rents	931.000	\$0	-\$216,551	-\$216,551	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$156,009		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$60,542		\$0	\$0	
E-155	A&G Transportation Expense	933.000	-\$4,834	-\$428,081	-\$432,915	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$4,834	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-158	Maintenance Of General Plant	935.000	-\$118	-\$91,199	-\$91,317	\$0	\$0	\$0

St. Joseph Light and Power - Electric
Case No. ER-2010-0358
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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 remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$3,861		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$118	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-162	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$5,028,283	\$5,028,283
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,028,283	
E-166	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-172	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-174	Misc Occup Taxes Elec	708.103	\$0	-\$47,178	-\$47,178	\$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. (Prenger)		\$0	-\$47,178		\$0	\$0	
E-176	Kansas City Earnings Tax	708.000	\$0	\$6,082	\$6,082	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$6,082		\$0	\$0	
E-179	Property Taxes - Elec	708.120	\$0	\$1,805,393	\$1,805,393	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$1,805,393		\$0	\$0	
E-180	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-185	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	
	1. No Adjustment		\$0	\$0		\$0	\$0	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$12,698,931	\$12,698,931
	Total Operating & Maint. Expense		\$1,690,474	\$1,398,638	\$3,089,112	\$0	-\$3,383,585	-\$3,383,585

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
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.74% Return	E 7.98% Return	F 8.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$21,680,740	\$50,453,861	\$52,347,869	\$54,241,877
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$15,672,867	\$15,672,867	\$15,672,867	\$15,672,867
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$602,937	\$602,937	\$602,937	\$602,937
6	Advances for Construction		-\$21,800	-\$21,800	-\$21,800	-\$21,800
7	Book Amortization Expense		\$1,589,436	\$1,589,436	\$1,589,436	\$1,589,436
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$17,862,154	\$17,862,154	\$17,862,154	\$17,862,154
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5690%	\$17,353,141	\$17,353,141	\$17,353,141	\$17,353,141
11	Tax Straight-Line Depreciation		\$15,285,809	\$15,285,809	\$15,285,809	\$15,285,809
12	Excess of tax over Straight-Line Tax Dep.		\$19,086,392	\$19,086,392	\$19,086,392	\$19,086,392
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,725,342	\$51,725,342	\$51,725,342	\$51,725,342
14	NET TAXABLE INCOME		-\$12,182,448	\$16,590,673	\$18,484,681	\$20,378,689
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$864,917	\$963,656	\$1,062,396
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$15,725,756	\$17,521,025	\$19,316,293
20	Federal Income Tax at the Rate of	35.00%	\$0	\$5,504,015	\$6,132,359	\$6,760,703
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	\$5,504,015	\$6,132,359	\$6,760,703
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,752,008	\$3,066,180	\$3,380,352
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$13,838,665	\$15,418,501	\$16,998,337
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$864,917	\$963,656	\$1,062,396
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
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	\$16,590,673	\$18,484,681	\$20,378,689
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	\$5,504,015	\$6,132,359	\$6,760,703
39	State Income Tax		\$0	\$864,917	\$963,656	\$1,062,396
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$6,368,932	\$7,096,015	\$7,823,099
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$7,104,168	\$7,104,168	\$7,104,168	\$7,104,168
44	Amortization of Deferred ITC		-\$423,708	-\$423,708	-\$423,708	-\$423,708
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		\$6,466,199	\$6,466,199	\$6,466,199	\$6,466,199
49	TOTAL INCOME TAX		\$6,466,199	\$12,835,131	\$13,562,214	\$14,289,298

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
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

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 Revenue Summary

A Line Number	B Description	C As Billed	D Billing Adjustments	E Adjustments			G Weather/ Switch Adjustment	H Annualize for 2008 rate change
				F Large Adjustment for Excess Facilities	F Customer Rate Swich Adjustment	F Rate Switch Adjustment		
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	\$3,198,115	
7	Lighting	\$3,010,266	\$81	-\$1,476	\$0	\$0	\$235,440	
8	Adjust to G/L	-\$161,162	\$0	\$0	\$0	\$0	\$0	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$126,043,366	-\$58,931	-\$79,407	\$220,782	\$2,705,118	\$11,249,466	
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	\$11,249,466	

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 Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Large Power New Customer Accounts	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$0	-\$659,188	\$132,400	\$6,753,606	\$60,982,169
4	Small General Service	\$0	-\$69,560	\$53,414	\$984,921	\$10,623,727
5	Large General Service	\$0	-\$67,711	\$143,852	\$2,309,676	\$25,194,698
6	Large Power	-\$339,915	-\$5,728	\$0	\$2,942,344	\$39,384,215
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	-\$339,915	-\$802,187	\$329,666	\$13,224,592	\$139,267,958
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	-\$339,915	-\$802,187	\$329,666	\$13,303,999	\$139,347,365

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
Summary of Net System Input Components

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	LP Customer Rate Switching and Annualization	365-Day Adjustment	Load Growth
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						

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
Summary of Net System Input Components

A	B	I
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	<u>2,126,808,785</u>
6	LOSSES	149,029,241
7	NET SYSTEM INPUT	<u><u>2,275,838,026</u></u>