

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: ER-2012-0175
Date Prepared: August 9, 2012

Filed
December 11, 2012
Data Center
Missouri Public
Service Commission

MISSOURI PUBLIC SERVICE COMMISSION

**REGULATORY REVIEW DIVISION
UTILITY SERVICES DEPARTMENT**

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

**TEST YEAR 12 MONTHS ENDED SEPTEMBER 30, 2011
UPDATED MARCH 31, 2012
TRUE-UP AUGUST 31, 2012**

**Great Plains Energy, Inc.
KCP&L GREATER MISSOURI OPERATIONS COMPANY
MPS AND L&P**

CASE NO. ER-2012-0175

*Jefferson City, Missouri
August 2012*

Staff Exhibit No. 264
Date 10/17/12 Reporter MM
File No. ER-2012-0175

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MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC

Direct Filing - August 9, 2012

Great Plains Energy, Inc.

KCP&L Greater Missouri Operations (GMO)

Test Year 12 Months Ending September 30, 2011

Updated March 31, 2012; True-Up Through August 31, 2012

CASE NO. ER-2012-0175

Jefferson City, Missouri

August 2012

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Revenue Requirement

Line Number	A Description	B 7.14% Return	C 7.40% Return	D 7.66% Return
1	Net Orig Cost Rate Base	\$1,370,443,360	\$1,370,443,360	\$1,370,443,360
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$97,890,769	\$101,440,218	\$104,989,666
4	Net Income Available	\$119,226,474	\$119,226,474	\$119,226,474
5	Additional Net Income Required	-\$21,335,705	-\$17,786,256	-\$14,236,808
6	Income Tax Requirement			
7	Required Current Income Tax	\$22,305,146	\$24,516,726	\$26,728,305
8	Current Income Tax Available	\$35,598,931	\$35,598,931	\$35,598,931
9	Additional Current Tax Required	-\$13,293,785	-\$11,082,205	-\$8,870,626
10	Revenue Requirement	-\$34,629,490	-\$28,868,461	-\$23,107,434
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
12	Gross Revenue Requirement	\$370,510	\$6,131,539	\$11,892,566

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,273,495,325
2	Less Accumulated Depreciation Reserve		\$766,688,000
3	Net Plant In Service		<u>\$1,506,807,325</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$17,211,781
6	Materials and Supplies		\$27,083,270
7	Emission Allowances		\$1,745,534
8	Prepayments-MPS		\$1,036,002
9	Fuel Inventory-Oil		\$16,297,801
10	Fuel Inventory-Other		\$290,157
11	Fuel Inventory-Coal		\$13,862,718
12	Prepaid Pension Asset		\$13,776,409
13	ERISA Minimum Tracker		\$10,929,980
14	FAS 87 Pension Tracker		\$5,009,564
15	OPEB Tracker		-\$172,582
16	Vintage 1 DSM Costs		\$657,608
17	Vintage 2 DSM Costs		\$11,431,643
18	Vintage 3 DSM Costs		\$5,439,480
19	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$13,327
20	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$183,149
21	Deferred Income Tax-Crossroads		\$0
22	MPS Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$2,228,139
23	Iatan Unit 2 Regulatory Asset Vintage 1		\$4,103,713
24	Iatan Unit 2 Regulatory Asset Vintage 2		\$5,907,636
25	MPS Iatan Unit 1 and Common Regulatory Asset Vintage 2		<u>\$885,048</u>
26	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$103,496,815</u>
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.5151%	\$1,168,500
29	State Tax Offset	5.5151%	\$183,622
30	City Tax Offset	5.5151%	\$0
31	Interest Expense Offset	16.7260%	\$6,810,137
32	Customer Advances		\$2,844,724
33	Customer Deposits		\$5,182,935
34	Deferred Income Taxes-Depreciation		\$208,830,128
35	Deferred Income Taxes on 1990 AAO		\$74,905
36	Deferred Income Taxes on 1992 AAO		\$0
37	Deferred Income Tax-Crossroads		<u>\$14,765,829</u>
38	TOTAL SUBTRACT FROM NET PLANT		<u>\$239,860,780</u>

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
39	Total Rate Base		<u>\$1,370,443,360</u>

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Plant In Service

Line Number	Account # (Optional)	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	\$21,664	P-2	\$0	\$21,664	99.6020%	\$0	\$21,556
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5000%	\$0	\$603,306
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$5,366,371	P-4	\$0	\$5,366,371	99.6020%	\$0	\$5,339,646
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	-\$51	P-5	\$51	\$0	99.5000%	\$0	\$0
6		TOTAL PLANT INTANGIBLE	\$5,994,321		\$51	\$5,994,372		\$0	\$5,964,507
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land Elec-Sibley	\$396,706	P-10	\$0	\$396,706	99.5000%	\$0	\$394,722
11	311.000	Steam Prod Structures Elec - Sibley	\$45,305,351	P-11	\$0	\$45,305,351	99.6000%	\$0	\$45,078,824
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$171,010,855	P-12	\$0	\$171,010,855	99.6000%	\$0	\$170,155,801
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$108,666,747	P-13	\$0	\$108,666,747	99.6000%	\$0	\$108,123,413
14	314.000	Steam Prod Turbogenerator - Sibley	\$62,067,582	P-14	\$0	\$62,067,582	99.5000%	\$0	\$61,757,244
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,392,288	P-15	\$0	\$16,392,288	99.6000%	\$0	\$16,310,307
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,407,151	P-16	\$0	\$1,407,151	99.5000%	\$0	\$1,400,115
17		TOTAL STEAM PRODUCTION - SIBLEY	\$405,246,660		\$0	\$405,246,660		\$0	\$403,220,426
18		STEAM PRODUCTION - JEFFREY							
19	310.000	Steam Production Land Elec- Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5000%	\$0	\$355,300
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,670,950	P-20	\$0	\$20,670,950	99.6000%	\$0	\$20,468,095
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$59,937,139	P-21	\$0	\$59,937,139	99.5000%	\$0	\$59,637,453
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$47,606,122	P-22	\$0	\$47,606,122	99.6000%	\$0	\$47,368,091
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,509,814	P-23	\$0	\$19,509,814	99.6000%	\$0	\$19,412,265
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$6,856,226	P-24	\$1,708,019	\$8,563,245	99.5000%	\$0	\$8,520,429
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$0	\$0	99.6000%	\$0	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,391,498	P-26	\$0	\$2,391,498	99.5000%	\$0	\$2,379,541
27		TOTAL STEAM PRODUCTION - JEFFREY	\$157,227,834		\$1,708,019	\$158,935,853		\$0	\$158,141,174
28		STEAM PRODUCTION - IATAN COMMON							
29	311.000	Steam Production Struct- Iatan Common	\$6,978,706	P-29	\$0	\$6,978,706	99.6000%	\$0	\$6,943,812
30	312.000	Steam Boiler Plant - Iatan Common	\$19,894,441	P-30	\$0	\$19,894,441	99.6000%	\$0	\$19,794,969
31	314.000	Steam Turbogenerator - Iatan Common	\$552,944	P-31	\$0	\$552,944	99.6000%	\$0	\$550,179
32	315.000	Steam Access Equip - Iatan Common	\$580,380	P-32	\$0	\$580,380	99.5000%	\$0	\$577,478
33	316.000	Steam Production Misc. Power Plant Equip-Elec Iatan Common	\$24,674	P-33	\$0	\$24,674	99.5000%	\$0	\$24,651
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$28,031,145		\$0	\$28,031,145		\$0	\$27,890,989
35		STEAM PRODUCTION - IATAN 2							
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$53,119	P-36	\$0	\$53,119	99.6000%	\$0	\$52,853
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$387,155	P-37	\$0	\$387,155	99.6000%	\$0	\$385,219
38	311.000	Steam Production Structures-Iatan 2	\$21,819,378	P-38	\$0	\$21,819,378	99.6000%	\$0	\$21,710,281
39	311.050	Steam production structures-Iatan 2 disallowance	-\$284,376	P-39	\$0	-\$284,376	99.6000%	\$0	-\$282,954
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$154,906,411	P-40	\$0	\$154,906,411	99.6000%	\$0	\$154,131,879
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$2,043,671	P-41	\$0	-\$2,043,671	99.6000%	\$0	-\$2,033,453
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$20,094,050	P-42	\$0	\$20,094,050	99.6000%	\$0	\$19,993,580
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$282,546	P-43	\$0	-\$282,546	99.6000%	\$0	-\$281,133
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$6,868,859	P-44	\$0	\$6,868,859	99.6000%	\$0	\$6,834,515
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$94,423	P-45	\$0	-\$94,423	99.6000%	\$0	-\$93,951
46	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$756,686	P-46	\$0	\$756,686	99.5000%	\$0	\$752,903
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$10,558	P-47	\$0	-\$10,558	99.6000%	\$0	-\$10,505
48		TOTAL STEAM PRODUCTION - IATAN 2	\$202,170,084		\$0	\$202,170,084		\$0	\$201,169,234

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49		TOTAL STEAM PRODUCTION	\$792,675,723		\$1,708,019	\$794,383,742		\$0	\$790,411,823
50		RETIREMENTS WORK IN PROGRESS- STEAM							
51		Steam Production Salvage & Removal Retirements not yet classified	\$0	P-51	\$0	\$0	99.5000%	\$0	\$0
52		TOTAL RETIREMENTS WORK IN PROGRESS- STEAM	\$0		\$0	\$0		\$0	\$0
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
55		HYDRAULIC PRODUCTION							
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
57		OTHER PRODUCTION							
58		OTHER PRODUCTION - NEVADA							
59	340.000	Other Production Land Elec - Nevada	\$59,905	P-59	\$0	\$59,905	99.5000%	\$0	\$59,605
60	341.000	Other Prod. Structures Elec-Nevada	\$297,862	P-60	\$0	\$297,862	99.5000%	\$0	\$296,373
61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$743,632	P-61	\$0	\$743,632	99.5000%	\$0	\$739,914
62	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-62	\$0	\$935,801	99.5000%	\$0	\$931,122
63	344.000	Other Prod. Generators Elec - Nevada	\$629,112	P-63	\$0	\$629,112	99.5000%	\$0	\$625,966
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$480,423	P-64	\$0	\$480,423	99.5000%	\$0	\$478,021
65		TOTAL OTHER PRODUCTION - NEVADA	\$3,146,736		\$0	\$3,146,736		\$0	\$3,131,001
66		OTHER PROD - RALPH GREEN							
67	340.000	Other Production Land Elec- RG	\$0	P-67	\$0	\$0	99.5000%	\$0	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	P-68	\$0	\$0	99.5000%	\$0	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	P-69	\$0	\$0	99.5000%	\$0	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	P-70	\$0	\$0	99.5000%	\$0	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	P-71	\$0	\$0	99.5000%	\$0	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	P-72	\$0	\$0	99.5000%	\$0	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	P-73	\$0	\$0	99.5000%	\$0	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	\$0
75		OTHER PROD - GREENWOOD							
76	340.000	Other Production Land Elec - Greenwood	\$233,662	P-76	\$0	\$233,662	99.5000%	\$0	\$232,494
77	341.000	Other Prod. Structures Elec - GW	\$3,059,811	P-77	\$0	\$3,059,811	99.5000%	\$0	\$3,044,512
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,540,008	P-78	\$0	\$3,540,008	99.5000%	\$0	\$3,522,308
79	343.000	Other Prod. Prime Movers - GW	\$34,999,801	P-79	\$0	\$34,999,801	99.5000%	\$0	\$34,824,802
80	344.000	Other Prod. Generators Elec - GW	\$8,868,630	P-80	\$0	\$8,868,630	99.5000%	\$0	\$8,824,287
81	345.000	Other Prod. Access Elec - GW	\$6,793,816	P-81	\$0	\$6,793,816	99.5000%	\$0	\$6,759,847
82	346.000	Other Prod. Misc Plant - GW	\$19,008	P-82	\$0	\$19,008	99.5000%	\$0	\$18,913
83		TOTAL OTHER PROD - GREENWOOD	\$57,514,736		\$0	\$57,514,736		\$0	\$57,227,163
84		OTHER PROD SOUTH HARPER							
85	340.000	Other Production Land - SH	\$1,034,874	P-85	\$0	\$1,034,874	99.5000%	\$0	\$1,029,700
86	341.000	Other Prod Structures - SH	\$10,884,973	P-86	\$0	\$10,884,973	99.5000%	\$0	\$10,830,548
87	342.000	Other Prod. Fuel Holders - SH	\$4,004,828	P-87	\$0	\$4,004,828	99.5000%	\$0	\$3,984,805
88	343.000	Other Prod. Prime Movers - SH	\$68,663,289	P-88	\$0	\$68,663,289	99.5000%	\$0	\$68,319,973
89	344.000	Other Prod. Generators - SH	\$19,323,169	P-89	\$0	\$19,323,169	99.5000%	\$0	\$19,226,553
90	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-90	\$0	\$17,148,919	99.5000%	\$0	\$17,063,174
91	346.000	Other Prod. Misc Pwr Plt - SH	\$210,611	P-91	\$0	\$210,611	99.5000%	\$0	\$209,558
92		TOTAL OTHER PROD SOUTH HARPER	\$121,270,463		\$0	\$121,270,463		\$0	\$120,664,111
93		OTHER PRODUCTION CROSSROADS							
94	303.020	Misc Intangibles-Trans.-Crossroads	\$9,584,651	P-94	\$0	\$9,584,651	99.5000%	\$0	\$9,536,728
95	340.000	Other Production Land-Crossroads	\$187,039	P-95	\$0	\$187,039	99.5000%	\$0	\$186,104
96	341.000	Other Production Structures-Crossroads	\$1,116,939	P-96	\$0	\$1,116,939	99.5000%	\$0	\$1,110,359
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,903,704	P-97	\$0	\$1,903,704	99.5000%	\$0	\$1,894,186
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,275,138	P-98	\$0	\$35,275,138	99.5000%	\$0	\$35,098,762
99	344.000	Other Prod. Generators-Crossroads	\$7,408,554	P-99	\$0	\$7,408,554	99.5000%	\$0	\$7,371,611

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100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$6,805,604	P-100	\$0	\$6,805,604	99.5000%	\$0	\$6,771,576
101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$57,268	P-101	\$0	\$57,268	99.5000%	\$0	\$56,982
102		TOTAL OTHER PRODUCTION CROSSROADS	\$62,337,897		\$0	\$62,337,897		\$0	\$62,026,207
103		OTHER PRODUCTION KCI							
104	340.000	Land & Land Rights-KCI	\$33,191	P-104	\$0	\$33,191	99.5000%	\$0	\$33,025
105	341.000	Structures & Improvements-KCI	\$403,201	P-105	\$0	\$403,201	99.6000%	\$0	\$401,185
106	342.000	Fuel Holders, Producers, and Access-KCI	\$506,815	P-106	\$0	\$506,815	99.6000%	\$0	\$504,281
107	343.000	Prime Movers-KCI	\$798,811	P-107	\$0	\$798,811	99.5000%	\$0	\$794,817
108	344.000	Generators-KCI	\$1,267,078	P-108	\$0	\$1,267,078	99.5000%	\$0	\$1,260,743
109	345.000	Access Electrical Equipment-KCI	\$477,872	P-109	\$0	\$477,872	99.5000%	\$0	\$475,483
110	346.000	Misc. Power Plant Equipment-KCI	\$0	P-110	\$0	\$0	99.5000%	\$0	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	P-111	\$0	\$0	99.5000%	\$0	\$0
112		TOTAL OTHER PRODUCTION KCI	\$3,486,968		\$0	\$3,486,968		\$0	\$3,469,534
113		TOTAL OTHER PRODUCTION	\$247,756,799		\$0	\$247,756,799		\$0	\$246,518,016
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
115		Other Production-Salvage & Removal Retirements not classified	\$0	P-115	\$0	\$0	99.5000%	\$0	\$0
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
117		TOTAL PRODUCTION PLANT	\$1,040,432,522		\$1,708,019	\$1,042,140,541		\$0	\$1,036,929,839
118		TRANSMISSION PLANT							
119	350.000	Transmission Land - Electric	\$2,267,317	P-119	\$0	\$2,267,317	99.5000%	\$0	\$2,255,980
120	360.040	Transmission Depreciable Land Rights	\$12,498,092	P-120	\$0	\$12,498,092	99.6000%	\$0	\$12,435,602
121	352.000	Transmission Structures and Imp.	\$7,735,149	P-121	\$0	\$7,735,149	99.5000%	\$0	\$7,696,473
122	353.000	Transmission Station Equipment	\$112,182,103	P-122	-\$1,708,019	\$110,474,084	99.6000%	\$0	\$109,921,714
123	353.001	Trans. Station Equip. Iatan 2	\$1,166,447	P-123	\$0	\$1,166,447	99.5000%	\$0	\$1,160,615
124	354.000	Transmission Towers and Fixtures	\$323,639	P-124	\$0	\$323,639	99.5000%	\$0	\$322,021
125	355.000	Transmission Poles and Fixtures	\$81,683,951	P-125	\$0	\$81,683,951	99.5000%	\$0	\$81,275,531
126	356.000	Transmission Overhead Cond & Devices	\$53,450,702	P-126	\$0	\$53,450,702	99.5000%	\$0	\$53,183,448
127	358.000	Transmission Underground Cond & Dev.	\$58,426	P-127	\$0	\$58,426	99.5000%	\$0	\$58,134
128		TOTAL TRANSMISSION PLANT	\$271,366,826		-\$1,708,019	\$269,657,807		\$0	\$268,309,518
129		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
130		Transmission-Salvage & Removal-Retirements	\$0	P-130	\$0	\$0	99.5000%	\$0	\$0
131		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
132		DISTRIBUTION PLANT							
133	360.000	Distribution Land Electric	\$4,936,754	P-133	\$0	\$4,936,754	99.5050%	\$0	\$4,912,317
134	360.010	Distribution Depreciable Land Rights	\$283,032	P-134	\$0	\$283,032	99.5050%	\$0	\$281,631
135	360.020	Distribution Land Leased	\$22,228	P-135	\$0	\$22,228	99.5050%	\$0	\$22,118
136	361.000	Distribution Structures & Improvements	\$9,475,128	P-136	\$0	\$9,475,128	99.5050%	\$0	\$9,428,226
137	362.000	Distribution Station Equipment	\$119,577,064	P-137	\$0	\$119,577,064	99.5050%	\$0	\$118,986,168
138	364.000	Distribution Poles, Towers, & Fixtures	\$154,108,339	P-138	\$0	\$154,108,339	99.5050%	\$0	\$153,345,503
139	365.000	Distribution Overhead Conductors & Devices	\$111,150,312	P-139	\$0	\$111,150,312	99.5050%	\$0	\$110,600,118
140	366.000	Distribution Underground Circuit	\$48,981,062	P-140	\$0	\$48,981,062	99.5050%	\$0	\$48,738,606
141	367.000	Distribution Underground Conductors & Devices	\$112,725,085	P-141	\$0	\$112,725,085	99.5050%	\$0	\$112,167,096
142	368.000	Distribution Line Transformers	\$162,922,696	P-142	\$0	\$162,922,696	99.5050%	\$0	\$162,116,229
143	369.010	Distribution Services Overhead	\$14,029,385	P-143	\$0	\$14,029,385	99.5050%	\$0	\$13,959,940
144	369.020	Distribution Services Underground	\$50,720,223	P-144	\$0	\$50,720,223	99.5050%	\$0	\$50,469,158
145	370.000	Distribution Meters Electric	\$27,222,877	P-145	\$0	\$27,222,877	99.5050%	\$0	\$27,088,124
146	370.010	Distribution Meters PURPA	\$2,038,114	P-146	\$0	\$2,038,114	99.5050%	\$0	\$2,028,025
147	371.000	Distribution Cust Prem Install	\$14,537,698	P-147	\$0	\$14,537,698	99.5050%	\$0	\$14,465,736
148	373.000	Distribution Street Light and Traffic Signal	\$31,445,968	P-148	\$0	\$31,445,968	99.5050%	\$0	\$31,290,310
149		TOTAL DISTRIBUTION PLANT	\$864,175,965		\$0	\$864,175,965		\$0	\$859,888,295

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160		RETIREMENT WORK IN PROGRESS - DISTRIBUTION							
161		Distribution- Salvage & Removal Retirements not yet classified	\$0	P-161	\$0	\$0	99.5050%	\$0	\$0
162		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
153		GENERAL PLANT							
164	389.000	General Land Electric	\$1,086,814	P-154	\$0	\$1,086,814	99.5020%	\$0	\$1,081,402
155	390.000	General Structures & Improv. Electric	\$21,202,706	P-155	\$0	\$21,202,706	99.5020%	\$0	\$21,097,117
156	391.000	General Office Furniture & Equipment	\$3,150,811	P-156	-\$870,534	\$2,280,277	99.5020%	\$0	\$2,268,921
157	391.020	General Office Furniture - Computer	\$2,351,086	P-157	-\$991,870	\$1,359,216	99.5020%	\$0	\$1,352,447
158	391.020	General Office Furniture-Computer-latan2	\$1,578	P-158	\$0	\$1,578	99.5020%	\$0	\$1,570
159	391.040	General Office Furniture - Software	\$549,734	P-159	-\$183,463	\$366,271	99.5020%	\$0	\$364,447
160	392.000	General Transportation Equip Autos	\$108,827	P-160	\$0	\$108,827	99.5020%	\$0	\$108,285
161	392.010	General Transportation Equip Light Trucks	\$1,134,048	P-161	\$0	\$1,134,048	99.5020%	\$0	\$1,128,400
162	392.020	General Trans. Equip Heavy Trucks	\$8,490,623	P-162	\$0	\$8,490,623	99.5020%	\$0	\$8,448,340
163	392.030	General Trans Equip-Tractors-elec	\$324,748	P-163	\$0	\$324,748	99.5020%	\$0	\$323,131
164	392.040	General Trans Equip Trailers	\$784,320	P-164	\$0	\$784,320	99.5020%	\$0	\$780,414
165	392.050	General Trans Equip Medium Trucks	\$4,432,127	P-165	\$0	\$4,432,127	99.5020%	\$0	\$4,410,055
166	392.050	General Trans Equip Med Trucks-latan 2	\$10,218	P-166	\$0	\$10,218	99.5020%	\$0	\$10,167
167	393.000	General Stores Equipment	\$111,893	P-167	-\$67,205	\$44,488	99.5020%	\$0	\$44,266
168	394.000	General Tools Equipment	\$4,566,807	P-168	-\$921,229	\$3,645,578	99.5020%	\$0	\$3,627,423
169	395.000	General Laboratory Equipment	\$2,841,103	P-169	-\$242,414	\$2,598,689	99.5020%	\$0	\$2,585,748
170	396.000	General Power Operated Equipment	\$3,895,957	P-170	\$0	\$3,895,957	99.5020%	\$0	\$3,876,555
171	397.000	General Communication Equipment	\$23,041,448	P-171	-\$130,431	\$22,911,017	99.5020%	\$0	\$22,796,920
172	398.000	General Misc Equipment	\$175,788	P-172	-\$40,761	\$135,027	99.5020%	\$0	\$134,355
173		TOTAL GENERAL PLANT	\$78,260,436		-\$3,447,907	\$74,812,529		\$0	\$74,439,963
174		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT							
175		General Plant-Salvage & Removal- Retirements not classified	\$0	P-175	\$0	\$0	99.5020%	\$0	\$0
176		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
177		ECORP PLANT							
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$644,635	P-178	\$0	\$644,635	99.5020%	\$0	\$641,425
179	389.000	General Land Electric -Raytown	\$28,789	P-179	\$0	\$28,789	99.5020%	\$0	\$28,646
180	390.000	General Structures & Improve-Raytown	\$8,824,249	P-180	\$0	\$8,824,249	99.5020%	\$0	\$8,780,304
181	390.050	General Struct. Leasehold Improvements	\$0	P-181	\$0	\$0	99.5020%	\$0	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$1,809,739	P-182	-\$18,400	\$1,591,339	99.5020%	\$0	\$1,583,414
183	391.000	General Office Furn.-Raytown	\$2,242,063	P-183	\$0	\$2,242,063	99.5020%	\$0	\$2,230,898
184	391.020	General Office Furniture-Computer-ECORP	\$3,469,161	P-184	-\$582,797	\$2,886,364	99.5020%	\$0	\$2,871,990
185	391.020	General Office Furn Comp-Raytown	\$2,926,054	P-185	\$0	\$2,926,054	99.5020%	\$0	\$2,911,482
186	391.040	General Office Furniture Software-ECORP	\$14,017,661	P-186	-\$7,558,536	\$6,459,125	99.5020%	\$0	\$6,428,959
187	391.040	General Office Furn Software-Raytown	\$1,462,867	P-187	\$0	\$1,462,867	99.5020%	\$0	\$1,455,582
188	392.020	General Trans Heavy Trucks-Elec	\$0	P-188	\$0	\$0	99.5020%	\$0	\$0
189	392.040	General Trans. Trailers Electric	\$0	P-189	\$0	\$0	99.5020%	\$0	\$0
190	393.000	General Stores Equipment-ECORP	\$7,882	P-190	\$0	\$7,882	99.5020%	\$0	\$7,843
191	394.000	General Tools-Electric-Raytown	\$17,699	P-191	\$0	\$17,699	99.5020%	\$0	\$17,611
192	395.000	General Laboratory Equipment-ECORP	\$0	P-192	\$0	\$0	99.5020%	\$0	\$0
193	396.000	General Power Operated Equip.-Raytown	\$16,610	P-193	\$0	\$16,610	99.5020%	\$0	\$16,627
194	397.000	General Communication Equipment-ECORP	\$298,501	P-194	\$0	\$298,501	99.5020%	\$0	\$297,014
195	397.000	General Communication-Raytown	\$631,487	P-195	\$0	\$631,487	99.5020%	\$0	\$628,342
196	398.000	General Miscellaneous Equipment-ECORP	\$18,728	P-196	\$0	\$18,728	99.5020%	\$0	\$18,635
197	398.000	General Misc. Equipment-Raytown	\$36,714	P-197	\$0	\$36,714	99.5020%	\$0	\$36,631
198		TOTAL ECORP PLANT	\$36,262,839		-\$8,159,733	\$28,093,106		\$0	\$27,953,203
199		RETIREMENTS-WORK IN PROGRESS-ECORP							
200		ECORP-Salvage-Retirements not yet classified	\$0	P-200	\$0	\$0	99.5020%	\$0	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0		\$0	\$0

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202		UCU COMMON GENERAL PLANT							
203	389.000	Land and Land Rights-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	390.000	Structures and Improvements Owned-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0
205	390.051	Structures and Improvements Leased-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	391.000	Gen Office Furniture & Equipment-UCU	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207	391.020	Gen Office Furniture-Computer-UCU	\$0	P-207	\$0	\$0	100.0000%	\$0	\$0
208	391.040	Computer Software-UCU	\$0	P-208	\$0	\$0	100.0000%	\$0	\$0
209	391.050	Computer Software Developments-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0
211	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212	394.000	Tools, Shop and Garage Equipment-UCU	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	395.000	Lab Equipment-UCU	\$0	P-213	\$0	\$0	100.0000%	\$0	\$0
214	397.000	Communications Equipment-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	398.000	Miscellaneous Equipment-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
217		TOTAL PLANT IN SERVICE	<u>\$2,286,481,909</u>		<u>-\$11,607,589</u>	<u>\$2,284,874,320</u>		<u>\$0</u>	<u>\$2,273,495,325</u>

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-5	Misc Intang-Cap Softwr-5 yr - Iatan	303.020		\$51		\$0
	1. To mirror MPS adjustment for miscellaneous intangible software.(Gaskins)		\$51		\$0	
P-24	Steam Prod Access Equip Elec - Jeffrey	315.000		\$1,708,019		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		\$1,708,019		\$0	
P-122	Transmission Station Equipment	353.000		-\$1,708,019		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		-\$1,708,019		\$0	
P-156	General Office Furniture & Equipment	391.000		-\$870,634		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$839,691		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$30,843		\$0	
P-157	General Office Furniture - Computer	391.020		-\$991,870		\$0
	1. To Include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$989,708		\$0	
	2. To Include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,162		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-169	General Office Furniture - Software	391.040		-\$183,463		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$156,190		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$27,273		\$0	
P-167	General Stores Equipment	393.000		-\$67,205		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$67,205		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
P-168	General Tools Equipment	394.000		-\$921,229		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$869,991		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,238		\$0	
P-169	General Laboratory Equipment	395.000		-\$242,414		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$236,468		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,946		\$0	
P-171	General Communication Equipment	397.000		-\$130,431		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$130,431		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
P-172	General Misc Equipment	398.000		-\$40,761		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$29,281		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$11,480		\$0	
P-182	General Office Furn. & Equipment-ECORP	391.000		-\$18,400		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$18,227		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$173		\$0	
P-184	General Office Furniture-Computer-ECORP	391.020		-\$582,797		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$439,316		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$143,481		\$0	
P-186	General Office Furniture Software-ECORP	391.040		-\$7,558,538		\$0
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,851,189		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,707,347		\$0	
Total Plant Adjustments				-\$11,607,589		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,556	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,305	0.00%	\$0
4	303.020	Misc Intang Pit - Cap Software 5 yr	\$5,339,646	0.00%	\$0
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$0	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$5,964,507		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land Elec-Sibley	\$394,722	0.00%	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$45,078,824	1.87%	\$842,974
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$170,155,801	2.19%	\$3,726,412
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$108,123,413	2.19%	\$2,367,903
14	314.000	Steam Prod Turbogenerator - Sibley	\$61,757,244	2.33%	\$1,438,944
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,310,307	2.40%	\$391,447
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,400,115	2.50%	\$35,003
17		TOTAL STEAM PRODUCTION - SIBLEY	\$403,220,426		\$8,802,683
18		STEAM PRODUCTION - JEFFREY			
19	310.000	Steam Production Land Elec- Jeffrey	\$355,300	0.00%	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,468,095	1.87%	\$382,753
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$59,637,453	2.10%	\$1,252,387
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$47,368,091	2.10%	\$994,730
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,412,265	2.31%	\$448,423
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$8,520,429	2.37%	\$201,934
25	315.000	Steam Prod - Jeffrey GSU's	\$0	2.37%	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,379,541	2.59%	\$61,630
27		TOTAL STEAM PRODUCTION - JEFFREY	\$158,141,174		\$3,341,857
28		STEAM PRODUCTION - IATAN COMMON			
29	311.000	Steam Production Struct- Iatan Common	\$6,943,812	1.87%	\$129,849
30	312.000	Steam Boiler Plant - Iatan Common	\$19,794,969	2.19%	\$433,510
31	314.000	Steam Turbogenerator - Iatan Common	\$550,179	2.33%	\$12,819
32	315.000	Steam Access Equip - Iatan Common	\$577,478	2.40%	\$13,859
33	316.000	Steam Production Misc. Power Plant Equip-Elec Iatan Common	\$24,551	2.59%	\$636

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$27,890,989		\$590,673
35		STEAM PRODUCTION - IATAN 2			
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$52,853	0.00%	\$0
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$385,219	0.00%	\$0
38	311.000	Steam Production Structures-Iatan 2	\$21,710,281	1.87%	\$405,982
39	311.050	Steam production structures-Iatan 2 disallowance	-\$282,954	1.87%	-\$5,291
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$154,131,879	2.19%	\$3,375,488
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$2,033,453	2.19%	-\$44,533
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$19,993,580	2.33%	\$465,850
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$281,133	2.33%	-\$6,550
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$6,834,515	2.40%	\$164,028
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$93,951	2.40%	-\$2,255
46	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$752,903	2.50%	\$18,823
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$10,505	2.50%	-\$263
48		TOTAL STEAM PRODUCTION - IATAN 2	\$201,159,234		\$4,371,279
49		TOTAL STEAM PRODUCTION	\$790,411,823		\$17,106,492
50		RETIREMENTS WORK IN PROGRESS-STEAM			
51		Steam Production Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
52		TOTAL RETIREMENTS WORK IN PROGRESS- STEAM	\$0		\$0
53		NUCLEAR PRODUCTION			
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0
55		HYDRAULIC PRODUCTION			
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
57		OTHER PRODUCTION			
58		OTHER PRODUCTION - NEVADA			
59	340.000	Other Production Land Elec - Nevada	\$59,605	0.00%	\$0
60	341.000	Other Prod. Structures Elec-Nevada	\$296,373	1.75%	\$5,187

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$739,914	3.09%	\$22,863
62	343.000	Other Prod. Prime Movers - Nevada	\$931,122	4.81%	\$44,787
63	344.000	Other Prod. Generators Elec - Nevada	\$625,966	3.80%	\$23,787
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$478,021	2.85%	\$13,624
65		TOTAL OTHER PRODUCTION - NEVADA	\$3,131,001		\$110,248
66		OTHER PROD - RALPH GREEN			
67	340.000	Other Production Land Elec- RG	\$0	0.00%	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	1.75%	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	3.09%	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	4.81%	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	3.80%	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	2.85%	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	3.57%	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0
75		OTHER PROD - GREENWOOD			
76	340.000	Other Production Land Elec - Greenwood	\$232,494	0.00%	\$0
77	341.000	Other Prod. Structures Elec - GW	\$3,044,512	1.75%	\$53,279
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,522,308	3.09%	\$108,839
79	343.000	Other Prod. Prime Movers - GW	\$34,824,802	4.81%	\$1,675,073
80	344.000	Other Prod. Generators Elec - GW	\$8,824,287	3.80%	\$335,323
81	345.000	Other Prod. Access Elec - GW	\$6,759,847	2.85%	\$192,656
82	346.000	Other Prod. Misc Plant - GW	\$18,913	3.57%	\$675
83		TOTAL OTHER PROD - GREENWOOD	\$57,227,163		\$2,365,845
84		OTHER PROD SOUTH HARPER			
85	340.000	Other Production Land - SH	\$1,029,700	0.00%	\$0
86	341.000	Other Prod Structures - SH	\$10,830,548	1.75%	\$189,535
87	342.000	Other Prod. Fuel Holders - SH	\$3,984,605	3.09%	\$123,124
88	343.000	Other Prod. Prime Movers - SH	\$68,319,973	4.81%	\$3,286,191
89	344.000	Other Prod. Generators - SH	\$19,226,553	3.80%	\$730,609
90	345.000	Other Prod. Access Elec Eq - SH	\$17,063,174	2.85%	\$486,300
91	346.000	Other Prod. Misc Pwr Plt - SH	\$209,558	3.57%	\$7,481
92		TOTAL OTHER PROD SOUTH HARPER	\$120,664,111		\$4,823,240
93		OTHER PRODUCTION CROSSROADS			
94	303.020	Misc Intangibles-Trans.-Crossroads	\$9,536,728	0.00%	\$0
95	340.000	Other Production Land-Crossroads	\$186,104	0.00%	\$0
96	341.000	Other Production Structures-Crossroads	\$1,110,359	1.75%	\$19,431
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,894,185	3.09%	\$58,530
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,098,762	4.81%	\$1,688,250
99	344.000	Other Prod. Generators-Crossroads	\$7,371,511	3.80%	\$280,117
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$6,771,576	2.85%	\$192,990

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101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$56,982	3.57%	\$2,034
102		TOTAL OTHER PRODUCTION CROSSROADS	\$62,026,207		\$2,241,352
103		OTHER PRODUCTION KCI			
104	340.000	Land & Land Rights-KCI	\$33,025	0.00%	\$0
105	341.000	Structures & Improvements-KCI	\$401,185	2.63%	\$10,551
106	342.000	Fuel Holders, Producers, and Access-KCI	\$504,281	2.63%	\$13,263
107	343.000	Prime Movers-KCI	\$794,817	2.63%	\$20,904
108	344.000	Generators-KCI	\$1,260,743	2.63%	\$33,158
109	345.000	Access Electrical Equipment-KCI	\$475,483	2.63%	\$12,505
110	346.000	Misc. Power Plant Equipment-KCI	\$0	2.63%	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	0.00%	\$0
112		TOTAL OTHER PRODUCTION KCI	\$3,469,534		\$90,381
113		TOTAL OTHER PRODUCTION	\$246,518,016		\$9,631,066
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION			
115		Other Production-Salvage & Removal Retirements not classified	\$0	0.00%	\$0
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
117		TOTAL PRODUCTION PLANT	\$1,036,929,839		\$26,737,558
118		TRANSMISSION PLANT			
119	350.000	Transmission Land - Electric	\$2,255,980	0.00%	\$0
120	350.040	Transmission Depreciable Land Rights	\$12,435,602	0.00%	\$0
121	352.000	Transmission Structures and Imp.	\$7,696,473	1.83%	\$140,845
122	353.000	Transmission Station Equipment	\$109,921,714	1.70%	\$1,868,669
123	353.001	Trans. Station Equip. Iatan 2	\$1,160,615	1.70%	\$19,730
124	354.000	Transmission Towers and Fixtures	\$322,021	1.85%	\$5,957
125	355.000	Transmission Poles and Fixtures	\$81,275,531	2.93%	\$2,381,373
126	356.000	Transmission Overhead Cond & Devices	\$53,183,448	2.32%	\$1,233,856
127	358.000	Transmission Underground Cond & Dev.	\$58,134	2.49%	\$1,448
128		TOTAL TRANSMISSION PLANT	\$268,309,518		\$5,651,878
129		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
130		Transmission-Salvage & Removal- Retirements	\$0	0.00%	\$0
131		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
132		DISTRIBUTION PLANT			
133	360.000	Distribution Land Electric	\$4,912,317	0.00%	\$0
134	360.010	Distribution Depreciable Land Rights	\$281,631	0.00%	\$0
135	360.020	Distribution Land Leased	\$22,118	0.00%	\$0
136	361.000	Distribution Structures & Improvements	\$9,428,226	1.61%	\$151,794
137	362.000	Distribution Station Equipment	\$118,985,158	2.08%	\$2,474,891
138	364.000	Distribution Poles, Towers, & Fixtures	\$153,345,503	3.89%	\$5,965,140
139	365.000	Distribution Overhead Conductors & Devices	\$110,600,118	2.18%	\$2,411,083
140	366.000	Distribution Underground Circuit	\$48,738,606	1.70%	\$828,556
141	367.000	Distribution Underground Conductors & Devices	\$112,167,096	2.49%	\$2,792,961
142	368.000	Distribution Line Transformers	\$162,116,229	3.45%	\$5,593,010
143	369.010	Distribution Services Overhead	\$13,959,940	3.64%	\$508,142
144	369.020	Distribution Services Underground	\$50,469,158	3.05%	\$1,539,309
145	370.000	Distribution Meters Electric	\$27,088,124	2.00%	\$541,762
146	370.010	Distribution Meters PURPA	\$2,028,025	7.14%	\$144,801
147	371.000	Distribution Cust Prem Install	\$14,465,736	5.12%	\$740,646
148	373.000	Distribution Street Light and Traffic Signal	\$31,290,310	3.18%	\$995,032
149		TOTAL DISTRIBUTION PLANT	\$859,898,295		\$24,687,127
150		RETIREMENT WORK IN PROGRESS - DISTRIBUTION			
151		Distribution- Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
152		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$0
153		GENERAL PLANT			
154	389.000	General Land Electric	\$1,081,402	0.00%	\$0
155	390.000	General Structures & Improv. Electric	\$21,097,117	2.73%	\$575,951
156	391.000	General Office Furniture & Equipment	\$2,268,921	5.00%	\$113,446
157	391.020	General Office Furniture - Computer	\$1,352,447	12.50%	\$169,056
158	391.020	General Office Furniture-Computer-latan2	\$1,570	12.50%	\$196
159	391.040	General Office Furniture - Software	\$364,447	11.11%	\$40,490
160	392.000	General Transportation Equip Autos	\$108,285	11.25%	\$12,182
161	392.010	General Transportation Equip Light Trucks	\$1,128,400	11.25%	\$126,945
162	392.020	General Trans. Equip Heavy Trucks	\$8,448,340	11.25%	\$950,438
163	392.030	General Trans Equip-Tractors-elec	\$323,131	11.25%	\$36,352
164	392.040	General Trans Equip Trailers	\$780,414	11.25%	\$87,797
165	392.050	General Trans Equip Medium Trucks	\$4,410,055	11.25%	\$496,131
166	392.050	General Trans Equip Med Trucks-latan 2	\$10,167	11.25%	\$1,144
167	393.000	General Stores Equipment	\$44,266	4.00%	\$1,771
168	394.000	General Tools Equipment	\$3,627,423	4.00%	\$145,097
169	395.000	General Laboratory Equipment	\$2,585,748	3.30%	\$85,330

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170	396.000	General Power Operated Equipment	\$3,876,555	4.45%	\$172,507
171	397.000	General Communication Equipment	\$22,796,920	3.70%	\$843,486
172	398.000	General Misc Equipment	\$134,355	4.00%	\$5,374
173		TOTAL GENERAL PLANT	\$74,439,963		\$3,863,693
174		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT			
175		General Plant-Salvage & Removal- Retirements not classified	\$0	0.00%	\$0
176		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	\$0		\$0
177		ECORP PLANT			
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$641,425	0.00%	\$0
179	389.000	General Land Electric -Raytown	\$28,646	0.00%	\$0
180	390.000	General Structures & Improve-Raytown	\$8,780,304	2.22%	\$194,923
181	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$1,583,414	5.00%	\$79,171
183	391.000	General Office Furn.-Raytown	\$2,230,898	5.00%	\$111,545
184	391.020	General Office Furniture-Computer-ECORP	\$2,871,990	12.50%	\$358,999
185	391.020	General Office Furn Comp-Raytown	\$2,911,482	12.50%	\$363,935
186	391.040	General Office Furniture Software-ECORP	\$6,426,959	11.11%	\$714,035
187	391.040	General Office Furn Software-Raytown	\$1,455,582	11.11%	\$161,715
188	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
189	392.040	General Trans. Trailers Electric	\$0	12.50%	\$0
190	393.000	General Stores Equipment-ECORP	\$7,843	4.00%	\$314
191	394.000	General Tools-Electric- Raytown	\$17,611	4.00%	\$704
192	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
193	396.000	General Power Operated Equip.-Raytown	\$16,527	4.45%	\$735
194	397.000	General Communication Equipment-ECORP	\$297,014	3.70%	\$10,990
195	397.000	General Communication-Raytown	\$628,342	3.70%	\$23,249
196	398.000	General Miscellaneous Equipment-ECORP	\$18,635	4.00%	\$745
197	398.000	General Misc. Equipment-Raytown	\$36,531	4.00%	\$1,461
198		TOTAL ECORP PLANT	\$27,953,203		\$2,022,521
199		RETIREMENTS-WORK IN PROGRESS-ECORP			
200		ECORP-Salvage-Retirements not yet classified	\$0	0.00%	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0
202		UCU COMMON GENERAL PLANT			
203	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0

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204	390.000	Structures and Improvements Owned-UCU	\$0	0.00%	\$0
205	390.051	Structures and Improvements Leased-UCU	\$0	0.00%	\$0
206	391.000	Gen Office Furniture & Equipment-UCU	\$0	0.00%	\$0
207	391.020	Gen Office Furniture-Computer-UCU	\$0	0.00%	\$0
208	391.040	Computer Software-UCU	\$0	0.00%	\$0
209	391.050	Computer Software Developments-UCU	\$0	0.00%	\$0
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0
211	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	0.00%	\$0
212	394.000	Tools, Shop and Garage Equipment-UCU	\$0	0.00%	\$0
213	395.000	Lab Equipment-UCU	\$0	0.00%	\$0
214	397.000	Communications Equipment-UCU	\$0	0.00%	\$0
215	398.000	Miscellaneous Equipment-UCU	\$0	0.00%	\$0
216		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
217		Total Depreciation	\$2,273,495,325		\$62,962,777

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$10,041	R-2	\$0	\$10,041	99.5020%	\$0	\$9,991
3	303.010	Miscellaneous Intangibles (Like 353)	\$29,907	R-3	\$0	\$29,907	99.6000%	\$0	\$29,757
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$424,137	R-4	\$0	\$424,137	99.6020%	\$0	\$422,025
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$370	R-5	\$0	\$370	99.5000%	\$0	\$368
6		TOTAL PLANT INTANGIBLE	\$464,455		\$0	\$464,455		\$0	\$462,141
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land Elec-Sibley	\$0	R-10	\$0	\$0	99.5000%	\$0	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$29,046,102	R-11	\$0	\$29,046,102	99.5000%	\$0	\$28,900,871
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$94,993,863	R-12	\$0	\$94,993,863	99.5000%	\$0	\$94,518,695
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$2,084,425	R-13	\$0	\$2,084,425	99.5000%	\$0	\$2,074,003
14	314.000	Steam Prod Turbogenerator - Sibley	\$35,690,797	R-14	\$0	\$35,690,797	99.5000%	\$0	\$35,512,343
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,941,787	R-15	\$0	\$11,941,787	99.5000%	\$0	\$11,882,078
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$518,991	R-16	\$0	\$518,991	99.5000%	\$0	\$516,396
17		TOTAL STEAM PRODUCTION - SIBLEY	\$174,276,765		\$0	\$174,276,765		\$0	\$173,404,386
18		STEAM PRODUCTION - JEFFREY							
19	310.000	Steam Production Land Elec- Jeffrey	\$0	R-19	\$0	\$0	99.5000%	\$0	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$16,615,129	R-20	\$0	\$16,615,129	99.5000%	\$0	\$16,532,053
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$41,497,488	R-21	\$0	\$41,497,488	99.5000%	\$0	\$41,290,001
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$2,360,139	R-22	\$0	\$2,360,139	99.5000%	\$0	\$2,348,338
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,987,262	R-23	\$0	\$8,987,262	99.5000%	\$0	\$8,942,326
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$5,185,683	R-24	\$0	\$5,185,683	99.5000%	\$0	\$5,159,755
25	316.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$948,910	\$948,910	99.5000%	\$0	\$944,165
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$715,954	R-26	\$0	\$715,954	99.5000%	\$0	\$712,374
27		TOTAL STEAM PRODUCTION - JEFFREY	\$76,361,655		\$948,910	\$76,310,565		\$0	\$75,929,012
28		STEAM PRODUCTION - IATAN COMMON							
29	311.000	Steam Production Struct- Iatan Common	\$388,882	R-29	\$0	\$388,882	99.5000%	\$0	\$386,938
30	312.000	Steam Boiler Plant - Iatan Common	\$1,263,971	R-30	\$0	\$1,263,971	99.5000%	\$0	\$1,247,701
31	314.000	Steam Turbogenerator - Iatan Common	\$69,994	R-31	\$0	\$69,994	99.5000%	\$0	\$69,644
32	315.000	Steam Access Equip - Iatan Common	\$42,223	R-32	\$0	\$42,223	99.5000%	\$0	\$42,012
33	316.000	Steam Production Misc. Power Plant Equip-Elec Iatan Common	\$584	R-33	\$0	\$584	99.5000%	\$0	\$581
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$1,765,654		\$0	\$1,765,654		\$0	\$1,746,876
35		STEAM PRODUCTION - IATAN 2							
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$4,840	R-36	\$0	\$4,840	99.5000%	\$0	\$4,816
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$6,112	R-37	\$0	\$6,112	99.6000%	\$0	\$6,081
38	311.000	Steam Production Structures-Iatan 2	\$648,056	R-38	\$0	\$648,056	99.5000%	\$0	\$644,816
39	311.050	Steam production structures-Iatan 2 disallowance	-\$3,968	R-39	\$0	-\$3,968	99.5000%	\$0	-\$3,948
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$5,086,291	R-40	\$0	\$5,086,291	99.5000%	\$0	\$5,060,860
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$32,801	R-41	\$0	-\$32,801	99.6500%	\$0	-\$32,653
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$692,496	R-42	\$0	\$692,496	99.5000%	\$0	\$689,034
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$4,916	R-43	\$0	-\$4,916	99.6000%	\$0	-\$4,891
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$243,064	R-44	\$0	\$243,064	99.5000%	\$0	\$241,849
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$1,686	R-45	\$0	-\$1,686	99.6000%	\$0	-\$1,678
46	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$28,087	R-46	\$0	\$28,087	99.5000%	\$0	\$27,947
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$198	R-47	\$0	-\$198	99.5000%	\$0	-\$197
48		TOTAL STEAM PRODUCTION - IATAN 2	\$6,665,377		\$0	\$6,665,377		\$0	\$6,632,036

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49		TOTAL STEAM PRODUCTION	\$258,068,461		\$948,910	\$269,007,361		\$0	\$257,712,310
50		RETIREMENTS WORK IN PROGRESS-STEAM							
51		Steam Production Salvage & Removal Retirements not yet classified	-\$363,972	R-51	\$0	-\$363,972	99.6000%	\$0	-\$362,152
52		TOTAL RETIREMENTS WORK IN PROGRESS-STEAM	-\$363,972		\$0	-\$363,972		\$0	-\$362,152
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
55		HYDRAULIC PRODUCTION							
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
57		OTHER PRODUCTION							
58		OTHER PRODUCTION - NEVADA							
59	340.000	Other Production Land Elec - Nevada	\$0	R-59	\$0	\$0	99.5000%	\$0	\$0
60	341.000	Other Prod. Structures Elec-Nevada	\$64,203	R-60	\$0	\$64,203	99.5000%	\$0	\$63,882
61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$285,323	R-61	\$0	\$285,323	99.5000%	\$0	\$283,896
62	343.000	Other Prod. Prime Movers - Nevada	\$461,844	R-62	\$0	\$461,844	99.5000%	\$0	\$459,535
63	344.000	Other Prod. Generators Elec - Nevada	\$463,763	R-63	\$0	\$463,763	99.5000%	\$0	\$461,444
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$353,913	R-64	\$0	\$353,913	99.5000%	\$0	\$352,143
65		TOTAL OTHER PRODUCTION - NEVADA	\$1,629,046		\$0	\$1,629,046		\$0	\$1,620,900
66		OTHER PROD - RALPH GREEN							
67	340.000	Other Production Land Elec- RG	\$0	R-67	\$0	\$0	99.5000%	\$0	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	R-68	\$0	\$0	99.5000%	\$0	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	R-69	\$0	\$0	99.5000%	\$0	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	R-70	\$0	\$0	99.5000%	\$0	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	R-71	\$0	\$0	99.5000%	\$0	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	R-72	\$0	\$0	99.5000%	\$0	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	R-73	\$0	\$0	99.5000%	\$0	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	\$0
75		OTHER PROD - GREENWOOD							
76	340.000	Other Production Land Elec - Greenwood	\$0	R-76	\$0	\$0	99.5000%	\$0	\$0
77	341.000	Other Prod. Structures Elec - GW	\$707,885	R-77	\$0	\$707,885	99.5000%	\$0	\$704,346
78	342.000	Other Prod. Fuel Holders Elec. GW	\$1,567,552	R-78	\$0	\$1,567,552	99.5000%	\$0	\$1,559,714
79	343.000	Other Prod. Prime Movers - GW	\$11,402,728	R-79	\$0	\$11,402,728	99.5000%	\$0	\$11,345,714
80	344.000	Other Prod. Generators Elec - GW	\$3,919,246	R-80	\$0	\$3,919,246	99.5000%	\$0	\$3,899,660
81	345.000	Other Prod. Access Elec - GW	\$2,526,587	R-81	\$0	\$2,526,587	99.5000%	\$0	\$2,513,954
82	346.000	Other Prod. Misc Plant - GW	\$438	R-82	\$0	\$438	99.5000%	\$0	\$438
83		TOTAL OTHER PROD - GREENWOOD	\$20,124,436		\$0	\$20,124,436		\$0	\$20,023,814
84		OTHER PROD SOUTH HARPER							
85	340.000	Other Production Land - SH	\$0	R-85	\$0	\$0	99.5000%	\$0	\$0
86	341.000	Other Prod Structures - SH	\$1,143,655	R-86	\$0	\$1,143,655	99.5000%	\$0	\$1,137,837
87	342.000	Other Prod. Fuel Holders - SH	\$851,499	R-87	\$0	\$851,499	99.5000%	\$0	\$847,242
88	343.000	Other Prod. Prime Movers - SH	\$20,942,956	R-88	\$0	\$20,942,956	99.5000%	\$0	\$20,838,241
89	344.000	Other Prod. Generators - SH	\$4,465,675	R-89	\$0	\$4,465,675	99.5000%	\$0	\$4,443,347
90	345.000	Other Prod. Access Elec Eq - SH	\$3,014,561	R-90	\$0	\$3,014,561	99.5000%	\$0	\$2,999,488
91	346.000	Other Prod. Misc Pwr Pit - SH	\$30,704	R-91	\$0	\$30,704	99.5000%	\$0	\$30,550
92		TOTAL OTHER PROD SOUTH HARPER	\$30,448,960		\$0	\$30,448,960		\$0	\$30,296,705
93		OTHER PRODUCTION CROSSROADS							
94	303.020	Misc Intangibles-Trans.-Crossroads	\$878,593	R-94	\$0	\$878,593	99.5000%	\$0	\$874,200
95	340.000	Other Production Land-Crossroads	\$0	R-95	\$0	\$0	99.5000%	\$0	\$0
96	341.000	Other Production Structures-Crossroads	\$66,011	R-96	\$0	\$66,011	99.5000%	\$0	\$65,681
97	342.000	Other Prod. Fuel Holders-Crossroads	\$213,886	R-97	\$0	\$213,886	99.5000%	\$0	\$212,817
98	343.000	Other Prod. Prime Movers-Crossroads	\$6,218,232	R-98	\$0	\$6,218,232	99.5000%	\$0	\$6,187,141
99	344.000	Other Prod. Generators-Crossroads	\$955,786	R-99	\$0	\$955,786	99.5000%	\$0	\$951,007
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$689,574	R-100	\$0	\$689,574	99.5000%	\$0	\$686,126
101	346.000	Other Prod. Misc Pwr Pit-Crossroads	\$7,496	R-101	\$0	\$7,496	99.5000%	\$0	\$7,469

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102		TOTAL OTHER PRODUCTION CROSSROADS	\$9,029,578		\$0	\$9,029,578		\$0	\$8,984,431
103		OTHER PRODUCTION KCI							
104	340.000	Land & Land Rights-KCI	\$27,132	R-104	\$0	\$27,132	99.5000%	\$0	\$26,996
105	341.000	Structures & Improvements-KCI	\$329,593	R-105	\$0	\$329,593	99.5000%	\$0	\$327,945
106	342.000	Fuel Holders, Producers, and Access-KCI	\$414,292	R-106	\$0	\$414,292	99.5000%	\$0	\$412,221
107	343.000	Prime Movers-KCI	\$652,980	R-107	\$0	\$652,980	99.5000%	\$0	\$649,715
108	344.000	Generators-KCI	\$1,035,762	R-108	\$0	\$1,035,762	99.5000%	\$0	\$1,030,583
109	345.000	Access Electrical Equipment-KCI	\$390,632	R-109	\$0	\$390,632	99.5000%	\$0	\$388,679
110	346.000	Misc. Power Plant Equipment-KCI	\$0	R-110	\$0	\$0	99.5000%	\$0	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	R-111	\$0	\$0	99.5000%	\$0	\$0
112		TOTAL OTHER PRODUCTION KCI	\$2,850,391		\$0	\$2,850,391		\$0	\$2,836,139
113		TOTAL OTHER PRODUCTION	\$64,082,401		\$0	\$64,082,401		\$0	\$63,761,989
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
115		Other Production-Salvage & Removal Retirements not classified	-\$75,125	R-115	\$0	-\$75,125	99.5000%	\$0	-\$74,749
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$75,125		\$0	-\$75,125		\$0	-\$74,749
117		TOTAL PRODUCTION PLANT	\$321,701,755		\$948,910	\$322,650,665		\$0	\$321,037,398
118		TRANSMISSION PLANT							
119	350.000	Transmission Land - Electric	\$0	R-119	\$0	\$0	99.5000%	\$0	\$0
120	350.040	Transmission Depreciable Land Rights	\$3,224,336	R-120	\$0	\$3,224,336	99.5000%	\$0	\$3,208,214
121	352.000	Transmission Structures and Imp.	\$1,950,433	R-121	\$0	\$1,950,433	99.5000%	\$0	\$1,940,881
122	353.000	Transmission Station Equipment	\$35,827,446	R-122	\$0	\$35,827,446	99.5000%	-\$2,812,642	\$32,835,667
123	363.001	Trans. Station Equip. Iatan 2	\$43,836	R-123	\$0	\$43,836	99.5000%	\$0	\$43,617
124	354.000	Transmission Towers and Fixtures	\$322,600	R-124	\$0	\$322,600	99.5000%	\$0	\$320,987
125	355.000	Transmission Poles and Fixtures	\$26,624,046	R-125	\$0	\$26,624,046	99.5000%	\$0	\$26,490,926
126	356.000	Transmission Overhead Cond & Devices	\$24,157,901	R-126	\$0	\$24,157,901	99.5000%	\$0	\$24,037,111
127	358.000	Transmission Underground Cond & Dev.	\$52,983	R-127	\$0	\$52,983	99.5000%	\$0	\$52,718
128		TOTAL TRANSMISSION PLANT	\$92,203,581		\$0	\$92,203,581		-\$2,812,642	\$88,929,921
129		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
130		Transmission-Salvage & Removal-Retirements	-\$151,499	R-130	\$0	-\$151,499	99.5000%	\$0	-\$150,742
131		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$151,499		\$0	-\$151,499		\$0	-\$150,742
132		DISTRIBUTION PLANT							
133	360.000	Distribution Land Electric	\$0	R-133	\$0	\$0	99.5050%	\$0	\$0
134	360.010	Distribution Depreciable Land Rights	\$0	R-134	\$0	\$0	99.5050%	\$0	\$0
135	360.020	Distribution Land Leased	\$5,669	R-135	\$0	\$5,669	99.5050%	\$0	\$5,641
136	361.000	Distribution Structures & Improvements	\$2,139,654	R-136	\$0	\$2,139,654	99.5050%	\$0	\$2,129,063
137	362.000	Distribution Station Equipment	\$34,530,361	R-137	\$0	\$34,530,361	99.5050%	\$0	\$34,359,436
138	364.000	Distribution Poles, Towers, & Fixtures	\$78,972,323	R-138	\$0	\$78,972,323	99.5050%	\$0	\$78,681,410
139	365.000	Distribution Overhead Conductors & Devices	\$33,358,263	R-139	\$0	\$33,358,263	99.5050%	\$0	\$33,193,140
140	366.000	Distribution Underground Circuit	\$8,747,918	R-140	\$0	\$8,747,918	99.5050%	\$0	\$8,704,616
141	367.000	Distribution Underground Conductors & Devices	\$35,745,386	R-141	\$0	\$35,745,386	99.5050%	\$0	\$35,568,446
142	368.000	Distribution Line Transformers	\$66,794,124	R-142	\$0	\$66,794,124	99.5050%	\$0	\$66,463,493
143	369.010	Distribution Services Overhead	\$13,301,051	R-143	\$0	\$13,301,051	99.5050%	\$0	\$13,235,211
144	369.020	Distribution Services Underground	\$28,784,062	R-144	\$0	\$28,784,062	99.5050%	\$0	\$28,641,581
145	370.000	Distribution Meters Electric	\$13,400,135	R-145	\$0	\$13,400,135	99.5050%	\$0	\$13,333,804
146	370.010	Distribution Meters PURPA	\$2,743,586	R-146	\$0	\$2,743,586	99.5050%	\$0	\$2,730,005
147	371.000	Distribution Cust Prem Install	\$10,218,129	R-147	\$0	\$10,218,129	99.5050%	\$0	\$10,167,549
148	373.000	Distribution Street Light and Traffic Signal	\$8,884,699	R-148	\$0	\$8,884,699	99.5050%	\$0	\$8,840,720
149		TOTAL DISTRIBUTION PLANT	\$337,625,360		\$0	\$337,625,360		\$0	\$335,954,115
150		RETIREMENT WORK IN PROGRESS - DISTRIBUTION							

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151		Distribution- Salvage & Removal Retirements not yet classified	-\$1,432,833	R-161	\$0	-\$1,432,833	99.5050%	\$0	-\$1,425,740
152		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	-\$1,432,833		\$0	-\$1,432,833		\$0	-\$1,425,740
153		GENERAL PLANT							
154	389.000	General Land Electric	\$0	R-164	\$0	\$0	99.5020%	\$0	\$0
155	390.000	General Structures & Improv. Electric	\$3,423,174	R-155	\$0	\$3,423,174	99.5020%	\$2,077,690	\$5,483,817
156	391.000	General Office Furniture & Equipment	\$2,146,848	R-156	-\$870,534	\$1,275,114	99.5020%	\$169,399	\$1,428,163
157	391.020	General Office Furniture - Computer	\$991,913	R-157	-\$991,870	\$43	99.5020%	\$863,726	\$863,769
158	391.020	General Office Furniture-Computer-latan2	\$161	R-158	\$0	\$161	99.5000%	\$0	\$150
159	391.040	General Office Furniture - Software	\$259,126	R-159	-\$183,463	\$75,663	99.5020%	\$86,640	\$161,926
160	392.000	General Transportation Equip Autos	\$148,282	R-160	\$0	\$148,282	99.5020%	\$0	\$147,544
161	392.010	General Transportation Equip Light Trucks	\$640,761	R-161	\$0	\$640,761	99.5020%	\$0	\$637,570
162	392.020	General Trans. Equip Heavy Trucks	\$2,658,260	R-162	\$0	\$2,658,260	99.5020%	\$0	\$2,645,012
163	392.030	General Trans Equip-Tractors-elec	\$193,639	R-163	\$0	\$193,639	99.5020%	\$0	\$192,675
164	392.040	General Trans Equip Trailers	\$808,998	R-164	\$0	\$808,998	99.5020%	\$0	\$804,969
165	392.050	General Trans Equip Medium Trucks	\$1,564,702	R-165	\$0	\$1,564,702	99.5020%	\$0	\$1,556,910
166	392.050	General Trans Equip Med Trucks-latan 2	\$4,951	R-166	\$0	\$4,951	99.5020%	\$0	\$4,926
167	393.000	General Stores Equipment	\$82,014	R-167	-\$67,205	\$14,809	99.5020%	-\$572	\$14,163
168	394.000	General Tools Equipment	\$3,526,088	R-168	-\$921,229	\$2,604,859	99.5020%	-\$850,559	\$1,741,328
169	395.000	General Laboratory Equipment	\$1,667,420	R-169	-\$242,414	\$1,425,006	99.5020%	-\$296,506	\$1,121,403
170	396.000	General Power Operated Equipment	\$1,864,557	R-170	\$0	\$1,864,557	99.5020%	\$0	\$1,855,272
171	397.000	General Communication Equipment	\$6,661,571	R-171	-\$130,431	\$6,531,140	99.5020%	-\$369,748	\$6,138,867
172	398.000	General Misc Equipment	-\$68,664	R-172	-\$40,761	-\$109,325	99.5020%	\$188,173	\$79,392
173		TOTAL GENERAL PLANT	\$26,572,681		-\$3,447,907	\$23,124,774		\$1,868,243	\$24,877,856
174		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT							
175		General Plant-Salvage & Removal- Retirements not classified	-\$11,779	R-175	\$0	-\$11,779	99.5020%	\$0	-\$11,720
176		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	-\$11,779		\$0	-\$11,779		\$0	-\$11,720
177		ECORP PLANT							
178	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$251,679	R-178	\$0	\$251,679	99.5020%	\$0	\$250,426
179	389.000	General Land Electric -Raytown	\$0	R-179	\$0	\$0	99.5020%	\$0	\$0
180	390.000	General Structures & Improve-Raytown	-\$3,226,383	R-180	\$0	-\$3,226,383	99.5020%	\$2,224,518	-\$985,798
181	390.050	General Struct. Leasehold Improvements	\$0	R-181	\$0	\$0	99.5020%	\$0	\$0
182	391.000	General Office Furn. & Equipment-ECORP	\$4,590	R-182	-\$18,400	-\$13,810	99.5020%	\$1,424,563	\$1,410,822
183	391.000	General Office Furn.-Raytown	\$10,319	R-183	\$0	\$10,319	99.5020%	\$0	\$10,268
184	391.020	General Office Furniture-Computer-ECORP	\$1,059,407	R-184	-\$582,797	\$476,610	99.5020%	\$3,879,600	\$4,353,836
185	391.020	General Office Furn Comp-Raytown	\$796,394	R-185	\$0	\$796,394	99.5020%	\$0	\$792,428
186	391.040	General Office Furniture Software-ECORP	\$2,966,009	R-186	-\$7,558,538	-\$4,592,527	99.5020%	\$8,008,488	\$3,438,830
187	391.040	General Office Furn Software-Raytown	\$328,347	R-187	\$0	\$328,347	99.5020%	\$0	\$326,712
188	392.020	General Trans Heavy Trucks-Elec	\$0	R-188	\$0	\$0	99.5020%	\$0	\$0
189	392.040	General Trans. Trailers Electric	\$0	R-189	\$0	\$0	99.5020%	\$0	\$0
190	393.000	General Stores Equipment-ECORP	\$8,556	R-190	\$0	\$8,556	99.5020%	-\$4,321	\$4,192
191	394.000	General Tools-Electric- Raytown	\$7,190	R-191	\$0	\$7,190	99.5020%	\$11,390	\$18,544
192	395.000	General Laboratory Equipment-ECORP	\$0	R-192	\$0	\$0	99.5020%	\$10,363	\$10,363
193	396.000	General Power Operated Equip.-Raytown	\$18,828	R-193	\$0	\$18,828	99.5020%	\$0	\$18,734
194	397.000	General Communication Equipment-ECORP	-\$296,486	R-194	\$0	-\$296,486	99.5020%	\$2,146,621	\$1,851,612
195	397.000	General Communication-Raytown	-\$490,985	R-195	\$0	-\$490,985	99.5020%	\$0	-\$488,540
196	398.000	General Miscellaneous Equipment-ECORP	\$14,347	R-196	\$0	\$14,347	99.5020%	\$36,037	\$50,313
197	398.000	General Misc. Equipment-Raytown	\$28,190	R-197	\$0	\$28,190	99.5020%	\$0	\$28,050
198		TOTAL ECORP PLANT	\$1,480,002		-\$8,159,733	-\$6,679,731		\$17,737,267	\$11,090,792
199		RETIREMENTS-WORK IN PROGRESS-ECORP							
200		ECORP-Salvage-Retirements not yet classified	\$0	R-200	\$0	\$0	99.5020%	\$0	\$0
201		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0		\$0	\$0
202		UCU COMMON GENERAL PLANT							
203	389.000	Land and Land Rights-UCU	\$0	R-203	\$0	\$0	100.0000%	\$0	\$0
204	390.000	Structures and Improvements Owned-UCU	-\$29,925	R-204	\$0	-\$29,925	100.0000%	\$0	-\$29,925

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205	390.051	Structures and Improvements Leased-UCU	-\$15,254	R-205	\$0	-\$15,254	100.0000%	\$0	-\$15,254
206	391.000	Gen Office Furniture & Equipment-UCU	-\$228,633	R-206	\$0	-\$228,633	100.0000%	\$0	-\$228,633
207	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-207	\$0	-\$5,248,745	100.0000%	\$0	-\$5,248,745
208	391.040	Computer Software-UCU	-\$4,830,588	R-208	\$0	-\$4,830,588	100.0000%	\$0	-\$4,830,588
209	391.050	Computer Software Developments-UCU	-\$2,111,548	R-209	\$0	-\$2,111,548	100.0000%	\$0	-\$2,111,548
210	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$168	R-210	\$0	-\$168	100.0000%	\$0	-\$168
211	392.050	Gen Transportation Equip Med Trucks-UCU	-\$1,403	R-211	\$0	-\$1,403	100.0000%	\$0	-\$1,403
212	394.000	Tools, Shop and Garage Equipment-UCU	-\$15,220	R-212	\$0	-\$15,220	100.0000%	\$0	-\$15,220
213	395.000	Lab Equipment-UCU	-\$10,810	R-213	\$0	-\$10,810	100.0000%	\$0	-\$10,810
214	397.000	Communications Equipment-UCU	-\$1,511,306	R-214	\$0	-\$1,511,306	100.0000%	\$0	-\$1,511,306
215	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-215	\$0	-\$72,431	100.0000%	\$0	-\$72,431
216		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,076,021
217		TOTAL DEPRECIATION RESERVE	\$764,376,702		-\$10,858,730	\$763,716,972		\$16,792,858	\$786,688,000

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-25	Steam Prod - Jeffrey GSU's	315.000		\$948,910		\$0
	To include reserve for JEC Common (Gaskins)		\$948,910		\$0	
R-122	Transmission Station Equipment	353.000		\$0		-\$2,812,642
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$2,812,642	
R-155	General Structures & Improv. Electric	390.000		\$0		\$2,077,690
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$2,077,690	
R-156	General Office Furniture & Equipment	391.000		-\$670,534		\$159,399
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$839,691		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$30,843		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$159,399	
R-157	General Office Furniture - Computer	391.020		-\$991,870		\$863,726
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$989,708		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,162		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$863,726	
R-159	General Office Furniture - Software	391.040		-\$183,463		\$86,640
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$156,190		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$27,273		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$86,640	
R-167	General Stores Equipment	393.000		-\$67,205		-\$572
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$67,205		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$572	
R-168	General Tools Equipment	394.000		-\$921,229		-\$860,559

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$869,991		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,238		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$850,559	
R-169	General Laboratory Equipment	395.000		-\$242,414		-\$296,506
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$236,468		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,946		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$296,506	
R-171	General Communication Equipment	397.000		-\$130,431		-\$359,748
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$130,431		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$359,748	
R-172	General Misc Equipment	398.000		-\$40,761		\$188,173
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciaton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$29,281		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$11,480		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$188,173	
R-180	General Structures & Improve-Raytown	390.000		\$0		\$2,224,518
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$2,224,518	
R-182	General Office Furn. & Equipment-ECORP	391.000		-\$18,400		\$1,424,563
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$18,227		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$173		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$1,424,563	
R-184	General Office Furniture-Computer-ECORP	391.020		-\$582,797		\$3,879,600

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$439,316		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$143,481		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$3,879,600	
R-186	General Office Furniture Software-ECORP	391.040		-\$7,558,536		\$8,008,486
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,851,189		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,707,347		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$8,008,486	
R-190	General Stores Equipment-ECORP	393.000		\$0		-\$4,321
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		-\$4,321	
R-191	General Tools-Electric-Raytown	394.000		\$0		\$11,390
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of General Plant.(Rice)		\$0		\$11,390	
R-192	General Laboratory Equipment-ECORP	395.000		\$0		\$10,363

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$10,363	
R-194	General Communication Equipment-ECORP	397.000		\$0		\$2,146,621
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$2,146,621	
R-196	General Miscellaneous Equipment-ECORP	398.000		\$0		\$36,037
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$36,037	
Total Reserve Adjustments				<u>-\$10,658,730</u>		<u>\$16,792,858</u>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense including taxes	\$41,634,491	25.50	13.85	11.65	0.031907	\$1,328,432
3	Accrued Vacation	\$2,727,224	25.50	344.83	-319.33	-0.874877	-\$2,385,986
4	Sibley - Coal & Freight	\$38,767,992	25.50	17.39	8.11	0.022219	\$861,386
5	Jeffrey-Coal	\$15,470,707	25.50	16.64	8.86	0.024274	\$375,536
6	Iatan- Coal	\$23,545,248	25.50	43.68	-18.18	-0.049808	-\$1,172,742
7	Fuel - Purchased Gas & Oil	\$6,364,179	25.50	39.83	-14.33	-0.039260	-\$249,858
8	Purchased Power	\$52,387,642	25.50	34.50	-9.00	-0.024658	-\$1,291,774
9	Injuries and Damages	\$785,492	25.50	44.27	-18.77	-0.051425	-\$40,394
10	Lake Road-Coal	\$9,614,549	25.50	20.37	5.13	0.014055	\$135,132
11	Pension Fund Payments	\$8,609,153	25.50	51.74	-26.24	-0.071890	-\$618,912
12	OPEB's	\$3,453,527	25.50	178.44	-152.94	-0.419014	-\$1,447,076
13	Cash Vouchers	\$105,680,966	25.50	30.00	-4.50	-0.012329	-\$1,302,941
14	TOTAL OPERATION AND MAINT. EXPENSE	\$309,041,170					-\$5,809,197
15	TAXES						
16	FICA - Employer Portion	\$2,807,622	25.50	16.50	9.00	0.024658	\$69,230
17	Federal/State Unemployment Taxes	\$543,471	25.50	75.88	-50.38	-0.138027	-\$75,014
18	MO Gross Receipts Taxes- 6%	\$4,033,663	10.25	68.29	-58.04	-0.159014	-\$641,409
19	MO Gross Receipts Taxes- 4%	\$1,349,331	10.25	36.60	-26.35	-0.072192	-\$97,411
20	MO Gross Receipts Taxes- Other Cities	\$26,088,262	10.25	45.92	-35.67	-0.097726	-\$2,549,501
21	Corporate Franchise	\$580,244	10.25	-77.50	87.75	0.240411	\$139,497
22	Property Tax	\$17,375,766	25.50	188.36	-162.86	-0.446192	-\$7,752,923
23	TOTAL TAXES	\$52,778,349					-\$10,907,531
24	OTHER EXPENSES						
25	Sales Taxes	\$15,378,150	10.25	22.00	-11.75	-0.032192	-\$495,053
26	TOTAL OTHER EXPENSES	\$15,378,150					-\$495,053
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$17,211,781
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$21,187,294	25.50	45.63	-20.13	-0.055151	-\$1,168,500
30	State Tax Offset	\$3,329,432	25.50	45.63	-20.13	-0.055151	-\$183,622
31	City Tax Offset	\$0	25.50	45.63	-20.13	-0.055151	\$0
32	Interest Expense Offset	\$40,715,872	25.50	86.55	-61.05	-0.167260	-\$6,810,137
33	TOTAL OFFSET FROM RATE BASE	\$65,232,598					-\$8,162,259
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$25,374,040

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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	\$574,682,351	See Note (1)	See Note (1)	See Note (1)	\$574,682,351	-\$14,364,906	\$558,692,734	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$252,061,842	\$0	\$252,061,842	-\$42,296,764	\$209,765,078	\$0	\$208,649,236	\$154,008	\$208,495,228
3	TOTAL TRANSMISSION EXPENSES	\$15,525,859	\$0	\$15,525,859	-\$5,305,582	\$10,220,277	\$0	\$10,169,173	\$3,026	\$10,166,147
4	TOTAL DISTRIBUTION EXPENSES	\$21,991,543	\$0	\$21,991,543	\$588,499	\$22,580,042	\$0	\$22,468,270	-\$17,134	\$22,485,404
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,195,307	\$0	\$14,195,307	-\$1,544,286	\$12,651,021	\$220,275	\$12,871,296	\$52,672	\$12,818,624
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,863,955	\$0	\$1,863,955	\$3,619,762	\$5,483,717	\$0	\$5,483,717	-\$3,975	\$5,487,692
7	TOTAL SALES EXPENSES	\$173,892	\$0	\$173,892	\$1,814	\$175,706	\$0	\$175,706	\$1,814	\$173,892
8	TOTAL ADMIN. & GENERAL EXPENSES	\$50,610,749	\$0	\$50,610,749	-\$1,023,803	\$49,586,946	-\$122,729	\$49,223,772	-\$2,112,165	\$51,335,937
9	TOTAL DEPRECIATION EXPENSE	\$60,632,243	See Note (1)	See Note (1)	See Note (1)	\$60,632,243	-\$2,905,618	\$57,424,676	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$234,927	\$0	\$234,927	\$1,947,384	\$2,182,311	\$0	\$2,171,443	\$0	\$2,171,443
11	TOTAL OTHER OPERATING EXPENSES	\$20,630,006	\$0	\$20,630,006	\$1,385,382	\$22,015,388	\$0	\$21,997,443	\$111,244	\$21,886,199
12	TOTAL OPERATING EXPENSE	\$437,920,323	\$0	\$377,288,080	-\$42,627,594	\$395,292,729	-\$2,808,072	\$390,634,732	-\$1,810,510	\$335,020,566
13	NET INCOME BEFORE TAXES	\$136,762,028	\$0	\$0	\$0	\$179,389,622	-\$11,556,834	\$168,058,002	\$0	\$0
14	TOTAL INCOME TAXES	\$859,279	See Note (1)	See Note (1)	See Note (1)	\$859,279	\$34,739,652	\$35,598,931	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$35,027,884	See Note (1)	See Note (1)	See Note (1)	\$35,027,884	-\$18,695,564	\$13,232,597	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$100,874,865	\$0	\$0	\$0	\$143,502,459	\$27,600,922	\$119,226,474	\$0	\$0

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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	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	M MO Adj. Juris. Non Labor (L + M) = K
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$562,955,799			Rev-2		\$562,955,799	100.0000%	-\$17,905,247	\$545,050,552		
Rev-3		FCA and Unbilled Electric Rate Revenues	-\$9,844,567			Rev-3		-\$9,844,567	100.0000%	\$9,844,567	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$553,111,232					\$553,111,232		-\$8,060,680	\$545,050,552		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$218,413			Rev-6		\$218,413	99.4600%	\$490,515	\$707,749		
Rev-7	447.012	Wholesale Sales Capacity	\$940,000			Rev-7		\$940,000	99.4600%	-\$38,242	\$896,682		
Rev-8	447.030	SFR Off System Sales	\$9,310,613			Rev-8		\$9,310,613	99.4600%	-\$9,310,613	-\$50,277		
Rev-9	447.030	SFR Off System Sales-Net Margin	\$0			Rev-9		\$0	100.0000%	\$6,429,726	\$6,429,726		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,599,029			Rev-10		\$2,599,029	99.4600%	-\$2,599,029	-\$14,035		
Rev-11	447.035	SFR Off System Sales WAPA	\$905,598			Rev-11		\$905,598	99.4600%	-\$905,598	-\$4,890		
Rev-12	447.035	SFR Off System Sales WAPA-Net Margin	\$0			Rev-12		\$0	100.0000%	\$333,600	\$333,600		
Rev-13	447.101	Resales Private Utilities	\$15,034			Rev-13		\$15,034	99.4600%	\$0	\$14,953		
Rev-14	447.103	Resales Municipalities	\$1,546,193			Rev-14		\$1,546,193	0.0000%	\$0	\$0		
Rev-15	450.001	Other Oper Rev-Forf Disc	\$617,400			Rev-15		\$617,400	100.0000%	-\$4,197	\$613,203		
Rev-16	451.004	Other-Oper Rev- Disconnect Serv. Charge	\$501,801			Rev-16		\$501,801	100.0000%	\$0	\$501,801		
Rev-17	454.001	Other-Oper Rev. Rent Electric Property	\$839,589			Rev-17		\$839,589	100.0000%	\$0	\$839,589		
Rev-18	456.100	Revenue Trans Elect for Others	\$3,481,419			Rev-18		\$3,481,419	100.0000%	-\$700,383	\$2,781,031		
Rev-19	456.101	Miscellaneous Electric Operating Revenue	\$331,340			Rev-19		\$331,340	99.5000%	\$0	\$329,683		
Rev-20	456.102	Other Revenue - Return Chk Svc Charge	\$264,690			Rev-20		\$264,690	99.5000%	\$0	\$263,367		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$21,571,119					\$21,571,119		-\$6,304,226	\$13,642,182		
Rev-22		TOTAL OPERATING REVENUES	\$574,682,351					\$574,682,351		-\$14,364,906	\$568,692,734		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$2,002,867	\$0	\$2,002,867	E-4	-\$11,236	\$1,991,631	99.5000%	\$0	\$1,981,673	-\$87,987	\$2,069,660
5	501.000	Fuel Expense	\$82,075,351	\$0	\$82,075,351	E-5	\$13,095,668	\$95,171,019	99.4600%	\$0	\$94,657,095	\$0	\$94,657,095
6	501.000	Fuel Additives - Limestone	\$420,935	\$0	\$420,935	E-6	-\$49,223	\$371,712	99.4600%	\$0	\$369,705	\$0	\$369,705
7	501.000	Fuel Additives - Ammonia	\$1,755,670	\$0	\$1,755,670	E-7	-\$411,511	\$1,344,159	99.4600%	\$0	\$1,336,901	\$0	\$1,336,901
8	501.000	Fuel Additives - PAC	\$101,409	\$0	\$101,409	E-8	\$18,093	\$119,502	99.4600%	\$0	\$118,857	\$0	\$118,857
9	501.000	Fuel Additives - Residuals	\$1,613,509	\$0	\$1,613,509	E-9	\$0	\$1,613,509	99.4600%	\$0	\$1,604,796	\$0	\$1,604,796
10	501.500	Fuel Handling	\$4,012,296	\$0	\$4,012,296	E-10	\$35,410	\$4,047,706	99.4600%	\$0	\$4,025,849	\$35,219	\$3,990,630
11	501.029	Fuel OSS - Fixed PRB	\$0	\$0	\$0	E-11	\$0	\$0	99.4600%	\$0	\$0	\$0	\$0
12	501.030	Fuel Off-System Steam (bk20)	\$0	\$0	\$0	E-12	-\$503,165	-\$503,165	99.4600%	\$0	-\$500,448	\$0	-\$500,448
13	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$0	\$0	\$0	E-13	\$0	\$0	99.4600%	\$0	\$0	\$0	\$0
14	502.000	Steam Expenses	\$4,474,620	\$0	\$4,474,620	E-14	\$201,936	\$4,676,556	99.5000%	\$0	\$4,653,173	\$42,018	\$4,611,155
15	505.000	Steam Operations Electric Expense	\$1,538,472	\$0	\$1,538,472	E-15	\$1,391	\$1,539,863	99.5000%	\$0	\$1,532,164	\$17,305	\$1,514,859
16	506.000	Misc. Steam Power Operations	\$2,414,680	\$0	\$2,414,680	E-16	\$57,791	\$2,472,471	99.5000%	\$0	\$2,460,109	\$12,735	\$2,447,374
17	507.000	Steam Power Operations Rents	\$3,753	\$0	\$3,753	E-17	\$113	\$3,866	99.5000%	\$0	\$3,847	\$0	\$3,847
18	509.000	Allowances	\$3,943,471	\$0	\$3,943,471	E-18	\$48,466	\$3,991,937	99.4600%	\$0	\$3,970,381	\$0	\$3,970,381
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$104,357,033	\$0	\$104,357,033		\$12,483,733	\$116,840,766		\$0	\$116,214,102	\$19,290	\$116,194,812
20		TOTAL STEAM POWER GENERATION	\$104,357,033	\$0	\$104,357,033		\$12,483,733	\$116,840,766		\$0	\$116,214,102	\$19,290	\$116,194,812
21		ELECTRIC MAINTENANCE EXPENSE											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	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
22	510.000	Maint. Superv. & Eng - Steam Power	\$1,575,261	\$0	\$1,575,261	E-22	\$17,142	\$1,592,403	99.5000%	\$0	\$1,584,441	\$18,335	\$1,566,106
23	511.000	Maint. Of Structures - Steam Power	\$1,733,598	\$0	\$1,733,598	E-23	\$51,737	\$1,785,335	99.5000%	\$0	\$1,776,409	\$12,608	\$1,763,801
24	512.000	Maint. Of Boiler Plant - Steam Power	\$9,945,733	\$0	\$9,945,733	E-24	\$432,033	\$10,377,766	99.5000%	\$0	\$10,325,877	\$41,775	\$10,284,102
25	513.000	Maint. Of Electric Plant - Steam Power	\$2,938,058	\$0	\$2,938,058	E-25	\$165,553	\$3,103,611	99.5000%	\$0	\$3,088,093	\$11,985	\$3,076,108
26	514.000	Maint. Of Misc. Electric Plant - Steam Power	\$408,169	\$0	\$408,169	E-26	\$7,247	\$415,416	99.5000%	\$0	\$413,339	\$852	\$412,487
27		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$16,600,819	\$0	\$16,600,819		\$673,712	\$17,274,531		\$0	\$17,188,159	\$85,555	\$17,102,604
28		NUCLEAR POWER GENERATION											
29		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
30		HYDRAULIC POWER GENERATION											
31		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
32		OTHER POWER GENERATION											
33		OTHER POWER OPERATION											
34	546.000	Prod Turbine Oper - Super & Engr	\$23,040	\$0	\$23,040	E-34	\$298	\$23,338	99.5000%	\$0	\$23,222	\$297	\$22,925
35	547.000	Prod Turbine Oper	\$10,948,611	\$0	\$10,948,611	E-35	-\$2,834,020	\$8,114,591	99.4600%	\$0	\$8,070,772	\$0	\$8,070,772
36	547.020	Fuel On System Other Prod	-\$1,807,664	\$0	-\$1,807,664	E-36	\$5,805,442	\$3,997,778	99.4600%	\$0	\$3,976,190	\$0	\$3,976,190
37	547.030	Fuel Off System Other Prod	\$4,243,675	\$0	\$4,243,675	E-37	-\$4,243,675	\$0	99.4600%	\$0	\$0	\$0	\$0
38	547.033	Fuel Other InterUN/intra S	\$1,684,129	\$0	\$1,684,129	E-38	-\$1,684,129	\$0	99.4600%	\$0	\$0	\$0	\$0
39	547.102	Fuel Handling CT Gas Purch	\$88,435	\$0	\$88,435	E-39	\$171	\$88,606	99.4600%	\$0	\$88,127	\$170	\$87,957
40	547.105	Hedging Settlements	\$4,710,449	\$0	\$4,710,449	E-40	-\$4,003,882	\$706,567	99.4600%	\$0	\$702,752	\$0	\$702,752
41	548.000	Other Power Generation Expense	\$463,790	\$0	\$463,790	E-41	\$4,175	\$467,965	99.5000%	\$0	\$465,625	\$4,154	\$461,471
42	549.000	Misc Other Power Generation Expense	\$686,787	\$0	\$686,787	E-42	\$2,264	\$689,051	99.5000%	\$0	\$685,606	\$2,253	\$683,353
43		TOTAL OTHER POWER OPERATION	\$21,041,252	\$0	\$21,041,252		-\$6,953,356	\$14,087,896		\$0	\$14,012,294	\$6,874	\$14,005,420
44		OTHER POWER MAINTENANCE											
45	551.000	Other Maint - Supr Eng Structure Gen & Misc.	\$302,650	\$0	\$302,650	E-45	\$4,239	\$306,889	99.5000%	\$0	\$305,355	\$4,009	\$301,346
46	552.000	Other General Maintenance of Structures	\$115,636	\$0	\$115,636	E-46	\$8,851	\$124,487	99.5000%	\$0	\$123,865	\$480	\$123,385
47	553.000	Other General Maintenance of General Plant	\$4,544,100	\$0	\$4,544,100	E-47	\$19,707	\$4,563,807	99.5000%	\$0	\$4,540,988	\$12,288	\$4,528,700
48	554.000	Other General Maintenance of Misc. General Plant	\$1,668	\$0	\$1,668	E-48	-\$20	\$1,648	99.5000%	\$0	\$1,640	\$0	\$1,640
49		TOTAL OTHER POWER MAINTENANCE	\$4,964,054	\$0	\$4,964,054		\$32,777	\$4,996,831		\$0	\$4,971,848	\$16,777	\$4,955,071
50		TOTAL OTHER POWER GENERATION	\$26,005,306	\$0	\$26,005,306		-\$6,920,579	\$19,084,727		\$0	\$18,984,142	\$23,651	\$18,960,491
51		OTHER POWER SUPPLY EXPENSES											
52	555.000	Purch. Pwr. Energy and Capacity	-\$120,173	\$0	-\$120,173	E-52	\$120,173	\$0	99.4600%	\$0	\$0	\$0	\$0
53	555.005	Purch Pwr Capacity Purch - Gardn	\$7,438,457	\$0	\$7,438,457	E-53	\$634,543	\$8,073,000	99.5000%	\$0	\$8,032,635	\$0	\$8,032,635
54	555.020	Purchased Power On-sys (bk10)	\$83,572,187	\$0	\$83,572,187	E-54	-\$39,147,854	\$44,424,333	99.4600%	\$0	\$44,184,442	\$0	\$44,184,442
55	555.021	Base Pwr On-Sys Interco (bk10)	\$2,108,315	\$0	\$2,108,315	E-55	-\$2,108,315	\$0	99.4600%	\$0	\$0	\$0	\$0
56	555.027	Purch Pwr On-Sys Demand	\$0	\$0	\$0	E-56	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
57	555.030	Purch Power Off-System Sales	\$5,839,210	\$0	\$5,839,210	E-57	-\$5,839,210	\$0	99.4600%	\$0	\$0	\$0	\$0
58	555.031	Purch Power Off-System Interunit	\$959,076	\$0	\$959,076	E-58	-\$959,076	\$0	99.4600%	\$0	\$0	\$0	\$0
59	555.032	Purchase Power Intrastate (bk11)	\$684,737	\$0	\$684,737	E-59	-\$684,737	\$0	99.4600%	\$0	\$0	\$0	\$0
60	555.035	Purchased Power Off-Sys WAPA	\$573,743	\$0	\$573,743	E-60	-\$573,743	\$0	99.4600%	\$0	\$0	\$0	\$0
61	555.101	Purch Pwr MO Allocation	\$0	\$0	\$0	E-61	\$0	\$0	99.4600%	\$0	\$0	\$0	\$0

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62	556.000	System Control and Load Dispatch	\$1,123,611	\$0	\$1,123,611	E-62	\$10,774	\$1,134,385	99.4600%	\$0	\$1,128,260	\$10,716	\$1,117,544
63	557.000	Other Production Expenses	\$2,919,521	\$0	\$2,919,521	E-63	\$13,815	\$2,933,336	99.4600%	\$0	\$2,917,496	\$14,796	\$2,902,700
64		TOTAL OTHER POWER SUPPLY EXPENSES	\$105,098,684	\$0	\$105,098,684		-\$48,533,630	\$56,565,054		\$0	\$56,262,833	\$25,512	\$56,237,321
65		TOTAL POWER PRODUCTION EXPENSES	\$252,061,842	\$0	\$252,061,842		-\$42,296,764	\$209,765,078		\$0	\$208,649,236	\$154,008	\$208,495,228
66		TRANSMISSION EXPENSES											
67		OPERATION - TRANSMISSION EXP.											
68	560.000	Trans Oper Suprv and Engrg	\$825,387	\$0	\$825,387	E-68	-\$15,304	\$810,083	99.5000%	\$0	\$806,033	-\$15,227	\$821,260
69	561.000	Trans Operations Expense	\$1,841,059	\$0	\$1,841,059	E-69	\$181,525	\$2,022,584	99.5000%	\$0	\$2,012,471	\$4,426	\$2,008,045
70	562.000	Trans Oper- Station Expenses	\$139,922	\$0	\$139,922	E-70	\$1,562	\$141,484	99.5000%	\$0	\$140,776	\$1,554	\$139,222
71	563.000	Trans Oper-OH Line Expense	\$81,648	\$0	\$81,648	E-71	\$352	\$82,000	99.5000%	\$0	\$81,590	\$350	\$81,240
72	565.000	Trans of Electricity by Others	\$2,015,433	\$0	\$2,015,433	E-72	-\$854,703	\$1,160,730	99.5000%	\$0	\$1,154,926	\$0	\$1,154,926
73	565.021	Trans of Elec by Others Interunit	\$0	\$0	\$0	E-73	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
74	565.027	Trans of Elec by Others Demand	\$7,126,339	\$0	\$7,126,339	E-74	-\$4,915,609	\$2,210,730	99.5000%	\$0	\$2,199,676	\$0	\$2,199,676
75	565.030	Trans of Elec by Others Off Sys	\$64,378	\$0	\$64,378	E-75	\$0	\$64,378	99.5000%	\$0	\$64,056	\$0	\$64,056
76	566.000	Trans Oper Misc Expense	\$1,154,825	\$0	\$1,154,825	E-76	\$7,637	\$1,162,462	99.5000%	\$0	\$1,156,649	\$7,484	\$1,149,165
77	567.000	Trans Oper Rents	\$15,919	\$0	\$15,919	E-77	\$0	\$15,919	99.5000%	\$0	\$15,839	\$0	\$15,839
78	575.000	Misc. Transmission Expenses	\$824,252	\$0	\$824,252	E-78	\$111,307	\$935,559	99.5000%	\$0	\$930,881	\$0	\$930,881
79		TOTAL OPERATION - TRANSMISSION EXP.	\$14,089,162	\$0	\$14,089,162		-\$5,483,233	\$8,605,929		\$0	\$8,562,897	-\$1,413	\$8,564,310
80		MAINTENANCE - TRANSMISSION EXP.											
81	568.000	Maint. of Supervision and Engineering	\$676	\$0	\$676	E-81	\$0	\$676	99.5000%	\$0	\$673	\$0	\$673
82	569.000	Trans Maintenance of Structures	\$18,477	\$0	\$18,477	E-82	\$2,416	\$20,893	99.5000%	\$0	\$20,788	\$119	\$20,669
83	570.000	Trans Maintenance of Station Equipment	\$273,198	\$0	\$273,198	E-83	\$81,898	\$355,096	99.5000%	\$0	\$353,320	\$3,737	\$349,583
84	571.000	Trans Maintenance of Overhead Lines	\$1,140,932	\$0	\$1,140,932	E-84	\$93,443	\$1,234,375	99.5000%	\$0	\$1,228,203	\$543	\$1,227,660
85	572.000	Trans Maintenance of Underground Lines	\$404	\$0	\$404	E-85	-\$28	\$376	99.5000%	\$0	\$374	\$5	\$369
86	573.000	Trans Maintenance of Misc. Trans Plant	\$3,010	\$0	\$3,010	E-86	-\$78	\$2,932	99.5000%	\$0	\$2,918	\$35	\$2,883
87		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,436,697	\$0	\$1,436,697		\$177,651	\$1,614,348		\$0	\$1,606,276	\$4,439	\$1,601,837
88		TOTAL TRANSMISSION EXPENSES	\$15,525,859	\$0	\$15,525,859		-\$5,305,582	\$10,220,277		\$0	\$10,169,173	\$3,026	\$10,166,147
89		DISTRIBUTION EXPENSES											
90		OPERATION - DIST. EXPENSES											
91	580.000	Distrb Oper - Supr & Engineering	\$2,233,650	\$0	\$2,233,650	E-91	-\$122,733	\$2,110,917	99.5050%	\$0	\$2,100,468	-\$122,125	\$2,222,593
92	581.000	Distrb Oper - Load Dispatching	\$253,889	\$0	\$253,889	E-92	\$2,686	\$256,575	99.5050%	\$0	\$255,305	\$2,673	\$252,632
93	582.000	Distrb Oper - Station Expense	\$262,659	\$0	\$262,659	E-93	\$919	\$263,578	99.5050%	\$0	\$262,273	\$914	\$261,359
94	583.000	Distrb Oper OH Line Expense	\$1,029,336	\$0	\$1,029,336	E-94	\$11,716	\$1,041,052	99.5050%	\$0	\$1,035,899	\$10,133	\$1,025,766
95	584.000	Distrb Oper UG Line Expense	\$761,045	\$0	\$761,045	E-95	\$32,545	\$793,590	99.5050%	\$0	\$789,662	\$3,038	\$786,624
96	585.000	Distrb Oper Street Light & Signal Expense	\$541	\$0	\$541	E-96	\$0	\$541	99.5050%	\$0	\$538	\$0	\$538
97	586.000	Distrb Oper Meter Expense	\$1,219,462	\$0	\$1,219,462	E-97	\$50,100	\$1,269,562	99.5050%	\$0	\$1,263,277	\$13,429	\$1,249,848
98	587.000	Distrb Oper Customer Install Expense	\$64,601	\$0	\$64,601	E-98	\$718	\$65,319	99.5050%	\$0	\$64,995	\$714	\$64,281
99	588.000	Distr Oper Misc Distr Expense	\$6,079,059	\$0	\$6,079,059	E-99	\$57,745	\$6,136,804	99.5050%	\$0	\$6,106,426	\$43,532	\$6,062,894
100	589.000	Distr Operations Rents	\$28,569	\$0	\$28,569	E-100	\$0	\$28,569	99.5050%	\$0	\$28,428	\$0	\$28,428
101		TOTAL OPERATION - DIST. EXPENSES	\$11,932,811	\$0	\$11,932,811		\$33,696	\$11,966,507		\$0	\$11,907,271	-\$47,692	\$11,954,963
102		MAINTENANCE - DISTRIB. EXPENSES											
103	590.000	Distrb Maint-Suprv & Engineering	\$36,113	\$0	\$36,113	E-103	\$854	\$36,967	99.5050%	\$0	\$36,784	\$352	\$36,432
104	591.000	Distrb Maint-Structures	\$357,670	\$0	\$357,670	E-104	\$15,841	\$373,511	99.5050%	\$0	\$371,663	\$1,886	\$369,777
105	592.000	Distrb Maint-Station Equipment	\$219,374	\$0	\$219,374	E-105	\$38,911	\$258,285	99.5050%	\$0	\$257,006	\$2,183	\$254,823

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106	593.000	Distrib Maint-OH lines	\$7,666,152	\$0	\$7,666,152	E-106	\$324,742	\$7,990,894	99.5050%	\$0	\$7,951,340	\$16,778	\$7,934,562
107	594.000	Distrib Maint-Maint Undergrnd Lines	\$351,068	\$0	\$351,068	E-107	\$5,666	\$356,734	99.5050%	\$0	\$354,968	\$3,477	\$351,491
108	595.000	Distrib Maint-Maint Line Transformer	\$106,497	\$0	\$106,497	E-108	\$136,967	\$243,464	99.5050%	\$0	\$242,259	\$1,837	\$240,422
109	596.000	Distrib Maint- Maint St Lights/Signal	\$892,897	\$0	\$892,897	E-109	\$95,906	\$988,803	99.5050%	\$0	\$983,909	\$1,708	\$982,201
110	597.000	Distrib Maint-Maint of Meters	\$108,939	\$0	\$108,939	E-110	-\$11,792	\$97,147	99.5050%	\$0	\$96,666	\$796	\$95,870
111	598.000	Distrib Maint-Maint Misc Distrib Pin	\$320,022	\$0	\$320,022	E-111	-\$52,292	\$267,730	99.5050%	\$0	\$266,404	\$1,541	\$264,863
112		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$10,058,732	\$0	\$10,058,732		\$554,803	\$10,613,535		\$0	\$10,560,999	\$30,558	\$10,530,441
113		TOTAL DISTRIBUTION EXPENSES	\$21,991,643	\$0	\$21,991,643		\$588,499	\$22,580,042		\$0	\$22,468,270	-\$17,134	\$22,485,404
114		CUSTOMER ACCOUNTS EXPENSE											
115	901.000	Customer Acct Superv Exp	\$501,478	\$0	\$501,478	E-115	-\$11,184	\$490,294	100.0000%	\$0	\$490,294	-\$11,184	\$501,478
116	902.000	Cust Accts Meter Reading Expense	\$3,541,832	\$0	\$3,541,832	E-116	-\$2,326,837	\$1,214,995	100.0000%	\$0	\$1,214,995	\$9,249	\$1,205,746
117	903.000	Customer Accts Records and Collection	\$6,691,397	\$0	\$6,691,397	E-117	\$53,341	\$6,744,738	100.0000%	\$220,275	\$6,965,013	\$53,341	\$6,911,672
118	904.000	Uncollectible Accounts Expense	\$3,163,648	\$0	\$3,163,648	E-118	\$232,245	\$3,395,893	100.0000%	\$0	\$3,395,893	\$0	\$3,395,893
119	905.000	Misc. Customer Accts Expense	\$296,952	\$0	\$296,952	E-119	\$508,149	\$805,101	100.0000%	\$0	\$805,101	\$1,266	\$803,835
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,195,307	\$0	\$14,195,307		-\$1,544,286	\$12,651,021		\$220,275	\$12,871,296	\$52,672	\$12,818,624
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Superv. Exp	\$125,667	\$0	\$125,667	E-122	\$1,665	\$127,332	100.0000%	\$0	\$127,332	\$1,665	\$125,667
123	908.000	Customer Assistance Expense	\$475,240	\$0	\$475,240	E-123	\$2,004,917	\$2,480,157	100.0000%	\$0	\$2,480,157	\$684	\$2,479,473
124	909.000	Instructional Advertising Expense	\$40,115	\$0	\$40,115	E-124	\$39,807	\$79,922	100.0000%	\$0	\$79,922	\$746	\$79,176
125	910.000	Misc Customer Accounts and Info Exp	\$1,222,933	\$0	\$1,222,933	E-125	\$1,573,373	\$2,796,306	100.0000%	\$0	\$2,796,306	-\$7,070	\$2,803,376
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,863,955	\$0	\$1,863,955		\$3,619,762	\$5,483,717		\$0	\$5,483,717	-\$3,975	\$5,487,692
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$455	\$0	\$455	E-128	\$5	\$460	100.0000%	\$0	\$460	\$5	\$455
129	912.000	Sales Expense	\$159,129	\$0	\$159,129	E-129	\$1,708	\$160,837	100.0000%	\$0	\$160,837	\$1,708	\$159,129
130	913.000	Sales Advertising Expense	\$4,111	\$0	\$4,111	E-130	\$0	\$4,111	100.0000%	\$0	\$4,111	\$0	\$4,111
131	916.000	Misc. Sales Expense	\$10,197	\$0	\$10,197	E-131	\$101	\$10,298	100.0000%	\$0	\$10,298	\$101	\$10,197
132		TOTAL SALES EXPENSES	\$173,892	\$0	\$173,892		\$1,814	\$175,706		\$0	\$175,706	\$1,814	\$173,892
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & Gen-Administrative Salaries-Allocated	\$14,191,040	\$0	\$14,191,040	E-135	-\$4,074,854	\$10,116,186	99.4740%	\$0	\$10,062,975	-\$2,517,227	\$12,580,202
136	920.000	Admin & Gen Administrative Salaries-100%	\$523,878	\$0	\$523,878	E-136	-\$295,456	\$228,422	100.0000%	\$0	\$228,422	\$0	\$228,422
137	921.000	A & G Expenses	\$1,625,348	\$0	\$1,625,348	E-137	-\$49,886	\$1,575,462	99.4740%	\$0	\$1,567,175	-\$44,666	\$1,611,841
138	922.000	A & G Expenses Transferred	\$2,899,950	\$0	\$2,899,950	E-138	-\$2,916	\$2,897,034	99.4740%	\$0	\$2,881,795	-\$2,901	\$2,884,696
139	922.050	KCPL Bill of Common Use Plant	\$0	\$0	\$0	E-139	\$0	\$0	99.4740%	\$0	\$0	\$0	\$0
140	923.000	Outside Services Employed-Allocated	\$5,487,940	\$0	\$5,487,940	E-140	-\$522,673	\$4,965,267	99.4740%	\$0	\$4,939,150	\$0	\$4,939,150
141	923.000	Outside Services Employed-100%	\$650,003	\$0	\$650,003	E-141	-\$650,003	\$0	100.0000%	\$0	\$0	\$0	\$0
142	924.000	Property Insurance	\$1,264,473	\$0	\$1,264,473	E-142	\$106,836	\$1,371,309	99.5050%	\$0	\$1,364,521	\$0	\$1,364,521
143	925.000	Injuries and Damages	\$2,334,001	\$0	\$2,334,001	E-143	-\$215,004	\$2,118,997	99.4740%	\$0	\$2,107,851	-\$173	\$2,108,024
144	926.000	Employee Pensions and Benefits-Allocated	\$12,671,696	\$0	\$12,671,696	E-144	\$6,505,419	\$19,177,115	99.4740%	\$0	\$19,076,243	\$443,777	\$18,632,466
145	926.000	Employee Pensions and Benefits-100%	\$148,512	\$0	\$148,512	E-145	\$0	\$148,512	100.0000%	\$0	\$148,512	\$0	\$148,512
146	928.000	Regulatory Commission Expense	\$5,521	\$0	\$5,521	E-146	\$0	\$5,521	100.0000%	\$0	\$5,521	\$0	\$5,521
147	928.001	MPSC Assessment	\$808,889	\$0	\$808,889	E-147	\$177,799	\$986,688	100.0000%	\$0	\$986,688	\$6,594	\$980,094
148	928.003	FERC Assessment	\$410,622	\$0	\$410,622	E-148	\$7,732	\$418,354	100.0000%	\$0	\$418,354	\$434	\$417,920
149	928.011	Reg Comm Exp- Mo Proceeding	\$1,383,203	\$0	\$1,383,203	E-149	\$256,628	\$1,639,831	100.0000%	\$0	\$1,639,831	\$0	\$1,639,831
150	928.023	Reg Comm Exp- FERC Proceedings	\$350,028	\$0	\$350,028	E-150	\$0	\$350,028	100.0000%	\$0	\$350,028	\$0	\$350,028

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151	928.030	Reg. Comm. Load Research	\$12,587	\$0	\$12,587	E-151	\$167	\$12,754	100.0000%	\$0	\$12,754	\$167	\$12,587
152	928.040	Reg. Comm. Misc Tariff Filing	\$3,985	\$0	\$3,985	E-152	\$123	\$4,108	100.0000%	\$0	\$4,108	\$123	\$3,985
153	929.000	Duplicate Charges-Credit	-\$484,346	\$0	-\$484,346	E-153	\$0	-\$484,346	99.4740%	\$0	-\$481,798	\$0	-\$481,798
154	930.000	Miscellaneous A&G Expense	\$1,336,125	\$0	\$1,336,125	E-154	-\$61,035	\$1,275,090	99.4740%	\$0	\$1,268,383	\$387	\$1,267,996
155	930.100	General Advertising Expense	\$56,863	\$0	\$56,863	E-155	-\$26,874	\$29,989	99.4740%	\$0	\$29,831	\$391	\$29,440
156	931.000	Admin & General Expense-Rents	\$2,702,124	\$0	\$2,702,124	E-156	-\$635,959	\$2,066,165	99.4740%	-\$122,729	\$1,932,568	\$0	\$1,932,568
157	933.000	A&G Transportation Expense	\$0	\$0	\$0	E-157	-\$1,592,421	-\$1,592,421	99.4740%	\$0	-\$1,584,045	\$0	-\$1,584,045
158		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$48,382,442	\$0	\$48,382,442		-\$1,072,377	\$47,310,065		-\$122,729	\$46,958,867	-\$2,113,094	\$49,071,961
159		MAINT., ADMIN. & GENERAL EXP.											
160	935.000	Maint. Of General Plant	\$2,228,307	\$0	\$2,228,307	E-160	\$48,574	\$2,276,881	99.4740%	\$0	\$2,264,905	\$929	\$2,263,976
161		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,228,307	\$0	\$2,228,307		\$48,574	\$2,276,881		\$0	\$2,264,905	\$929	\$2,263,976
162		TOTAL ADMIN. & GENERAL EXPENSES	\$50,610,749	\$0	\$50,610,749		-\$1,023,803	\$49,586,946		-\$122,729	\$49,223,772	-\$2,112,165	\$51,335,937
163		DEPRECIATION EXPENSE											
164	703.000	Depreciation Expense, Dep. Exp.	\$66,195,695	See note (1)	See note (1)	E-164	See note (1)	\$66,195,695	99.5020%	-\$2,903,263	\$62,962,777	See note (1)	See note (1)
165	703.001	MO Iatan 1 Com RA Depr Expense	-\$5,563,452			E-165		-\$5,563,452	99.5020%	\$0	-\$5,535,746		
166	703.101	Depr Steam Elec Prod ARC	\$0			E-166		\$0	0.0000%	\$0	\$0		
167	703.000	Depreciation Reserve Amortizations	\$0			E-167		\$0	99.5020%	-\$2,355	-\$2,355		
168		TOTAL DEPRECIATION EXPENSE	\$60,632,243	\$0	\$0		\$0	\$60,632,243		-\$2,905,618	\$57,424,676	\$0	\$0
169		AMORTIZATION EXPENSE											
170	704.000	Amort-LTD Term Electric Plant	\$285,834	\$0	\$285,834	E-170	-\$136,882	\$148,952	99.5020%	\$0	\$148,210	\$0	\$148,210
171	705.010	Amortization of Intangible Plant-Software	\$130,771	\$0	\$130,771	E-171	\$1,087,404	\$1,218,175	99.5020%	\$0	\$1,212,108	\$0	\$1,212,108
172	705.010	Amortization of Other Intangible Plant	-\$227,874	\$0	-\$227,874	E-172	\$706,431	\$478,557	99.5020%	\$0	\$476,174	\$0	\$476,174
173	705.000	Iatan 1 & 2/Common Regulatory Asset Amortization	\$46,196	\$0	\$46,196	E-173	\$290,431	\$336,627	99.5020%	\$0	\$334,951	\$0	\$334,951
174		TOTAL AMORTIZATION EXPENSE	\$234,927	\$0	\$234,927		\$1,947,384	\$2,182,311		\$0	\$2,171,443	\$0	\$2,171,443
175		OTHER OPERATING EXPENSES											
176	707.400	Regulatory Credits	-\$307,656	\$0	-\$307,656	E-176	\$0	-\$307,656	0.0000%	\$0	\$0	\$0	\$0
177	711.101	Accretion Expense Steam Prod ARO	\$214,652	\$0	\$214,652	E-177	\$0	\$214,652	0.0000%	\$0	\$0	\$0	\$0
178	708.101	State Cap Stk Tax Elec	\$541,910	\$0	\$541,910	E-178	\$0	\$541,910	99.5020%	\$0	\$539,211	\$0	\$539,211
179	708.103	Misc Occup Taxes Elec	\$0	\$0	\$0	E-179	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
180	708.110	Earnings Tax Electric	\$0	\$0	\$0	E-180	\$0	\$0	99.4740%	\$0	\$0	\$0	\$0
181	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-181	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
182	708.111	Other Tax Expense	\$0	\$0	\$0	E-182	\$0	\$0	99.4740%	\$0	\$0	\$0	\$0
183	708.112	Taxes Other than Income Taxes	\$57,124	\$0	\$57,124	E-183	\$0	\$57,124	100.0000%	\$0	\$57,124	\$0	\$57,124
184	708.120	Property Taxes - Elec	\$16,040,367	\$0	\$16,040,367	E-184	\$1,421,827	\$17,462,194	99.5020%	\$0	\$17,375,232	\$0	\$17,375,232
185	708.142	F.I.C.A. Taxes	\$6,488	\$0	\$6,488	E-185	-\$148,277	-\$141,789	99.4740%	\$0	-\$141,043	\$0	-\$141,043
186	708.143	Payroll Taxes Wolf Creek & JEC	\$134,652	\$0	\$134,652	E-186	\$0	\$134,652	99.4740%	\$0	\$133,944	\$0	\$133,944
187	708.144	Payroll Taxes Joint Owner	\$3,942,563	\$0	\$3,942,563	E-187	\$0	\$3,942,563	99.4740%	\$0	\$3,921,825	\$0	\$3,921,825
188	708.150	Const Payroll Tax	-\$94	\$0	-\$94	E-188	\$111,832	\$111,738	99.4740%	\$0	\$111,150	\$111,244	-\$94
189		TOTAL OTHER OPERATING EXPENSES	\$20,630,066	\$0	\$20,630,066		\$1,385,382	\$22,015,388		\$0	\$21,997,443	\$111,244	\$21,886,199
190		TOTAL OPERATING EXPENSE	\$437,920,323	\$0	\$377,288,080		-\$42,627,594	\$395,292,729		-\$2,805,072	\$390,634,732	-\$1,810,610	\$336,020,566
191		NET INCOME BEFORE TAXES	\$136,762,028					\$179,389,622		-\$11,556,834	\$168,058,002		
192		INCOME TAXES											
193	709.101	Current Income Taxes	\$859,279	See note (1)	See note (1)	E-193	See note (1)	\$859,279	100.0000%	\$34,739,652	\$35,598,931	See note (1)	See note (1)

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	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
194		TOTAL INCOME TAXES	\$859,279					\$859,279		\$34,739,652	\$35,598,931		
195		DEFERRED INCOME TAXES											
196	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$26,920,140	See note (1)	See note (1)	E-196	See note (1)	\$26,920,140	100.0000%	-\$12,856,302	\$14,063,838	See note (1)	See note (1)
197	711.410	Amortization of Deferred ITC	-\$677,564			E-197		-\$677,564	100.0000%	\$0	-\$677,564		
198	710.111	Deferred Income Taxes-State	\$2,555,648			E-198		\$2,555,648	0.0000%	\$0	\$0		
199	711.110	Amort Fed Def Inc Tax	\$5,685,585			E-199		\$5,685,585	100.0000%	-\$5,839,262	-\$153,677		
200	711.111	Amort St Def Inc Tax	\$544,075			E-200		\$544,075	0.0000%	\$0	\$0		
201		TOTAL DEFERRED INCOME TAXES	\$35,027,884					\$35,027,884		-\$18,696,564	\$13,232,597		
202		NET OPERATING INCOME	\$100,874,365					\$143,602,459		-\$27,600,922	\$119,226,474		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$17,905,247	\$17,905,247
	1. To eliminate billed FAC revenues(Lyons)		\$0	\$0		\$0	-\$29,522,151	
	2. Update Period Adjustment(Wells)		\$0	\$0		\$0	\$6,280,519	
	3. Adjustment for Billing Corrections(Kliethermes)		\$0	\$0		\$0	-\$211,118	
	4. Adjustment for Rate Switchers.(Wells/Kliethermes)		\$0	\$0		\$0	-\$1,236,308	
	5. Annualization for Rate Change.(Wells/Kliethermes)		\$0	\$0		\$0	\$9,484,822	
	6. Weather Adjustment.(Wells)		\$0	\$0		\$0	-\$4,239,637	
	7. 365-Days Adjustment.(Wells/Kliethermes)		\$0	\$0		\$0	\$302,203	
	8. Annualization for Large Customer Load Changes.(Kliethermes)		\$0	\$0		\$0	\$1,377,099	
	9. Annualization for Customer Growth.(Lyons)		\$0	\$0		\$0	\$859,324	
Rev-3	FCA and Unbilled Electric Rate Revenues		\$0	\$0	\$0	\$0	\$9,844,667	\$9,844,667
	1. To eliminate FCA and Unbilled electric revenues(Lyons)		\$0	\$0		\$0	\$9,844,667	
Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	\$490,516	\$490,516
	1. To include adjustment reflecting SPP Loss Revenue and Net RNU.(Harris)		\$0	\$0		\$0	\$490,516	
Rev-7	Wholesale Sales Capacity	447.012	\$0	\$0	\$0	\$0	-\$38,242	-\$38,242
	1. To update Wholesale Capacity revenue through March 31, 2012.(Harris)		\$0	\$0		\$0	-\$38,242	
Rev-8	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$9,310,613	-\$9,310,613
	1. To remove non-firm off-system sales revenues.(Harris)		\$0	\$0		\$0	-\$9,310,613	
Rev-9	SFR Off System Sales-Net Margin	447.030	\$0	\$0	\$0	\$0	\$6,429,726	\$6,429,726
	1. To reflect Net Margin on non-firm off system sales.(Harris)		\$0	\$0		\$0	\$6,429,726	
Rev-10	Revenue InterUN/IntraST (blk1)	447.031	\$0	\$0	\$0	\$0	-\$2,599,029	-\$2,599,029
	1. To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	\$0		\$0	-\$2,599,029	
Rev-11	SFR Off System Sales WAPA	447.035	\$0	\$0	\$0	\$0	-\$905,598	-\$905,598
	1. To remove revenue from sales to WAPA.(Harris)		\$0	\$0		\$0	-\$905,598	
Rev-12	SFR Off System Sales WAPA-Net Margin	447.035	\$0	\$0	\$0	\$0	\$333,600	\$333,600
	1. To reflect Net Margin on sales to WAPA.(Harris)		\$0	\$0		\$0	\$333,600	
Rev-16	Other Oper Rev-Forf Disc	450.001	\$0	\$0	\$0	\$0	-\$4,197	-\$4,197

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	1. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	-\$4,197	
Rev-18	Revenue Trans Elect for Others	458.100	\$0	\$0	\$0	\$0	-\$700,388	-\$700,388
	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE.(Harris)		\$0	\$0		\$0	-\$700,388	
E-4	Steam Operation Supervision	600.000	-\$88,429	\$77,193	-\$11,238	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$11,696	\$0		\$0	\$0	
	2. To reflect an annualized level for Incentive Compensation expense.(Prenger)		-\$100,025	\$0		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	-\$2,125		\$0	\$0	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$79,318		\$0	\$0	
E-5	Fuel Expense	601.000	\$0	\$13,095,668	\$13,095,668	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$13,326,083		\$0	\$0	
	2. To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$230,415		\$0	\$0	
E-6	Fuel Additives - Limestone	601.000	\$0	-\$49,223	-\$49,223	\$0	\$0	\$0
	1. To annualize fuel additive-Limestone.(Prenger)		\$0	-\$49,223		\$0	\$0	
E-7	Fuel Additives - Ammonia	601.000	\$0	-\$411,511	-\$411,511	\$0	\$0	\$0
	1. To annualize fuel additive-Ammonia/Urea.(Prenger)		\$0	-\$411,511		\$0	\$0	
E-8	Fuel Additives - PAC	601.000	\$0	\$18,093	\$18,093	\$0	\$0	\$0
	1. To annualize fuel additive-PAC.(Prenger)		\$0	\$18,093		\$0	\$0	
E-10	Fuel Handling	601.600	\$35,410	\$0	\$35,410	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$35,410	\$0		\$0	\$0	
E-12	Fuel Off-System Steams (bk20)	601.030	\$0	-\$503,165	-\$503,165	\$0	\$0	\$0
	1. To remove off system slaes costs in Book 20.(Harris)		\$0	-\$503,165		\$0	\$0	
E-14	Steam Expenses	602.000	\$42,229	\$159,707	\$201,936	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$42,229	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$216,439		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$56,732		\$0	\$0	

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E-16	Steam Operations Electric Expense	606.000	\$17,392	-\$18,001	\$1,391	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$17,392	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$5,013		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$21,014		\$0	\$0	
E-18	Misc. Steam Power Operations	608.000	\$12,799	\$44,992	\$57,791	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$12,799	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$36,868		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$8,134		\$0	\$0	
E-17	Steam Power Operations Rents	607.000	\$0	\$113	\$113	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	-\$302		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$416		\$0	\$0	
E-18	Allowances	609.000	\$0	\$48,466	\$48,466	\$0	\$0	\$0
	1.To reflect the annualized amortization of SO2 emission allowances.(Harris)		\$0	\$48,466		\$0	\$0	
E-22	Maint. Supery. & Eng - Steam Power	610.000	\$18,427	-\$1,285	\$17,142	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$18,427	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$8,448		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$9,733		\$0	\$0	
E-23	Maint. Of Structures - Steam Power	611.000	\$12,671	\$39,086	\$51,757	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$12,671	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$43,324		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$4,268		\$0	\$0	
E-24	Maint. Of Boiler Plant - Steam Power	612.000	\$41,985	\$380,048	\$432,033	\$0	\$0	\$0

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	1. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$410,036		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$19,987		\$0	\$0	
	3. To include an annualized level of payroll expense.(Prenger)		\$41,985	\$0		\$0	\$0	
E-25	Maint. Of Electric Plant - Steam Power	543,000	\$12,045	\$163,508	\$166,653	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$12,045	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$121,711		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$31,797		\$0	\$0	
E-26	Maint. Of Misc. Electric Plant - Steam Power	544,000	\$856	\$6,391	\$7,247	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$856	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$5,284		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	\$1,107		\$0	\$0	
E-34	Prod Turbine Oper - Super & Engnr	546,000	\$298	\$0	\$298	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$298	\$0		\$0	\$0	
E-35	Prod Turbine Oper	547,000	\$0	-\$2,834,020	-\$2,834,020	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$2,834,020		\$0	\$0	
E-36	Fuel On System Other Prod	547,020	\$0	\$5,805,442	\$5,805,442	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$5,917,676		\$0	\$0	
	2. To annualize fuel and purchased power expense-Firm reservation charges.(Prenger)		\$0	-\$112,434		\$0	\$0	
E-37	Fuel Off System Other Prod	547,030	\$0	-\$4,243,676	-\$4,243,676	\$0	\$0	\$0
	1. To remove Off System sales costs in Book 20.(Harris)		\$0	-\$4,243,676		\$0	\$0	
E-38	Fuel Other Inter/UN/Intra S	547,033	\$0	-\$1,684,129	-\$1,684,129	\$0	\$0	\$0
	1. To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$1,684,129		\$0	\$0	
E-39	Fuel Handling CT Gas Purch	547,102	\$171	\$0	\$171	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$171	\$0		\$0	\$0	
E-40	Hedging Settlements	547.105	\$0	-\$4,003,882	-\$4,003,882	\$0	\$0	\$0
	1. To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges to Acct 655, Purchased Power.(Hyneman)		\$0	-\$4,003,882		\$0	\$0	
E-41	Other Power Generation Expense	548.000	\$4,175	\$0	\$4,175	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,175	\$0		\$0	\$0	
E-42	Misc Other Power Generation Expense	549.000	\$2,264	\$0	\$2,264	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,264	\$0		\$0	\$0	
E-45	Other Maint - Supr Eng Structure Gen & Misc.	561.000	\$4,029	\$210	\$4,239	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$210		\$0	\$0	
	2 To include an annualized level of Payroll expense.(Prenger)		\$4,029	\$0		\$0	\$0	
E-46	Other General Maintenance of Structures	552.000	\$482	\$8,369	\$8,851	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$8,369		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$482	\$0		\$0	\$0	
E-47	Other General Maintenance of General Plant	553.000	\$12,350	\$7,357	\$19,707	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$7,357		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$12,350	\$0		\$0	\$0	
E-48	Other General Maintenance of Misc. General Plant	554.000	\$0	-\$20	-\$20	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	-\$20		\$0	\$0	
E-52	Purch. Pwr. Energy and Capacity	555.000	\$0	\$120,173	\$120,173	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$120,173		\$0	\$0	
E-53	Purch Pwr Capacity Purch - Gardn	555.005	\$0	\$634,543	\$634,543	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$634,543		\$0	\$0	
E-54	Purchased Power On-sys (bk10)	555.020	\$0	-\$39,147,854	-\$39,147,854	\$0	\$0	\$0

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	1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges From Acct 547, Fuel,(Hyneman)		\$0	\$4,003,882		\$0	\$0	
	2.To remove test year charges associated with Hedging for Purchased Power consistent with Staff's Positon in GMO FAC Case No. GO-2011-0390,(Hyneman)		\$0	-\$4,003,882		\$0	\$0	
	3. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$39,147,854		\$0	\$0	
E-55	Base Pwr On-Sys Interco (bk10)	555.021	\$0	-\$2,108,315	-\$2,108,315	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$2,108,315		\$0	\$0	
E-57	Purch Power Off-System Sales	555.030	\$0	-\$5,839,210	-\$5,839,210	\$0	\$0	\$0
	1.To remove off-system sales costs in Book 20.(Harris)		\$0	-\$5,839,210		\$0	\$0	
	2		\$0	\$0		\$0	\$0	
E-58	Purch Power Off-System Interunit	555.031	\$0	-\$959,076	-\$959,076	\$0	\$0	\$0
	1.To remove interunit off-system sales costs.(Harris)		\$0	-\$959,076		\$0	\$0	
E-59	Purchase Power Intraslate (bk11)	555.032	\$0	-\$684,737	-\$684,737	\$0	\$0	\$0
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$684,737		\$0	\$0	
E-60	Purchased Power Off-Sys WAPA	555.035	\$0	-\$573,743	-\$573,743	\$0	\$0	\$0
	1.To remove off-system WAPA sales cost.(Harris)		\$0	-\$573,743		\$0	\$0	
E-62	System Control and Load Dispatch	558.000	\$10,774	\$0	\$10,774	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$10,774	\$0		\$0	\$0	
E-63	Other Production Expenses	557.000	\$14,876	-\$1,061	\$13,815	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$14,876	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$1,061		\$0	\$0	
E-68	Trans Oper.Supry and Engrg	560.000	-\$15,304	\$0	-\$15,304	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$5,875	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$21,179	\$0		\$0	\$0	
E-69	Trans Operations Expense	561.000	\$4,448	\$177,077	\$181,525	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,448	\$0		\$0	\$0	

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	2. To annualize SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)		\$0	\$177,077		\$0	\$0	
E-70	Trans Oper- Station Expenses	662.000	\$1,662	\$0	\$1,662	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,662	\$0		\$0	\$0	
E-71	Trans Oper-OH Line Expense	663.000	\$352	\$0	\$352	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$352	\$0		\$0	\$0	
E-72	Trans of Electricity by Others	665.000	\$0	-\$854,703	-\$854,703	\$0	\$0	\$0
	1.To annualize Account 565 Transmission Expenses.(Hyneman)		\$0	-\$854,703		\$0	\$0	
E-74	Trans of Elec by Others Demand	665.027	\$0	-\$4,915,609	-\$4,915,609	\$0	\$0	\$0
	1. To remove the test year Transmission expense associated with Crossroads based on the Commission Order In Case No. ER-2012-0355.(Featherstone)		\$0	-\$4,915,609		\$0	\$0	
E-76	Trans Oper Misc Expense	668.000	\$7,622	\$116	\$7,637	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$7,622	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$116		\$0	\$0	
E-78	Misc. Transmission Expenses	675.000	\$0	\$111,307	\$111,307	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)		\$0	\$111,307		\$0	\$0	
E-82	Trans Maintenance of Structures	669.000	\$120	\$2,296	\$2,416	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$2,296		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$120	\$0		\$0	\$0	
E-83	Trans Maintenance of Station Equipment	670.000	\$3,766	\$78,142	\$81,898	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$78,142		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$3,766	\$0		\$0	\$0	
E-84	Trans Maintenance of Overhead Lines	671.000	\$546	\$92,897	\$93,443	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$92,897		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$546	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$24,250		\$0	\$0	

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E-85	Trans Maintenance of Underground Lines	572.000	\$5	-\$33	-\$28	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	-\$33		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$5	\$0		\$0	\$0	
E-86	Trans Maintenance of Mjocl. Trans Plant	573.000	\$35	-\$113	-\$78	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	-\$113		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$35	\$0		\$0	\$0	
E-91	Distrb Oper - Supr & Engineering	580.000	-\$122,733	\$0	-\$122,733	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$14,956	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$137,689	\$0		\$0	\$0	
E-92	Distrb Oper - Load Dispatching	581.000	\$2,686	\$0	\$2,686	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,686	\$0		\$0	\$0	
E-93	Distrb Oper - Station Expense	582.000	\$919	\$0	\$919	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$919	\$0		\$0	\$0	
E-94	Distrb Oper.OH Line Expense	583.000	\$10,183	\$1,533	\$11,716	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$10,371	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$188	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$1,533		\$0	\$0	
E-95	Distrb Oper.UG Line Expense	584.000	\$3,053	\$29,492	\$32,545	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$3,053	\$0		\$0	\$0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)		\$0	\$26,768		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)		\$0	\$3,724		\$0	\$0	
E-97	Distrb Oper Meter Expense	586.000	\$13,496	\$36,604	\$50,100	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$13,496	\$0		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$36,604		\$0	\$0	

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E-98	Distrb Oper Customer Install Expense	687.000	\$718	\$0	\$718	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$718	\$0		\$0	\$0	
E-99	Distr Oper Misc Distr Expense	688.000	\$43,749	\$13,996	\$57,745	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$44,219	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$470	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$13,996		\$0	\$0	
E-103	Distrb Maint-Suprv & Engineering	690.000	\$354	\$500	\$854	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$500		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$354	\$0		\$0	\$0	
E-104	Distrb Maint-Structures	691.000	\$1,896	\$13,946	\$16,841	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$13,946		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,896	\$0		\$0	\$0	
E-106	Distrb Maint-Station Equipment	692.000	\$2,194	\$36,717	\$38,911	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$31,858		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$2,194	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$4,859		\$0	\$0	
E-106	Distrb Maint-OH Lines	693.000	\$16,861	\$307,881	\$324,742	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$142,070		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$17,002	\$0		\$0	\$0	
	3. To reflect an annualized level for Incentive Compensation expense.(Prenger)		-\$141	\$0		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$164,412		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$1,399		\$0	\$0	
E-107	Distrb Maint-Maint Undergrmd Lines	694.000	\$3,494	\$2,172	\$5,666	\$0	\$0	\$0

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	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$2,172		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$3,494	\$0		\$0	\$0	
E-108	Distrib Maint-Maint Line Transformer	695,000	\$1,846	\$135,121	\$136,967	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$36,526		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,846	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$98,595		\$0	\$0	
E-109	Distrib Maint- Maint St Lights/Signal	698,000	\$1,716	\$94,190	\$95,906	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$93,315		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,716	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$93		\$0	\$0	
	4. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$782		\$0	\$0	
E-110	Distrib Maint-Maint of Meters	697,000	\$800	-\$12,592	-\$11,792	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	-\$12,592		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$800	\$0		\$0	\$0	
E-111	Distrib Maint-Maint Misc Distrib Pin	698,000	\$1,549	-\$53,841	-\$52,292	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	-\$53,841		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,549	\$0		\$0	\$0	
E-115	Customer Acct Superv Exp	901,000	-\$11,184	\$0	-\$11,184	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,783	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$15,967	\$0		\$0	\$0	
E-116	Cust Accts Meter Reading Expense	902,000	\$9,249	-\$2,396,088	-\$2,326,837	\$0	\$0	\$0
	1. To remove outsourced meter reading expense.(Lyons)		\$0	-\$2,396,213		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$9,249	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors)		\$0	\$80,127		\$0	\$0	

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E-117	Customer Accts Records and Collection	903.000	\$53,341	\$0	\$53,341	\$0	\$220,275	\$220,275
	1. To reflect interest at 4.25%(Prime rate 3/31/12 plus 1%) on balance of Acct. 235 ending 3/31/12(Gaskins)		\$0	\$0		\$0	\$220,275	
	2. To include an annualized level of payroll expense.(Prenger)		\$53,341	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$232,245	\$232,245	\$0	\$0	\$0
	1.To include an annualized level of bad debt expense. (Lyons)		\$0	\$232,245		\$0	\$0	
E-119	Misc. Customer Accts Expense	905.000	\$1,266	\$506,883	\$508,149	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,266	\$0		\$0	\$0	
	2.To annualize bank fees for the sale of accounts receivable.(Harris)		\$0	\$506,883		\$0	\$0	
	3		\$0	\$0		\$0	\$0	
E-122	Customer Service Superv. Exp	907.000	\$1,665	\$0	\$1,665	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,665	\$0		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$684	\$2,004,233	\$2,004,917	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM deferral.(Lyons)		\$0	\$907,928		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0176 DSM Deferral.(Lyons)		\$0	\$906,580		\$0	\$0	
	3. To include an annualized level of payroll expense.(Prenger)		\$684	\$0		\$0	\$0	
	4. To include an annualized level of advertising expense.(Prenger)		\$0	-\$106		\$0	\$0	
	5. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)		\$0	\$117,500		\$0	\$0	
	6. To include ERPP amortization of a 3-year period.(Lyons)		\$0	\$72,331		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	\$746	\$39,081	\$39,807	\$0	\$0	\$0
	1.To include DSM advertising costs.(Lyons)		\$0	\$10,716		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$746	\$0		\$0	\$0	
	3. To include an annualized level of advertising expense.(Prenger)		\$0	-\$285		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)		\$0	\$28,630		\$0	\$0	
E-125	Misc Customer Accounts and Info Exp	910.000	\$7,070	\$1,680,443	\$1,673,373	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,629	\$0		\$0	\$0	

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	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$11,599	\$0		\$0	\$0	
	3. To reflect KCPL's Adj CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$133		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through March 31, 2012.(Lyons)		\$0	\$1,070,318		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable Energy Costs.(Lyons)		\$0	\$510,258		\$0	\$0	
E-128	Sales Supervision	911,000	\$5	\$0	\$5	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$5	\$0		\$0	\$0	
E-129	Sales Expense	912,000	\$1,708	\$0	\$1,708	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,708	\$0		\$0	\$0	
E-131	Misc. Sales Expense	916,000	\$101	\$0	\$101	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$101	\$0		\$0	\$0	
E-135	Admin & Gen-Administrative Salaries-Allocated	920,000	-\$2,530,538	-\$1,544,318	-\$4,074,854	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$108,880	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$182,349	\$0		\$0	\$0	
	3. To remove test year MPS expenses related to KCPL's ORVS employee severance program.(Hyneman)		-\$2,467,069	\$0		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses. (Prenger)		\$0	-\$1,183,870		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to remove executive discretionary bonuses and executive severance payments.(Majors)		\$0	-\$360,446		\$0	\$0	
E-136	Admin & Gen Administrative Salaries-100%	920,000	\$0	-\$295,456	-\$295,456	\$0	\$0	\$0
	1. To remove test year transition costs amortizations.(Majors)		\$0	-\$295,456		\$0	\$0	
E-137	A & G Expenses	921,000	-\$44,902	-\$4,984	-\$49,886	\$0	\$0	\$0
	1. To remove employee separation (ORVS) expenses booked to account 921 (career transition services). (Hyneman)		-\$44,902	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To correct expense report items to below the line.(Majors)		\$0	-\$977		\$0	\$0	
	4. To reflect KCPL's Adj CS-11 to correct lobbying expense to below the line.(Majors)		\$0	-\$18		\$0	\$0	

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	5. To reflect KCPL's Adj CS-11 to correct reversals of expense entries.(Majors)		\$0	\$404		\$0	\$0	
	6. To reflect KCPL's Adj.CS-11 to remove spousal travel.(Majors)		\$0	-\$87		\$0	\$0	
	7. To include an annualized level of Iatan 2 O&M expenses.(Lyons)		\$0	\$1,017		\$0	\$0	
	8. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)		\$0	-\$5,323		\$0	\$0	
E-138	A & G Expenses Transferred	922.000	-\$2,916	\$0	-\$2,916	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		-\$2,916	\$0		\$0	\$0	
E-140	Outside Services Employed-Allocated	923.000	\$0	-\$522,673	-\$522,673	\$0	\$0	\$0
	1. To reflect KCPL's Adj.CS-11 to remove expenses related to Aquila Headquarters and former executive.(Majors)		\$0	-\$141,524		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees.(Majors)		\$0	-\$381,447		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$298		\$0	\$0	
E-141	Outside Services Employed-100%	923.000	\$0	-\$650,003	-\$650,003	\$0	\$0	\$0
	1. To remove test year transition costs amortization.(Majors)		\$0	-\$650,003		\$0	\$0	
E-142	Property Insurance	924.000	\$0	\$106,836	\$106,836	\$0	\$0	\$0
	1. To include an annualized level of Insurance expense.(Gaskins)		\$0	\$106,836		\$0	\$0	
E-143	Injuries and Damages	926.000	-\$174	-\$214,830	-\$215,004	\$0	\$0	\$0
	1. To include an annualized level of Injuries & Damages.(Gaskins)		\$0	-\$593,470		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		-\$174	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation.(Majors)		\$0	\$360,597		\$0	\$0	
	4. To include an annualized level of Insurance expense.(Gaskins)		\$0	\$18,043		\$0	\$0	
E-144	Employee Pensions and Benefits-Allocated	926.000	\$446,124	\$6,059,295	\$6,505,419	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$770	\$0		\$0	\$0	
	2. To reflect an annualized level for other benefits.(Prenger)		\$435,248	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reflect an annualized level of 401K expenses.(Prenger)		\$10,106	\$0		\$0	\$0	
	4. To adjust GMO SERP payments for reasonableness and proper allocation to Acct 926 Employee Benefits.(Hyneman)		\$0	-\$121,607		\$0	\$0	
	5. To annualize account 926 FAS 106 GMO MPS OPEB expense.(Hyneman)		\$0	-\$113,775		\$0	\$0	
	6. To annualize MPS Pension expense based on ER-2010-0356 Stipulation - 12 yr avg MPS projected share of FAS 87 regulatory expense including funded status adjustment .(Hyneman)		\$0	\$6,294,677		\$0	\$0	
E-147	MPSC Assessment	928.001	\$6,694	\$171,205	\$177,799	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$6,694	\$0		\$0	\$0	
	2. To reflect the most current MPSC assesment amount.(Prenger)		\$0	\$171,205		\$0	\$0	
E-148	FERC Assessment	928.003	\$434	\$7,298	\$7,732	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$434	\$0		\$0	\$0	
	2. To reflect the most current FERC assesment amount.(Prenger)		\$0	\$7,298		\$0	\$0	
E-149	Reg Comm Exp- Mo. Proceeding	928.011	\$0	\$266,628	\$266,628	\$0	\$0	\$0
	1. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$875		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355.(Majors)		\$0	-\$95,138		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to remove over amortization of 2007 rate case expenses. (Majors)		\$0	-\$158,966		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to remove Nextsource rate case expenses.(Majors)		\$0	-\$21,938		\$0	\$0	
	5. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$128,700		\$0	\$0	
	6. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years.(Majors)		\$0	\$427,228		\$0	\$0	
	7. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$86,734		\$0	\$0	
	8. To Include a normalized level of rate case expenses over 3 years.(Majors)		\$0	\$148,283		\$0	\$0	
E-151	Reg. Comm. Load Research	928.030	\$167	\$0	\$167	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$167	\$0		\$0	\$0	
E-152	Reg. Comm. Misc Tariff Filing	928.040	\$123	\$0	\$123	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$123	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-154	Miscellaneous A&G Expense	930.000	\$389	-\$61,424	-\$61,035	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$389	\$0		\$0	\$0	
	2. To reflect an annualized level for dues & donations expense.(Prenger)		\$0	-\$40,265		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect KCPL's CS-11 Removal of Long-Term Incentive Program Equity Expenses.(Prenger)		\$0	-\$83,698		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$18		\$0	\$0	
	6. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entires.(Majors)		\$0	\$62,525		\$0	\$0	
	7. To reflect KCPL's Adj.CS-11 to remove spousal travel(Majors)		\$0	-\$14		\$0	\$0	
E-155	General Advertising Expense	930.100	\$393	-\$27,267	-\$26,874	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$393	\$0		\$0	\$0	
	2. To include an annualized level of advertising expense.(Prenger)		\$0	-\$27,267		\$0	\$0	
E-156	Admin & General Expense-Rents	931.000	\$0	-\$635,959	-\$635,959	\$0	-\$122,729	-\$122,729
	1. To reflect an annualized level of lease expense.(Prenger)		\$0	\$361,649		\$0	\$0	
	2. To include costs associated with the lease abatement period.(Prenger)		\$0	\$0		\$0	-\$122,729	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$5,657		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish a rent abatement regulatory liability.(Majors)		\$0	-\$1,058,590		\$0	\$0	
	5. To reflect KCPL's Adj. CS-11 to correct for additional rent payment in the test year.(Majors)		\$0	\$56,326		\$0	\$0	
E-167	A&G Transportation Expense	933.000	\$0	-\$1,592,421	-\$1,592,421	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M(Gaskins)		\$0	-\$1,592,421		\$0	\$0	
E-180	Maint. Of General Plant	935.000	\$934	\$47,640	\$48,574	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$934	\$0		\$0	\$0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$47,640		\$0	\$0	
E-184	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	-\$2,903,283	-\$2,903,283
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$2,903,283	

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E-167	Depreciation Reserve Amortizations	703.000	\$0	\$0	\$0	\$0	-\$2,355	-\$2,355
	1. To include an annualized level of depreciation for AAO EO-90-101 and EO-93-37(Lyons)		\$0	\$0		\$0	-\$2,355	
E-170	Amort-LTD Term Electric Plant	704.000	\$0	-\$136,882	-\$136,882	\$0	\$0	\$0
	1. To include amortization of LTD-Term Electric Plant.(Gaskins)		\$0	-\$136,882		\$0	\$0	
E-171	Amortization of Intangible Plant-Software	705.010	\$0	\$1,087,404	\$1,087,404	\$0	\$0	\$0
	1. To include amortization of Intangible Plant Software.(Gaskins)		\$0	\$1,087,404		\$0	\$0	
E-172	Amortization of Other Intangible Plant	705.010	\$0	\$708,431	\$708,431	\$0	\$0	\$0
	1. To include an annualized level of interest expense for the AAO EO-90-101 and EO-93-37 (Lyons)		\$0	\$118,764		\$0	\$0	
	2. To include amortization of Other Intangible Plant.(Gaskins)		\$0	\$587,667		\$0	\$0	
E-173	Item 1 & 2/Common Regulatory Asset Amortization	705.000	\$0	\$290,431	\$290,431	\$0	\$0	\$0
	1. To annualize the amortization of Item Unit 1 Common only Regulatory Asset "Vintage 1" over 27 years.(Majors)		\$0	\$62,698		\$0	\$0	
	2. To amortize Item Unit 1 Common only Regulatory Asset "Vintage 2" over 25.4 years.(Majors)		\$0	\$34,881		\$0	\$0	
	3. To amortize Item Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years.(Majors)		\$0	\$64,441		\$0	\$0	
	4. To amortize Item Unit 2 and Common Regulatory Asset "Vintage 2" over 46.1 years.(Majors)		\$0	\$128,611		\$0	\$0	
E-184	Property Taxes - Elec	708.120	\$0	\$1,421,827	\$1,421,827	\$0	\$0	\$0
	1. To include an annualized level of property taxes.(Gaskins)		\$0	\$1,421,827		\$0	\$0	
E-185	F.I.C.A. Taxes	708.142	\$0	-\$148,277	-\$148,277	\$0	\$0	\$0
	1. To remove ORVS Payroll Taxes booked in test year.(Hyneman)		\$0	-\$148,277		\$0	\$0	
E-188	Const Payroll Tax	708.160	\$111,832	\$0	\$111,832	\$0	\$0	\$0
	1. To reflect an annualized level of payroll taxes.(Prenger)		\$111,832	\$0		\$0	\$0	
E-193	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$34,739,652	\$34,739,652
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$34,739,652	
	No Adjustment		\$0	\$0		\$0	\$0	
E-198	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	-\$12,856,302	-\$12,856,302
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$12,856,302	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-199	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	-\$5,839,262	-\$5,839,262
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	-\$5,839,262	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$14,364,906	-\$14,364,906
Total Operating & Maint. Expense			-\$1,820,403	-\$40,807,191	-\$42,627,594	\$0	-\$13,236,016	-\$13,236,016

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.14% Return	E 7.40% Return	F 7.66% Return
1	TOTAL NET INCOME BEFORE TAXES		\$168,058,002	\$133,428,512	\$139,189,541	\$144,950,568
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$57,424,676	\$57,424,676	\$57,424,676	\$57,424,676
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$116,795	\$116,795	\$116,795	\$116,795
6	Book Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
7	Book Amortization Expense		\$1,836,492	\$1,836,492	\$1,836,492	\$1,836,492
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$59,377,963	\$59,377,963	\$59,377,963	\$59,377,963
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.9710%	\$40,715,872	\$40,715,872	\$40,715,872	\$40,715,872
11	Tax Straight-Line Depreciation		\$92,883,825	\$92,883,825	\$92,883,825	\$92,883,825
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
14	IRS Amortization Deduction		\$1,103,251	\$1,103,251	\$1,103,251	\$1,103,251
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$134,702,948	\$134,702,948	\$134,702,948	\$134,702,948
16	NET TAXABLE INCOME		\$92,733,017	\$58,103,527	\$63,864,556	\$69,625,583
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$92,733,017	\$58,103,527	\$63,864,556	\$69,625,583
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$4,834,423	\$3,029,094	\$3,329,432	\$3,629,770
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$87,898,594	\$55,074,433	\$60,535,124	\$65,995,813
22	Federal Income Tax at the Rate of	See Tax Table	\$30,764,508	\$19,276,052	\$21,187,294	\$23,098,535
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$30,764,508	\$19,276,052	\$21,187,294	\$23,098,535
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$92,733,017	\$58,103,527	\$63,864,556	\$69,625,583
28	Deduct Federal Income Tax at the Rate of	50.000%	\$15,382,254	\$9,638,026	\$10,593,647	\$11,549,268
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$77,350,763	\$48,465,501	\$53,270,909	\$58,076,315
31	Missouri Income Tax at the Rate of	6.250%	\$4,834,423	\$3,029,094	\$3,329,432	\$3,629,770
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$92,733,017	\$58,103,527	\$63,864,556	\$69,625,583
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$92,733,017	\$58,103,527	\$63,864,556	\$69,625,583
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$30,764,508	\$19,276,052	\$21,187,294	\$23,098,535
40	State Income Tax		\$4,834,423	\$3,029,094	\$3,329,432	\$3,629,770
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$35,598,931	\$22,305,146	\$24,516,726	\$26,728,305
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$14,063,838	\$14,063,838	\$14,063,838	\$14,063,838
45	Amortization of Deferred ITC		-\$677,564	-\$677,564	-\$677,564	-\$677,564
46	Deferred Income Taxes-State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$13,232,597	\$13,232,597	\$13,232,597	\$13,232,597
50	TOTAL INCOME TAX		\$48,831,528	\$35,537,743	\$37,749,323	\$39,960,902

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.14% Return	E 7.40% Return	F 7.66% Return
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Federal Tax Table						
Federal Income Taxes			\$87,898,594	\$55,074,433	\$60,535,124	\$65,995,813
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$16,000,001			\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$16MM < \$18,333,334			\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333			\$24,347,841	\$12,859,386	\$14,770,627	\$16,681,868
Total Federal Income Taxes			\$30,764,508	\$19,276,052	\$21,187,294	\$23,098,535

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Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.00%	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,350,043,000	100.00%		7.143%	7.402%	7.661%
8	PreTax Cost of Capital				9.742%	10.163%	10.583%

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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Update Period Adjustment	Adjustments			H Weather Adjustment
				E Adjustment for Billing Corrections	F Adjustment for Rate Switchers	G Annualization for Rate Change	
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$291,883,814	\$161,143	\$0	\$0	\$4,914,580	-\$3,644,975
4	Small General Service	\$75,691,630	\$1,174,513	\$0	\$0	\$1,415,953	-\$409,025
5	Large General Service	\$68,444,001	\$2,667,819	\$0	-\$1,531,061	\$1,307,787	-\$185,636
6	Large Power	\$81,512,046	\$1,058,241	-\$211,118	\$294,753	\$1,677,633	\$0
7	Special	\$464,218	-\$997	\$0	\$0	\$9,573	\$0
8	Lighting	\$8,929,802	\$219,800	\$0	\$0	\$159,295	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$526,925,511	\$5,280,519	-\$211,118	-\$1,236,308	\$9,484,821	-\$4,239,636
10	OTHER RATE REVENUE						
11	Adjust to G/L	\$760,590	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER RATE REVENUE	\$760,590	\$0	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$527,686,101	\$5,280,519	-\$211,118	-\$1,236,308	\$9,484,821	-\$4,239,636

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Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	365 Days Adjustment	Annualization for Large Customer Load Changes	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$429,322	\$0	\$1,228,803	\$3,088,873	\$294,972,687
4	Small General Service	-\$261,747	\$0	-\$620,240	\$1,299,454	\$76,991,084
5	Large General Service	-\$28,722	\$0	\$250,761	\$2,480,948	\$70,924,949
6	Large Power	\$163,350	\$1,377,099	\$0	\$4,359,958	\$85,872,004
7	Special	\$0	\$0	\$0	\$8,576	\$472,794
8	Lighting	\$0	\$0	\$0	\$379,095	\$9,308,897
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$302,203	\$1,377,099	\$859,324	\$11,616,904	\$538,542,415
10	OTHER RATE REVENUE					
11	Adjust to G/L	\$0	\$0	\$0	\$0	\$760,590
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$760,590
13	TOTAL MISSOURI RATE REVENUES	\$302,203	\$1,377,099	\$859,324	\$11,616,904	\$539,303,005

Schedule: RATE REVENUE SUMMARY
Sponsor: Staff
Page: 2 of 2

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	D Weather Adjustment	E Adjustments		G Customer Growth Large Power Load Change	H Total kWh Sales
				F Large Customer Rate/Switch Annualization	F Days Adjustment		
1	NATIVE LOAD						
2	Missouri Retail	5,932,869,330	5,481,761	-25,751,744	2,028,140	39,937,267	5,954,564,754
3	Wholesale	27,473,000	224,000	0	0	0	27,697,000
4	Non-Missouri Retail	0	0	0	0	0	0
5	Firm Capacity Customers	0	0	0	0	0	0
6	Company use	0	0	0	0	0	0
7	TOTAL NATIVE LOAD	5,960,342,330	5,705,761	-25,751,744	2,028,140	39,937,267	5,982,261,754
8	LOSSES					6.64%	425,474,000
9	NET SYSTEM INPUT						6,407,735,754

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Executive Case Summary

Line Number	A Description	B Amount
1	Total Missouri Jurisdictional Operating Revenue	\$558,692,734
2	Total Missouri Rate Revenue By Rate Schedule	\$539,303,005
3	Missouri Retail kWh Sales	5,954,564,754
4	Average Rate (Cents per kWh)	9.057
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$60,724,345
7	Interest Expense	\$40,715,872
8	Annualized Payroll	-\$1,810,510
9	Utility Employees	0
10	Depreciation	\$62,962,777
11	Net Investment Plant	\$1,506,807,325
12	Pensions	\$0

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2012-0175
Date Prepared: August 9, 2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES DEPARTMENT

STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT AND POWER - ELECTRIC

Direct Filing - August 9, 2012

Great Plains Energy, Inc

KCP&L-Greater Missouri Operations (GMO)

Test Year 12 Months Ending September 30, 2011

Updated March 31, 2012; True-up Through August 31, 2012

CASE NO. ER-2012-0175

Jefferson City, Missouri

August 2012

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
Revenue Requirement

Line Number	A Description	B 7.14% Return	C 7.40% Return	D 7.66% Return
1	Net Orig Cost Rate Base	\$460,566,636	\$460,566,636	\$460,566,636
2	Rate of Return	7.14%	7.40%	7.66%
3	Net Operating Income Requirement	\$32,898,275	\$34,091,142	\$35,284,010
4	Net Income Available	\$32,462,227	\$32,462,227	\$32,462,227
5	Additional Net Income Required	\$436,048	\$1,628,915	\$2,821,783
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,104,089	\$5,847,337	\$6,666,173
8	Current Income Tax Available	\$4,832,397	\$4,832,397	\$4,832,397
9	Additional Current Tax Required	\$271,692	\$1,014,940	\$1,833,776
10	Revenue Requirement	\$707,740	\$2,643,855	\$4,655,559
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$707,740</u>	<u>\$2,643,855</u>	<u>\$4,655,559</u>

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$711,441,579
2	Less Accumulated Depreciation Reserve		\$248,480,678
3	Net Plant In Service		\$462,960,901
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,705,266
6	Materials and Supplies		\$12,032,360
7	Emission Allowances		-\$14,093
8	Prepayments-L&P		\$189,053
9	Fuel Inventory-Other		\$124,865
10	Fuel Inventory-Oil		\$2,733,025
11	Fuel Inventory-Coal		\$4,686,953
12	Vintage 1 DSM Case No ER-2009-0090		\$227,816
13	Vintage 2 DSM Case No ER-2010-0356		\$1,980,826
14	Vintage 3 DSM Case No ER-2012-0175		\$1,193,288
15	Prepaid Pension Asset-Tracker		\$337,405
16	Prepaid Pension Pension Expense		\$3,684,792
17	ERISA Minimum Tracker		\$1,675,535
18	OPEB Tracker		-\$156,309
19	Iatan 1/Common Regulatory Asset Vintage 1		\$1,956,282
20	Iatan 1/Common Regulatory Asset Vintage 2		\$947,688
21	Iatan Unit 2 Regulatory Asset "Vintage 1"		\$2,185,853
22	Iatan Unit 2 Regulatory Asset "Vintage 2"		\$3,156,031
23	TOTAL ADD TO NET PLANT IN SERVICE		\$32,236,104
24	SUBTRACT FROM NET PLANT		
25	Federal Tax Offset	5.5151%	\$277,784
26	State Tax Offset	5.5151%	\$44,702
27	City Tax Offset	5.5151%	\$0
28	Interest Expense Offset	16.7260%	\$2,288,691
29	Customer Deposits		\$1,182,571
30	Customer Advances for Construction		\$184,050
31	Deferred Income Taxes-Depreciation		\$30,652,571
32	Unamortized Investment Tax Credit		\$0
33	TOTAL SUBTRACT FROM NET PLANT		\$34,630,369
34	Total Rate Base		\$460,566,636

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
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 5 yr	\$3,118,216	P-3	\$0	\$3,118,216	100.0000%	\$0	\$3,118,216
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,649	P-4	\$0	\$221,649	100.0000%	\$0	\$221,649
5	303.020	Misc Intangible Cap Software - Lake Road	\$350,000	P-5	\$0	\$350,000	74.9600%	\$0	\$282,360
6		TOTAL PLANT INTANGIBLE	\$3,764,765		\$0	\$3,764,765		\$0	\$3,677,125
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - LAKE ROAD							
10	310.000	Steam Production Land Elec - LR	\$38,919	P-10	\$0	\$38,919	74.9600%	\$0	\$29,174
11	311.000	Steam Production Structures - LR	\$15,839,150	P-11	\$0	\$15,839,150	74.9600%	\$0	\$11,873,027
12	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	P-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$60,123,614	P-13	\$0	\$60,123,614	63.1700%	\$0	\$37,980,087
14	312.020	Steam Production Boiler AQC - LR	\$11,647,185	P-14	\$0	\$11,647,185	63.1700%	\$0	\$7,294,367
15	314.000	Steam Prod Turbogenerator - LR	\$16,024,674	P-15	\$0	\$16,024,674	99.9400%	\$0	\$16,015,059
16	315.000	Steam Production Access Equip - LR	\$3,858,699	P-16	\$0	\$3,858,699	74.9600%	\$0	\$2,892,481
17	316.000	Steam Prod. Equip. - GSU	\$0	P-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$731,696	P-18	\$0	\$731,696	47.6000%	\$0	\$348,287
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$108,163,937		\$0	\$108,163,937		\$0	\$76,432,472
20		STEAM PRODUCTION IATAN 1							
21	303.100	Misc intangible Iatan 1 Highway & Bridge	\$489,933	P-21	\$0	\$489,933	100.0000%	\$0	\$489,933
22	310.000	Steam Production Land - Iatan 1	\$249,279	P-22	\$0	\$249,279	100.0000%	\$0	\$249,279
23	311.000	Steam Production Structures - Iatan 1	\$5,092,940	P-23	\$0	\$5,092,940	100.0000%	\$0	\$5,092,940
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$15,150	P-24	\$0	-\$15,150	100.0000%	\$0	-\$15,150
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,594,484	P-25	\$0	\$95,594,484	100.0000%	\$0	\$95,594,484
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$262,720	P-26	\$0	-\$262,720	100.0000%	\$0	-\$262,720
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	P-27	\$0	\$455,225	100.0000%	\$0	\$455,225
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,070	P-28	\$0	\$10,737,070	100.0000%	\$0	\$10,737,070
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,058,456	P-29	\$0	\$11,058,456	100.0000%	\$0	\$11,058,456
30	316.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$21,473	P-30	\$0	-\$21,473	100.0000%	\$0	-\$21,473
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,804,420	P-31	\$0	\$1,804,420	100.0000%	\$0	\$1,804,420
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$2,383	P-32	\$0	-\$2,383	100.0000%	\$0	-\$2,383
33		TOTAL STEAM PRODUCTION IATAN 1	\$126,180,081		\$0	\$126,180,081		\$0	\$125,180,081
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Production Struct- Iatan Common	\$12,812,668	P-35	\$0	\$12,812,668	100.0000%	\$0	\$12,812,668
36	312.000	Steam Boiler Plant - Iatan Common	\$32,168,373	P-36	\$0	\$32,168,373	100.0000%	\$0	\$32,168,373
37	314.000	Steam Turbogenerator - Iatan Common	\$581,658	P-37	\$0	\$581,658	100.0000%	\$0	\$581,658
38	315.000	Steam Access Equip - Iatan Common	\$956,660	P-38	\$0	\$956,660	100.0000%	\$0	\$956,660
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,271	P-39	\$0	\$20,271	100.0000%	\$0	\$20,271
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,539,630		\$0	\$46,539,630		\$0	\$46,539,630
41		STEAM PRODUCTION - IATAN 2							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,152	P-42	\$0	\$28,152	100.0000%	\$0	\$28,152
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	P-43	\$0	\$205,188	100.0000%	\$0	\$205,188
44	311.000	Steam Production Structures-Iatan 2	\$11,564,004	P-44	\$0	\$11,564,004	100.0000%	\$0	\$11,564,004

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
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$150,716	P-45	\$0	-\$150,716	100.0000%	\$0	-\$150,716
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,098,502	P-46	\$0	\$82,098,502	100.0000%	\$0	\$82,098,502
47	312.050	Steam Production Boiler Plant Equip- Iatan 2 disallowance	-\$1,083,121	P-47	\$0	-\$1,083,121	100.0000%	\$0	-\$1,083,121
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,649,601	P-48	\$0	\$10,649,601	100.0000%	\$0	\$10,649,601
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$149,746	P-49	\$0	-\$149,746	100.0000%	\$0	-\$149,746
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$3,640,412	P-50	\$0	\$3,640,412	100.0000%	\$0	\$3,640,412
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$50,043	P-51	\$0	-\$50,043	100.0000%	\$0	-\$50,043
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$401,035	P-52	\$0	\$401,035	100.0000%	\$0	\$401,035
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$5,596	P-53	\$0	-\$5,596	100.0000%	\$0	-\$5,596
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,147,672		\$0	\$107,147,672		\$0	\$107,147,672
55		TOTAL STEAM PRODUCTION	\$387,031,320		\$0	\$387,031,320		\$0	\$355,299,855
56		RETIREMENT WORK IN PROGRESS- STEAM							
57		Steam Salvage & Removal Retirements not yet classified	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	\$0		\$0	\$0		\$0	\$0
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
65	341.000	Other Prod Structures - Electric	\$1,477,027	P-65	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	P-67	\$0	\$11,005,810	100.0000%	\$0	\$11,005,810
68	344.000	Other Prod Generators - Electric	\$3,402,740	P-68	\$0	\$3,402,740	100.0000%	\$0	\$3,402,740
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	P-69	\$0	\$1,148,058	100.0000%	\$0	\$1,148,058
70		TOTAL OTHER PRODUCTION PLANT	\$17,638,743		\$0	\$17,638,743		\$0	\$17,638,743
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric	\$1,343,649	P-72	\$0	\$1,343,649	100.0000%	\$0	\$1,343,649
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,649	P-73	\$0	\$1,343,649	100.0000%	\$0	\$1,343,649
74	343.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$4,030,947	P-75	\$0	\$4,030,947	100.0000%	\$0	\$4,030,947
76	345.000	Other Prod Accessory Equip-Electric	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,718,245		\$0	\$6,718,245		\$0	\$6,718,245
78		OTHER PROD- RALPH GREEN							
79	340.000	Other Production Land Elec-RG	\$11,376	P-79	\$0	\$11,376	100.0000%	\$0	\$11,376
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	P-80	\$0	\$1,446,707	100.0000%	\$0	\$1,446,707
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	P-81	\$0	\$442,781	100.0000%	\$0	\$442,781
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	P-82	\$0	\$5,336,929	100.0000%	\$0	\$5,336,929
83	344.000	Other Prod. Generators Elec-RG	\$6,758,368	P-83	\$0	\$6,758,368	100.0000%	\$0	\$6,758,368
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	P-84	\$0	\$1,339,138	100.0000%	\$0	\$1,339,138
85	346.000	Other Prod. Misc Plant-RG	\$20,000	P-85	\$0	\$20,000	100.0000%	\$0	\$20,000
86		TOTAL OTHER PROD- RALPH GREEN	\$15,355,299		\$0	\$15,355,299		\$0	\$15,355,299
87		TOTAL OTHER PRODUCTION	\$39,712,287		\$0	\$39,712,287		\$0	\$39,712,287
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION							

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
89		Other Production-Salvage & Removal	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		Retirements not classified	\$0		\$0	\$0		\$0	\$0
		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION							
91		TOTAL PRODUCTION PLANT	\$426,743,607		\$0	\$426,743,607		\$0	\$395,012,142
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$377,163	P-93	\$0	\$377,163	100.0000%	\$0	\$377,163
94	360.010	Transmission Land Rights - Electric	\$1,942,471	P-94	\$0	\$1,942,471	100.0000%	\$0	\$1,942,471
95	350.040	Transmission Depreciable Land Rights	\$3,901	P-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	362.000	Transmission Structures and Improvements	\$582,240	P-96	\$0	\$582,240	100.0000%	\$0	\$582,240
97	353.000	Transmission Station Equipment	\$23,100,889	P-97	\$0	\$23,100,889	100.0000%	\$0	\$23,100,889
98	363.000	Transmission Station Equip - Iatan 2	\$618,203	P-98	\$0	\$618,203	100.0000%	\$0	\$618,203
99	355.000	Transmission Poles and Fixtures	\$15,970,873	P-99	\$0	\$15,970,873	100.0000%	\$0	\$15,970,873
100	366.000	Transmission Overhead Conductors	\$11,372,028	P-100	\$0	\$11,372,028	100.0000%	\$0	\$11,372,028
101	367.000	Transmission Underground Conduit	\$16,148	P-101	\$0	\$16,148	100.0000%	\$0	\$16,148
102	358.000	Transmission Underground Conductors	\$31,692	P-102	\$0	\$31,692	100.0000%	\$0	\$31,692
103		TOTAL TRANSMISSION PLANT	\$54,016,608		\$0	\$54,016,608		\$0	\$64,016,608
104		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
105		Transmission-Salvage & Removal-Retirements	\$0	P-105	\$0	\$0	100.0000%	\$0	\$0
106		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
107		DISTRIBUTION PLANT							
108	360.000	Distribution Land Electric	\$671,027	P-108	\$0	\$671,027	100.0000%	\$0	\$671,027
109	360.010	Distribution Land Rights	\$99,640	P-109	\$0	\$99,640	100.0000%	\$0	\$99,640
110	361.000	Distribution Structures & Improvements	\$2,468,746	P-110	\$0	\$2,468,746	100.0000%	\$0	\$2,468,746
111	362.000	Distribution Station Equipment	\$46,730,399	P-111	\$0	\$46,730,399	100.0000%	\$0	\$46,730,399
112	364.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	P-112	\$0	\$39,681,598	100.0000%	\$0	\$39,681,598
113	365.000	Distribution Overhead Conductors	\$29,822,284	P-113	\$0	\$29,822,284	100.0000%	\$0	\$29,822,284
114	366.000	Distribution Underground Circuit	\$8,945,236	P-114	\$0	\$8,945,236	100.0000%	\$0	\$8,945,236
115	367.000	Distribution Underground Conductors	\$23,870,056	P-115	\$0	\$23,870,056	100.0000%	\$0	\$23,870,056
116	368.000	Distribution Line Transformers	\$40,799,676	P-116	\$0	\$40,799,676	100.0000%	\$0	\$40,799,676
117	369.010	Distribution Services Overhead	\$4,470,296	P-117	\$0	\$4,470,296	100.0000%	\$0	\$4,470,296
118	369.020	Distribution Services Underground	\$11,440,618	P-118	\$0	\$11,440,618	100.0000%	\$0	\$11,440,618
119	370.000	Distribution Services - Meters	\$8,542,118	P-119	\$0	\$8,542,118	100.0000%	\$0	\$8,542,118
120	371.000	Distribution Customer Installation	\$4,784,014	P-120	\$0	\$4,784,014	100.0000%	\$0	\$4,784,014
121	373.000	Distribution Street Light and Signals	\$6,321,357	P-121	\$0	\$6,321,357	100.0000%	\$0	\$6,321,357
122		TOTAL DISTRIBUTION PLANT	\$228,647,066		\$0	\$228,647,066		\$0	\$228,647,066
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
124		Distribution Salvage & Removal Retirements not yet classified	\$0	P-124	\$0	\$0	100.0000%	\$0	\$0
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
126		GENERAL PLANT							
127	389.000	General Land Electric	\$728,769	P-127	\$0	\$728,769	100.0000%	\$0	\$728,769
128	390.000	General Structures & Improv. Electric	\$8,054,907	P-128	\$0	\$8,054,907	100.0000%	\$0	\$8,054,907
129	391.000	General Office Furniture - Electric	\$369,541	P-129	-\$124,872	\$244,669	100.0000%	\$0	\$244,669
130	391.020	General Office Furn. - Comp. - Electric	\$1,157,781	P-130	-\$668,659	\$489,122	100.0000%	\$0	\$489,122
131	391.020	General Office Furn-Comp-Iatan 2	\$836	P-131	\$0	\$836	100.0000%	\$0	\$836
132	392.000	Gen-Transp Eq-Autos-Elec	\$0	P-132	\$0	\$0	100.0000%	\$0	\$0
133	392.010	General Trans Light Trucks - Electric	\$322,677	P-133	\$0	\$322,677	100.0000%	\$0	\$322,677
134	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	P-134	\$0	\$3,139,716	100.0000%	\$0	\$3,139,716
135	392.040	General Trans Trailers - Electric	\$133,480	P-135	\$0	\$133,480	100.0000%	\$0	\$133,480
136	392.050	General Trans Med Trucks - Electric	\$940,621	P-136	\$0	\$940,621	100.0000%	\$0	\$940,621
137	392.050	General trans Med Trucks-Iatan 2	\$5,415	P-137	\$0	\$5,415	100.0000%	\$0	\$5,415
138	393.000	General Stores Equipment - Electric	\$206,530	P-138	-\$85,654	\$119,976	100.0000%	\$0	\$119,976
139	394.000	General Tools - Electric	\$1,790,420	P-139	-\$277,360	\$1,513,060	100.0000%	\$0	\$1,513,060
140	395.000	General Laboratory - Electric	\$490,646	P-140	-\$61,777	\$438,868	100.0000%	\$0	\$438,868
141	396.000	General Power Oper. Equip - Electric	\$565,682	P-141	\$0	\$565,682	100.0000%	\$0	\$565,682
142	397.000	General Communication - Electric	\$4,520,151	P-142	-\$370,683	\$4,149,468	100.0000%	\$0	\$4,149,468

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
143	398.000	General Misc Equipment-Electric	\$40,130	P-143	-\$9,385	\$30,745	100.0000%	\$0	\$30,745
144		TOTAL GENERAL PLANT	\$22,466,301		-\$1,688,290	\$20,878,011		\$0	\$20,878,011
145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
146		General Plant Salvage & Removal	\$0	P-146	\$0	\$0	100.0000%	\$0	\$0
147		Retirements not yet classified TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$2,093	P-149	\$0	\$2,093	74.9600%	\$0	\$1,569
150	391.000	General Office Furniture - LR	\$461,738	P-150	-\$134,808	\$327,130	74.9600%	\$0	\$245,217
151	391.020	General Office Furniture Computer - LR	\$458,646	P-151	-\$295,991	\$162,655	74.9600%	\$0	\$121,926
152	391.040	General Office Furniture Software - LR	\$222,241	P-152	-\$9,811	\$212,430	74.9600%	\$0	\$169,238
153	392.000	General Trans Autos - LR	\$0	P-153	\$0	\$0	74.9600%	\$0	\$0
154	392.010	General Trans Light Trucks - LR	\$67,200	P-154	\$0	\$67,200	74.9600%	\$0	\$60,373
155	392.020	General Trans Heavy Trucks - LR	\$0	P-155	\$0	\$0	74.9600%	\$0	\$0
156	392.040	General Trans Trailers	\$182,580	P-156	\$0	\$182,580	74.9600%	\$0	\$136,862
157	392.050	General Trans Med Trucks - LR	\$11,573	P-157	\$0	\$11,573	74.9600%	\$0	\$8,675
158	394.000	General Tools - LR	\$382,391	P-158	-\$36,587	\$345,804	74.9600%	\$0	\$269,215
159	395.000	General Laboratory - LR	\$356,059	P-159	-\$15,079	\$339,980	74.9600%	\$0	\$254,849
160	396.000	General Power Operated Equip - LR	\$898,632	P-160	\$0	\$898,632	74.9600%	\$0	\$673,615
161	397.000	General Communication - LR	\$308,048	P-161	\$0	\$308,048	74.9600%	\$0	\$230,913
162	398.000	General Misc. Equip - LR	\$12,091	P-162	-\$1,351	\$10,740	74.9600%	\$0	\$8,051
163		TOTAL GENERAL PLANT - LAKE ROAD	\$3,362,292		-\$493,427	\$2,868,865		\$0	\$2,150,503
164		GENERAL PLANT - IATAN							
165	390.000	General Structures & Impr-Elec	\$104,395	P-165	\$0	\$104,395	100.0000%	\$0	\$104,395
166	391.000	General Office Furniture - Iatan	\$3,895	P-166	-\$1,535	\$2,360	100.0000%	\$0	\$2,360
167	391.020	General Office Furn Comp - Iatan	\$92,340	P-167	\$0	\$92,340	100.0000%	\$0	\$92,340
168	391.040	General Office Furn Software - Iatan	\$157,762	P-168	-\$157,762	\$0	100.0000%	\$0	\$0
169	397.000	General Communications - Iatan	\$725,038	P-169	\$0	\$725,038	100.0000%	\$0	\$725,038
170		TOTAL GENERAL PLANT - IATAN	\$1,083,430		-\$169,297	\$924,133		\$0	\$924,133
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
172		General Plant-Salvage and Removal- Retirements not classified	\$0	P-172	\$0	\$0	100.0000%	\$0	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT							
176	310.090	Industrial Steam Land	\$11,450	P-176	\$0	\$11,450	0.0000%	\$0	\$0
176	311.090	Industrial Steam Structures	\$32,160	P-176	\$0	\$32,160	0.0000%	\$0	\$0
177	312.090	Industrial Steam Boiler Plant	\$1,237,464	P-177	\$0	\$1,237,464	0.0000%	\$0	\$0
178	315.090	Industrial Steam Accessory	\$48,849	P-178	\$0	\$48,849	0.0000%	\$0	\$0
179	375.090	Industrial Steam Distribution	\$151,660	P-179	\$0	\$151,660	0.0000%	\$0	\$0
180	376.090	Industrial Steam Mains	\$1,665,128	P-180	\$0	\$1,665,128	0.0000%	\$0	\$0
181	379.090	Industrial Steam CTY Gate	\$553,075	P-181	\$0	\$553,075	0.0000%	\$0	\$0
182	380.090	Industrial Steam Services	\$100,842	P-182	\$0	\$100,842	0.0000%	\$0	\$0
183	381.090	Industrial Steam Services - Other	\$412,137	P-183	\$0	\$412,137	0.0000%	\$0	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,212,765		\$0	\$4,212,765		\$0	\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
186		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	P-186	\$0	\$0	0.0000%	\$0	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
188		ECORP PLANT							
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-189	\$0	\$197,805	74.9600%	\$0	\$148,275
190	389.000	General Land Electric -Raytown	\$7,703	P-190	\$0	\$7,703	100.0000%	\$0	\$7,703
191	390.000	General Structures & Improve-Raytown	\$2,361,261	P-191	\$0	\$2,361,261	74.9600%	\$0	\$1,770,001
192	390.050	General Struct. Leasehold Improvements	\$0	P-192	\$0	\$0	74.9600%	\$0	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$493,945	P-193	-\$5,648	\$488,299	100.0000%	\$0	\$488,299

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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
194	391.000	General Office Furn.-Raytown	\$599,949	P-194	\$0	\$599,949	74.9600%	\$0	\$449,722
195	391.020	General Office Furniture-Computer-CORP	\$1,064,505	P-195	-\$178,822	\$885,683	74.9600%	\$0	\$663,908
196	391.020	General Office Furn Comp-Raytown	\$782,976	P-196	\$0	\$782,976	74.9600%	\$0	\$586,919
197	391.040	General Office Furniture Software-CORP	\$4,301,289	P-197	-\$2,319,210	\$1,982,079	74.9600%	\$0	\$1,485,766
198	391.040	General Office Furn Software-Raytown	\$391,445	P-198	\$0	\$391,445	74.9600%	\$0	\$293,427
199	392.020	General Trans Heavy Trucks-Elec	\$0	P-199	\$0	\$0	74.9600%	\$0	\$0
200	392.040	General Trans. Trailers Electric	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,419	P-201	\$0	\$2,419	100.0000%	\$0	\$2,419
202	394.000	General Tools-Electric-Raytown	\$4,736	P-202	\$0	\$4,736	100.0000%	\$0	\$4,736
203	395.000	General Laboratory Equipment-ECORP	\$0	P-203	\$0	\$0	74.9600%	\$0	\$0
204	396.000	General Power Operatored Equip.-Raytown	\$4,445	P-204	\$0	\$4,445	100.0000%	\$0	\$4,445
205	397.000	General Communication Equipment-CORP	\$91,595	P-205	\$0	\$91,595	100.0000%	\$0	\$91,595
206	397.000	General Communication-Raytown	\$168,978	P-206	\$0	\$168,978	74.9600%	\$0	\$126,666
207	398.000	General Miscellaneous Equipment-CORP	\$5,747	P-207	\$0	\$5,747	100.0000%	\$0	\$5,747
208	398.000	General Misc. Equipment-Raytown	\$9,824	P-208	\$0	\$9,824	74.9600%	\$0	\$7,364
209		TOTAL ECORP PLANT	\$10,488,622		-\$2,503,678	\$7,984,944		\$0	\$6,136,992
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet classified	\$0	P-211	\$0	\$0	74.9600%	\$0	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
213		UCU COMMON GENERAL PLANT							
214	389.000	Land and Land Rights-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	390.000	Structures & Improvements-Electric-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216	390.050	Structures & Improvements-Leased-UCU	\$0	P-216	\$0	\$0	100.0000%	\$0	\$0
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	P-217	\$0	\$0	100.0000%	\$0	\$0
218	391.020	Gen-Office Furniture Computer-UCU	\$0	P-218	\$0	\$0	100.0000%	\$0	\$0
219	391.040	Gen Office Furniture Software-UCU	\$0	P-219	\$0	\$0	100.0000%	\$0	\$0
220	391.050	Gen Office Furniture System Development-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	\$0
222	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	\$0	P-222	\$0	\$0	100.0000%	\$0	\$0
223	394.000	Gen Tools-Electric-UCU	\$0	P-223	\$0	\$0	100.0000%	\$0	\$0
224	395.000	Gen Laboratory Equip-Elec-UCU	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
225	397.000	Gen-Communication Equip-Electric-UCU	\$0	P-225	\$0	\$0	100.0000%	\$0	\$0
226	398.000	Gen Misc Equipment-Elec-UCU	\$0	P-226	\$0	\$0	100.0000%	\$0	\$0
227		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
228		TOTAL PLANT IN SERVICE	\$754,784,455		\$4,744,692	\$750,039,763		\$0	\$711,441,579

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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-129	General Office Furniture - Electric	391.000		-\$124,872		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$53,881		\$0	
P-130	General Office Furn. - Comp. - Electric	391.020		-\$668,659		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298,156		\$0	
P-138	General Stores Equipment - Electric	393.000		-\$85,554		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,233		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$34,321		\$0	
P-139	General Tools - Electric	394.000		-\$277,360		\$0

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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
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380		\$0	
P-140	General Laboratory - Electric	395.000		-\$51,777		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,997		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220		\$0	
P-142	General Communication - Electric	397.000		-\$370,683		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501		\$0	
P-143	General Misc Equipment-Electric	398.000		-\$9,385		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736		\$0	

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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
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1,351		\$0	
P-150	General Office Furniture - LR	391.000		-\$134,608		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$134,608		\$0	
P-151	General Office Furniture Computer - LR	391.020		-\$295,991		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$295,991		\$0	
P-152	General Office Furniture Software - LR	391.040		-\$9,811		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$167,573		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$157,762		\$0	
P-158	General Tools - LR	394.000		-\$36,587		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 In Case No ER-2010-0356. (Rice)		-\$36,587		\$0	
P-159	General Laboratory - LR	395.000		-\$15,079		\$0

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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
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$15,079		\$0	
P-162	General Misc. Equip - LR	398.000		-\$1,351		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,351		\$0	
P-166	General Office Furniture - Iatan	391.000		-\$1,535		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535		\$0	
P-168	General Office Furn Software - Iatan	391.040		-\$157,762		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762		\$0	
P-193	General Office Furn. & Equipment-CORP	391.000		-\$5,646		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$173		\$0	
P-195	General Office Furniture-Computer-CORP	391.020		-\$178,822		\$0

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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
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$38,566		\$0	
P-197	General Office Furniture Software CORP	391.040		-\$2,319,210		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152		\$0	
Total Plant Adjustments				-\$4,744,692		\$0

St. Joseph Light and Power - Electric
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,118,216	0.00%	\$0
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	0.00%	\$0
5	303.020	Misc Intangible Cap Software - Lake Road	\$262,360	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$3,677,125		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - LAKE ROAD			
10	310.000	Steam Production Land Elec - LR	\$29,174	0.00%	\$0
11	311.000	Steam Production Structures - LR	\$11,873,027	1.90%	\$225,588
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	0.00%	\$0
13	312.000	Steam Production Boiler Plant - LR	\$37,980,087	2.16%	\$820,370
14	312.020	Steam Production Boiler AQC - LR	\$7,294,357	2.16%	\$157,558
15	314.000	Steam Prod Turbogenerator - LR	\$16,015,059	2.33%	\$373,151
16	315.000	Steam Production Access Equip - LR	\$2,892,481	2.37%	\$68,552
17	315.000	Steam Prod. Equip. - GSU	\$0	2.37%	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$348,287	2.90%	\$10,100
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$76,432,472		\$1,655,319
20		STEAM PRODUCTION IATAN 1			
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$489,933	0.00%	\$0
22	310.000	Steam Production Land - Iatan 1	\$249,279	0.00%	\$0
23	311.000	Steam Production Structures - Iatan 1	\$5,092,940	1.84%	\$93,710
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$15,150	1.84%	-\$279
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,594,484	2.04%	\$1,950,127
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$262,720	2.04%	-\$5,359
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	2.04%	\$9,287
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,070	2.30%	\$246,953
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,058,456	2.34%	\$258,768
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$21,473	2.34%	-\$502
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,804,420	2.49%	\$44,930

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356	-\$2,383	2.49%	-\$59
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,180,081		\$2,597,576
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Production Struct- Iatan Common	\$12,812,668	1.84%	\$235,753
36	312.000	Steam Boiler Plant - Iatan Common	\$32,168,373	2.04%	\$656,235
37	314.000	Steam Turbogenerator - Iatan Common	\$581,658	2.30%	\$13,378
38	315.000	Steam Access Equip - Iatan Common	\$956,660	2.34%	\$22,386
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,271	2.49%	\$505
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,539,630		\$928,257
41		STEAM PRODUCTION - IATAN 2			
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,152	0.00%	\$0
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	0.00%	\$0
44	311.000	Steam Production Structures-Iatan 2	\$11,564,004	1.84%	\$212,778
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$150,716	1.84%	-\$2,773
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,098,502	2.04%	\$1,674,809
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$1,083,121	2.04%	-\$22,096
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,649,601	2.30%	\$244,941
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$149,746	2.30%	-\$3,444
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$3,640,412	2.34%	\$85,186
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$50,043	2.34%	-\$1,171
52	316.000	Steam Prod. Misc Power Plant Equip-Iatan 2	\$401,035	2.49%	\$9,986
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$5,596	2.49%	-\$139
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,147,672		\$2,198,077
55		TOTAL STEAM PRODUCTION	\$355,299,855		\$7,379,229
56		RETIREMENT WORK IN PROGRESS-STEAM			
57		Steam Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0

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58		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	\$0		\$0
59		NUCLEAR PRODUCTION			
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0
61		HYDRAULIC PRODUCTION			
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
63		OTHER PRODUCTION			
64		OTHER PRODUCTION PLANT			
65	341.000	Other Prod Structures - Electric	\$1,477,027	1.75%	\$25,848
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.09%	\$18,698
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	4.78%	\$526,078
68	344.000	Other Prod Generators - Electric	\$3,402,740	4.11%	\$139,853
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	2.84%	\$32,605
70		TOTAL OTHER PRODUCTION PLANT	\$17,638,743		\$743,082
71		OTHER PRODUCTION-LANDFILL GAS TURBINE			
72	341.000	Other Prod Structures-Electric	\$1,343,649	1.75%	\$23,514
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,649	3.09%	\$41,519
74	343.000	Other Prod Prime Movers-Electric	\$0	4.78%	\$0
75	344.000	Other Prod Generators-Electric	\$4,030,947	4.11%	\$165,672
76	345.000	Other Prod Accessory Equip-Electric	\$0	2.84%	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,718,245		\$230,705
78		OTHER PROD- RALPH GREEN			
79	340.000	Other Production Land Elec-RG	\$11,376	0.00%	\$0
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	1.75%	\$25,317
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	3.09%	\$13,682
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	4.81%	\$256,706
83	344.000	Other Prod. Generators Elec-RG	\$6,758,368	3.80%	\$256,818
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	2.85%	\$38,165
85	346.000	Other Prod. Misc Plant-RG	\$20,000	3.57%	\$714
86		TOTAL OTHER PROD- RALPH GREEN	\$15,355,299		\$591,402
87		TOTAL OTHER PRODUCTION	\$39,712,287		\$1,565,189
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION			

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89		Other Production-Salvage & Removal Retirements not classified	\$0	0.00%	\$0
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
91		TOTAL PRODUCTION PLANT	\$395,012,142		\$8,944,418
92		TRANSMISSION PLANT			
93	350.000	Transmission Land - Electric	\$377,163	0.00%	\$0
94	350.010	Transmission Land Rights - Electric	\$1,942,471	0.00%	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	0.00%	\$0
96	352.000	Transmission Structures and Improvements	\$582,240	1.83%	\$10,655
97	353.000	Transmission Station Equipment	\$23,100,889	1.70%	\$392,715
98	353.000	Transmission Station Equip - Iatan 2	\$618,203	1.70%	\$10,509
99	355.000	Transmission Poles and Fixtures	\$15,970,873	2.93%	\$467,947
100	356.000	Transmission Overhead Conductors	\$11,372,028	2.32%	\$263,831
101	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
102	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
103		TOTAL TRANSMISSION PLANT	\$54,015,608		\$1,146,721
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION			
105		Transmission-Salvage & Removal-Retirements	\$0	0.00%	\$0
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0
107		DISTRIBUTION PLANT			
108	360.000	Distribution Land Electric	\$671,027	0.00%	\$0
109	360.010	Distribution Land Rights	\$99,640	0.00%	\$0
110	361.000	Distribution Structures & Improvements	\$2,468,746	1.61%	\$39,747
111	362.000	Distribution Station Equipment	\$46,730,399	2.08%	\$971,992
112	364.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	3.89%	\$1,543,614
113	365.000	Distribution Overhead Conductors	\$29,822,284	2.18%	\$650,126
114	366.000	Distribution Underground Circuit	\$8,945,236	1.70%	\$152,069
115	367.000	Distribution Underground Conductors	\$23,870,056	2.49%	\$594,364
116	368.000	Distribution Line Transformers	\$40,799,676	3.45%	\$1,407,589
117	369.010	Distribution Services Overhead	\$4,470,296	3.64%	\$162,719
118	369.020	Distribution Services Underground	\$11,440,618	3.05%	\$348,939
119	370.000	Distribution Services - Meters	\$8,542,118	2.00%	\$170,842
120	371.000	Distribution Customer Installation	\$4,784,014	5.12%	\$244,942
121	373.000	Distribution Street Light and Signals	\$6,321,357	3.18%	\$201,019
122		TOTAL DISTRIBUTION PLANT	\$228,647,065		\$6,487,962
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS			

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124		Distribution Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0
126		GENERAL PLANT			
127	389.000	General Land Electric	\$728,769	0.00%	\$0
128	390.000	General Structures & Improv. Electric	\$8,054,907	2.73%	\$219,899
129	391.000	General Office Furniture - Electric	\$244,669	5.00%	\$12,233
130	391.020	General Office Furn. - Comp. - Electric	\$489,122	12.50%	\$61,140
131	391.020	General Office Furn-Comp-latan 2	\$836	12.50%	\$105
132	392.000	Gen-Transp Eq-Autos-Elec	\$0	11.25%	\$0
133	392.010	General Trans Light Trucks - Electric	\$322,677	11.25%	\$36,301
134	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	11.25%	\$353,218
135	392.040	General Trans Trailers - Electric	\$133,480	11.25%	\$15,017
136	392.050	General Trans Med Trucks - Electric	\$940,621	11.25%	\$105,820
137	392.050	General Trans Med Trucks-latan 2	\$5,415	11.25%	\$609
138	393.000	General Stores Equipment - Electric	\$119,976	4.00%	\$4,799
139	394.000	General Tools - Electric	\$1,513,060	4.00%	\$60,522
140	395.000	General Laboratory - Electric	\$438,868	3.30%	\$14,483
141	396.000	General Power Oper. Equip - Electric	\$565,682	4.45%	\$25,173
142	397.000	General Communication - Electric	\$4,149,468	3.70%	\$153,530
143	398.000	General Misc Equipment-Electric	\$30,745	4.00%	\$1,230
144		TOTAL GENERAL PLANT	\$20,878,011		\$1,064,079
145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT			
146		General Plant Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0
148		GENERAL PLANT - LAKE ROAD			
149	390.000	General Structures - LR	\$1,569	2.73%	\$43
150	391.000	General Office Furniture - LR	\$245,217	5.00%	\$12,261
151	391.020	General Office Furniture Computer - LR	\$121,926	12.50%	\$15,241
152	391.040	General Office Furniture Software - LR	\$159,238	11.11%	\$17,691
153	392.000	General Trans Autos - LR	\$0	11.25%	\$0
154	392.010	General Trans Light Trucks - LR	\$50,373	11.25%	\$5,667
155	392.020	General Trans Heavy Trucks - LR	\$0	11.25%	\$0
156	392.040	General Trans Trailers	\$136,862	11.25%	\$15,397
157	392.050	General Trans Med Trucks - LR	\$8,675	11.25%	\$976
158	394.000	General Tools - LR	\$259,215	4.00%	\$10,369
159	395.000	General Laboratory - LR	\$254,849	3.30%	\$8,410
160	396.000	General Power Operated Equip - LR	\$673,615	4.45%	\$29,976
161	397.000	General Communication - LR	\$230,913	3.70%	\$8,544

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
162	398.000	General Misc. Equip - LR	\$8,051	4.00%	\$322
163		TOTAL GENERAL PLANT - LAKE ROAD	\$2,150,503		\$124,897
164		GENERAL PLANT - IATAN			
165	390.000	General Structures & Impr-Elec	\$104,395	2.73%	\$2,850
166	391.000	General Office Furniture - Iatan	\$2,360	5.00%	\$118
167	391.020	General Office Furn Comp - Iatan	\$92,340	12.50%	\$11,543
168	391.040	General Office Furn Software - Iatan	\$0	11.11%	\$0
169	397.000	General Communications - Iatan	\$725,038	3.70%	\$26,826
170		TOTAL GENERAL PLANT - IATAN	\$924,133		\$41,337
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
172		General Plant-Salvage and Removal- Retirements not classified	\$0	0.00%	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT			
175	310.090	Industrial Steam Land	\$0	0.00%	\$0
176	311.090	Industrial Steam Structures	\$0	0.00%	\$0
177	312.090	Industrial Steam Boiler Plant	\$0	0.00%	\$0
178	315.090	Industrial Steam Accessory	\$0	0.00%	\$0
179	375.090	Industrial Steam Distribution	\$0	0.00%	\$0
180	376.090	Industrial Steam Mains	\$0	0.00%	\$0
181	379.090	Industrial Steam CTY Gate	\$0	0.00%	\$0
182	380.090	Industrial Steam Services	\$0	0.00%	\$0
183	381.090	Industrial Steam Services - Other	\$0	0.00%	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS			
186		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	0.00%	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0
188		ECORP PLANT			
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$148,275	0.00%	\$0
190	389.000	General Land Electric -Raytown	\$7,703	0.00%	\$0
191	390.000	General Structures & Improve-Raytown	\$1,770,001	2.22%	\$39,294
192	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$488,299	5.00%	\$24,415
194	391.000	General Office Furn.-Raytown	\$449,722	5.00%	\$22,486
195	391.020	General Office Furniture-Computer-CORP	\$663,908	12.50%	\$82,989

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196	391.020	General Office Furn Comp-Raytown	\$586,919	12.50%	\$73,365
197	391.040	General Office Furniture Software-CORP	\$1,485,766	11.11%	\$165,069
198	391.040	General Office Furn Software-Raytown	\$293,427	11.11%	\$32,600
199	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
200	392.040	General Trans. Trailers Electric	\$0	12.50%	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,419	4.00%	\$97
202	394.000	General Tools-Electric-Raytown	\$4,736	4.00%	\$189
203	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
204	396.000	General Power Operated Equip.-Raytown	\$4,445	4.45%	\$198
205	397.000	General Communication Equipment-CORP	\$91,595	3.70%	\$3,389
206	397.000	General Communication-Raytown	\$126,666	3.70%	\$4,687
207	398.000	General Miscellaneous Equipment-CORP	\$5,747	4.00%	\$230
208	398.000	General Misc. Equipment-Raytown	\$7,364	4.00%	\$295
209		TOTAL ECORP PLANT	\$6,136,992		\$449,303
210		RETIREMENTS-WORK IN PROGRESS-ECORP			
211		ECORP-Salvage-Retirements not yet classified	\$0	0.00%	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
213		UCU COMMON GENERAL PLANT			
214	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0
215	390.000	Structures & Improvements-Electric-UCU	\$0	0.00%	\$0
216	390.050	Structures & Improvements-Leased-UCU	\$0	0.00%	\$0
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	0.00%	\$0
218	391.020	Gen-Office Furniture Computer-UCU	\$0	0.00%	\$0
219	391.040	Gen Office Furniture Software-UCU	\$0	0.00%	\$0
220	391.050	Gen Office Furniture System Development-UCU	\$0	0.00%	\$0
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0
222	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	\$0	0.00%	\$0
223	394.000	Gen Tools-Electric-UCU	\$0	0.00%	\$0
224	395.000	Gen Laboratory Equip-Elec-UCU	\$0	0.00%	\$0
225	397.000	Gen-Communication Equip-Electric-UCU	\$0	0.00%	\$0
226	398.000	Gen Misc Equipment-Elec-UCU	\$0	0.00%	\$0
227		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
228		Total Depreciation	\$711,441,579		\$18,258,717

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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 5 yr	\$211,273	R-3	\$0	\$211,273	100.0000%	\$0	\$211,273
4	303.020	Misc Intangible Cap Software - Iatan 1	\$142,696	R-4	\$0	\$142,696	100.0000%	\$0	\$142,696
5	303.020	Misc Intangible Cap Software - Lake Road	\$141,742	R-6	\$0	\$141,742	74.9600%	\$0	\$106,250
6		TOTAL PLANT INTANGIBLE	\$495,711		\$0	\$495,711		\$0	\$460,219
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - LAKE ROAD							
10	310.000	Steam Production Land Elec - LR	\$0	R-10	\$0	\$0	74.9600%	\$0	\$0
11	311.000	Steam Production Structures - LR	\$6,685,962	R-11	\$0	\$6,685,962	74.9600%	\$0	\$5,011,797
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	R-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$26,739,144	R-13	\$0	\$26,739,144	63.1700%	\$0	\$16,891,117
14	312.020	Steam Production Boiler AQC - LR	\$6,490,382	R-14	\$0	\$6,490,382	63.1700%	\$0	\$4,099,974
15	314.000	Steam Prod Turbogenerator - LR	\$10,135,650	R-15	\$0	\$10,135,650	99.9400%	\$0	\$10,129,569
16	315.000	Steam Production Access Equip - LR	\$3,183,137	R-16	\$0	\$3,183,137	74.9600%	\$0	\$2,386,079
17	315.000	Steam Prod. Equip. - GSU	\$0	R-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$185,204	R-18	\$0	\$185,204	47.6000%	\$0	\$88,157
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$53,419,479		\$0	\$53,419,479		\$0	\$38,606,693
20		STEAM PRODUCTION IATAN 1							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$7,742	R-21	\$0	\$7,742	100.0000%	\$0	\$7,742
22	310.000	Steam Production Land - Iatan 1	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Steam Production Structures - Iatan 1	\$2,710,606	R-23	\$0	\$2,710,606	100.0000%	\$0	\$2,710,606
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$209	R-24	\$0	-\$209	100.0000%	\$0	-\$209
25	312.000	Steam Production Boiler Plant - Iatan 1	\$30,553,586	R-25	\$0	\$30,553,586	100.0000%	\$0	\$30,553,586
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$4,020	R-26	\$0	-\$4,020	100.0000%	\$0	-\$4,020
27	312.020	Steam Production Boiler AQC - Iatan 1	\$48,754	R-27	\$0	\$48,754	100.0000%	\$0	\$48,754
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,610,941	R-28	\$0	\$7,610,941	100.0000%	\$0	\$7,610,941
29	315.000	Steam Prod Access Equip - Iatan 1	\$4,796,150	R-29	\$0	\$4,796,150	100.0000%	\$0	\$4,796,150
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$387	R-30	\$0	-\$387	100.0000%	\$0	-\$387
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$545,490	R-31	\$0	\$545,490	100.0000%	\$0	\$545,490
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$45	R-32	\$0	-\$45	100.0000%	\$0	-\$45
33		TOTAL STEAM PRODUCTION IATAN 1	\$46,268,608		\$0	\$46,268,608		\$0	\$46,268,608
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Production Struct- Iatan Common	\$714,614	R-35	\$0	\$714,614	100.0000%	\$0	\$714,614
36	312.000	Steam Boiler Plant - Iatan Common	\$2,139,589	R-36	\$0	\$2,139,589	100.0000%	\$0	\$2,139,589
37	314.000	Steam Turbogenerator - Iatan Common	\$35,917	R-37	\$0	\$35,917	100.0000%	\$0	\$35,917
38	315.000	Steam Access Equip - Iatan Common	\$50,748	R-38	\$0	\$50,748	100.0000%	\$0	\$50,748
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$874	R-39	\$0	\$874	100.0000%	\$0	\$874
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$2,941,742		\$0	\$2,941,742		\$0	\$2,941,742
41		STEAM PRODUCTION - IATAN 2							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$2,565	R-42	\$0	\$2,565	100.0000%	\$0	\$2,565
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$3,240	R-43	\$0	\$3,240	100.0000%	\$0	\$3,240
44	311.000	Steam Production Structures-Iatan 2	\$343,462	R-44	\$0	\$343,462	100.0000%	\$0	\$343,462
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$2,102	R-45	\$0	-\$2,102	100.0000%	\$0	-\$2,102

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46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$2,695,672	R-46	\$0	\$2,695,672	100.0000%	\$0	\$2,695,672
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$17,384	R-47	\$0	-\$17,384	100.0000%	\$0	-\$17,384
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$367,015	R-48	\$0	\$367,015	100.0000%	\$0	\$367,015
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$2,606	R-49	\$0	-\$2,606	100.0000%	\$0	-\$2,606
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$128,820	R-50	\$0	\$128,820	100.0000%	\$0	\$128,820
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$893	R-51	\$0	-\$893	100.0000%	\$0	-\$893
62	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$14,885	R-52	\$0	\$14,885	100.0000%	\$0	\$14,885
63	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$105	R-53	\$0	-\$105	100.0000%	\$0	-\$105
54		TOTAL STEAM PRODUCTION - IATAN 2	\$3,532,569		\$0	\$3,532,569		\$0	\$3,532,569
55		TOTAL STEAM PRODUCTION	\$106,162,398		\$0	\$106,162,398		\$0	\$91,349,612
56		RETIREMENT WORK IN PROGRESS- STEAM							
57		Steam Salvage & Removal Retirements not yet classified	-\$2,927,896	R-57	\$0	-\$2,927,896	100.0000%	\$0	-\$2,927,896
68		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	-\$2,927,896		\$0	-\$2,927,896		\$0	-\$2,927,896
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
65	341.000	Other Prod Structures - Electric	\$1,359,239	R-65	\$0	\$1,359,239	100.0000%	\$0	\$1,359,239
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	R-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$13,209,219	R-67	\$0	\$13,209,219	100.0000%	\$0	\$13,209,219
68	344.000	Other Prod Generators - Electric	\$3,278,432	R-68	\$0	\$3,278,432	100.0000%	\$0	\$3,278,432
69	345.000	Other Prod Accessory Equip - Electric	\$947,647	R-69	\$0	\$947,647	100.0000%	\$0	\$947,647
70		TOTAL OTHER PRODUCTION PLANT	\$19,399,645		\$0	\$19,399,645		\$0	\$19,399,645
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric	\$13,166	R-72	\$0	\$13,166	100.0000%	\$0	\$13,166
73	342.000	Other Prod Fuel Holders-Electric	\$84,584	R-73	\$0	\$84,584	100.0000%	\$0	\$84,584
74	343.000	Other Prod Prime Movers-Electric	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$389,213	R-75	\$0	\$389,213	100.0000%	\$0	\$389,213
76	345.000	Other Prod Accessory Equip-Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$486,963		\$0	\$486,963		\$0	\$486,963
78		OTHER PROD- RALPH GREEN							
79	340.000	Other Production Land Elec-RG	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80	341.000	Other Prod. Structures Elec-RG	\$474,194	R-80	\$0	\$474,194	100.0000%	\$0	\$474,194
81	342.000	Other Prod. Fuel Holders Elec-RG	\$134,484	R-81	\$0	\$134,484	100.0000%	\$0	\$134,484
82	343.000	Other Prod. Prime Movers-RG	\$2,527,681	R-82	\$0	\$2,527,681	100.0000%	\$0	\$2,527,681
83	344.000	Other Prod. Generators Elec-RG	\$5,099,500	R-83	\$0	\$5,099,500	100.0000%	\$0	\$5,099,500
84	345.000	Other Prod. Access Elec-RG	\$926,228	R-84	\$0	\$926,228	100.0000%	\$0	\$926,228
85	346.000	Other Prod. Misc Plant-RG	\$3,765	R-85	\$0	\$3,765	100.0000%	\$0	\$3,765
86		TOTAL OTHER PROD- RALPH GREEN	\$9,165,852		\$0	\$9,165,852		\$0	\$9,165,852
87		TOTAL OTHER PRODUCTION	\$29,052,460		\$0	\$29,052,460		\$0	\$29,052,460
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
89		Other Production-Salvage & Removal Retirements not classified	-\$46,186	R-89	\$0	-\$46,186	100.0000%	\$0	-\$46,186

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90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$46,186			-\$46,186		\$0	-\$46,186
91		TOTAL PRODUCTION PLANT	\$132,240,776			\$132,240,776		\$0	\$117,427,990
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
94	350.010	Transmission Land Rights - Electric	\$0	R-94	\$0	\$0	100.0000%	\$0	\$0
95	350.040	Transmission Depletable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvements	\$268,683	R-96	\$0	\$268,683	100.0000%	\$0	\$268,683
97	353.000	Transmission Station Equipment	\$7,294,099	R-97	\$0	\$7,294,099	100.0000%	\$0	\$7,294,099
98	353.000	Transmission Station Equip - Iatan 2	\$23,233	R-98	\$0	\$23,233	100.0000%	\$0	\$23,233
99	355.000	Transmission Poles and Fixtures	\$8,807,838	R-99	\$0	\$8,807,838	100.0000%	-\$863,053	\$7,944,786
100	358.000	Transmission Overhead Conductors	\$6,384,788	R-100	\$0	\$6,384,788	100.0000%	\$0	\$6,384,788
101	357.000	Transmission Underground Conduit	\$5,649	R-101	\$0	\$5,649	100.0000%	\$0	\$5,649
102	358.000	Transmission Underground Conductors	\$32,425	R-102	\$0	\$32,425	100.0000%	\$0	\$32,425
103		TOTAL TRANSMISSION PLANT	\$22,810,516			\$22,810,516		-\$863,053	\$21,947,463
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
105		Transmission-Salvage & Removal-Retirements	-\$143,554	R-105	\$0	-\$143,554	100.0000%	\$0	-\$143,554
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$143,554			-\$143,554		\$0	-\$143,554
107		DISTRIBUTION PLANT							
108	380.000	Distribution Land Electric	\$0	R-108	\$0	\$0	100.0000%	\$0	\$0
109	380.010	Distribution Land Rights	\$0	R-109	\$0	\$0	100.0000%	\$0	\$0
110	381.000	Distribution Structures & Improvements	\$553,264	R-110	\$0	\$553,264	100.0000%	\$0	\$553,264
111	382.000	Distribution Station Equipment	\$19,014,363	R-111	\$0	\$19,014,363	100.0000%	\$0	\$19,014,363
112	384.000	Distribution Poles, Towers, & Fixtures	\$17,753,914	R-112	\$0	\$17,753,914	100.0000%	\$0	\$17,753,914
113	385.000	Distribution Overhead Conductors	\$10,500,680	R-113	\$0	\$10,500,680	100.0000%	\$0	\$10,500,680
114	386.000	Distribution Underground Circuit	\$2,260,016	R-114	\$0	\$2,260,016	100.0000%	\$0	\$2,260,016
115	387.000	Distribution Underground Conductors	\$5,520,743	R-115	\$0	\$5,520,743	100.0000%	\$0	\$5,520,743
116	388.000	Distribution Line Transformers	\$21,645,644	R-116	\$0	\$21,645,644	100.0000%	\$0	\$21,645,644
117	389.010	Distribution Services Overhead	\$3,650,615	R-117	\$0	\$3,650,615	100.0000%	\$0	\$3,650,615
118	389.020	Distribution Services Underground	\$5,624,101	R-118	\$0	\$5,624,101	100.0000%	\$0	\$5,624,101
119	370.000	Distribution Services - Meters	\$5,104,530	R-119	\$0	\$5,104,530	100.0000%	\$0	\$5,104,530
120	371.000	Distribution Customer Installation	\$2,704,285	R-120	\$0	\$2,704,285	100.0000%	\$0	\$2,704,285
121	373.000	Distribution Street Light and Signals	\$2,701,643	R-121	\$0	\$2,701,643	100.0000%	\$0	\$2,701,643
122		TOTAL DISTRIBUTION PLANT	\$97,033,788			\$97,033,788		\$0	\$97,033,788
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
124		Distribution Salvage & Removal Retirements not yet classified	-\$1,097,183	R-124	\$0	-\$1,097,183	100.0000%	\$0	-\$1,097,183
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	-\$1,097,183			-\$1,097,183		\$0	-\$1,097,183
126		GENERAL PLANT							
127	389.000	General Land Electric	\$0	R-127	\$0	\$0	100.0000%	\$0	\$0
128	380.000	General Structures & Improv. Electric	\$2,090,555	R-128	\$0	\$2,090,555	100.0000%	\$1,125,881	\$3,216,436
129	391.000	General Office Furniture - Electric	-\$78,706	R-129	-\$124,872	-\$203,578	100.0000%	\$344,032	\$140,454
130	391.020	General Office Furn. - Comp. - Electric	\$636,531	R-130	-\$668,659	-\$32,128	100.0000%	\$294,233	\$262,105
131	391.020	General Office Furn-Comp-Iatan 2	\$80	R-131	\$0	\$80	100.0000%	\$0	\$80
132	392.000	Gen-Transp Eq-Autos-Elec	\$2,965	R-132	\$0	\$2,965	100.0000%	\$0	\$2,965
133	392.010	General Trans Light Trucks - Electric	\$183,825	R-133	\$0	\$183,825	100.0000%	\$0	\$183,825
134	392.020	General Trans. Heavy Trucks - Electric	\$1,563,032	R-134	\$0	\$1,563,032	100.0000%	\$0	\$1,563,032
135	392.040	General Trans Trailers - Electric	\$133,480	R-135	\$0	\$133,480	100.0000%	\$0	\$133,480
136	392.050	General Trans Med Trucks - Electric	\$449,417	R-136	\$0	\$449,417	100.0000%	\$0	\$449,417
137	392.050	General Trans Med Trucks-Iatan 2	\$2,624	R-137	\$0	\$2,624	100.0000%	\$0	\$2,624
138	393.000	General Stores Equipment - Electric	\$216,252	R-138	-\$85,654	\$130,698	100.0000%	-\$153,824	-\$23,126
139	394.000	General Tools - Electric	\$1,080,073	R-139	-\$277,360	\$802,713	100.0000%	-\$46,343	\$756,370
140	395.000	General Laboratory - Electric	\$288,490	R-140	-\$51,777	\$236,713	100.0000%	-\$82,584	\$154,129
141	396.000	General Power Oper. Equip - Electric	\$193,269	R-141	\$0	\$193,269	100.0000%	\$0	\$193,269
142	397.000	General Communication - Electric	\$565,793	R-142	-\$370,683	\$195,110	100.0000%	\$775,773	\$970,883
143	398.000	General Misc Equipment-Electric	\$37,209	R-143	-\$9,385	\$27,824	100.0000%	-\$9,327	\$18,497
144		TOTAL GENERAL PLANT	\$7,364,889		-\$1,588,280	\$5,776,599		\$2,247,841	\$8,024,440

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145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
146		General Plant Salvage & Removal	\$0	R-146	\$0	\$0	100.0000%	\$0	\$0
147		Retirements not yet classified	\$0		\$0	\$0		\$0	\$0
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$577	R-149	\$0	\$577	74.9600%	\$0	\$433
150	391.000	General Office Furniture - LR	\$268,075	R-150	-\$134,608	\$131,467	74.9600%	\$0	\$98,548
151	391.020	General Office Furniture Computer - LR	\$503,252	R-151	-\$295,991	\$207,261	74.9600%	\$0	\$155,363
152	391.040	General Office Furniture Software - LR	\$200,472	R-152	-\$9,811	\$190,661	74.9600%	\$0	\$142,919
153	392.000	General Trans Autos - LR	\$0	R-153	\$0	\$0	74.9600%	\$0	\$0
154	392.010	General Trans Light Trucks - LR	\$33,276	R-154	\$0	\$33,276	74.9600%	\$0	\$24,944
155	392.020	General Trans Heavy Trucks - LR	\$0	R-155	\$0	\$0	74.9600%	\$0	\$0
156	392.040	General Trans Trailers	\$51,202	R-156	\$0	\$51,202	74.9600%	\$0	\$38,381
157	392.050	General Trans Med Trucks - LR	\$13,819	R-157	\$0	\$13,819	74.9600%	\$0	\$10,359
158	394.000	General Tools - LR	\$290,183	R-158	-\$36,687	\$253,596	74.9600%	\$0	\$190,096
159	395.000	General Laboratory - LR	\$290,681	R-159	-\$15,079	\$275,602	74.9600%	\$0	\$206,591
160	396.000	General Power Operated Equip - LR	\$120,238	R-160	\$0	\$120,238	74.9600%	\$0	\$90,130
161	397.000	General Communication - LR	\$14,415	R-161	\$0	\$14,415	74.9600%	\$0	\$10,805
162	398.000	General Misc. Equip - LR	\$8,184	R-162	-\$1,352	\$6,832	74.9600%	\$0	\$5,121
163		TOTAL GENERAL PLANT - LAKE ROAD	\$1,792,374		-\$493,428	\$1,298,946		\$0	\$973,690
164		GENERAL PLANT - IATAN							
165	390.000	General Structures & Impr-Elec	\$3,365	R-165	\$0	\$3,365	100.0000%	\$0	\$3,365
166	391.000	General Office Furniture - Iatan	\$1,762	R-166	-\$1,535	\$217	100.0000%	\$0	\$217
167	391.020	General Office Furn Comp - Iatan	\$47,230	R-167	\$0	\$47,230	100.0000%	\$0	\$47,230
168	391.040	General Office Furn Software - Iatan	\$179,895	R-168	-\$157,762	\$22,133	100.0000%	\$1,277,254	\$1,299,387
169	397.000	General Communications - Iatan	\$78,568	R-169	\$0	\$78,568	100.0000%	\$0	\$78,568
170		TOTAL GENERAL PLANT - IATAN	\$310,810		-\$159,297	\$151,513		\$1,277,254	\$1,428,767
171		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
172		General Plant-Salvage and Removal-	\$0	R-172	\$0	\$0	100.0000%	\$0	\$0
173		Retirements not classified	\$0		\$0	\$0		\$0	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT							
175	310.090	Industrial Steam Land	\$0	R-175	\$0	\$0	0.0000%	\$0	\$0
176	311.090	Industrial Steam Structures	-\$4,776	R-176	\$0	-\$4,776	0.0000%	\$0	\$0
177	312.090	Industrial Steam Boiler Plant	\$142,166	R-177	\$0	\$142,166	0.0000%	\$0	\$0
178	316.090	Industrial Steam Accessory	-\$33,287	R-178	\$0	-\$33,287	0.0000%	\$0	\$0
179	375.090	Industrial Steam Distribution	\$57,917	R-179	\$0	\$57,917	0.0000%	\$0	\$0
180	376.090	Industrial Steam Mains	\$1,087,434	R-180	\$0	\$1,087,434	0.0000%	\$0	\$0
181	379.090	Industrial Steam CTY Gate	\$283,998	R-181	\$0	\$283,998	0.0000%	\$0	\$0
182	380.090	Industrial Steam Services	\$101,476	R-182	\$0	\$101,476	0.0000%	\$0	\$0
183	381.090	Industrial Steam Services - Other	\$258,892	R-183	\$0	\$258,892	0.0000%	\$0	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,893,820		\$0	\$1,893,820		\$0	\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
186		Industrial Steam Salvage & Removal	-\$100,615	R-186	\$0	-\$100,615	0.0000%	\$0	\$0
187		Retirement not yet classified	-\$100,615		\$0	-\$100,615		\$0	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$100,615		\$0	-\$100,615		\$0	\$0
188		ECORP PLANT							
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$77,227	R-189	\$0	\$77,227	74.9600%	\$0	\$57,889
190	389.000	General Land Electric -Raytown	\$0	R-190	\$0	\$0	100.0000%	\$0	\$0
191	390.000	General Structures & Improve-Raytown	-\$43,247	R-191	\$0	-\$43,247	74.9600%	\$682,588	\$650,170
192	390.050	General Struct. Leasehold Improvements	\$0	R-192	\$0	\$0	74.9600%	\$0	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$112,792	R-193	-\$5,646	\$107,146	100.0000%	\$437,124	\$544,270
194	391.000	General Office Furn.-Raytown	\$138,048	R-194	\$0	\$138,048	74.9600%	\$0	\$103,481
195	391.020	General Office Furniture-Computer-CORP	\$986,921	R-195	-\$178,822	\$808,099	74.9600%	\$1,190,447	\$1,796,198
196	391.020	General Office Furn Comp-Raytown	\$699,912	R-196	\$0	\$699,912	74.9600%	\$0	\$524,654
197	391.040	General Office Furniture Software-CORP	\$2,672,031	R-197	-\$2,319,210	\$352,821	74.9600%	\$2,457,387	\$2,721,862

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198	391.040	General Office Furn Software-Raytown	\$248,208	R-198	\$0	\$248,208	74.9600%	\$0	\$186,057
199	392.020	General Trans Heavy Trucks-Elec	\$0	R-199	\$0	\$0	74.9600%	\$0	\$0
200	392.040	General Trans. Trailers Electric	\$0	R-200	\$0	\$0	100.0000%	\$0	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,625	R-201	\$0	\$2,625	100.0000%	-\$1,326	\$1,299
202	394.000	General Tools-Electric-Raytown	\$5,269	R-202	\$0	\$5,269	100.0000%	\$3,495	\$8,754
203	395.000	General Laboratory Equipment-ECORP	\$0	R-203	\$0	\$0	74.9600%	\$3,180	\$3,180
204	396.000	General Power Operatored Equip.-Raytown	\$5,038	R-204	\$0	\$5,038	100.0000%	\$0	\$5,038
205	397.000	General Communication Equipment-CORP	-\$60,443	R-205	\$0	-\$60,443	100.0000%	\$658,686	\$598,243
206	397.000	General Communication-Raytown	-\$75,051	R-206	\$0	-\$75,051	74.9600%	\$0	-\$56,258
207	398.000	General Miscellaneous Equipment-CORP	\$5,975	R-207	\$0	\$5,975	100.0000%	\$11,058	\$17,033
208	398.000	General Misc. Equipment-Raytown	\$10,232	R-208	\$0	\$10,232	74.9600%	\$0	\$7,670
209		TOTAL ECORP PLANT	\$4,785,627		-\$2,603,678	\$2,281,849		\$5,442,639	\$7,169,540
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet classified	\$0	R-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
213		UCU COMMON GENERAL PLANT							
214	389.000	Land and Land Rights-UCU	\$0	R-214	\$0	\$0	100.0000%	\$0	\$0
215	390.000	Structures & Improvements-Electric-UCU	-\$9,484	R-215	\$0	-\$9,484	100.0000%	\$0	-\$9,484
216	390.050	Structures & Improvements-Leased-UCU	-\$5,453	R-216	\$0	-\$5,453	100.0000%	\$0	-\$5,453
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	-\$66,320	R-217	\$0	-\$66,320	100.0000%	\$0	-\$66,320
218	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-218	\$0	-\$1,652,394	100.0000%	\$0	-\$1,652,394
219	391.040	Gen Office Furniture Software-UCU	-\$1,553,646	R-219	\$0	-\$1,553,646	100.0000%	\$0	-\$1,553,646
220	391.050	Gen Office Furniture System Development-UCU	-\$897,861	R-220	\$0	-\$897,861	100.0000%	\$0	-\$897,861
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-221	\$0	-\$55	100.0000%	\$0	-\$55
222	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	-\$491	R-222	\$0	-\$491	100.0000%	\$0	-\$491
223	394.000	Gen Tools-Electric-UCU	-\$5,196	R-223	\$0	-\$5,196	100.0000%	\$0	-\$5,196
224	395.000	Gen Laboratory Equip-Elec-UCU	-\$3,467	R-224	\$0	-\$3,467	100.0000%	\$0	-\$3,467
225	397.000	Gen-Communication Equip-Electric-UCU	-\$526,602	R-225	\$0	-\$526,602	100.0000%	\$0	-\$526,602
226	398.000	Gen Misc Equipment-Elec-UCU	-\$23,513	R-226	\$0	-\$23,513	100.0000%	\$0	-\$23,513
227		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$4,744,482
228		TOTAL DEPRECIATION RESERVE	\$282,642,377		-\$4,744,693	\$257,897,684		\$8,104,681	\$248,480,678

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-99	Transmission Poles and Fixtures	355,000		\$0		\$863,053
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$863,053	
R-128	General Structures & Improv. Electric	390,000		\$0		\$1,125,881
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,125,881	
R-129	General Office Furniture - Electric	391,000		-\$124,872		\$344,032
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$53,881		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$344,032	
R-130	General Office Furn. - Comp. - Electric	391,020		-\$668,659		\$294,233
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298,156		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$294,233	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-138	General Stores Equipment - Electric	393.000		-\$85,554		-\$153,824
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$51,233		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$34,321		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$153,824	
R-139	General Tools - Electric	394.000		-\$277,360		-\$46,343
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$46,343	
R-140	General Laboratory - Electric	395.000		-\$51,777		-\$82,584
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,997		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$82,584	
R-142	General Communication - Electric	397,000		-\$370,683		\$775,773
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$775,773	
R-143	General Misc Equipment-Electric	398,000		-\$9,385		-\$9,327
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1,351		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$9,327	
R-150	General Office Furniture - LR	391,000		-\$134,608		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) No Adjustment		-\$134,608		\$0	
R-151	General Office Furniture Computer - LR	391.020		-\$295,991		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) No Adjustment		-\$295,991		\$0	
R-152	General Office Furniture Software - LR	391.040		-\$9,811		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$167,573		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) No Adjustment		\$157,762		\$0	
R-158	General Tools - LR	394.000		-\$36,587		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) No Adjustment		-\$36,587		\$0	
R-159	General Laboratory - LR	395.000		-\$16,079		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) No Adjustment		-\$15,079		\$0	
R-162	General Misc. Equip - LR	398.000		-\$1,352		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) No Adjustment		-\$1,352		\$0	
R-166	General Office Furniture - Iatan	391.000		-\$1,535		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535		\$0	
R-168	General Office Furn Software - Iatan	391.040		-\$157,762		\$1,277,254
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762		\$0	
	2. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,277,254	
R-191	General Structures & Improve-Raytown	390.000		\$0		\$682,588
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$682,588	
R-193	General Office Furn. & Equipment-CORP	391.000		-\$5,646		\$437,124

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$173		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$437,124	
R-195	General Office Furniture-Computer-CORP	391,020		-\$178,822		\$1,190,447
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$38,566		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,190,447	
R-197	General Office Furniture Software-CORP	391,040		-\$2,319,210		\$2,457,387
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$2,457,387	
R-201	General Stores Equipment-Electric-CORP	393.000		\$0		-\$1,326
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$1,326	
R-202	General Tools-Electric-Raytown	394.000		\$0		\$3,495
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$3,495	
R-203	General Laboratory Equipment-ECORP	395.000		\$0		\$3,180
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$3,180	
R-205	General Communication Equipment-CORP	397.000		\$0		\$658,686
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$658,686	
R-207	General Miscellaneous Equipment-CORP	398.000		\$0		\$11,058
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$11,058	
Total Reserve Adjustments				-\$4,744,693		\$8,104,681

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
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Updated through March 31, 2012
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 incl employee withholdings	\$17,876,020	25.50	13.85	11.65	0.031907	\$570,370
3	Accrued Vacation	\$1,201,425	25.50	344.83	-319.33	-0.874877	-\$1,051,099
4	Sibley Coal	\$12,431,152	25.50	17.39	8.11	0.022219	\$276,208
5	Jeffrey Coal	\$4,960,760	25.50	16.64	8.86	0.024274	\$120,417
6	Iatan- Coal	\$7,549,902	25.50	43.69	-18.19	-0.049836	-\$376,257
7	Lake Road Coal & Freight	\$3,082,954	25.50	20.37	5.13	0.014055	\$43,331
8	Fuel - Purchased Gas and Oil	\$3,310,394	25.50	39.83	-14.33	-0.039260	-\$129,966
9	Purchased Power	\$14,484,887	25.50	34.50	-9.00	-0.024658	-\$357,168
10	Injuries and Damages	\$207,509	25.50	31.45	-5.95	-0.016301	-\$3,383
11	Pension Fund Payments	\$2,029,755	25.50	51.74	-26.24	-0.071890	-\$145,919
12	OPEB's	\$1,039,683	25.50	178.44	-152.94	-0.419014	-\$435,642
13	Cash Vouchers	\$34,960,789	25.50	30.00	-4.50	-0.012329	-\$431,032
14	TOTAL OPERATION AND MAINT. EXPENSE	\$103,135,230					-\$1,920,140
15	TAXES						
16	FICA - Employer Portion	\$1,294,415	25.50	13.63	11.87	0.032521	\$42,096
17	Federal/State Unemployment Taxes	\$264,431	25.50	75.88	-50.38	-0.138027	-\$36,499
18	City Franchise Taxes	\$4,051,611	10.25	38.63	-28.38	-0.077753	-\$315,025
19	Corporate Franchise	\$128,817	10.25	-76.00	86.25	0.236301	\$30,440
20	Property Tax	\$5,582,532	25.50	182.07	-156.57	-0.428959	-\$2,394,677
21	TOTAL TAXES	\$11,321,806					-\$2,673,665
22	OTHER EXPENSES						
23	Sales Taxes	\$3,462,369	10.25	22.00	-11.75	-0.032192	-\$111,461
24	TOTAL OTHER EXPENSES	\$3,462,369					-\$111,461
25	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,705,266
26	TAX OFFSET FROM RATE BASE						
27	Federal Tax Offset	\$5,036,793	25.50	45.63	-20.13	-0.055151	-\$277,784
28	State Tax Offset	\$810,544	25.50	45.63	-20.13	-0.055151	-\$44,702
29	City Tax Offset	\$0	25.50	45.63	-20.13	-0.055151	\$0
30	Interest Expense Offset	\$13,683,435	25.50	86.55	-61.05	-0.167260	-\$2,288,691
31	TOTAL OFFSET FROM RATE BASE	\$19,530,772					-\$2,611,177
32	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,316,443

St. Joseph Light and Power - Electric
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$188,406,716	See Note (1)	See Note (1)	See Note (1)	\$188,406,716	\$1,922,100	\$174,122,104	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075	-\$25,921,508	\$72,240,567	\$0	\$68,991,064	\$824,300	\$68,166,764
3	TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806	-\$657,503	\$4,660,303	\$0	\$4,660,303	\$67,720	\$4,592,583
4	TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280	\$249,024	\$7,169,304	\$0	\$6,932,194	\$264,341	\$6,667,853
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122	\$597,763	\$4,203,885	\$0	\$4,203,885	\$168,053	\$4,035,832
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346	\$793,589	\$1,275,935	\$0	\$1,275,935	\$13,602	\$1,262,333
7	TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889	\$3,672	\$55,561	\$0	\$55,561	\$3,672	\$51,889
8	TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194	-\$170,816	\$18,907,378	-\$318,638	\$17,016,288	\$230,144	\$16,786,144
9	TOTAL DEPRECIATION EXPENSE	\$15,246,456	See Note (1)	See Note (1)	See Note (1)	\$15,246,456	\$2,966,666	\$18,051,592	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993	-\$381,532	\$1,346,461	\$194,316	\$1,540,777	\$0	\$1,540,777
11	TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186	\$478,109	\$7,855,295	\$0	\$7,370,488	\$0	\$7,370,488
12	TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891	-\$25,009,202	\$132,961,145	\$2,842,344	\$130,098,087	\$1,571,832	\$110,474,663
13	NET INCOME BEFORE TAXES	\$30,436,369	\$0	\$0	\$0	\$55,445,571	-\$920,244	\$44,024,017	\$0	\$0
14	TOTAL INCOME TAXES	\$184,729	See Note (1)	See Note (1)	See Note (1)	\$184,729	\$4,647,668	\$4,832,397	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,477,721	See Note (1)	See Note (1)	See Note (1)	\$6,477,721	\$735,667	\$6,729,393	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$23,773,919	\$0	\$0	\$0	\$48,783,121	-\$6,303,579	\$32,462,227	\$0	\$0

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

St. Joseph Light and Power - Electric
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Income Statement Detail

Line Number	A: Account Number	B: Income Description	C: Test Year Total (D+E)	D: Test Year Labor	E: Test Year Non Labor	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+J)+J	L: MO Adj. Juris. Labor	M: MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$154,398,969			Rev-2		\$154,398,969	100.0000%	\$16,061,323	\$170,460,292		
Rev-3		Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue	\$8,853,016			Rev-3		\$8,853,016	100.0000%	-\$8,853,016	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$163,251,985					\$163,251,985		\$7,208,307	\$170,460,292		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$275,491			Rev-6		\$275,491	100.0000%	-\$49,405	\$226,086		
Rev-7	447.030	SFR Off System Sales	\$2,559,890			Rev-7		\$2,559,890	100.0000%	-\$2,559,890	\$0		
Rev-8	447.030	SFR Off System Sales - Net Margin	\$0			Rev-8		\$0	100.0000%	\$825,379	\$825,379		
Rev-9	447.031	Rev InterUN/Intra ST	\$3,067,391			Rev-9		\$3,067,391	100.0000%	-\$3,067,391	\$0		
Rev-10	447.101	Resales Private Utilities	\$5,748			Rev-10		\$5,748	100.0000%	\$0	\$5,748		
Rev-11	450.001	Other Oper Rev-Forf Disc	\$143,702			Rev-11		\$143,702	100.0000%	\$11,670	\$155,372		
Rev-12	451.004	Other-Oper Rev- Disconnect Serv. Charge	\$190,163			Rev-12		\$190,163	100.0000%	\$0	\$190,163		
Rev-13	454.001	Other-Oper Rev. Rent Electric Property	\$167,649			Rev-13		\$167,649	100.0000%	\$0	\$167,649		
Rev-14	456.100	Revenues Transmission Elect for Others	\$2,537,985			Rev-14		\$2,537,985	100.0000%	-\$447,070	\$2,090,915		
Rev-15	456.730	Other Elec. Revenue Ind Steam Ops SJP	\$16,772,048			Rev-15		\$16,772,048	0.0000%	\$0	\$0		
Rev-16	456.735	Industrial Steam - QCA	-\$565,336			Rev-16		-\$565,336	0.0000%	\$0	\$0		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$25,154,731					\$25,154,731		-\$5,286,207	\$3,661,812		
Rev-18		TOTAL OPERATING REVENUES	\$188,406,716					\$188,406,716		\$1,922,100	\$174,122,104		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$1,818,013	\$0	\$1,818,013	E-4	\$221,189	\$2,039,202	82.8700%	\$0	\$1,689,887	\$70,219	\$1,619,668
5	500.000	Steam Operations Supervision-100%	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel Expense	\$30,603,409	\$0	\$30,603,409	E-6	-\$56,183	\$30,547,226	100.0000%	\$0	\$30,547,226	\$126,572	\$30,420,654
7	501.000	Fuel Additives Limestone	\$84,706	\$0	\$84,706	E-7	\$34,485	\$119,191	100.0000%	\$0	\$119,191	\$0	\$119,191
8	501.000	Fuel Additives Ammonia	\$73,588	\$0	\$73,588	E-8	\$357,424	\$431,012	100.0000%	\$0	\$431,012	\$0	\$431,012
9	501.000	Fuel Additives PAC	\$62,738	\$0	\$62,738	E-9	-\$24,419	\$38,319	100.0000%	\$0	\$38,319	\$0	\$38,319
10	501.000	Fuel Expense Residuals	\$317,909	\$0	\$317,909	E-10	\$0	\$317,909	100.0000%	\$0	\$317,909	\$0	\$317,909
11	501.509	Fuel Handling	\$2,301,099	\$0	\$2,301,099	E-11	\$0	\$2,301,099	100.0000%	\$0	\$2,301,099	\$0	\$2,301,099
12	501.029	Fuel OSS - Fixed PRB	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	501.030	Fuel Off-System Steam (bk20)	\$0	\$0	\$0	E-13	-\$334,930	-\$334,930	100.0000%	\$0	-\$334,930	\$0	-\$334,930
14	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	501.730	Industrial Steam - Fuel	\$1,153,696	\$0	\$1,153,696	E-15	\$0	\$1,153,696	0.0000%	\$0	\$0	\$0	\$0
16	501.731	Hedge Settlements - Steam	\$36,590	\$0	\$36,590	E-16	\$0	\$36,590	0.0000%	\$0	\$0	\$0	\$0
17	501.732	Industrial Steam PRB	\$3,205,711	\$0	\$3,205,711	E-17	\$0	\$3,205,711	0.0000%	\$0	\$0	\$0	\$0
18	501.733	Industrial Steam - Gas	\$4,301,385	\$0	\$4,301,385	E-18	\$0	\$4,301,385	0.0000%	\$0	\$0	\$0	\$0
19	501.734	Industrial Steam - Oil	\$54,389	\$0	\$54,389	E-19	\$0	\$54,389	0.0000%	\$0	\$0	\$0	\$0
20	502.000	Steam Expenses	\$4,043,592	\$0	\$4,043,592	E-20	\$421,034	\$4,464,626	82.8700%	\$0	\$3,699,836	\$182,752	\$3,517,084
21	504.000	Steam Transfer Credit	-\$8,715,181	\$0	-\$8,715,181	E-21	\$0	-\$8,715,181	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operations Electric Expense	\$1,096,774	\$0	\$1,096,774	E-22	\$83,382	\$1,180,156	82.8700%	\$0	\$977,995	\$69,011	\$908,984
23	506.000	Misc. Steam Power Operations	\$2,128,875	\$0	\$2,128,875	E-23	\$159,501	\$2,288,376	82.8700%	\$0	\$1,896,377	\$49,363	\$1,847,014
24	507.000	Steam Power Operations Rents	\$2,765	\$0	\$2,765	E-24	\$116	\$2,881	82.8700%	\$0	\$2,387	\$0	\$2,387
25	509.000	Allowances	\$673,294	\$0	\$673,294	E-25	\$3,294	\$676,588	100.0000%	\$0	\$676,588	\$0	\$676,588
26		TOTAL OPERATION & MAINTENANCE EXPENSE	\$43,243,352	\$0	\$43,243,352		\$864,893	\$44,108,245		\$0	\$42,362,896	\$497,917	\$41,864,979

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27		TOTAL STEAM POWER GENERATION	\$43,243,352	\$0	\$43,243,352		\$864,893	\$44,108,246		\$0	\$42,362,896	\$497,917	\$41,864,979
28		ELECTRIC MAINTENANCE EXPENSE											
29	510,000	Maint. Superv. & Eng - Steam Power	\$831,426	\$0	\$831,426	E-29	\$84,705	\$916,131	82.8700%	\$0	\$759,198	\$61,744	\$697,454
30	511,000	Maint. Of Structures - Steam Power	\$736,304	\$0	\$736,304	E-30	\$92,663	\$828,967	82.8700%	\$0	\$686,965	\$15,813	\$671,152
31	512,000	Maint. Of Boiler Plant - Steam Power	\$5,166,469	\$0	\$5,166,469	E-31	\$233,384	\$5,399,853	82.8700%	\$0	\$4,474,859	\$126,417	\$4,348,442
32	512,000	Maint. of Boiler Plant-Steam Power-100%	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	513,000	Maint. Of Electric Plant - Steam Power	\$1,425,487	\$0	\$1,425,487	E-33	\$103,101	\$1,528,588	82.8700%	\$0	\$1,266,741	\$18,230	\$1,248,511
34	514,000	Maint. Of Misc. Electric Plant - Steam Power	\$102,116	\$0	\$102,116	E-34	\$5,169	\$107,285	82.8700%	\$0	\$88,907	\$2,022	\$86,885
35		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$8,261,802	\$0	\$8,261,802		\$519,022	\$8,780,824		\$0	\$7,276,670	\$224,226	\$7,052,444
36		NUCLEAR POWER GENERATION											
37		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		HYDRAULIC POWER GENERATION											
39		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		OTHER POWER GENERATION											
41		OPERATION - OTHER POWER											
42	546,000	Other Gen. Oper. Superv. & Eng.	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	547,000	Other Generation Fuel	\$596,569	\$0	\$596,569	E-43	\$2,005,416	\$2,601,985	100.0000%	\$0	\$2,601,985	\$0	\$2,601,985
44	547,020	Fuel On-System Other Prod	-\$805,728	\$0	-\$805,728	E-44	\$815,626	\$9,928	100.0000%	\$0	\$9,928	\$0	\$9,928
45	547,030	Fuel Off-Sys Other Prod (BK20)	\$612,669	\$0	\$612,669	E-45	-\$612,669	\$0	100.0000%	\$0	\$0	\$0	\$0
46	547,033	Fuel Other InterUNintra ST/bk11	\$226,711	\$0	\$226,711	E-46	-\$226,711	\$0	100.0000%	\$0	\$0	\$0	\$0
47	547,102	Fuel Handling CT Gas Purch	\$15,055	\$0	\$15,055	E-47	\$346	\$15,401	100.0000%	\$0	\$15,401	\$346	\$15,055
48	548,000	Other Power Generation Expense	\$357,245	\$0	\$357,245	E-48	\$31,401	\$388,646	100.0000%	\$0	\$388,646	\$31,401	\$357,245
49	549,000	Misc Other Power Generation Expense	\$499	\$0	\$499	E-49	\$0	\$499	100.0000%	\$0	\$499	\$0	\$499
50		TOTAL OPERATION - OTHER POWER	\$1,003,020	\$0	\$1,003,020		\$2,013,439	\$3,016,459		\$0	\$3,016,459	\$31,747	\$2,984,712
51		MAINTENANCE - OTHER POWER											
52	551,000	Maintenance of Supervision and Engineer	\$111	\$0	\$111	E-52	\$10	\$121	100.0000%	\$0	\$121	\$10	\$111
53	552,000	Other Generation Maint. Struct CT	\$22,001	\$0	\$22,001	E-53	\$19,294	\$41,295	100.0000%	\$0	\$41,295	\$1,424	\$39,871
54	553,000	Other Generation Maint CT	\$356,422	\$0	\$356,422	E-54	\$55,226	\$411,648	100.0000%	\$0	\$411,648	\$6,923	\$404,725
55	554,000	Other Generation Maint Misc Exp.	\$16,261	\$0	\$16,261	E-55	\$1,438	\$17,699	100.0000%	\$0	\$17,699	\$1,258	\$16,441
56		TOTAL MAINTENANCE - OTHER POWER	\$394,795	\$0	\$394,795		\$75,968	\$470,763		\$0	\$470,763	\$9,615	\$461,148
57		TOTAL OTHER POWER GENERATION	\$1,397,815	\$0	\$1,397,815		\$2,089,407	\$3,487,222		\$0	\$3,487,222	\$41,362	\$3,445,860
58		OTHER POWER SUPPLY EXPENSES											
59	555,000	Purch Pwr-Energy & Cpty Pur-AI	\$451,761	\$0	\$451,761	E-59	-\$7,904,750	-\$7,452,989	100.0000%	\$0	-\$7,452,989	\$0	-\$7,452,989
60	555,005	Purch Pwr Capacity Purch	\$7,692,989	\$0	\$7,692,989	E-60	\$0	\$7,692,989	100.0000%	\$0	\$7,692,989	\$0	\$7,692,989
61	555,020	Purchased Power On-sys (bk10)	\$28,358,849	\$0	\$28,358,849	E-61	-\$16,245,264	\$12,113,585	100.0000%	\$0	\$12,113,585	\$0	\$12,113,585
62	555,021	Base Pwr On-Sys Interc (bk10)	\$2,131,302	\$0	\$2,131,302	E-62	\$0	\$2,131,302	100.0000%	\$0	\$2,131,302	\$0	\$2,131,302
63	555,027	Purchased Power On-Sys Demand	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	555,030	Purchased Power Off-System Sales	\$2,869,044	\$0	\$2,869,044	E-64	-\$2,869,044	\$0	100.0000%	\$0	\$0	\$0	\$0
65	555,031	Purchased Power Off-System Interunit	\$467,727	\$0	\$467,727	E-65	-\$467,727	\$0	100.0000%	\$0	\$0	\$0	\$0
66	555,032	Purchase Power Intrastate (bk11)	\$1,968,579	\$0	\$1,968,579	E-66	-\$1,968,579	\$0	100.0000%	\$0	\$0	\$0	\$0
67	555,101	Purch Pwr MO Allocation	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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68	556.000	System Control and Load Dispatch	\$273,776	\$0	\$273,776	E-68	\$16,537	\$290,313	100.0000%	\$0	\$290,313	\$16,537	\$273,776
69	557.000	Other Production Expenses	\$1,045,079	\$0	\$1,045,079	E-69	\$43,997	\$1,089,076	100.0000%	\$0	\$1,089,076	\$44,258	\$1,044,818
70		TOTAL OTHER POWER SUPPLY EXPENSES	\$45,259,106	\$0	\$45,259,106		-\$29,394,830	\$15,864,276		\$0	\$15,864,276	\$60,795	\$15,803,481
71		TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075		-\$25,921,508	\$72,240,567		\$0	\$68,991,064	\$824,300	\$68,166,764
72		TRANSMISSION EXPENSES											
73		OPERATION - TRANSMISSION EXP.											
74	560.000	Transmission Oper Suprv and Engrg	\$281,338	\$0	\$281,338	E-74	\$15,387	\$296,725	100.0000%	\$0	\$296,725	\$13,151	\$283,574
75	561.000	Transmission Operations Expense	\$654,415	\$0	\$654,415	E-75	\$120,678	\$775,093	100.0000%	\$0	\$775,093	\$11,062	\$764,031
76	562.000	Transmission Oper- Station Expenses	\$193,715	\$0	\$193,715	E-76	\$15,824	\$209,539	100.0000%	\$0	\$209,539	\$15,824	\$193,715
77	563.000	Transmission Oper-OH Line Expense	\$95,370	\$0	\$95,370	E-77	\$1,546	\$96,916	100.0000%	\$0	\$96,916	\$1,546	\$95,370
78	565.000	Transmission of Electricity by Others	\$719,064	\$0	\$719,064	E-78	-\$920,264	-\$201,200	100.0000%	\$0	-\$201,200	\$0	-\$201,200
79	565.021	Transmission of Elec by Others Interunit	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	565.027	Transmission of Elec by Others Demand	\$1,744,000	\$0	\$1,744,000	E-80	\$0	\$1,744,000	100.0000%	\$0	\$1,744,000	\$0	\$1,744,000
81	565.030	Transmission of Elec by Others Off Sys	\$15,809	\$0	\$15,809	E-81	\$0	\$15,809	100.0000%	\$0	\$15,809	\$0	\$15,809
82	566.000	Transmission Oper Misc Expense	\$347,362	\$0	\$347,362	E-82	\$16,984	\$364,346	100.0000%	\$0	\$364,346	\$16,984	\$347,362
83	567.000	Transmission Oper Rents	\$220,673	\$0	\$220,673	E-83	\$0	\$220,673	100.0000%	\$0	\$220,673	\$0	\$220,673
84	575.000	Misc. Transmission Expenses	\$299,404	\$0	\$299,404	E-84	\$74,223	\$373,627	100.0000%	\$0	\$373,627	\$0	\$373,627
85		TOTAL OPERATION - TRANSMISSION EXP.	\$4,571,150	\$0	\$4,571,150		-\$675,622	\$3,895,528		\$0	\$3,895,528	\$58,567	\$3,836,961
86		MAINTENANCE - TRANSMISSION EXP.											
87	568.000	Maintenance of Supervision and Engineering	\$168	\$0	\$168	E-87	\$651	\$819	100.0000%	\$0	\$819	\$0	\$819
88	569.000	Trans Maintenance of Structures	-\$14,555	\$0	-\$14,555	E-88	\$20,475	\$5,920	100.0000%	\$0	\$5,920	\$401	\$5,519
89	570.000	Trans Maintenance of Station Equipment	\$240,339	\$0	\$240,339	E-89	-\$23,265	\$217,074	100.0000%	\$0	\$217,074	\$7,762	\$209,312
90	571.000	Trans Maintenance of Overhead Lines	\$518,313	\$0	\$518,313	E-90	\$20,244	\$538,557	100.0000%	\$0	\$538,557	\$811	\$537,746
91	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-91	\$10	\$10	100.0000%	\$0	\$10	\$0	\$10
92	573.000	Trans Maintenance of Misc. Trans Plant	\$2,391	\$0	\$2,391	E-92	\$4	\$2,395	100.0000%	\$0	\$2,395	\$179	\$2,216
93		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$746,656	\$0	\$746,656		\$18,119	\$764,775		\$0	\$764,775	\$9,153	\$755,622
94		TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806		-\$657,503	\$4,660,303		\$0	\$4,660,303	\$67,720	\$4,592,583
95		DISTRIBUTION EXPENSES											
96		OPERATION - DIST. EXPENSES											
97	580.000	Distrb Oper - Supr & Engineering	\$523,602	\$0	\$523,602	E-97	\$41,040	\$564,642	100.0000%	\$0	\$564,642	\$22,544	\$542,098
98	581.000	Distrb Oper - Load Dispatching	\$79,449	\$0	\$79,449	E-98	\$5,841	\$85,290	100.0000%	\$0	\$85,290	\$5,841	\$79,449
99	582.000	Distrb Oper - Station Expense	\$66,490	\$0	\$66,490	E-99	\$2,489	\$68,979	100.0000%	\$0	\$68,979	\$2,489	\$66,490
100	583.000	Distrb Oper OH Line Expense	\$10,196	\$0	\$10,196	E-100	-\$3,782	\$6,414	100.0000%	\$0	\$6,414	-\$3,796	\$10,210
101	584.000	Distrb Oper UG Line Expense	\$266,523	\$0	\$266,523	E-101	\$11,867	\$278,390	100.0000%	\$0	\$278,390	\$11,860	\$266,530
102	585.000	Distrb Oper Street Light & Signal Expense	\$2,797	\$0	\$2,797	E-102	\$245	\$3,042	100.0000%	\$0	\$3,042	\$245	\$2,797
103	586.000	Distrb Oper Meter Expense	\$476,161	\$0	\$476,161	E-103	\$33,478	\$509,639	100.0000%	\$0	\$509,639	\$33,478	\$476,161
104	587.000	Distrb Oper Customer Install Expense	\$57,379	\$0	\$57,379	E-104	\$4,213	\$61,592	100.0000%	\$0	\$61,592	\$4,213	\$57,379
105	588.000	Distr Oper Misc Distr Expense	\$1,940,989	\$0	\$1,940,989	E-105	\$104,343	\$2,045,332	100.0000%	\$0	\$2,045,332	\$105,004	\$1,940,328
106	588,730	Industrial Steam Distribution Operations	\$149,390	\$0	\$149,390	E-106	\$0	\$149,390	0.0000%	\$0	\$0	\$0	\$0
107	589.000	Distr Operations Rents	\$9,999	\$0	\$9,999	E-107	\$0	\$9,999	100.0000%	\$0	\$9,999	\$0	\$9,999
108		TOTAL OPERATION - DIST. EXPENSES	\$3,582,975	\$0	\$3,582,975		\$199,734	\$3,782,709		\$0	\$3,633,319	\$181,878	\$3,451,441
109		MAINTENANCE - DIST. EXPENSES											
110	590.000	Distrb Maint-Suprv & Engineering	\$9,152	\$0	\$9,152	E-110	\$1,796	\$10,948	100.0000%	\$0	\$10,948	\$592	\$10,356
111	591.000	Distrb Maint-Structures	\$158,161	\$0	\$158,161	E-111	\$39,569	\$197,730	100.0000%	\$0	\$197,730	\$6,166	\$191,564

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112	592.000	Distrib Maint-Station Equipment	\$286,494	\$0	\$286,494	E-112	-\$14,906	\$271,588	100.0000%	\$0	\$271,588	\$14,011	\$257,577
113	593.000	Distrib Maint-OH lines	\$2,009,633	\$0	\$2,009,633	E-113	\$8,149	\$2,017,782	100.0000%	\$0	\$2,017,782	\$30,737	\$1,987,045
114	594.000	Distrib Maint-Maint Undergrnd Lines	\$111,150	\$0	\$111,150	E-114	\$927	\$112,077	100.0000%	\$0	\$112,077	\$7,133	\$104,944
115	595.000	Distrib Maint-Maint Line Transformer	\$121,402	\$0	\$121,402	E-115	\$3,481	\$124,883	100.0000%	\$0	\$124,883	\$7,586	\$117,297
116	596.000	Distrib Maint- Maint St Lights/Signal	\$355,381	\$0	\$355,381	E-116	\$19,189	\$374,570	100.0000%	\$0	\$374,570	\$4,033	\$370,537
117	597.000	Distrib Maint-Maint of Meters	\$97,903	\$0	\$97,903	E-117	\$729	\$98,632	100.0000%	\$0	\$98,632	\$6,284	\$92,348
118	598.000	Distrib Maint-Maint Misc Distrib Pin	\$100,309	\$0	\$100,309	E-118	-\$9,644	\$90,665	100.0000%	\$0	\$90,665	\$5,921	\$84,744
119	598.730	Industrial Steam Distribution Maint	\$87,720	\$0	\$87,720	E-119	\$0	\$87,720	0.0000%	\$0	\$0	\$0	\$0
120		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,337,305	\$0	\$3,337,305		\$49,290	\$3,386,595		\$0	\$3,298,875	\$82,463	\$3,216,412
121		TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280		\$249,024	\$7,169,304		\$0	\$6,932,194	\$264,341	\$6,667,853
122		CUSTOMER ACCOUNTS EXPENSE											
123	901.000	Customer Acct Superv Exp	\$168,044	\$0	\$168,044	E-123	\$12,996	\$181,040	100.0000%	\$0	\$181,040	\$10,843	\$170,197
124	902.000	Cust Accts Meter Reading Expense	\$927,333	\$0	\$927,333	E-124	\$63,569	\$990,902	100.0000%	\$0	\$990,902	\$63,569	\$927,333
125	903.000	Customer Accts Records and Collection	\$1,704,668	\$0	\$1,704,668	E-125	\$141,189	\$1,845,857	100.0000%	\$0	\$1,845,857	\$90,930	\$1,754,927
126	904.000	Uncollectible Accounts Expense	\$718,500	\$0	\$718,500	E-126	\$212,838	\$931,338	100.0000%	\$0	\$931,338	\$0	\$931,338
127	905.000	Misc. Customer Accts Expense	\$87,577	\$0	\$87,577	E-127	\$167,171	\$254,748	100.0000%	\$0	\$254,748	\$2,711	\$252,037
128		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122		\$597,763	\$4,203,885		\$0	\$4,203,885	\$168,053	\$4,035,832
129		CUSTOMER SERVICE & INFO. EXP.											
130	907.000	Customer Service Superv, Exp	\$31,896	\$0	\$31,896	E-130	\$2,801	\$34,697	100.0000%	\$0	\$34,697	\$2,801	\$31,896
131	908.000	Customer Assistance Expense	\$109,947	\$0	\$109,947	E-131	\$422,105	\$532,052	100.0000%	\$0	\$532,052	\$1,000	\$531,052
132	909.000	Instructional Advertising Expense	\$9,022	\$0	\$9,022	E-132	\$13,407	\$22,429	100.0000%	\$0	\$22,429	\$1,279	\$21,150
133	910.000	Misc Customer Accounts and Info Exp	\$331,481	\$0	\$331,481	E-133	\$355,276	\$686,757	100.0000%	\$0	\$686,757	\$8,522	\$678,235
134		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346		\$793,589	\$1,275,935		\$0	\$1,275,935	\$13,602	\$1,262,333
135		SALES EXPENSES											
136	911.000	Sales Supervision	\$115	\$0	\$115	E-136	\$9	\$124	100.0000%	\$0	\$124	\$9	\$115
137	912.000	Sales Expense	\$47,995	\$0	\$47,995	E-137	\$3,462	\$51,457	100.0000%	\$0	\$51,457	\$3,462	\$47,995
138	913.000	Sales Advertising Expense	\$806	\$0	\$806	E-138	\$0	\$806	100.0000%	\$0	\$806	\$0	\$806
139	916.000	Misc. Sales Expense	\$2,973	\$0	\$2,973	E-139	\$201	\$3,174	100.0000%	\$0	\$3,174	\$201	\$2,973
140		TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889		\$3,672	\$55,561		\$0	\$55,561	\$3,672	\$51,889
141		ADMIN. & GENERAL EXPENSES											
142		OPERATION- ADMIN. & GENERAL EXP.											
143	920.000	Admin & Gen-Administrative Salaries-Allocated	\$4,262,842	\$0	\$4,262,842	E-143	-\$1,041,268	\$3,221,574	91.7270%	\$0	\$2,955,053	\$209,466	\$2,745,587
144	920.000	Admin & Gen Administrative Salaries-100%	\$146,341	\$0	\$146,341	E-144	-\$74,208	\$72,133	100.0000%	\$0	\$72,133	\$0	\$72,133
145	920.000	Admin & Gen-Administrative Salaries-Steam	\$0	\$0	\$0	E-145	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	921.000	A & G Expenses	\$1,009,480	\$0	\$1,009,480	E-146	-\$23,471	\$986,009	91.7270%	\$0	\$904,437	\$2	\$904,435
147	922.000	A & G Expenses Transferred	-\$73,971	\$0	-\$73,971	E-147	-\$80,158	-\$80,158	91.7270%	\$0	-\$73,526	-\$5,675	-\$67,851
148	922.050	KCPPL Bill of Common Use Plant	\$1,257,425	\$0	\$1,257,425	E-148	\$3,348	\$1,260,773	91.7270%	\$0	\$1,156,469	\$0	\$1,156,469
149	923.000	Outside Services Employed-Allocated	\$1,302,965	\$0	\$1,302,965	E-149	-\$119,099	\$1,183,866	91.7270%	\$0	\$1,085,925	\$0	\$1,085,925
150	923.000	Outside Services Employed-Amortization of Merger Transition-100%	\$163,257	\$0	\$163,257	E-150	-\$163,257	\$0	100.0000%	\$0	\$0	\$0	\$0
151	923.000	Outside Services Employed-Amortization of Merger Transition-Steam	\$0	\$0	\$0	E-151	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
152	923.100	GPES A&G Trnsf-Depr Int Tax	\$382	\$0	\$382	E-152	\$0	\$382	91.7270%	\$0	\$350	\$0	\$350
153	924.000	Property Insurance	\$318,297	\$0	\$318,297	E-153	\$8,830	\$327,127	91.7270%	\$0	\$300,064	\$0	\$300,064
154	925.000	Injuries and Damages	\$1,277,936	\$0	\$1,277,936	E-154	-\$622,914	\$655,022	91.7270%	\$0	\$600,832	-\$1,028	\$601,860

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155	926.000	Employee Pensions and Benefits-Allocated	\$6,681,058	\$0	\$6,681,058	E-155	\$2,113,382	\$8,794,440	91.7270%	\$0	\$8,066,876	\$1,518	\$8,065,358
156	926.000	Employee Pensions and Benefits-Electric-100%	\$46,899	\$0	\$46,899	E-156	\$0	\$46,899	100.0000%	\$0	\$46,899	\$0	\$46,899
157	926.000	Employee Pensions and Benefits-Steam	\$0	\$0	\$0	E-157	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
158	926.730	Industrial Steam Pensions and Benefits	\$101,156	\$0	\$101,156	E-158	\$0	\$101,156	0.0000%	\$0	\$0	\$0	\$0
159	928.000	Regulatory Commission Expense	\$15,229	\$0	\$15,229	E-159	\$0	\$15,229	91.7270%	\$0	\$13,969	\$0	\$13,969
160	928.001	MPSC Assessment-Electric	\$214,221	\$0	\$214,221	E-160	\$0	\$214,221	100.0000%	\$0	\$214,221	\$0	\$214,221
161	928.001	MPSC Assessment-Steam	\$25,310	\$0	\$25,310	E-161	\$0	\$25,310	0.0000%	\$0	\$0	\$0	\$0
162	928.003	FERC Assessment	\$146,775	\$0	\$146,775	E-162	\$0	\$146,775	100.0000%	\$0	\$146,775	\$0	\$146,775
163	928.011	Reg Comm Exp- Mo Proceeding-Allocated	\$0	\$0	\$0	E-163	\$0	\$0	91.7270%	\$0	\$0	\$0	\$0
164	928.011	Reg Comm Exp-Mo Proceeding-Elec-100%	\$582,963	\$0	\$582,963	E-164	\$239,536	\$822,499	100.0000%	\$0	\$822,499	\$20,923	\$801,576
165	928.011	Reg Comm Exp-MO Proceeding-Steam	\$0	\$0	\$0	E-165	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
166	928.023	Reg Comm Exp- FERC Proceedings	\$30,830	\$0	\$30,830	E-166	\$5,835	\$36,665	91.7270%	\$0	\$33,632	\$1,063	\$32,569
167	928.030	Reg. Comm. Load Research	\$3,817	\$0	\$3,817	E-167	\$340	\$4,157	91.7270%	\$0	\$3,813	\$312	\$3,501
168	928.040	Reg. Comm. Misc Tariff Filing	\$3,141	\$0	\$3,141	E-168	\$1,604	\$4,745	91.7270%	\$0	\$4,352	\$1,471	\$2,881
169	929.000	Duplicate Charges-Credit	-\$122,868	\$0	-\$122,868	E-169	\$0	-\$122,868	91.7270%	\$0	-\$112,703	\$0	-\$112,703
170	930.000	Miscellaneous A&G Expense	\$385,895	\$0	\$385,895	E-170	-\$39,320	\$346,575	91.7270%	\$0	\$317,902	\$482	\$317,420
171	930.100	General Advertising Expense	\$17,694	\$0	\$17,694	E-171	-\$7,792	\$9,902	91.7270%	\$0	\$9,083	\$735	\$8,348
172	931.000	Admin & General Expense-Rents	\$772,772	\$0	\$772,772	E-172	\$145,891	\$918,663	91.7270%	-\$318,638	\$524,024	\$0	\$524,024
173	933.000	A&G Transportation Expense	\$0	\$0	\$0	E-173	-\$591,690	-\$591,690	91.7270%	\$0	-\$542,739	\$0	-\$542,739
174		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,569,846	\$0	\$18,569,846		-\$170,440	\$18,399,406		-\$318,638	\$16,550,340	\$229,269	\$16,321,071
175		MAINT., ADMIN. & GENERAL EXP.											
176	935.000	Maint. Of General Plant	\$429,870	\$0	\$429,870	E-176	-\$376	\$429,494	91.7270%	\$0	\$393,962	\$875	\$393,087
177	935.200	Maint of Aomunication Equipment	\$78,478	\$0	\$78,478	E-177	\$0	\$78,478	91.7270%	\$0	\$71,986	\$0	\$71,986
178		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$508,348	\$0	\$508,348		-\$376	\$507,972		\$0	\$465,948	\$875	\$465,073
179		TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194		-\$170,816	\$18,907,378		-\$318,638	\$17,016,288	\$230,144	\$16,786,144
180		DEPRECIATION EXPENSE											
181	703.000	Depreciation Expense, Dep. Exp.	\$15,292,051	See note (1)	See note (1)	E-181	See note (1)	\$15,292,051	100.0000%	\$2,966,666	\$18,258,717	See note (1)	See note (1)
182	703.101	Depr Steam Elec Prod-ARC	\$37,475			E-182		\$37,475	0.0000%	\$0	\$0		
183	703.426	MO Iatan 1 Com RA Depr Expense	-\$207,125			E-183		-\$207,125	100.0000%	\$0	-\$207,125		
184	703.730	Depreciation Expense Industrial Steam	\$124,055			E-184		\$124,055	0.0000%	\$0	\$0		
185	703.000	Depreciation Reserve Amortizations	\$0			E-185		\$0	100.0000%	\$0	\$0		
186	703.101	Dep. Steam Asset Retirement Cost	\$0			E-186		\$0	0.0000%	\$0	\$0		
187		TOTAL DEPRECIATION EXPENSE	\$15,246,456	\$0	\$0		\$0	\$15,246,456		\$2,966,666	\$18,051,592	\$0	\$0
188		AMORTIZATION EXPENSE											
189	705.011	Amortization of Intangible Plant-Software	\$104,659	\$0	\$104,659	E-189	\$667,067	\$771,726	100.0000%	\$0	\$771,726	\$0	\$771,726
190	705.011	Amortization of Other Plant (Iatan Bridge)	\$1,592	\$0	\$1,592	E-190	\$11,025	\$12,617	100.0000%	\$0	\$12,617	\$0	\$12,617
191	705.011	Amortization Expense-Misc Non-Plant (Ice Storm)	\$1,589,436	\$0	\$1,589,436	E-191	-\$1,059,624	\$529,812	100.0000%	\$0	\$529,812	\$0	\$529,812
192	705.001	Iatan 1/Common Regulatory Asset Amortization	\$19,886	\$0	\$19,886	E-192	\$0	\$19,886	100.0000%	\$91,850	\$111,736	\$0	\$111,736
193	705.100	Iatan 2/Common Regulatory Asset Amortization	\$12,420	\$0	\$12,420	E-193	\$0	\$12,420	100.0000%	\$102,466	\$114,886	\$0	\$114,886
194		TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993		-\$381,532	\$1,346,461		\$194,316	\$1,540,777	\$0	\$1,540,777
195		OTHER OPERATING EXPENSES											
196	707.400	Regulatory Credits	-\$676,563	\$0	-\$676,563	E-196	\$0	-\$676,563	0.0000%	\$0	\$0	\$0	\$0
197	711.101	Accretion Expense Steam Prod. ARO	\$639,088	\$0	\$639,088	E-197	\$0	\$639,088	0.0000%	\$0	\$0	\$0	\$0
198	708.101	State Cap Stk Tax Elec	\$113,897	\$0	\$113,897	E-198	\$0	\$113,897	100.0000%	\$0	\$113,897	\$0	\$113,897
199	708.103	Misc Occup Taxes Elec	\$0	\$0	\$0	E-199	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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200	708.110	Earnings Tax Electric	\$0	\$0	\$0	E-200	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
201	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-201	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
202	708.111	Other Tax Expense	\$0	\$0	\$0	E-202	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
203	708.112	Taxes Other than Income Taxes	\$15,951	\$0	\$15,951	E-203	\$0	\$15,951	100.0000%	\$0	\$15,951	\$0	\$15,951
204	708.120	Property Taxes - Elec-Allocated	\$5,538,158	\$0	\$5,538,158	E-204	\$390,740	\$5,928,898	94.1580%	\$0	\$5,582,532	\$0	\$5,582,532
205	708.120	Property Taxes-Industrial Steam	\$34,424	\$0	\$34,424	E-205	\$0	\$34,424	0.0000%	\$0	\$0	\$0	\$0
206	708.142	F.L.C.A. Taxes-Elec	\$1,949	\$0	\$1,949	E-206	\$87,369	\$89,318	100.0000%	\$0	\$89,318	\$0	\$89,318
207	708.144	Payroll Taxes Joint Owner	\$1,710,282	\$0	\$1,710,282	E-207	\$0	\$1,710,282	91.7270%	\$0	\$1,568,790	\$0	\$1,568,790
208		TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186		\$478,109	\$7,855,295		\$0	\$7,370,488	\$0	\$7,370,488
209		TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891		\$25,009,202	\$132,961,145		\$2,842,344	\$130,098,087	\$1,671,832	\$110,474,663
210		NET INCOME BEFORE TAXES	\$30,436,369					\$55,445,571		-\$920,244	\$44,024,017		
211		INCOME TAXES											
212	709.101	Current Income Taxes	\$184,729	See note (1)	See note (1)	E-212	See note (1)	\$184,729	100.0000%	\$4,647,668	\$4,832,397	See note (1)	See note (1)
213		TOTAL INCOME TAXES	\$184,729					\$184,729		\$4,647,668	\$4,832,397		
214		DEFERRED INCOME TAXES											
215	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$9,068,730	See note (1)	See note (1)	E-215	See note (1)	\$9,068,730	100.0000%	-\$2,100,160	\$6,968,570	See note (1)	See note (1)
216	711.410	Amortization of Deferred ITC	-\$41,072			E-216		-\$41,072	100.0000%	\$3,640	-\$37,432		
217	710.111	Deferred Income Taxes - State	\$769,509			E-217		\$769,509	0.0000%	\$0	\$0		
218	711.110	Amort Fed Def Inc Tax	-\$3,033,932			E-218		-\$3,033,932	100.0000%	\$2,832,187	-\$201,745		
219	711.111	Amort St Def Inc Tax	-\$285,514			E-219		-\$285,514	0.0000%	\$0	\$0		
220		TOTAL DEFERRED INCOME TAXES	\$6,477,721					\$6,477,721		\$735,667	\$6,729,393		
221		NET OPERATING INCOME	\$23,773,919					\$48,783,121		-\$6,303,579	\$32,462,227		

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$16,081,323	\$16,061,323
	1. To remove billed FAC revenue (Lyons)		\$0	\$0		\$0	-\$5,970,834	
	2. Update Period Adjustments (Wells/Cox)		\$0	\$0		\$0	\$6,886,374	
	3. Adjust for Excess Facilities (Wells)		\$0	\$0		\$0	-\$77,044	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$77,044	
	5. Adjustment for Billing Corrections (Cox)		\$0	\$0		\$0	\$19,449	
	6. Adjustment for Rate Switchers (Cox)		\$0	\$0		\$0	\$192,650	
	7. Annualization for Rate Change (Wells/Cox)		\$0	\$0		\$0	\$13,563,792	
	8. Weather Adjustment (Wells)		\$0	\$0		\$0	-\$269,175	
	9. 365-Days Adjustmt (Wells/Cox)		\$0	\$0		\$0	\$192,972	
	10. Annualization for Customer Growth (Lyons)		\$0	\$0		\$0	-\$424,150	
	11. To include a three-year amortization of the shortfall related to the L&P Phase In per the Commission Order in Case No ER-2010-0356 (Wells/Lyons)		\$0	\$0		\$0	\$1,870,245	
Rev-3	Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$8,853,016	-\$8,853,016
	1. To adjust FCA and Unbilled electric revenue (Lyons)		\$0	\$0		\$0	-\$8,853,016	
Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	-\$49,405	-\$49,405
	1. To include adjustment reflecting SPP Loss Revenue and Net RNU. (Harris)		\$0	\$0		\$0	-\$49,405	
Rev-7	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$2,559,890	-\$2,559,890
	1. To remove non-firm off-system sales revenue. (Harris)		\$0	\$0		\$0	-\$2,559,890	
Rev-8	SFR Off System Sales - Net Margin	447.030	\$0	\$0	\$0	\$0	\$825,879	\$825,879
	1. To reflect net margin on non-firm off-system sales. (Harris)		\$0	\$0		\$0	\$825,879	
Rev-9	Rev InterUN/Intra ST	447.031	\$0	\$0	\$0	\$0	-\$3,067,391	-\$3,067,391
	1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)		\$0	\$0		\$0	-\$3,067,391	
Rev-11	Other Oper Rev: Forf Disc	450.001	\$0	\$0	\$0	\$0	\$11,670	\$11,670
	1. To include an annualized level of late fees. (Lyons)		\$0	\$0		\$0	\$11,670	
Rev-14	Revenues Transmission Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$447,070	-\$447,070
	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE (Harris)		\$0	\$0		\$0	-\$447,070	

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E-4	Steam Operation Supervision	600.000	\$84,734	\$136,455	\$221,189	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$84,734	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19,928		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	-\$15,032		\$0	\$0	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356. (Lyons)		\$0	\$131,559		\$0	\$0	
E-6	Fuel Expense	601.000	\$126,572	-\$162,755	\$56,183	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$126,572	\$0		\$0	\$0	
	2. To annualize fuel and purchased power expense (Prenger)		\$0	\$690,747		\$0	\$0	
	3. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$873,502		\$0	\$0	
E-7	Fuel Additives Limestone	501.000	\$0	\$34,485	\$34,485	\$0	\$0	\$0
	1. To annualize fuel additives - Limestone (Prenger)		\$0	\$34,485		\$0	\$0	
E-8	Fuel Additives Ammonia	501.000	\$0	\$357,424	\$357,424	\$0	\$0	\$0
	1. To annualize fuel additives - Ammonia (Prenger)		\$0	\$357,424		\$0	\$0	
E-9	Fuel Additives PAC	501.000	\$0	-\$24,419	-\$24,419	\$0	\$0	\$0
	1. To annualize fuel additives - PAC (Prenger)		\$0	-\$24,419		\$0	\$0	
E-13	Fuel Off-System Steam (bk20)	501.030	\$0	-\$334,930	-\$334,930	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$334,930		\$0	\$0	
E-20	Steam Expenses	502.000	\$220,528	\$200,506	\$421,034	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$220,528	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$244,463		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$43,947		\$0	\$0	
E-22	Steam Operations Electric Expense	505.000	\$83,276	\$106	\$83,382	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$83,276	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$6,949		\$0	\$0	

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	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$6,843		\$0	\$0	
E-23	Misc. Steam Power Operations	608.000	\$59,687	\$99,934	\$159,601	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$59,667	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$57,200		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$42,734		\$0	\$0	
E-24	Steam Power Operations Rents	607.000	\$0	\$116	\$116	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	-\$566		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$682		\$0	\$0	
E-25	Allowances	609.000	\$0	\$3,294	\$3,294	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$3,294		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-29	Maint. Superv. & Eng - Steam Power	610.000	\$74,507	\$10,198	\$84,705	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$74,507	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$12,807		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$2,609		\$0	\$0	
E-30	Maint. Of Structures - Steam Power	611.000	\$19,082	\$73,681	\$92,663	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,082	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$63,891		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$19,690		\$0	\$0	
E-31	Maint. Of Boiler Plant - Steam Power	612.000	\$152,548	\$80,836	\$233,384	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$152,548	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$127,968		\$0	\$0	

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	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$47,132		\$0	\$0	
E-33	Maint. Of Electric Plant - Steam Power	513.000	\$21,998	\$81,103	\$103,101	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,998	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$64,498		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$16,605		\$0	\$0	
E-34	Maint. Of Misc. Electric Plant - Steam Power	514.000	\$2,440	\$2,729	\$5,169	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,440	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$2,164		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$565		\$0	\$0	
E-43	Other Generation Fuel	547.000	\$0	\$2,005,416	\$2,005,416	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	\$2,005,416		\$0	\$0	
E-44	Fuel On-System Other Prod	547.020	\$0	\$815,656	\$815,656	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	\$815,656		\$0	\$0	
E-45	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	-\$612,669	-\$612,669	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$612,669		\$0	\$0	
E-46	Fuel Other Inter/Intra ST/bk11	547.033	\$0	-\$226,711	-\$226,711	\$0	\$0	\$0
	1. To remove Intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$226,711		\$0	\$0	
E-47	Fuel Handling CT Gas Purch	547.102	\$346	\$0	\$346	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$346	\$0		\$0	\$0	
E-48	Other Power Generation Expense	548.000	\$31,401	\$0	\$31,401	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$31,401	\$0		\$0	\$0	
E-52	Maintenance of Supervision and Engineer	551.000	\$10	\$0	\$10	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10	\$0		\$0	\$0	

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E-53	Other Generation Maint. Struct. CT	552.000	\$1,424	\$17,870	\$19,294	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$17,870		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,424	\$0		\$0	\$0	
E-54	Other Generation Maint. CT	553.000	\$6,923	\$48,303	\$55,226	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$48,303		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,923	\$0		\$0	\$0	
E-55	Other Generation Maint. Misc. Exp.	554.000	\$1,258	\$180	\$1,438	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$180		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,258	\$0		\$0	\$0	
E-59	Purch Pwr. Energy & Cpcly Pur. Al	555.000	\$0	-\$7,904,750	-\$7,904,750	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$7,904,750		\$0	\$0	
E-61	Purchased Power On-sys (bk10)	555.020	\$0	-\$16,245,264	-\$16,245,264	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$16,245,264		\$0	\$0	
E-64	Purchased Power Off-System Sales	555.030	\$0	-\$2,869,044	-\$2,869,044	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$2,869,044		\$0	\$0	
E-65	Purchased Power Off-System Interunit	555.031	\$0	-\$467,727	-\$467,727	\$0	\$0	\$0
	1. To remove interunit off-system sales costs. (Harris)		\$0	-\$467,727		\$0	\$0	
E-66	Purchase Power Intrastate (bk11)	555.032	\$0	-\$1,968,579	-\$1,968,579	\$0	\$0	\$0
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$1,968,579		\$0	\$0	
E-68	System Control and Load Dispatch	556.000	\$16,537	\$0	\$16,537	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,537	\$0		\$0	\$0	
E-69	Other Production Expenses	557.000	\$44,258	-\$261	\$43,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$44,258	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$261		\$0	\$0	
E-74	Transmission Oper Suprv and Engrg	560.000	\$13,151	\$2,236	\$15,387	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,151	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,236		\$0	\$0	
E-75	Transmission Operations Expense	561.000	\$11,062	\$109,616	\$120,678	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,062	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-L&P. (Hyneman)		\$0	\$109,616		\$0	\$0	
E-76	Transmission Oper: Station Expenses	562.000	\$15,824	\$0	\$15,824	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,824	\$0		\$0	\$0	
E-77	Transmission Oper-OH Line Expense	563.000	\$1,546	\$0	\$1,546	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,546	\$0		\$0	\$0	
E-78	Transmission of Electricity by Others	565.000	\$0	-\$920,264	-\$920,264	\$0	\$0	\$0
	1. To annualize Account 565 Transmission Expenses (Hyneman)		\$0	-\$920,264		\$0	\$0	
E-82	Transmission Oper: Misc Expense	566.000	\$16,984	\$0	\$16,984	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,984	\$0		\$0	\$0	
E-84	Misc. Transmission Expenses	675.000	\$0	\$74,223	\$74,223	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO-L&P. (Hyneman)		\$0	\$74,223		\$0	\$0	
E-87	Maintenance of Supervision and Engineering	568.000	\$0	\$651	\$651	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$651		\$0	\$0	
E-88	Trans Maintenance of Structures	569.000	\$401	\$20,074	\$20,475	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$20,074		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$401	\$0		\$0	\$0	
E-89	Trans Maintenance of Station Equipment	570.000	\$7,762	-\$31,027	-\$23,265	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$31,159		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,762	\$0		\$0	\$0	
	3. To Include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$132		\$0	\$0	

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E-90	Trans Maintenance of Overhead Lines	571.000	\$811	\$19,433	\$20,244	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$19,433		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$811	\$0		\$0	\$0	
E-91	Trans Maintenance of Underground Lines	572.000	\$0	\$10	\$10	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$10		\$0	\$0	
E-92	Trans Maintenance of Misc. Trans Plant	573.000	\$179	-\$175	\$4	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$175		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$179	\$0		\$0	\$0	
E-97	Distrb Oper - Supr & Engineering	580.000	\$22,544	\$18,496	\$41,040	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,544	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$18,496		\$0	\$0	
E-98	Distrb Oper - Load Dispatching	581.000	\$5,841	\$0	\$5,841	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,841	\$0		\$0	\$0	
E-99	Distrb Oper - Station Expense	582.000	\$2,489	\$0	\$2,489	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,489	\$0		\$0	\$0	
E-100	Distrb Oper OH Line Expense	583.000	-\$3,796	\$14	-\$3,782	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$3,796	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$14		\$0	\$0	
E-101	Distrb Oper UG Line Expense	584.000	\$11,860	\$7	\$11,867	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,860	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$7		\$0	\$0	
E-102	Distrb Oper Street Light & Signal Expense	585.000	\$245	\$0	\$245	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$245	\$0		\$0	\$0	
E-103	Distrb Oper Meter Expense	586.000	\$33,478	\$0	\$33,478	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,478	\$0		\$0	\$0	
E-104	Distrb Oper Customer Install Expense	587.000	\$4,213	\$0	\$4,213	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,213	\$0		\$0	\$0	
E-105	Distr Oper Misc Distr Expense	588.000	\$105,004	-\$661	\$104,343	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$105,004	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$69		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$730		\$0	\$0	
E-110	Distrb Maint-Suprv & Engineering	590.000	\$592	-\$1,204	-\$1,796	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$1,204		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$592	\$0		\$0	\$0	
E-111	Distrb Maint-Structures	591.000	\$8,166	-\$33,403	-\$39,569	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$33,403		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,166	\$0		\$0	\$0	
E-112	Distrb Maint-Station Equipment	592.000	\$14,011	-\$28,917	-\$14,906	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$28,917		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,011	\$0		\$0	\$0	
E-113	Distrb Maint-OH lines	593.000	\$30,737	-\$22,588	\$8,149	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$22,588		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,737	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$14		\$0	\$0	
E-114	Distrb Maint-Maint Undergrnd Lines	594.000	\$7,133	-\$6,206	\$927	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$6,206		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,133	\$0		\$0	\$0	

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E-115	Distrib Maint-Maint Line Transformer	595,000	\$7,586	-\$4,105	\$3,481	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$4,105		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,586	\$0		\$0	\$0	
E-116	Distrib Maint-Maint St Lights/Signal	596,000	\$4,033	\$15,166	\$19,199	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$15,166		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,033	\$0		\$0	\$0	
E-117	Distrib Maint-Maint of Meters	597,000	\$6,284	-\$5,555	\$729	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$5,555		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,284	\$0		\$0	\$0	
E-118	Distrib Maint-Maint Misc Distrib Pln	598,000	\$5,921	-\$15,565	-\$9,644	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$15,565		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,921	\$0		\$0	\$0	
E-123	Customer Acct Supervy Exp	901,000	\$10,843	\$2,153	\$12,996	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,843	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,153		\$0	\$0	
E-124	Cust Accts Meter Reading Expense	902,000	\$63,569	\$0	\$63,569	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$63,569	\$0		\$0	\$0	
E-125	Customer Accts Records and Collection	903,000	\$90,930	\$50,259	\$141,189	\$0	\$0	\$0
	1. To reflect interest at 4.25% (prime rate 3/31/12 plus 1%) on balance of acct 235 ending 3/31/12 (Gaskins)		\$0	\$50,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$90,930	\$0		\$0	\$0	
E-126	Uncollectible Accounts Expense	904,000	\$0	\$212,838	\$212,838	\$0	\$0	\$0
	1. To include an annualized level of Bad Debt Expense. (Lyons)		\$0	\$212,838		\$0	\$0	
E-127	Misc. Customer Accts Expense	905,000	\$2,711	\$164,460	\$167,171	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,711	\$0		\$0	\$0	

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	2. To annualize bank fees for the sale of accounts receivable. (Harris)		\$0	\$164,460		\$0	\$0	
E-130	Customer Service Supary. Exp	907.000	\$2,801	\$0	\$2,801	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,801	\$0		\$0	\$0	
E-131	Customer Assistance Expense	908.000	\$1,000	\$421,105	\$422,105	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyons)		\$0	\$157,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral (Lyons)		\$0	\$198,881		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,000	\$0		\$0	\$0	
	4. To include ERPP amortization over a 3-year period (Lyons)		\$0	\$29,434		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$35,500		\$0	\$0	
	6. To include an annualized level of advertising expenses (Prenger)		\$0	-\$32		\$0	\$0	
E-132	Instructional Advertising Expense	909.000	\$1,279	\$12,128	\$13,407	\$0	\$0	\$0
	1. To include DSM Advertising expense (Lyons)		\$0	\$3,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,279	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$8,942		\$0	\$0	
	4. To include an annualized level of advertising expenses (Prenger)		\$0	-\$73		\$0	\$0	
E-133	Misc Customer Accounts and Info Exp	910.000	\$8,522	\$346,754	\$355,276	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,522	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$34		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$1,564		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through March 31, 2012 (Lyons)		\$0	\$120,234		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable energy Costs (Lyons)		\$0	\$224,990		\$0	\$0	
E-136	Sales Supervision	911.000	\$9	\$0	\$9	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9	\$0		\$0	\$0	
E-137	Sales Expense	912.000	\$3,482	\$0	\$3,482	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,462	\$0		\$0	\$0	
E-139	Misc. Sales Expense	916,000	\$201	\$0	\$201	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$201	\$0		\$0	\$0	
E-143	Admin & Gen Administrative Salaries-Allocated	920,000	\$228,358	-\$1,289,826	-\$1,041,288	\$0	\$0	\$0
	1. To remove test year L&P expenses related to KCPL's ORVS employee severance program (Hyneman)		\$0	-\$819,957		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$228,358	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses. (Prenger)		\$0	-\$364,241		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove discretionary bonuses and executive severance payments. (Majors)		\$0	-\$110,036		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$24,608		\$0	\$0	
E-144	Admin & Gen Administrative Salaries-100%	920,000	\$0	-\$74,208	-\$74,208	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$74,208		\$0	\$0	
E-146	A & G Expenses	921,000	\$2	-\$23,473	-\$23,471	\$0	\$0	\$0
	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$14,008		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to correct expense report items to below the line. (Majors)		\$0	-\$291		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$5		\$0	\$0	
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$26		\$0	\$0	
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,438		\$0	\$0	
	8. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$1,506		\$0	\$0	
	9. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$2,211		\$0	\$0	
E-147	A & G Expenses Transferred	922,000	-\$6,187	\$0	-\$6,187	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$6,187	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

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E-148	KCPL Bill of Common Use Plant	922.050	\$0	\$3,348	\$3,348	\$0	\$0	\$0
	1. To include an annualized level of lease expense- Electricity and Employee Subsidized Parking (Prenger)		\$0	\$3,348		\$0	\$0	
E-149	Outside Services Employed-Allocated	923.000	\$0	-\$119,099	-\$119,099	\$0	\$0	\$0
	1. To reflect L&P Adj. CS-11 to remove Goldman Sachs consulting fees and executive consulting fees. (Majors)		\$0	-\$119,099		\$0	\$0	
E-150	Outside Services Employed-Amortization of Merger Transition-100%	923.000	\$0	-\$163,257	-\$163,257	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$163,257		\$0	\$0	
E-153	Property Insurance	924.000	\$0	\$8,830	\$8,830	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$8,830		\$0	\$0	
E-154	Injuries and Damages	925.000	-\$1,121	-\$621,793	-\$622,914	\$0	\$0	\$0
	1. To include an annualized level of injuries and damages (Gaskins)		\$0	-\$720,642		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,121	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation. (Majors)		\$0	\$110,643		\$0	\$0	
	4. To include an annualized level of insurance expense. (Gaskins)		\$0	-\$11,794		\$0	\$0	
E-155	Employee Pensions and Benefits-Allocated	926.000	\$1,655	\$2,111,727	\$2,113,382	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,655	\$0		\$0	\$0	
	2. To adjust test year to an annualized level of 401k expenses (Prenger)		\$0	\$84,789		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$202,621		\$0	\$0	
	4. To remove SERP payments charged to L&P from KCPL and Aquila. (Hyneman)		\$0	-\$242,269		\$0	\$0	
	5. To annualize Account 926 FAS 106 GMO-L&P OPEB expense (Hyneman)		\$0	\$23,297		\$0	\$0	
	6. To annualize L&P pension expense as an allocation of total GPE FAS 87 pension expense (Hyneman)		\$0	\$2,043,289		\$0	\$0	
E-164	Reg Comm Exp-Mo Proceeding-Elec-100%	928.011	\$20,923	\$218,613	\$239,536	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$20,923	\$0		\$0	\$0	

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	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$235		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355. (Majors)		\$0	-\$36,984		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove over-amortization of 2007 rate case expenses. (Majors)		\$0	-\$36,438		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$18,844		\$0	\$0	
	6. To include current level of PSC Assessment (Prenger)		\$0	\$51,395		\$0	\$0	
	7. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$85,897		\$0	\$0	
	8. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$269,487		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$76,129		\$0	\$0	
E-166	Reg Comm Exp: FERC Proceedings	928,023	\$1,159	\$4,676	\$5,835	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,159	\$0		\$0	\$0	
	2. To include current level of FERC Assessment (Prenger)		\$0	\$4,676		\$0	\$0	
E-167	Reg. Comm. Load Research	928,030	\$340	\$0	\$340	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$340	\$0		\$0	\$0	
E-168	Reg. Comm. Misc. Tariff Filing	928,040	\$1,604	\$0	\$1,604	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,604	\$0		\$0	\$0	
E-170	Miscellaneous A&G Expense	930,000	\$526	-\$39,845	-\$39,320	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$526	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 Removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$26,345		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$4		\$0	\$0	
	5. To adjust test year to annualize dues and donations (Prenger)		\$0	-\$13,497		\$0	\$0	
E-171	General Advertising Expense	930,100	\$801	-\$8,593	-\$7,792	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$801	\$0		\$0	\$0	
	2. To include an annualized level of advertising expenses (Prenger)		\$0	-\$8,593		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-172	Admin & General Expense-Rents	931.000	\$0	\$145,891	\$145,891	\$0	-\$318,638	-\$318,638
	1. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$0		\$0	-\$277,540	
	2. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$17,260		\$0	\$0	
	3. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$129,578		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$947		\$0	\$0	
	5. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	\$0		\$0	-\$41,098	
E-173	A&G Transportation Expense	933.000	\$0	-\$591,690	-\$591,690	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$591,690		\$0	\$0	
E-176	Maint. Of General Plant	935.000	\$954	-\$1,330	-\$376	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$954	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$1,330		\$0	\$0	
E-181	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$2,966,666	\$2,966,666
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,966,666	
E-189	Amortization of Intangible Plant-Software	705.011	\$0	\$667,067	\$667,067	\$0	\$0	\$0
	1. To include amortization of Intangible Plant (Gaskins)		\$0	\$667,067		\$0	\$0	
E-190	Amortization of Other Plant (Iatan Bridge)	705.011	\$0	\$11,026	\$11,026	\$0	\$0	\$0
	1. To include amortization of Other Plant (Gaskins)		\$0	\$11,026		\$0	\$0	
E-191	Amortization Expense-Misc Non-Plant (Ice Storm)	705.011	\$0	-\$1,059,624	-\$1,059,624	\$0	\$0	\$0
	1. To remove amortization expense associated with the 2007 Ice Storm through the True Up Period, August 31, 2012. (Lyons)		\$0	-\$1,059,624		\$0	\$0	
E-192	Iatan #1/Common Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$91,850	\$91,850
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 27 years. (Majors)		\$0	\$0		\$0	\$54,686	
	2. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 25.4 years. (Majors)		\$0	\$0		\$0	\$37,164	
E-193	Iatan #2/Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$102,466	\$102,466
	1. To annualize the amortization of Iatan Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To amortize latan Unit 2 Regulatory Asset "Vintage "2" over 46.1 years. (Majors)		\$0	\$0		\$0	\$68,312	
E-204	Property Taxes - Elec-Allocated	708.120	\$0	\$390,740	\$390,740	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$390,740		\$0	\$0	
E-208	F.I.C.A. Taxes-Elec	708.142	\$0	\$87,369	\$87,369	\$0	\$0	\$0
	1. To adjust FICA taxes to an annualized level (Prenger)		\$0	\$136,851		\$0	\$0	
	2. To remove test year OVRS payroll expenses		\$0	-\$49,482		\$0	\$0	
E-212	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$4,647,668	\$4,647,668
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$4,647,668	
	No Adjustment		\$0	\$0		\$0	\$0	
E-215	Deferred Income Taxes - Def. Inc. Tax	710.110	\$0	\$0	\$0	\$0	-\$2,100,160	-\$2,100,160
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,100,160	
E-216	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$3,640	\$3,640
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,640	
E-216	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	\$2,832,187	\$2,832,187
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	\$2,832,187	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,922,100	\$1,922,100
Total Operating & Maint. Expense			\$1,713,811	-\$26,723,013	-\$25,009,202	\$0	\$8,225,679	\$8,225,679

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.14% Return	E 7.40% Return	F 7.66% Return
1	TOTAL NET INCOME BEFORE TAXES		\$44,024,017	\$44,731,757	\$46,667,872	\$48,679,575
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,051,592	\$18,051,592	\$18,051,592	\$18,051,592
4	50% Meals & Entertainment		\$41,065	\$41,065	\$41,065	\$41,065
5	Book Amortization Expense		\$771,726	\$771,726	\$771,726	\$771,726
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$18,864,383	\$18,864,383	\$18,864,383	\$18,864,383
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.9710%	\$13,683,436	\$13,683,436	\$13,683,436	\$13,683,436
9	Tax Straight-Line Depreciation		\$36,882,458	\$36,882,458	\$36,882,458	\$36,882,458
10	IRS Tax Return Plant Amortization		\$479,266	\$479,266	\$479,266	\$479,266
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,045,159	\$50,045,159	\$50,045,159	\$50,045,159
12	NET TAXABLE INCOME		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$672,712	\$709,609	\$810,544	\$913,917
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$12,170,529	\$12,841,372	\$14,676,552	\$16,584,882
18	Federal Income Tax at the Rate of	See Tax Table	\$4,159,685	\$4,394,480	\$5,036,793	\$5,752,256
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$4,159,685	\$4,394,480	\$5,036,793	\$5,752,256
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
24	Deduct Federal Income Tax at the Rate of	50.000%	\$2,079,843	\$2,197,240	\$2,518,397	\$2,876,128
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$10,763,398	\$11,353,741	\$12,968,699	\$14,622,671
27	Missouri Income Tax at the Rate of	6.250%	\$672,712	\$709,609	\$810,544	\$913,917
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$4,159,685	\$4,394,480	\$5,036,793	\$5,752,256
36	State Income Tax		\$672,712	\$709,609	\$810,544	\$913,917
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$4,832,397	\$5,104,089	\$5,847,337	\$6,666,173
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,968,570	\$6,968,570	\$6,968,570	\$6,968,570
41	Amortization of Deferred ITC		-\$37,432	-\$37,432	-\$37,432	-\$37,432
42	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
43	Amort Fed Def Inc Tax		-\$201,745	-\$201,745	-\$201,745	-\$201,745
44	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$6,729,393	\$6,729,393	\$6,729,393	\$6,729,393
46	TOTAL INCOME TAX		\$11,561,790	\$11,833,482	\$12,576,730	\$13,395,566

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A	B	C	D	E	F	
Line Number	Description	Percentage Rate	Test Year	7.14% Return	7.40% Return	7.66% Return

Federal Tax Table						
Federal Income Taxes			\$12,170,529	\$12,841,372	\$14,676,552	\$16,584,882
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$759,685	\$994,480	\$1,636,793	\$1,750,000
38% > \$15MM < \$18,333,334			\$0	\$0	\$0	\$602,255
35% > \$18,333,333			\$0	\$0	\$0	\$0
Total Federal Income Taxes			\$4,159,685	\$4,394,480	\$6,036,793	\$5,752,255

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.00%	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.00%
1	Common Stock	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,350,043,000	100.00%		7.143%	7.402%	7.661%
8	PreTax Cost of Capital				9.660%	10.075%	10.490%

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Weather Adjustment	365-Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	-\$285,719	\$481,245	-\$99,972	\$7,257,787	\$72,486,951
4	Small General Service	-\$5,599	\$25,088	\$0	\$1,542,282	\$12,891,307
5	Large General Service	\$22,143	-\$74,033	-\$324,177	\$3,141,979	\$29,117,207
6	Large Power	\$0	-\$239,329	\$0	\$7,587,997	\$51,017,902
7	Lighting	\$0	\$0	\$0	\$554,824	\$3,942,656
8	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$269,175	\$192,971	-\$424,149	\$20,084,869	\$169,456,023
9	OTHER RATE REVENUE					
10	Adjust to G/L	\$0	\$0	\$0	\$0	\$69,160
11	Excess Facilities Charges	\$0	\$0	\$0	\$77,044	\$77,044
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$77,044	\$146,204
13	TOTAL MISSOURI RATE REVENUES	-\$269,175	\$192,971	-\$424,149	\$20,161,913	\$169,602,227

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
Summary of Net System Input Components

A		B	C	D	E	F	G	H
		Adjustments						
Line	Jurisdiction	Description	TY As Billed kWh Sales	Billing Adjustments	Weather Adjustment	Large Cust Rate Switch/Annualiza tion	365- Day Adjustment	Load Growth
1		NATIVE LOAD						
2		Missouri Retail	2,109,428,218	183,449	11,897,241	3,290,400	323,479	-4,260,179
3		Wholesale	0	0			0	0
4		Non-Missouri Retail	0	0			0	0
5		Firm Capacity Customers	0	0			0	0
6		Company use	0	0			0	0
7		TOTAL NATIVE LOAD	2,109,428,218	183,449			323,479	-4,260,179
8		LOSSES						6.42%
9	NET SYSTEM INPUT							

St. Joseph Light and Power - Electric
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Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
Summary of Net System Input Components

A	B	J
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,120,862,608
3	Wholesale	0
4	Non-Missouri Retail	0
5	Firm Capacity Customers	0
6	Company use	0
7	TOTAL NATIVE LOAD	2,120,862,608
8	LOSSES	145,501,000
9	NET SYSTEM INPUT	2,266,363,608

St. Joseph Light and Power - Electric
Case No. ER-2012-0175
Test Year 12 Months Ending September 30, 2011
Updated through March 31, 2012
Executive Case Summary

Line Number	A Description	B Amount
1	Total Missouri Jurisdictional Operating Revenue	\$174,122,104
2	Total Missouri Rate Revenue By Rate Schedule	\$169,602,227
3	Missouri Retail kWh Sales	2,120,862,608
4	Average Rate (Cents per kWh)	7.997
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$20,407,708
7	Interest Expense	\$13,683,435
8	Annualized Payroll	\$1,571,832
9	Utility Employees	0
10	Depreciation	\$18,258,717
11	Net Investment Plant	\$462,960,901
12	Pensions	\$0