

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2012-0175  
**Date Prepared:** November 8, 2012



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES**

**STAFF ACCOUNTING SCHEDULES**

**ST. JOSEPH LIGHT AND POWER - ELECTRIC**  
**Great Plains Energy, Inc**  
**KCP&L-Greater Missouri Operations (GMO)**  
**Test Year 12 Months Ending September 30, 2011**  
**Updated through March 31, 2012**  
**True-Up Through August 31, 2012**

**CASE NO. ER-2012-0175**

Jefferson City, Missouri

November 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 7.13% Return	C 7.39% Return	D 7.65% Return
1	Net Orig Cost Rate Base	\$465,814,477	\$465,814,477	\$465,814,477
2	Rate of Return	7.13%	7.39%	7.65%
3	Net Operating Income Requirement	\$33,207,914	\$34,433,006	\$35,653,440
4	Net Income Available	\$27,124,814	\$27,124,814	\$27,124,814
5	Additional Net Income Required	\$6,083,100	\$7,308,192	\$8,528,626
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,581,865	\$6,390,484	\$7,244,788
8	Current Income Tax Available	\$1,875,195	\$1,875,195	\$1,875,195
9	Additional Current Tax Required	\$3,706,670	\$4,515,289	\$5,369,593
10	Revenue Requirement	\$9,789,770	\$11,823,481	\$13,898,219
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Missouri Energy Efficiency Investment Act	\$4,664,545	\$4,664,545	\$4,664,545
13	<b>Gross Revenue Requirement</b>	<b>\$14,454,315</b>	<b>\$16,488,026</b>	<b>\$18,562,764</b>

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months 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		\$721,264,364
2	Less Accumulated Depreciation Reserve		\$247,852,639
3	Net Plant In Service		\$473,411,725
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,308,676
6	Materials and Supplies		\$12,032,360
7	Emission Allowances		-\$14,093
8	Prepayments-L&P		\$394,187
9	Prepayments-Pensions (prior method)		\$4,386,504
10	Fuel Inventory-Other		\$150,677
11	Fuel Inventory-Oil		\$2,738,576
12	Fuel Inventory-Coal		\$6,497,309
13	Vintage 1 DSM Case No ER-2009-0090		\$215,017
14	Vintage 2 DSM Case No ER-2010-0356		\$1,891,438
15	Vintage 3 DSM Case No ER-2012-0175		\$1,799,539
16	Prepaid Pension Asset-Tracker		\$337,405
17	Prepaid Pension Pension Expense		\$3,684,792
18	ERISA Minimum Tracker		\$1,675,535
19	OPEB Tracker		-\$156,309
20	Iatan 1/Common Regulatory Asset Vintage 1		\$1,925,210
21	Iatan 1/Common Regulatory Asset Vintage 2		\$947,688
22	Iatan Unit 2 Regulatory Asset "Vintage 1"		\$2,166,448
23	Iatan Unit 2 Regulatory Asset "Vintage 2"		\$3,156,031
24	TOTAL ADD TO NET PLANT IN SERVICE		\$39,519,638
25	SUBTRACT FROM NET PLANT		
26	Federal Tax Offset	5.1890%	\$285,959
27	State Tax Offset	5.1890%	\$45,643
28	City Tax Offset	5.1890%	\$0
29	Interest Expense Offset	16.4000%	\$2,213,886
30	Customer Deposits		\$1,182,571
31	Customer Advances for Construction		\$184,050
32	Deferred Income Taxes-Depreciation		\$43,204,777
33	Unamortized Investment Tax Credit		\$0
34	TOTAL SUBTRACT FROM NET PLANT		\$47,116,886
35	<b>Total Rate Base</b>		<b>\$465,814,477</b>

St. Joseph Light and Power - Electric  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
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	\$3,327,762	P-3	\$0	\$3,327,762	100.0000%	\$0	\$3,327,762
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	P-4	\$0	\$221,549	100.0000%	\$0	\$221,549
6	303.020	Misc Intangible Cap Software - Lake Road	\$350,000	P-5	\$0	\$350,000	74.9600%	\$0	\$262,360
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$3,974,311</b>		<b>\$0</b>	<b>\$3,974,311</b>		<b>\$0</b>	<b>\$3,886,671</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - LAKE ROAD</b>							
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	\$16,249,299	P-11	\$0	\$16,249,299	74.9600%	\$0	\$12,180,475
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	\$60,048,623	P-13	\$0	\$60,048,623	63.1700%	\$0	\$37,932,715
14	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-14	\$0	\$11,547,185	63.1700%	\$0	\$7,294,357
15	314.000	Steam Prod Turbogenerator - LR	\$16,306,066	P-15	\$0	\$16,306,066	99.9400%	\$0	\$16,296,282
16	315.000	Steam Production Access Equip - LR	\$5,281,416	P-16	\$0	\$5,281,416	74.9600%	\$0	\$3,958,949
17	315.000	Steam Prod. Equip. - GSU	\$0	P-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$884,793	P-18	\$0	\$884,793	47.6000%	\$0	\$421,161
19		<b>TOTAL STEAM PRODUCTION - LAKE ROAD</b>	<b>\$110,356,301</b>		<b>\$0</b>	<b>\$110,356,301</b>		<b>\$0</b>	<b>\$78,113,113</b>
20		<b>STEAM PRODUCTION IATAN 1</b>							
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	\$5,137,832	P-23	\$0	\$5,137,832	100.0000%	\$0	\$5,137,832
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$16,160	P-24	\$0	-\$16,160	100.0000%	\$0	-\$16,160
26	312.000	Steam Production Boiler Plant - Iatan 1	\$96,593,452	P-25	\$0	\$96,593,452	100.0000%	\$0	\$96,593,452
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	\$10,737,033	P-28	\$0	\$10,737,033	100.0000%	\$0	\$10,737,033
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,420,573	P-29	\$0	\$11,420,573	100.0000%	\$0	\$11,420,573
30	315.050	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	\$1,803,292	P-31	\$0	\$1,803,292	100.0000%	\$0	\$1,803,292
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		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$126,684,893</b>		<b>\$0</b>	<b>\$126,684,893</b>		<b>\$0</b>	<b>\$126,684,893</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Production Struct- Iatan Common	\$12,814,422	P-35	\$0	\$12,814,422	100.0000%	\$0	\$12,814,422
36	312.000	Steam Boiler Plant - Iatan Common	\$32,173,564	P-36	\$0	\$32,173,564	100.0000%	\$0	\$32,173,564
37	314.000	Steam Turbogenerator - Iatan Common	\$581,804	P-37	\$0	\$581,804	100.0000%	\$0	\$581,804
38	315.000	Steam Access Equip - Iatan Common	\$956,806	P-38	\$0	\$956,806	100.0000%	\$0	\$956,806
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,344	P-39	\$0	\$20,344	100.0000%	\$0	\$20,344
40		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$46,546,940</b>		<b>\$0</b>	<b>\$46,546,940</b>		<b>\$0</b>	<b>\$46,546,940</b>
41		<b>STEAM PRODUCTION - IATAN 2</b>							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,133	P-42	\$0	\$28,133	100.0000%	\$0	\$28,133
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	\$11,577,283	P-44	\$0	\$11,577,283	100.0000%	\$0	\$11,577,283

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45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$160,716	P-46	\$0	-\$160,716	100.0000%	\$0	-\$160,716
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,192,932	P-46	\$0	\$82,192,932	100.0000%	\$0	\$82,192,932
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$1,083,248	P-47	\$0	-\$1,083,248	100.0000%	\$0	-\$1,083,248
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,661,835	P-48	\$0	\$10,661,835	100.0000%	\$0	\$10,661,835
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	\$3,644,594	P-50	\$0	\$3,644,594	100.0000%	\$0	\$3,644,594
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	\$401,495	P-52	\$0	\$401,495	100.0000%	\$0	\$401,495
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	\$107,272,111		\$0	\$107,272,111		\$0	\$107,272,111
55		TOTAL STEAM PRODUCTION	\$389,760,245		\$0	\$389,760,245		\$0	\$367,617,067
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	\$3,436,619	P-68	\$0	\$3,436,619	100.0000%	\$0	\$3,436,619
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	\$17,672,622		\$0	\$17,672,622		\$0	\$17,672,622
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric.	\$1,378,217	P-72	\$0	\$1,378,217	100.0000%	\$0	\$1,378,217
73	342.000	Other Prod Fuel Holders-Electric	\$1,378,217	P-73	\$0	\$1,378,217	100.0000%	\$0	\$1,378,217
74	343.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$4,134,652	P-75	\$0	\$4,134,652	100.0000%	\$0	\$4,134,652
76	345.000	Other Prod Accessory Equip-Electric	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,891,086		\$0	\$6,891,086		\$0	\$6,891,086
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	\$6,772,357	P-83	\$0	\$6,772,357	100.0000%	\$0	\$6,772,357
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	\$15,369,288		\$0	\$15,369,288		\$0	\$15,369,288
87		TOTAL OTHER PRODUCTION	\$39,932,996		\$0	\$39,932,996		\$0	\$39,932,996
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 Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
89		Other Production-Salvage & Removal Retirements not classified	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
91		TOTAL PRODUCTION PLANT	\$429,693,241		\$0	\$429,693,241		\$0	\$397,450,063
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$702,370	P-93	\$0	\$702,370	100.0000%	\$0	\$702,370
94	350.010	Transmission Land Rights - Electric	\$1,974,660	P-94	\$0	\$1,974,660	100.0000%	\$0	\$1,974,660
95	350.040	Transmission Depreciable Land Rights	\$3,901	P-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvements	\$1,040,314	P-96	\$0	\$1,040,314	100.0000%	\$0	\$1,040,314
97	353.000	Transmission Station Equipment	\$27,938,956	P-97	\$0	\$27,938,956	100.0000%	\$0	\$27,938,956
98	353.000	Transmission Station Equip - Iatan 2	\$618,203	P-98	\$0	\$618,203	100.0000%	\$0	\$618,203
99	355.000	Transmission Poles and Fixtures	\$16,231,934	P-99	\$0	\$16,231,934	100.0000%	\$0	\$16,231,934
100	355.000	Trans Pole and Fixtures-Disallowance-Stip & Agreement-ER-2012-0176	\$0	P-100	-\$776,306	-\$776,306	100.0000%	\$0	-\$776,306
101	356.000	Transmission Overhead Conductors	\$11,394,920	P-101	\$0	\$11,394,920	100.0000%	\$0	\$11,394,920
102	356.000	Trans Overhead Cond & Devices-Disallowance-Stip & Agreement-ER-2012-0176	\$0	P-102	-\$2,024,694	-\$2,024,694	100.0000%	\$0	-\$2,024,694
103	357.000	Transmission Underground Conduit	\$16,148	P-103	\$0	\$16,148	100.0000%	\$0	\$16,148
104	358.000	Transmission Underground Conductors	\$31,693	P-104	\$0	\$31,693	100.0000%	\$0	\$31,693
106		TOTAL TRANSMISSION PLANT	\$69,953,099		-\$2,800,000	\$67,153,099		\$0	\$67,153,099
106		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
107		Transmission-Salvage & Removal-Retirements	\$0	P-107	\$0	\$0	100.0000%	\$0	\$0
108		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
109		DISTRIBUTION PLANT							
110	360.000	Distribution Land Electric	\$683,795	P-110	\$0	\$683,795	100.0000%	\$0	\$683,795
111	360.010	Distribution Land Rights	\$99,640	P-111	\$0	\$99,640	100.0000%	\$0	\$99,640
112	361.000	Distribution Structures & Improvements	\$2,468,746	P-112	\$0	\$2,468,746	100.0000%	\$0	\$2,468,746
113	362.000	Distribution Station Equipment	\$46,858,831	P-113	\$0	\$46,858,831	100.0000%	\$0	\$46,858,831
114	364.000	Distribution Poles, Towers, & Fixtures	\$40,901,562	P-114	\$0	\$40,901,562	100.0000%	\$0	\$40,901,562
116	365.000	Distribution Overhead Conductors	\$30,606,558	P-115	\$0	\$30,606,558	100.0000%	\$0	\$30,606,558
116	366.000	Distribution Underground Circuit	\$9,208,118	P-116	\$0	\$9,208,118	100.0000%	\$0	\$9,208,118
117	367.000	Distribution Underground Conductors	\$24,151,284	P-117	\$0	\$24,151,284	100.0000%	\$0	\$24,151,284
118	368.000	Distribution Line Transformers	\$41,401,292	P-118	\$0	\$41,401,292	100.0000%	\$0	\$41,401,292
119	369.010	Distribution Services Overhead	\$4,495,040	P-119	\$0	\$4,495,040	100.0000%	\$0	\$4,495,040
120	369.020	Distribution Services Underground	\$11,679,382	P-120	\$0	\$11,679,382	100.0000%	\$0	\$11,679,382
121	370.000	Distribution Services - Meters	\$8,901,843	P-121	\$0	\$8,901,843	100.0000%	\$0	\$8,901,843
122	371.000	Distribution Customer Installation	\$4,799,245	P-122	\$0	\$4,799,245	100.0000%	\$0	\$4,799,245
123	373.000	Distribution Street Light and Signals	\$6,544,359	P-123	\$0	\$6,544,359	100.0000%	\$0	\$6,544,359
124		TOTAL DISTRIBUTION PLANT	\$232,699,695		\$0	\$232,699,695		\$0	\$232,699,695
125		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
126		Distribution Salvage & Removal Retirements not yet classified	\$0	P-126	\$0	\$0	100.0000%	\$0	\$0
127		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
128		GENERAL PLANT							
129	389.000	General Land Electric	\$728,769	P-129	\$0	\$728,769	100.0000%	\$0	\$728,769
130	390.000	General Structures & Improv. Electric	\$8,195,956	P-130	\$0	\$8,195,956	100.0000%	\$0	\$8,195,956
131	391.000	General Office Furniture - Electric	\$361,409	P-131	\$0	\$361,409	100.0000%	-\$261,016	\$100,393
132	391.020	General Office Furn. - Comp. - Electric	\$1,175,981	P-132	\$0	\$1,175,981	100.0000%	-\$1,132,223	\$43,758
133	391.020	General Office Furn-Comp-Iatan 2	\$836	P-133	\$0	\$836	100.0000%	\$0	\$836
134	392.000	Gen-Transp Eq-Autos-Elec	\$54,306	P-134	\$0	\$54,306	100.0000%	\$0	\$54,306
135	392.010	General Trans Light Trucks - Electric	\$467,369	P-135	\$0	\$467,369	100.0000%	\$0	\$467,369
136	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	P-136	\$0	\$3,139,716	100.0000%	\$0	\$3,139,716
137	392.040	General Trans Trailers - Electric	\$133,480	P-137	\$0	\$133,480	100.0000%	\$0	\$133,480
138	392.050	General Trans Med Trucks - Electric	\$940,621	P-138	\$0	\$940,621	100.0000%	\$0	\$940,621
139	392.050	General trans Med Trucks-Iatan 2	\$5,415	P-139	\$0	\$5,415	100.0000%	\$0	\$5,415

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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
140	393.000	General Stores Equipment - Electric	\$206,530	P-140	\$0	\$206,530	100.0000%	-\$193,644	\$11,886
141	394.000	General Tools - Electric	\$1,832,010	P-141	\$0	\$1,832,010	100.0000%	-\$313,947	\$1,518,063
142	395.000	General Laboratory - Electric	\$564,697	P-142	\$0	\$564,697	100.0000%	-\$66,857	\$497,840
143	396.000	General Power Oper. Equip - Electric	\$566,682	P-143	\$0	\$566,682	100.0000%	\$0	\$566,682
144	397.000	General Communication - Electric	\$4,930,213	P-144	\$0	\$4,930,213	100.0000%	-\$370,683	\$4,559,530
145	398.000	General Misc Equipment-Electric	\$40,130	P-145	\$0	\$40,130	100.0000%	-\$10,736	\$29,394
146		TOTAL GENERAL PLANT	\$23,342,120		\$0	\$23,342,120		-\$2,349,106	\$20,993,014
147		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
148		General Plant Salvage & Removal Retirements not yet classified	\$0	P-148	\$0	\$0	100.0000%	\$0	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT - LAKE ROAD							
151	390.000	General Structures - LR	\$0	P-151	\$0	\$0	74.9600%	\$0	\$0
152	391.000	General Office Furniture - LR	\$466,192	P-152	\$0	\$466,192	74.9600%	\$0	\$349,468
153	391.020	General Office Furniture Computer - LR	\$466,735	P-153	\$0	\$466,735	74.9600%	\$0	\$349,865
154	391.040	General Office Furniture Software - LR	\$222,241	P-154	\$0	\$222,241	74.9600%	\$0	\$166,592
155	392.000	General Trans Autos - LR	\$0	P-155	\$0	\$0	74.9600%	\$0	\$0
156	392.010	General Trans Light Trucks - LR	\$67,200	P-156	\$0	\$67,200	74.9600%	\$0	\$50,373
157	392.020	General Trans Heavy Trucks - LR	\$0	P-157	\$0	\$0	74.9600%	\$0	\$0
158	392.040	General Trans Trailers	\$96,073	P-158	\$0	\$96,073	74.9600%	\$0	\$71,267
159	392.060	General Trans Med Trucks - LR	\$11,673	P-159	\$0	\$11,673	74.9600%	\$0	\$8,675
160	394.000	General Tools - LR	\$382,391	P-160	\$0	\$382,391	74.9600%	\$0	\$286,640
161	395.000	General Laboratory - LR	\$365,059	P-161	\$0	\$365,059	74.9600%	\$0	\$266,152
162	396.000	General Power Operated Equip - LR	\$916,235	P-162	\$0	\$916,235	74.9600%	\$0	\$686,060
163	397.000	General Communication - LR	\$308,046	P-163	\$0	\$308,046	74.9600%	\$0	\$230,913
164	398.000	General Misc. Equip - LR	\$12,091	P-164	\$0	\$12,091	74.9600%	\$0	\$9,063
165		TOTAL GENERAL PLANT - LAKE ROAD	\$3,301,838		\$0	\$3,301,838		\$0	\$2,475,058
166		GENERAL PLANT - IATAN							
167	390.000	General Structures & Impr-Elec	\$0	P-167	\$0	\$0	100.0000%	\$0	\$0
168	391.000	General Office Furniture - Iatan	\$3,895	P-168	\$0	\$3,895	100.0000%	\$0	\$3,895
169	391.020	General Office Furn Comp - Iatan	\$92,340	P-169	\$0	\$92,340	100.0000%	\$0	\$92,340
170	391.040	General Office Furn Software - Iatan	\$157,762	P-170	\$0	\$157,762	100.0000%	\$0	\$157,762
171	397.000	General Communications - Iatan	\$829,433	P-171	\$0	\$829,433	100.0000%	\$0	\$829,433
172		TOTAL GENERAL PLANT - IATAN	\$1,083,430		\$0	\$1,083,430		\$0	\$1,083,430
173		GENERAL PLANT-LANDFILL TURBINE							
174	391.000	General-Office Furniture & Eq-Elec	\$8,132	P-174	\$0	\$8,132	100.0000%	\$0	\$8,132
175	391.020	General-Office Furniture-Computer	\$4,044	P-175	\$0	\$4,044	100.0000%	\$0	\$4,044
176		TOTAL GENERAL PLANT-LANDFILL TURBINE	\$12,176		\$0	\$12,176		\$0	\$12,176
177		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
178		General Plant-Salvage and Removal- Retirements not classified	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
180		INDUSTRIAL STEAM PRODUCTION PLANT							
181	310.090	Industrial Steam Land	\$11,460	P-181	\$0	\$11,460	0.0000%	\$0	\$0
182	311.090	Industrial Steam Structures	\$32,160	P-182	\$0	\$32,160	0.0000%	\$0	\$0
183	312.090	Industrial Steam Boiler Plant	\$1,237,464	P-183	\$0	\$1,237,464	0.0000%	\$0	\$0
184	316.090	Industrial Steam Accessory	\$48,849	P-184	\$0	\$48,849	0.0000%	\$0	\$0
185	375.090	Industrial Steam Distribution	\$162,667	P-185	\$0	\$162,667	0.0000%	\$0	\$0
186	376.090	Industrial Steam Mains	\$1,665,128	P-186	\$0	\$1,665,128	0.0000%	\$0	\$0
187	379.090	Industrial Steam CTY Gate	\$553,076	P-187	\$0	\$553,076	0.0000%	\$0	\$0
188	380.090	Industrial Steam Services	\$100,842	P-188	\$0	\$100,842	0.0000%	\$0	\$0
189	381.090	Industrial Steam Services - Other	\$412,137	P-189	\$0	\$412,137	0.0000%	\$0	\$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,213,772		\$0	\$4,213,772		\$0	\$0
191		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							

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Line Number	A Account # (Optional)	E 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
192		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	P-192	\$0	\$0	0.0000%	\$0	\$0
193		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
194		ECORP PLANT							
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-195	\$0	\$197,805	74.9600%	\$0	\$148,275
196	389.000	General Land Electric -Raytown	\$7,703	P-196	\$0	\$7,703	100.0000%	\$0	\$7,703
197	390.000	General Structures & Improve-Raytown	\$2,363,648	P-197	\$0	\$2,363,648	74.9600%	\$0	\$1,771,791
198	390.050	General Struct. Leasehold Improvements	\$0	P-198	\$0	\$0	74.9600%	\$0	\$0
199	391.000	General Office Furn. & Equipment-CORP	\$493,945	P-199	\$0	\$493,945	100.0000%	-\$5,645	\$488,299
200	391.000	General Office Furn.-Raytown	\$599,949	P-200	\$0	\$599,949	74.9600%	\$0	\$449,722
201	391.020	General Office Furniture-Computer-CORP	\$1,064,505	P-201	\$0	\$1,064,505	74.9600%	-\$178,828	\$619,126
202	391.020	General Office Furn Comp-Raytown	\$780,288	P-202	\$0	\$780,288	74.9600%	\$0	\$584,904
203	391.040	General Office Furniture Software-CORP	\$4,301,289	P-203	\$0	\$4,301,289	74.9600%	\$0	\$3,224,246
204	391.040	General Office Furn Software-Raytown	\$391,445	P-204	\$0	\$391,445	74.9600%	\$0	\$293,427
205	392.020	General Trans Heavy Trucks-Elec	\$0	P-205	\$0	\$0	74.9600%	\$0	\$0
206	392.040	General Trans. Trailers Electric	\$0	P-206	\$0	\$0	100.0000%	-\$2,319,295	-\$2,319,295
207	393.000	General Stores Equipment-Electric-CORP	\$2,418	P-207	\$0	\$2,418	100.0000%	\$0	\$2,418
208	394.000	General Tools-Electric-Raytown	\$4,736	P-208	\$0	\$4,736	100.0000%	\$0	\$4,736
209	395.000	General Laboratory Equipment-ECORP	\$0	P-209	\$0	\$0	74.9600%	\$0	\$0
210	396.000	General Power Operatored Equip.-Raytown	\$4,445	P-210	\$0	\$4,445	100.0000%	\$0	\$4,445
211	397.000	General Communication Equipment-CORP	\$91,595	P-211	\$0	\$91,595	100.0000%	\$0	\$91,595
212	397.000	General Communication-Raytown	\$168,978	P-212	\$0	\$168,978	74.9600%	\$0	\$126,666
213	398.000	General Miscellaneous Equipment-CORP	\$5,747	P-213	\$0	\$5,747	100.0000%	\$0	\$5,747
214	398.000	General Misc. Equipment-Raytown	\$9,824	P-214	\$0	\$9,824	74.9600%	\$0	\$7,364
216		TOTAL ECORP PLANT	\$10,488,320		\$0	\$10,488,320		-\$2,503,769	\$6,511,168
216		RETIREMENTS-WORK IN PROGRESS-ECORP							
217		ECORP-Salvage-Retirements not yet classified	\$0	P-217	\$0	\$0	74.9600%	\$0	\$0
218		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
219		UCU COMMON GENERAL PLANT							
220	389.000	Land and Land Rights-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221	390.000	Structures & Improvements-Electric-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	\$0
222	390.050	Structures & Improvements-Leased-UCU	\$0	P-222	\$0	\$0	100.0000%	\$0	\$0
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	P-223	\$0	\$0	100.0000%	\$0	\$0
224	391.020	Gen-Office Furniture Computer-UCU	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
225	391.040	Gen Office Furniture Software-UCU	\$0	P-225	\$0	\$0	100.0000%	\$0	\$0
226	391.050	Gen Office Furniture System Development-UCU	\$0	P-226	\$0	\$0	100.0000%	\$0	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-227	\$0	\$0	100.0000%	\$0	\$0
228	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	\$0	P-228	\$0	\$0	100.0000%	\$0	\$0
229	394.000	Gen Tools-Electric-UCU	\$0	P-229	\$0	\$0	100.0000%	\$0	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	\$0	P-230	\$0	\$0	100.0000%	\$0	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	\$0	P-231	\$0	\$0	100.0000%	\$0	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	\$0	P-232	\$0	\$0	100.0000%	\$0	\$0
233		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
234		TOTAL PLANT IN SERVICE	\$768,782,002		-\$2,800,000	\$765,982,002		-\$4,852,875	\$721,264,364



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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-100	Trans Pole and Fixtures-Disallowance-Stip & A	355.000		-\$775,306		\$0
	1. Transmission Plant Disallowance per Stipulation and Agreement Case No. ER-2012-0175. October 2012 (Lyons)		-\$775,306		\$0	
P-102	Trans Overhead Cond & Devices-Disallowance	356.000		-\$2,024,694		\$0
	1. Transmission Plant Disallowance per Stipulation and Agreement Case No. ER-2012-0175. October 2012 (Lyons)		-\$2,024,694		\$0	
P-131	General Office Furniture - Electric	391.000		\$0		-\$281,016
	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)		\$0		\$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)		\$0		\$0	
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$281,016	
P-132	General Office Furn. - Comp. - Electric	391.020		\$0		-\$1,132,223
	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)		\$0		\$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)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$964,650	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Software Portion (Rice)		\$0		-\$167,573	
P-140	General Stores Equipment - Electric	393.000		\$0		-\$193,644
	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)		\$0		\$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)		\$0		\$0	
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$193,644	
P-141	General Tools - Electric	394.000		\$0		-\$313,947
	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)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	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)		\$0		\$0	
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$313,947	
P-142	General Laboratory - Electric	395.000		\$0		-\$66,857
	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)		\$0		\$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)		\$0		\$0	
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$66,857	
P-144	General Communication - Electric	397.000		\$0		-\$370,683
	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)		\$0		\$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)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$370,683	
P-145	General Misc Equipment-Electric	398.000		\$0		-\$10,736
	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)		\$0		\$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)		\$0		\$0	
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$10,736	
P-199	General Office Furn. & Equipment-CORP	391.000		\$0		-\$5,646
	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)		\$0		\$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)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$5,646	
P-201	General Office Furniture-Computer-CORP	391.020		\$0		-\$178,828
	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)		\$0		\$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)		\$0		\$0	
	3. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$178,828	
P-206	General Trans. Trailers Electric	392.040		\$0		-\$2,319,295
	1. To include General plant retirements 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$2,319,295	
<b>Total Plant Adjustments</b>				<b>-\$2,800,000</b>		<b>-\$4,862,876</b>

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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	\$3,327,762	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	\$3,886,671		\$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	\$12,180,475	1.90%	\$231,429
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	0.00%	\$0
13	312.000	Steam Production Boiler Plant - LR	\$37,932,715	2.16%	\$819,347
14	312.020	Steam Production Boiler AQC - LR	\$7,294,357	2.16%	\$157,558
15	314.000	Steam Prod Turbogenerator - LR	\$16,296,282	2.33%	\$379,703
16	315.000	Steam Production Access Equip - LR	\$3,958,949	2.37%	\$93,827
17	315.000	Steam Prod. Equip. - GSU	\$0	2.37%	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$421,161	2.90%	\$12,214
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$78,113,113		\$1,694,078
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	\$5,137,832	1.84%	\$94,536
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	\$95,593,452	2.04%	\$1,950,106
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	\$10,737,033	2.30%	\$246,952
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,420,573	2.34%	\$267,241
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	\$1,803,292	2.49%	\$44,902

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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	\$125,584,893		\$2,606,825
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Production Struct- Iatan Common	\$12,814,422	1.84%	\$235,785
36	312.000	Steam Boiler Plant - Iatan Common	\$32,173,564	2.04%	\$656,341
37	314.000	Steam Turbogenerator - Iatan Common	\$581,804	2.30%	\$13,381
38	315.000	Steam Access Equip - Iatan Common	\$956,806	2.34%	\$22,389
39	316.000	Steam Pwr-Misc Pwr Pit. Equip-Elec	\$20,344	2.49%	\$507
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,546,940		\$928,403
41		STEAM PRODUCTION - IATAN 2			
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,133	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	\$11,577,283	1.84%	\$213,022
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$150,716	1.84%	-\$2,773
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,192,932	2.04%	\$1,676,736
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$1,083,248	2.04%	-\$22,098
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,661,835	2.30%	\$245,222
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$149,746	2.30%	-\$3,444
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$3,644,594	2.34%	\$85,283
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	\$401,495	2.49%	\$9,997
53	316.050	Steam Production Misc Power Plant Equip- Iatan 2 Disallowance	-\$5,596	2.49%	-\$139
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,272,111		\$2,200,635
55		TOTAL STEAM PRODUCTION	\$357,517,057		\$7,429,941
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	\$3,436,619	4.11%	\$141,245
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	2.84%	\$32,605
70		TOTAL OTHER PRODUCTION PLANT	\$17,672,622		\$744,474
71		OTHER PRODUCTION-LANDFILL GAS TURBINE			
72	341.000	Other Prod Structures-Electric	\$1,378,217	1.75%	\$24,119
73	342.000	Other Prod Fuel Holders-Electric	\$1,378,217	3.09%	\$42,587
74	343.000	Other Prod Prime Movers-Electric	\$0	4.78%	\$0
75	344.000	Other Prod Generators-Electric	\$4,134,652	4.11%	\$169,934
76	345.000	Other Prod Accessory Equip-Electric	\$0	2.84%	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,891,086		\$236,640
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	\$6,772,357	3.80%	\$257,350
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	\$15,369,288		\$591,934
87		TOTAL OTHER PRODUCTION	\$39,932,996		\$1,573,048
88		RETIREMENTS WORK IN PROGRESS-PRODUCTION			



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89		Other Production-Salvage & Removal	\$0	0.00%	\$0
90		Retirements not classified			
		TOTAL RETIREMENTS WORK IN	\$0		\$0
		PROGRESS-PRODUCTION			
91		TOTAL PRODUCTION PLANT	\$397,450,053		\$9,002,989
92		TRANSMISSION PLANT			
93	350.000	Transmission Land - Electric	\$702,370	0.00%	\$0
94	350.010	Transmission Land Rights - Electric	\$1,974,660	0.00%	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	0.00%	\$0
96	352.000	Transmission Structures and Improvements	\$1,040,314	1.83%	\$19,038
97	353.000	Transmission Station Equipment	\$27,938,956	1.70%	\$474,962
98	353.000	Transmission Station Equip - Iatan 2	\$618,203	1.70%	\$10,509
99	355.000	Transmission Poles and Fixtures	\$16,231,934	2.93%	\$475,596
100	355.000	Trans Pole and Fixtures-Disallowance-Stip & Agreement-ER-2012-0175	-\$775,306	2.93%	-\$22,716
101	356.000	Transmission Overhead Conductors	\$11,394,920	2.32%	\$264,362
102	356.000	Trans Overhead Cond & Devices-Disallowance-Stip & Agreement-ER-2012-0175	-\$2,024,694	2.32%	-\$46,973
103	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
104	358.000	Transmission Underground Conductors	\$31,693	2.49%	\$789
105		TOTAL TRANSMISSION PLANT	\$57,153,099		\$1,175,842
106		RETIREMENTS WORK IN PROGRESS-TRANSMISSION			
107		Transmission-Salvage & Removal-Retirements	\$0	0.00%	\$0
108		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0
109		DISTRIBUTION PLANT			
110	360.000	Distribution Land Electric	\$683,795	0.00%	\$0
111	360.010	Distribution Land Rights	\$99,640	0.00%	\$0
112	361.000	Distribution Structures & Improvements	\$2,468,746	1.61%	\$39,747
113	362.000	Distribution Station Equipment	\$46,858,831	2.08%	\$974,664
114	364.000	Distribution Poles, Towers, & Fixtures	\$40,901,562	3.89%	\$1,591,071
115	365.000	Distribution Overhead Conductors	\$30,606,558	2.18%	\$667,223
116	366.000	Distribution Underground Circuit	\$9,208,118	1.70%	\$156,538
117	367.000	Distribution Underground Conductors	\$24,151,284	2.49%	\$601,367
118	368.000	Distribution Line Transformers	\$41,401,292	3.45%	\$1,428,345
119	369.010	Distribution Services Overhead	\$4,495,040	3.64%	\$163,619
120	369.020	Distribution Services Underground	\$11,579,382	3.05%	\$353,171
121	370.000	Distribution Services - Meters	\$8,901,843	2.00%	\$178,037
122	371.000	Distribution Customer Installation	\$4,799,245	5.12%	\$245,721

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123	373.000	Distribution Street Light and Signals	\$6,544,359	3.18%	\$208,111
124		TOTAL DISTRIBUTION PLANT	\$232,699,695		\$6,607,614
125		DISTRIBUTION RETIREMENT WORK IN PROGRESS			
126		Distribution Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
127		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0
128		GENERAL PLANT			
129	389.000	General Land Electric	\$728,769	0.00%	\$0
130	390.000	General Structures & Improv. Electric	\$8,195,956	2.73%	\$223,750
131	391.000	General Office Furniture - Electric	\$100,393	5.00%	\$5,020
132	391.020	General Office Furn. - Comp. - Electric	\$43,758	12.50%	\$5,470
133	391.020	General Office Furn-Comp-latan 2	\$836	12.50%	\$105
134	392.000	Gen-Transp Eq-Autos-Elec	\$54,306	11.25%	\$6,109
135	392.010	General Trans Light Trucks - Electric	\$467,369	11.25%	\$52,579
136	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	11.25%	\$353,218
137	392.040	General Trans Trailers - Electric	\$133,480	11.25%	\$15,017
138	392.050	General Trans Med Trucks - Electric	\$940,621	11.25%	\$105,820
139	392.050	General trans Med Trucks-latan 2	\$5,415	11.25%	\$609
140	393.000	General Stores Equipment - Electric	\$11,886	4.00%	\$475
141	394.000	General Tools - Electric	\$1,518,063	4.00%	\$60,723
142	395.000	General Laboratory - Electric	\$497,840	3.30%	\$16,429
143	396.000	General Power Oper. Equip - Electric	\$565,682	4.45%	\$25,173
144	397.000	General Communication - Electric	\$4,559,530	3.70%	\$168,703
145	398.000	General Misc Equipment-Electric	\$29,394	4.00%	\$1,176
146		TOTAL GENERAL PLANT	\$20,993,014		\$1,040,376
147		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT			
148		General Plant Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0
150		GENERAL PLANT - LAKE ROAD			
151	390.000	General Structures - LR	\$0	2.73%	\$0
152	391.000	General Office Furniture - LR	\$349,458	5.00%	\$17,473
153	391.020	General Office Furniture Computer - LR	\$349,865	12.50%	\$43,733
154	391.040	General Office Furniture Software - LR	\$166,592	11.11%	\$18,508
155	392.000	General Trans Autos - LR	\$0	11.25%	\$0
156	392.010	General Trans Light Trucks - LR	\$50,373	11.25%	\$5,667
157	392.020	General Trans Heavy Trucks - LR	\$0	11.25%	\$0
158	392.040	General Trans Trailers	\$71,267	11.25%	\$8,018

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159	392.050	General Trans Med Trucks - LR	\$8,675	11.25%	\$976
160	394.000	General Tools - LR	\$286,640	4.00%	\$11,466
161	395.000	General Laboratory - LR	\$266,152	3.30%	\$8,783
162	396.000	General Power Operated Equip - LR	\$686,060	4.45%	\$30,530
163	397.000	General Communication - LR	\$230,913	3.70%	\$8,544
164	398.000	General Misc. Equip - LR	\$9,063	4.00%	\$363
165		TOTAL GENERAL PLANT - LAKE ROAD	\$2,475,058		\$154,061
166		GENERAL PLANT - IATAN			
167	390.000	General Structures & Impr-Elec	\$0	2.73%	\$0
168	391.000	General Office Furniture - Iatan	\$3,895	5.00%	\$195
169	391.020	General Office Furn Comp - Iatan	\$92,340	12.50%	\$11,543
170	391.040	General Office Furn Software - Iatan	\$157,762	11.11%	\$17,527
171	397.000	General Communications - Iatan	\$829,433	3.70%	\$30,689
172		TOTAL GENERAL PLANT - IATAN	\$1,083,430		\$59,954
173		GENERAL PLANT-LANDFILL TURBINE			
174	391.000	General-Office Furniture & Eq-Elec	\$8,132	5.00%	\$407
175	391.020	General-Office Furniture-Computer	\$4,044	12.50%	\$506
176		TOTAL GENERAL PLANT-LANDFILL TURBINE	\$12,176		\$913
177		RETIREMENTS WORK IN PROGRESS-GENERAL PLANT			
178		General Plant-Salvage and Removal-Retirements not classified	\$0	0.00%	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS-GENERAL PLANT	\$0		\$0
180		INDUSTRIAL STEAM PRODUCTION PLANT			
181	310.090	Industrial Steam Land	\$0	0.00%	\$0
182	311.090	Industrial Steam Structures	\$0	0.00%	\$0
183	312.090	Industrial Steam Boiler Plant	\$0	0.00%	\$0
184	315.090	Industrial Steam Accessory	\$0	0.00%	\$0
185	375.090	Industrial Steam Distribution	\$0	0.00%	\$0
186	376.090	Industrial Steam Mains	\$0	0.00%	\$0
187	379.090	Industrial Steam CTY Gate	\$0	0.00%	\$0
188	380.090	Industrial Steam Services	\$0	0.00%	\$0
189	381.090	Industrial Steam Services - Other	\$0	0.00%	\$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
191		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS			
192		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	0.00%	\$0

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193		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0
194		ECORP PLANT			
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$148,275	0.00%	\$0
196	389.000	General Land Electric -Raytown	\$7,703	0.00%	\$0
197	390.000	General Structures & Improve-Raytown	\$1,771,791	2.22%	\$39,334
198	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
199	391.000	General Office Furn. & Equipment-CORP	\$488,299	5.00%	\$24,415
200	391.000	General Office Furn.-Raytown	\$449,722	5.00%	\$22,486
201	391.020	General Office Furniture-Computer-CORP	\$619,125	12.50%	\$77,391
202	391.020	General Office Furn Comp-Raytown	\$584,904	12.50%	\$73,113
203	391.040	General Office Furniture Software-CORP	\$3,224,246	11.11%	\$358,214
204	391.040	General Office Furn Software-Raytown	\$293,427	11.11%	\$32,600
205	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
206	392.040	General Trans. Trailers Electric	-\$2,319,295	12.50%	-\$289,912
207	393.000	General Stores Equipment-Electric-CORP	\$2,418	4.00%	\$97
208	394.000	General Tools-Electric-Raytown	\$4,736	4.00%	\$189
209	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
210	396.000	General Power Operated Equip.-Raytown	\$4,445	4.45%	\$198
211	397.000	General Communication Equipment-CORP	\$91,595	3.70%	\$3,389
212	397.000	General Communication-Raytown	\$126,666	3.70%	\$4,687
213	398.000	General Miscellaneous Equipment-CORP	\$5,747	4.00%	\$230
214	398.000	General Misc. Equipment-Raytown	\$7,364	4.00%	\$295
215		TOTAL ECORP PLANT	\$5,511,168		\$346,726
216		RETIREMENTS-WORK IN PROGRESS-ECORP			
217		ECORP-Salvage-Retirements not yet classified	\$0	0.00%	\$0
218		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
219		UCU COMMON GENERAL PLANT			
220	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0
221	390.000	Structures & Improvements-Electric-UCU	\$0	0.00%	\$0
222	390.050	Structures & Improvements-Leased-UCU	\$0	0.00%	\$0
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	0.00%	\$0
224	391.020	Gen-Office Furniture Computer-UCU	\$0	0.00%	\$0
225	391.040	Gen Office Furniture Software-UCU	\$0	0.00%	\$0
226	391.050	Gen Office Furniture System Development-UCU	\$0	0.00%	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0

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228	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	\$0	0.00%	\$0
229	394.000	Gen Tools-Electric-UCU	\$0	0.00%	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	\$0	0.00%	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	\$0	0.00%	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	\$0	0.00%	\$0
233		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
234		<b>Total Depreciation</b>	<b><u>\$721,264,364</u></b>		<b><u>\$18,388,475</u></b>

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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
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	\$483,756	R-3	\$0	\$483,756	100.0000%	\$0	\$483,756
4	303.020	Misc Intangible Cap Software - Iatan 1	\$156,642	R-4	\$0	\$156,642	100.0000%	\$0	\$156,642
5	303.020	Misc Intangible Cap Software - Lake Road	\$175,426	R-5	\$0	\$175,426	74.9600%	\$0	\$131,499
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$816,823</b>		<b>\$0</b>	<b>\$816,823</b>		<b>\$0</b>	<b>\$771,897</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - LAKE ROAD</b>							
10	310.000	Steam Production Land Elec - LR	\$0	R-10	\$0	\$0	74.9600%	\$0	\$0
11	311.000	Steam Production Structures - LR	\$6,811,941	R-11	\$0	\$6,811,941	74.9600%	\$0	\$5,106,231
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	\$27,153,733	R-13	\$0	\$27,153,733	63.1700%	\$0	\$17,153,013
14	312.020	Steam Production Boiler AQC - LR	\$6,594,307	R-14	\$0	\$6,594,307	63.1700%	\$0	\$4,165,624
15	314.000	Steam Prod Turbogenerator - LR	\$10,169,834	R-15	\$0	\$10,169,834	99.9400%	\$0	\$10,163,732
16	315.000	Steam Production Access Equip - LR	\$3,068,630	R-16	\$0	\$3,068,630	74.9600%	\$0	\$2,300,245
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	\$194,592	R-18	\$0	\$194,592	47.6000%	\$0	\$92,626
19		<b>TOTAL STEAM PRODUCTION - LAKE ROAD</b>	<b>\$53,993,037</b>		<b>\$0</b>	<b>\$53,993,037</b>		<b>\$0</b>	<b>\$38,981,471</b>
20		<b>STEAM PRODUCTION IATAN 1</b>							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$12,030	R-21	\$0	\$12,030	100.0000%	\$0	\$12,030
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	\$2,740,286	R-23	\$0	\$2,740,286	100.0000%	\$0	\$2,740,286
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$325	R-24	\$0	-\$325	100.0000%	\$0	-\$325
25	312.000	Steam Production Boiler Plant - Iatan 1	\$31,323,837	R-25	\$0	\$31,323,837	100.0000%	\$0	\$31,323,837
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$6,253	R-26	\$0	-\$6,253	100.0000%	\$0	-\$6,253
27	312.020	Steam Production Boiler AQC - Iatan 1	\$52,624	R-27	\$0	\$52,624	100.0000%	\$0	\$52,624
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,713,524	R-28	\$0	\$7,713,524	100.0000%	\$0	\$7,713,524
29	315.000	Steam Prod Access Equip - Iatan 1	\$4,898,953	R-29	\$0	\$4,898,953	100.0000%	\$0	\$4,898,953
30	316.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$601	R-30	\$0	-\$601	100.0000%	\$0	-\$601
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$570,927	R-31	\$0	\$570,927	100.0000%	\$0	\$570,927
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$69	R-32	\$0	-\$69	100.0000%	\$0	-\$69
33		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$47,304,933</b>		<b>\$0</b>	<b>\$47,304,933</b>		<b>\$0</b>	<b>\$47,304,933</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Production Struct- Iatan Common	\$831,273	R-35	\$0	\$831,273	100.0000%	\$0	\$831,273
36	312.000	Steam Boiler Plant - Iatan Common	\$2,477,190	R-36	\$0	\$2,477,190	100.0000%	\$0	\$2,477,190
37	314.000	Steam Turbogenerator - Iatan Common	\$42,515	R-37	\$0	\$42,515	100.0000%	\$0	\$42,515
38	315.000	Steam Access Equip - Iatan Common	\$61,057	R-38	\$0	\$61,057	100.0000%	\$0	\$61,057
39	316.000	Steam Pwr-Misc Pwr Pit. Equip-Elec	\$1,095	R-39	\$0	\$1,095	100.0000%	\$0	\$1,095
40		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$3,413,130</b>		<b>\$0</b>	<b>\$3,413,130</b>		<b>\$0</b>	<b>\$3,413,130</b>
41		<b>STEAM PRODUCTION - IATAN 2</b>							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$5,037	R-42	\$0	\$5,037	100.0000%	\$0	\$5,037
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$5,035	R-43	\$0	\$5,035	100.0000%	\$0	\$5,035
44	311.000	Steam Production Structures-Iatan 2	\$450,517	R-44	\$0	\$450,517	100.0000%	\$0	\$450,517
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$3,271	R-45	\$0	-\$3,271	100.0000%	\$0	-\$3,271

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46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$3,501,809	R-46	\$0	\$3,501,809	100.0000%	\$0	\$3,501,809
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$27,045	R-47	\$0	-\$27,045	100.0000%	\$0	-\$27,045
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$483,576	R-48	\$0	\$483,576	100.0000%	\$0	\$483,576
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$4,053	R-49	\$0	-\$4,053	100.0000%	\$0	-\$4,053
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$170,194	R-50	\$0	\$170,194	100.0000%	\$0	\$170,194
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$1,389	R-51	\$0	-\$1,389	100.0000%	\$0	-\$1,389
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$19,070	R-52	\$0	\$19,070	100.0000%	\$0	\$19,070
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$163	R-53	\$0	-\$163	100.0000%	\$0	-\$163
54		<b>TOTAL STEAM PRODUCTION - IATAN 2</b>	<b>\$4,599,317</b>		<b>\$0</b>	<b>\$4,599,317</b>		<b>\$0</b>	<b>\$4,599,317</b>
55		<b>TOTAL STEAM PRODUCTION</b>	<b>\$109,310,417</b>		<b>\$0</b>	<b>\$109,310,417</b>		<b>\$0</b>	<b>\$94,298,851</b>
56		<b>RETIREMENT WORK IN PROGRESS- STEAM</b>							
57		Steam Salvage & Removal Retirements not yet classified	-\$3,027,017	R-57	\$0	-\$3,027,017	100.0000%	\$0	-\$3,027,017
58		<b>TOTAL RETIREMENT WORK IN PROGRESS- STEAM</b>	<b>-\$3,027,017</b>		<b>\$0</b>	<b>-\$3,027,017</b>		<b>\$0</b>	<b>-\$3,027,017</b>
59		<b>NUCLEAR PRODUCTION</b>							
60		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
61		<b>HYDRAULIC PRODUCTION</b>							
62		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
63		<b>OTHER PRODUCTION</b>							
64		<b>OTHER PRODUCTION PLANT</b>							
65	341.000	Other Prod Structures - Electric	\$1,359,666	R-65	\$0	\$1,359,666	100.0000%	\$0	\$1,359,666
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	\$13,428,418	R-67	\$0	\$13,428,418	100.0000%	\$0	\$13,428,418
68	344.000	Other Prod Generators - Electric	\$3,248,647	R-68	\$0	\$3,248,647	100.0000%	\$0	\$3,248,647
69	345.000	Other Prod Accessory Equip - Electric	\$961,232	R-69	\$0	\$961,232	100.0000%	\$0	\$961,232
70		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$19,603,071</b>		<b>\$0</b>	<b>\$19,603,071</b>		<b>\$0</b>	<b>\$19,603,071</b>
71		<b>OTHER PRODUCTION-LANDFILL GAS TURBINE</b>							
72	341.000	Other Prod Structures-Electric	\$33,458	R-72	\$0	\$33,458	100.0000%	\$0	\$33,458
73	342.000	Other Prod Fuel Holders-Electric	\$109,942	R-73	\$0	\$109,942	100.0000%	\$0	\$109,942
74	343.000	Other Prod Prime Movers-Electric	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$547,485	R-75	\$0	\$547,485	100.0000%	\$0	\$547,485
76	345.000	Other Prod Accessory Equip-Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		<b>TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE</b>	<b>\$690,885</b>		<b>\$0</b>	<b>\$690,885</b>		<b>\$0</b>	<b>\$690,885</b>
78		<b>OTHER PROD- RALPH GREEN</b>							
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	\$485,612	R-80	\$0	\$485,612	100.0000%	\$0	\$485,612
81	342.000	Other Prod. Fuel Holders Elec-RG	\$141,034	R-81	\$0	\$141,034	100.0000%	\$0	\$141,034
82	343.000	Other Prod. Prime Movers-RG	\$2,643,956	R-82	\$0	\$2,643,956	100.0000%	\$0	\$2,643,956
83	344.000	Other Prod. Generators Elec-RG	\$5,196,504	R-83	\$0	\$5,196,504	100.0000%	\$0	\$5,196,504
84	345.000	Other Prod. Access Elec-RG	\$938,389	R-84	\$0	\$938,389	100.0000%	\$0	\$938,389
85	346.000	Other Prod. Misc Plant-RG	\$4,292	R-85	\$0	\$4,292	100.0000%	\$0	\$4,292
86		<b>TOTAL OTHER PROD- RALPH GREEN</b>	<b>\$9,409,787</b>		<b>\$0</b>	<b>\$9,409,787</b>		<b>\$0</b>	<b>\$9,409,787</b>
87		<b>TOTAL OTHER PRODUCTION</b>	<b>\$29,703,743</b>		<b>\$0</b>	<b>\$29,703,743</b>		<b>\$0</b>	<b>\$29,703,743</b>
88		<b>RETIREMENTS WORK IN PROGRESS- PRODUCTION</b>							
89		Other Production-Salvage & Removal Retirements not classified	-\$4,268	R-89	\$0	-\$4,268	100.0000%	\$0	-\$4,268

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90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$4,268		\$0	-\$4,268		\$0	-\$4,268
91		TOTAL PRODUCTION PLANT	\$136,982,875		\$0	\$136,982,875		\$0	\$120,971,309
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$155,096	R-93	\$0	\$155,096	100.0000%	\$0	\$155,096
94	350.010	Transmission Land Rights - Electric	\$14,157	R-94	\$0	\$14,157	100.0000%	\$0	\$14,157
95	350.040	Transmission Depreciable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvements	\$364,867	R-96	\$0	\$364,867	100.0000%	-\$14,812	\$350,055
97	353.000	Transmission Station Equipment	\$7,464,633	R-97	\$0	\$7,464,633	100.0000%	-\$159,073	\$7,305,560
98	353.000	Transmission Station Equip - Iatan 2	\$27,612	R-98	\$0	\$27,612	100.0000%	\$0	\$27,612
99	355.000	Transmission Poles and Fixtures	\$9,147,864	R-99	\$0	\$9,147,864	100.0000%	-\$3,327,869	\$5,819,995
100	355.000	Trans Pole and Fixtures-Disallowance-Stip & Agreement-ER-2012-0175	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	356.000	Transmission Overhead Conductors	\$6,462,763	R-101	\$0	\$6,462,763	100.0000%	-\$2,218,580	\$4,244,183
102	356.000	Trans Overhead Cond & Devices-Disallowance-Stip & Agreement-ER-2012-0175	\$0	R-102	\$0	\$0	100.0000%	\$0	\$0
103	367.000	Transmission Underground Conduit	\$5,764	R-103	\$0	\$5,764	100.0000%	-\$6,227	\$537
104	358.000	Transmission Underground Conductors	\$32,753	R-104	\$0	\$32,753	100.0000%	\$0	\$32,753
105		TOTAL TRANSMISSION PLANT	\$23,679,410		\$0	\$23,679,410		-\$6,725,661	\$17,953,849
106		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
107		Transmission-Salvage & Removal-Retirements	-\$149,508	R-107	\$0	-\$149,508	100.0000%	\$0	-\$149,508
108		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$149,508		\$0	-\$149,508		\$0	-\$149,508
109		DISTRIBUTION PLANT							
110	369.000	Distribution Land Electric	\$0	R-110	\$0	\$0	100.0000%	\$0	\$0
111	360.010	Distribution Land Rights	\$0	R-111	\$0	\$0	100.0000%	\$0	\$0
112	361.000	Distribution Structures & Improvements	\$569,815	R-112	\$0	\$569,815	100.0000%	\$0	\$569,815
113	362.000	Distribution Station Equipment	\$18,921,828	R-113	\$0	\$18,921,828	100.0000%	\$0	\$18,921,828
114	364.000	Distribution Poles, Towers, & Fixtures	\$18,184,566	R-114	\$0	\$18,184,566	100.0000%	\$0	\$18,184,566
115	365.000	Distribution Overhead Conductors	\$10,490,737	R-115	\$0	\$10,490,737	100.0000%	\$0	\$10,490,737
116	366.000	Distribution Underground Circuit	\$2,302,438	R-116	\$0	\$2,302,438	100.0000%	\$0	\$2,302,438
117	367.000	Distribution Underground Conductors	\$5,721,900	R-117	\$0	\$5,721,900	100.0000%	\$0	\$5,721,900
118	368.000	Distribution Line Transformers	\$22,181,166	R-118	\$0	\$22,181,166	100.0000%	\$0	\$22,181,166
119	369.010	Distribution Services Overhead	\$3,712,650	R-119	\$0	\$3,712,650	100.0000%	\$0	\$3,712,650
120	369.020	Distribution Services Underground	\$5,758,600	R-120	\$0	\$5,758,600	100.0000%	\$0	\$5,758,600
121	370.000	Distribution Services - Meters	\$5,167,989	R-121	\$0	\$5,167,989	100.0000%	\$0	\$5,167,989
122	371.000	Distribution Customer Installation	\$2,778,134	R-122	\$0	\$2,778,134	100.0000%	\$0	\$2,778,134
123	373.000	Distribution Street Light and Signals	\$2,771,968	R-123	\$0	\$2,771,968	100.0000%	\$0	\$2,771,968
124		TOTAL DISTRIBUTION PLANT	\$98,561,791		\$0	\$98,561,791		\$0	\$98,561,791
125		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
126		Distribution Salvage & Removal Retirements not yet classified	-\$655,111	R-126	\$0	-\$655,111	100.0000%	\$0	-\$655,111
127		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	-\$655,111		\$0	-\$655,111		\$0	-\$655,111
128		GENERAL PLANT							
129	389.000	General Land Electric	\$0	R-129	\$0	\$0	100.0000%	\$0	\$0
130	390.000	General Structures & Improv. Electric	\$2,086,194	R-130	\$0	\$2,086,194	100.0000%	-\$14,936	\$2,071,258
131	391.000	General Office Furniture - Electric	-\$77,971	R-131	\$0	-\$77,971	100.0000%	\$182,966	\$104,985
132	391.020	General Office Furn. - Comp. - Electric	\$663,244	R-132	\$0	\$663,244	100.0000%	-\$1,118,387	-\$455,143
133	391.020	General Office Furn-Comp-Iatan 2	\$123	R-133	\$0	\$123	100.0000%	\$0	\$123
134	392.000	Gen-Transp Eq-Autos-Elec	\$3,775	R-134	\$0	\$3,775	100.0000%	\$0	\$3,775
135	392.010	General Trans Light Trucks - Electric	\$200,235	R-135	\$0	\$200,235	100.0000%	\$0	\$200,235
136	392.020	General Trans. Heavy Trucks - Electric	\$1,710,206	R-136	\$0	\$1,710,206	100.0000%	\$0	\$1,710,206
137	392.040	General Trans Trailers - Electric	\$133,480	R-137	\$0	\$133,480	100.0000%	\$0	\$133,480
138	392.050	General Trans Med Trucks - Electric	\$493,509	R-138	\$0	\$493,509	100.0000%	-\$646	\$492,863
139	392.050	General trans Med Trucks-Iatan 2	\$2,878	R-139	\$0	\$2,878	100.0000%	\$0	\$2,878
140	393.000	General Stores Equipment - Electric	\$216,450	R-140	\$0	\$216,450	100.0000%	-\$205,508	\$10,942
141	394.000	General Tools - Electric	\$1,105,290	R-141	\$0	\$1,105,290	100.0000%	-\$365,667	\$739,623
142	395.000	General Laboratory - Electric	\$294,497	R-142	\$0	\$294,497	100.0000%	-\$181,763	\$112,734



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143	396.000	General Power Oper. Equip - Electric	\$213,958	R-143	\$0	\$213,958	100.0000%	\$0	\$213,958
144	397.000	General Communication - Electric	\$640,934	R-144	\$0	\$640,934	100.0000%	\$357,163	\$998,097
145	398.000	General Misc Equipment-Electric	\$37,793	R-145	\$0	\$37,793	100.0000%	-\$21,338	\$16,455
146		TOTAL GENERAL PLANT	\$7,724,695		\$0	\$7,724,695		-\$1,368,026	\$6,366,669
147		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
148		General Plant Salvage & Removal	\$0	R-148	\$0	\$0	100.0000%	\$0	\$0
149		Retirements not yet classified	\$0		\$0	\$0		\$0	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT - LAKE ROAD							
161	390.000	General Structures - LR	\$0	R-161	\$0	\$0	74.9600%	\$0	\$0
162	391.000	General Office Furniture - LR	\$272,874	R-162	\$0	\$272,874	74.9600%	\$0	\$204,646
163	391.020	General Office Furniture Computer - LR	\$512,429	R-163	\$0	\$512,429	74.9600%	\$0	\$384,117
164	391.040	General Office Furniture Software - LR	\$210,306	R-164	\$0	\$210,306	74.9600%	\$0	\$157,645
165	392.000	General Trans Autos - LR	\$0	R-165	\$0	\$0	74.9600%	\$0	\$0
166	392.010	General Trans Light Trucks - LR	\$36,688	R-166	\$0	\$36,688	74.9600%	\$0	\$27,501
167	392.020	General Trans Heavy Trucks - LR	\$0	R-167	\$0	\$0	74.9600%	\$0	\$0
168	392.040	General Trans Trailers	\$63,656	R-168	\$0	\$63,656	74.9600%	\$0	\$47,642
169	392.050	General Trans Med Trucks - LR	\$14,361	R-169	\$0	\$14,361	74.9600%	\$0	\$10,765
180	394.000	General Tools - LR	\$295,946	R-160	\$0	\$295,946	74.9600%	\$0	\$221,841
161	395.000	General Laboratory - LR	\$295,366	R-161	\$0	\$295,366	74.9600%	\$0	\$221,399
162	396.000	General Power Operated Equip - LR	\$91,726	R-162	\$0	\$91,726	74.9600%	\$0	\$68,768
163	397.000	General Communication - LR	\$17,614	R-163	\$0	\$17,614	74.9600%	\$0	\$13,203
164	398.000	General Misc. Equip - LR	\$8,292	R-164	\$0	\$8,292	74.9600%	\$0	\$6,216
165		TOTAL GENERAL PLANT - LAKE ROAD	\$1,819,148		\$0	\$1,819,148		\$0	\$1,363,633
166		GENERAL PLANT - IATAN							
167	390.000	General Structures & Impr-Elec	\$0	R-167	\$0	\$0	100.0000%	\$0	\$0
168	391.000	General Office Furniture - Iatan	\$1,801	R-168	\$0	\$1,801	100.0000%	\$0	\$1,801
169	391.020	General Office Furn Comp - Iatan	\$49,476	R-169	\$0	\$49,476	100.0000%	\$0	\$49,476
170	391.040	General Office Furn Software - Iatan	\$179,896	R-170	\$0	\$179,896	100.0000%	\$0	\$179,896
171	397.000	General Communications - Iatan	\$91,718	R-171	\$0	\$91,718	100.0000%	\$0	\$91,718
172		TOTAL GENERAL PLANT - IATAN	\$322,890		\$0	\$322,890		\$0	\$322,890
173		GENERAL PLANT-LANDFILL TURBINE							
174	391.000	General-Office Furniture & Eq-Elec	\$4,378	R-174	\$0	\$4,378	100.0000%	\$0	\$4,378
175	391.020	General-Office Furniture-Computer	\$353	R-175	\$0	\$353	100.0000%	\$0	\$353
176		TOTAL GENERAL PLANT-LANDFILL TURBINE	\$4,731		\$0	\$4,731		\$0	\$4,731
177		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
178		General Plant-Salvage and Removal-	\$0	R-178	\$0	\$0	100.0000%	\$0	\$0
179		Retirements not classified	\$0		\$0	\$0		\$0	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
180		INDUSTRIAL STEAM PRODUCTION PLANT							
181	310.090	Industrial Steam Land	\$0	R-181	\$0	\$0	0.0000%	\$0	\$0
182	311.090	Industrial Steam Structures	-\$4,399	R-182	\$0	-\$4,399	0.0000%	\$0	\$0
183	312.090	Industrial Steam Boiler Plant	\$156,655	R-183	\$0	\$156,655	0.0000%	\$0	\$0
184	315.090	Industrial Steam Accessory	-\$32,632	R-184	\$0	-\$32,632	0.0000%	\$0	\$0
185	375.090	Industrial Steam Distribution	\$59,695	R-185	\$0	\$59,695	0.0000%	\$0	\$0
186	376.090	Industrial Steam Mains	\$1,107,277	R-186	\$0	\$1,107,277	0.0000%	\$0	\$0
187	379.090	Industrial Steam CTY Gate	\$290,589	R-187	\$0	\$290,589	0.0000%	\$0	\$0
188	380.090	Industrial Steam Services	\$102,677	R-188	\$0	\$102,677	0.0000%	\$0	\$0
189	381.090	Industrial Steam Services - Other	\$266,774	R-189	\$0	\$266,774	0.0000%	\$0	\$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,946,636		\$0	\$1,946,636		\$0	\$0
191		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
192		Industrial Steam Salvage & Removal	-\$102,776	R-192	\$0	-\$102,776	0.0000%	\$0	\$0
193		Retirement not yet classified	-\$102,776		\$0	-\$102,776		\$0	\$0
193		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$102,776		\$0	-\$102,776		\$0	\$0

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194		ECORP PLANT							
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$93,639	R-195	\$0	\$93,639	74.9600%	\$0	\$70,192
196	389.000	General Land Electric -Raytown	\$0	R-196	\$0	\$0	100.0000%	\$0	\$0
197	390.000	General Structures & Improve-Raytown	-\$21,401	R-197	\$0	-\$21,401	74.9600%	\$548,322	\$532,280
198	390.050	General Struct. Leasehold Improvements	\$0	R-198	\$0	\$0	74.9600%	\$0	\$0
199	391.000	General Office Furn. & Equipment-CORP	\$122,928	R-199	\$0	\$122,928	100.0000%	\$418,109	\$641,037
200	391.000	General Office Furn.-Raytown	\$160,411	R-200	\$0	\$160,411	74.9600%	\$0	\$112,748
201	391.020	General Office Furniture-Computer-CORP	\$1,048,088	R-201	\$0	\$1,048,088	74.9600%	-\$361,296	\$424,361
202	391.020	General Office Furn Comp-Raytown	\$729,760	R-202	\$0	\$729,780	74.9600%	\$0	\$647,028
203	391.040	General Office Furniture Software-CORP	\$2,776,262	R-203	\$0	\$2,776,262	74.9600%	-\$1,724,188	\$366,148
204	391.040	General Office Furn Software-Raytown	\$266,006	R-204	\$0	\$266,006	74.9600%	\$0	\$191,902
205	392.020	General Trans Heavy Trucks-Elec	\$0	R-205	\$0	\$0	74.9600%	\$0	\$0
206	392.040	General Trans. Trailers Electric	\$0	R-206	\$0	\$0	100.0000%	\$0	\$0
207	393.000	General Stores Equipment-Electric-CORP	\$2,666	R-207	\$0	\$2,666	100.0000%	-\$1,444	\$1,222
208	394.000	General Tools-Electric-Raytown	\$5,338	R-208	\$0	\$5,338	100.0000%	\$1,172	\$6,510
209	395.000	General Laboratory Equipment-ECORP	\$0	R-209	\$0	\$0	74.9600%	-\$3,467	-\$3,467
210	396.000	General Power Operatored Equip.-Raytown	\$5,121	R-210	\$0	\$5,121	100.0000%	\$0	\$5,121
211	397.000	General Communication Equipment-CORP	-\$67,862	R-211	\$0	-\$67,862	100.0000%	-\$309,726	-\$367,588
212	397.000	General Communication-Raytown	-\$73,497	R-212	\$0	-\$73,497	74.9600%	\$0	-\$55,093
213	398.000	General Miscellaneous Equipment-CORP	\$6,069	R-213	\$0	\$6,069	100.0000%	-\$25,666	-\$19,596
214	398.000	General Misc. Equipment-Raytown	\$10,398	R-214	\$0	\$10,398	74.9600%	\$0	\$7,794
215		TOTAL ECORP PLANT	\$5,062,926		\$0	\$5,062,926		-\$1,458,183	\$2,360,689
216		RETIREMENTS-WORK IN PROGRESS-ECORP							
217		ECORP-Salvage-Retirements not yet classified	\$0	R-217	\$0	\$0	100.0000%	\$0	\$0
218		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
219		UCU COMMON GENERAL PLANT							
220	389.000	Land and Land Rights-UCU	\$0	R-220	\$0	\$0	100.0000%	\$0	\$0
221	390.000	Structures & Improvements-Electric-UCU	-\$9,484	R-221	\$0	-\$9,484	100.0000%	\$9,484	\$0
222	390.050	Structures & Improvements-Leased-UCU	-\$5,453	R-222	\$0	-\$5,453	100.0000%	\$5,453	\$0
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	-\$66,320	R-223	\$0	-\$66,320	100.0000%	\$66,320	\$0
224	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-224	\$0	-\$1,652,394	100.0000%	\$1,652,394	\$0
225	391.040	Gen Office Furniture Software-UCU	-\$1,553,646	R-225	\$0	-\$1,553,646	100.0000%	\$1,553,646	\$0
226	391.060	Gen Office Furniture System Development-UCU	-\$897,861	R-226	\$0	-\$897,861	100.0000%	\$897,861	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-227	\$0	-\$55	100.0000%	\$55	\$0
228	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	-\$491	R-228	\$0	-\$491	100.0000%	\$491	\$0
229	394.000	Gen Tools-Electric-UCU	-\$5,196	R-229	\$0	-\$5,196	100.0000%	\$5,196	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	-\$3,467	R-230	\$0	-\$3,467	100.0000%	\$3,467	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	-\$526,602	R-231	\$0	-\$526,602	100.0000%	\$526,602	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	-\$23,513	R-232	\$0	-\$23,513	100.0000%	\$23,513	\$0
233		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$4,744,482	\$0
234		TOTAL DEPRECIATION RESERVE	\$270,268,949		\$0	\$270,268,949		-\$3,607,288	\$247,862,839

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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-96	Transmission Structures and Improvments	362.000		\$0		-\$14,812
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$14,812	
R-97	Transmission Station Equipment	363.000		\$0		-\$159,073
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$159,073	
R-99	Transmission Poles and Fixtures	355.000		\$0		-\$3,327,869
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$3,327,869	
R-101	Transmission Overhead Conductors	366.000		\$0		-\$2,218,580
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$2,218,580	
R-103	Transmission Underground Conduit	367.000		\$0		-\$5,227
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-22. (Rice)		\$0		-\$5,227	
R-130	General Structures & Improv. Electric	390.000		\$0		-\$14,936
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (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
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12		\$0		-\$14,936	
R-131	General Office Furniture - Electric	391.000		\$0		\$182,956
	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)		\$0		\$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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$261,016	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$443,972	
R-132	General Office Furn. - Comp. - Electric	391.020		\$0		-\$1,118,387
	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)		\$0		\$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)		\$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. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$964,650	
	5. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Software Portion (Rice)		\$0		-\$167,573	
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$122,030	
	7. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$108,194	
R-138	General Trans Med Trucks - Electric	392.050		\$0		-\$546
	1. Reallocation of reserves to accomplish incorporation of account 119300 into 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12 (Rice)		\$0		-\$546	
R-140	General Stores Equipment - Electric	393.000		\$0		-\$205,508
	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)		\$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	E 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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$193,644	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$11,864	
R-141	General Tools - Electric	394,000		\$0		-\$365,667
	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)		\$0		\$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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$313,947	

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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
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$51,720	
R-142	General Laboratory - Electric	395,000		\$0		-\$181,763
	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)		\$0		\$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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$66,857	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$114,906	
R-144	General Communication - Electric	397,000		\$0		\$357,163
	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)		\$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
	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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$370,683	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$727,846	
R-145	General Misc Equipment-Electric	398.000		\$0		-\$21,338
	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)		\$0		\$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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. 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 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$10,736	



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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
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$10,602	
R-197	<b>General Structures &amp; Improve-Raytown</b>	390.000		\$0		\$548,322
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$548,322	
R-199	<b>General Office Furn. &amp; Equipment-CORP</b>	391.000		\$0		\$418,109
	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)		\$0		\$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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$66,320	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175. Hardware Portions (Rice)		\$0		-\$5,646	

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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
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$490,075	
R-201	General Office Furniture-Computer-CORP	391,020		\$0		-\$361,296
	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)		\$0		\$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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$1,652,394	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175. Hardware Portions (Rice)		\$0		-\$178,828	
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$1,469,926	
R-203	General Office Furniture Software-CORP	391,040		\$0		-\$1,724,188
	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)		\$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
	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)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$2,451,507	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175. Hardware Portions (Rice)		\$0		-\$2,319,295	
	6. L&P portion of the \$4,221,592 adjustment for stopped depreciation under Auila in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,045,586	
	7. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$2,001,028	
R-207	General Stores Equipment-Electric-CORP	393.000		\$0		-\$1,444
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$1,444	
R-208	General Tools-Electric-Raytown	394.000		\$0		\$1,172

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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 rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$5,196	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$6,368	
R-209	General Laboratory Equipment-ECORP	395,000		\$0		-\$3,467
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$3,467	
R-211	General Communication Equipment-CORP	397,000		\$0		-\$309,726
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$526,602	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$216,876	
R-213	General Miscellaneous Equipment-CORP	398,000		\$0		-\$25,665

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Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
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 rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$23,513	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$2,152	
R-221	<b>Structures &amp; Improvements-Electric-UCU</b>	390,000		\$0		\$9,484
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$9,484	
R-222	<b>Structures &amp; Improvements-Leased-UCU</b>	390,050		\$0		\$5,453
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$5,453	
R-223	<b>Gen-Office Furniture &amp; Equipment Elec-UCU</b>	391,000		\$0		\$66,320
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$66,320	
R-224	<b>Gen-Office Furniture Computer-UCU</b>	391,020		\$0		\$1,652,394
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,652,394	

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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-225	Gen Office Furniture Software-UCU	391.040		\$0		\$1,553,646
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,553,646	
R-226	Gen Office Furniture System Development-UC	391.050		\$0		\$897,861
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$897,861	
R-227	Gen Transportation Equip-Auto-Elec-UCU	392.000		\$0		\$55
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$55	
R-228	Gen Transportation Equip-Med Trucks-Elec-UC	392.050		\$0		\$491
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$491	
R-229	Gen Tools-Electric-UCU	394.000		\$0		\$5,196
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$5,196	
R-230	Gen Laboratory Equip-Elec-UCU	395.000		\$0		\$3,467

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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. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$3,467	
R-231	Gen-Communication Equip-Electric-UCU	397,000		\$0		\$526,602
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$526,602	
R-232	Gen Misc Equipment-Elec-UCU	398,000		\$0		\$23,513
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$23,513	
<b>Total Reserve Adjustments</b>				<b>\$0</b>		<b>-\$3,807,288</b>

St. Joseph Light and Power - Electric  
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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 / 366)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense incl employee withholdings	\$18,746,524	26.69	13.85	12.84	0.035167	\$659,259
3	Accrued Vacation	\$1,201,425	26.69	344.83	-318.14	-0.871616	-\$1,047,181
4	Sibley Coal	\$12,308,025	26.69	17.39	9.30	0.025479	\$313,596
5	Jeffrey Coal	\$5,143,429	26.69	16.64	10.05	0.027534	\$141,619
6	Iatan- Coal	\$7,586,065	26.69	43.69	-17.00	-0.046575	-\$353,321
7	Lake Road Coal & Freight	\$3,182,661	26.69	20.37	6.32	0.017315	\$55,108
8	Fuel - Purchased Gas and Oil	\$5,162,259	26.69	39.83	-13.14	-0.036000	-\$185,841
9	Purchased Power	\$12,385,213	26.69	34.50	-7.81	-0.021397	-\$265,006
10	Injuries and Damages	\$207,509	26.69	31.45	-4.76	-0.013041	-\$2,706
11	Pension Fund Payments	\$2,029,755	26.69	51.74	-25.05	-0.068630	-\$139,302
12	OPEB's	\$1,039,683	26.69	178.44	-151.75	-0.415753	-\$432,251
13	Cash Vouchers	\$39,078,838	26.69	30.00	-3.31	-0.009068	-\$354,367
14	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$108,071,386</b>					<b>-\$1,610,393</b>
15	<b>TAXES</b>						
16	FICA - Employer Portion	\$1,619,399	26.69	13.63	13.06	0.035781	\$57,944
17	Federal/State Unemployment Taxes	\$71,717	26.69	75.88	-49.19	-0.134767	-\$9,665
18	City Franchise Taxes	\$4,051,611	11.49	38.63	-27.14	-0.074356	-\$301,262
19	Corporate Franchise	\$128,817	11.49	-76.00	87.49	0.239699	\$30,877
20	Property Tax	\$5,582,532	26.69	182.07	-155.38	-0.425699	-\$2,376,478
21	<b>TOTAL TAXES</b>	<b>\$11,454,076</b>					<b>-\$2,598,584</b>
22	<b>OTHER EXPENSES</b>						
23	Sales Taxes	\$3,462,369	11.49	22.00	-10.51	-0.028795	-\$99,699
24	<b>TOTAL OTHER EXPENSES</b>	<b>\$3,462,369</b>					<b>-\$99,699</b>
25	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$4,308,676</b>
26	<b>TAX OFFSET FROM RATE BASE</b>						
27	Federal Tax Offset	\$5,510,869	26.69	45.63	-18.94	-0.051890	-\$285,959
28	State Tax Offset	\$879,615	26.69	45.63	-18.94	-0.051890	-\$45,643
29	City Tax Offset	\$0	26.69	45.63	-18.94	-0.051890	\$0
30	Interest Expense Offset	\$13,499,304	26.69	86.55	-59.86	-0.164000	-\$2,213,886
31	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$19,889,788</b>					<b>-\$2,545,488</b>
32	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$6,854,164</b>



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	-\$65,196	\$172,134,808	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075	-\$26,284,276	\$71,877,799	\$634,470	\$69,328,113	\$1,142,522	\$68,185,591
3	TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806	-\$901,905	\$4,415,901	\$0	\$4,415,901	\$93,865	\$4,322,036
4	TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280	\$357,342	\$7,277,622	\$0	\$7,040,512	\$366,392	\$6,674,120
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122	\$666,184	\$4,272,306	\$0	\$4,272,306	\$232,930	\$4,039,376
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346	\$5,771,561	\$6,253,907	\$0	\$6,253,907	\$18,854	\$6,235,053
7	TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889	\$5,089	\$56,978	\$0	\$56,978	\$5,089	\$51,889
8	TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194	-\$706,114	\$18,372,080	-\$70,229	\$16,703,669	\$318,993	\$16,384,676
9	TOTAL DEPRECIATION EXPENSE	\$15,246,456	See Note (1)	See Note (1)	See Note (1)	\$15,246,456	\$3,096,424	\$18,388,475	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993	\$722,099	\$2,450,092	\$194,562	\$2,644,654	\$0	\$2,644,654
11	TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186	\$528,987	\$7,906,173	\$0	\$7,421,366	\$0	\$7,421,366
12	TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891	-\$19,841,033	\$138,129,314	\$3,855,227	\$136,525,881	\$2,178,645	\$115,958,761
13	NET INCOME BEFORE TAXES	\$30,436,369	\$0	\$0	\$0	\$50,277,402	-\$3,920,423	\$35,608,927	\$0	\$0
14	TOTAL INCOME TAXES	\$184,729	See Note (1)	See Note (1)	See Note (1)	\$184,729	\$1,690,466	\$1,875,195	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	\$615,192	\$6,608,918	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$23,773,919	\$0	\$0	\$0	\$43,614,952	-\$6,226,081	\$27,124,814	\$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 x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$154,398,969			Rev-2		\$154,398,969	100.0000%	\$14,188,954	\$168,587,923		
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		\$5,335,938	\$168,587,923		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$275,491			Rev-6		\$275,491	100.0000%	-\$127,026	\$148,465		
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%	\$365,090	\$365,090		
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%	\$20,381	\$164,083		
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%	-\$32,298	\$2,505,687		
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		-\$5,401,134	\$3,546,885		
Rev-18		TOTAL OPERATING REVENUES	\$188,406,716					\$188,406,716		-\$65,196	\$172,134,808		
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	\$144,089	\$1,962,102	82.8700%	-\$157,566	\$1,468,428	\$97,328	\$1,371,100
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	\$317,138	\$30,920,547	100.0000%	\$0	\$30,920,547	\$175,436	\$30,745,111
7	501.000	Fuel Additives Limestone	\$84,706	\$0	\$84,706	E-7	\$33,701	\$118,407	100.0000%	\$0	\$118,407	\$0	\$118,407
8	501.000	Fuel Additives Ammonia	\$73,588	\$0	\$73,588	E-8	\$449,279	\$522,867	100.0000%	\$0	\$522,867	\$0	\$522,867
9	501.000	Fuel Additives PAC	\$62,738	\$0	\$62,738	E-9	-\$19,908	\$42,830	100.0000%	\$0	\$42,830	\$0	\$42,830
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	501.500	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	\$305,663	\$4,349,255	82.8700%	\$274,851	\$3,879,079	\$253,303	\$3,625,776
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	\$115,424	\$1,212,198	82.8700%	\$36,004	\$1,040,553	\$95,652	\$944,901
23	506.000	Misc. Steam Power Operations	\$2,128,875	\$0	\$2,128,875	E-23	\$82,564	\$2,211,439	82.8700%	\$118,293	\$1,950,913	\$68,421	\$1,882,492
24	507.000	Steam Power Operations Rents	\$2,765	\$0	\$2,765	E-24	\$0	\$2,765	82.8700%	-\$1,207	\$1,084	\$0	\$1,084
25	509.000	Allowances	\$673,294	\$0	\$673,294	E-25	-\$255,634	\$417,660	100.0000%	\$0	\$417,660	\$0	\$417,660
26		TOTAL OPERATION & MAINTENANCE EXPENSE	\$43,243,352	\$0	\$43,243,352		\$837,386	\$44,080,738		\$270,375	\$42,646,446	\$690,140	\$41,956,306

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 (F x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
27		TOTAL STEAM POWER GENERATION	\$43,243,352	\$0	\$43,243,352		\$837,386	\$44,080,738		\$270,375	\$42,646,446	\$690,140	\$41,956,306
28		ELECTRIC MAINTENANCE EXPENSE											
29	510.000	Maint. Superv. & Eng - Steam Power	\$831,426	\$0	\$831,426	E-29	\$103,271	\$934,697	82.8700%	\$13,143	\$787,727	\$85,581	\$702,146
30	511.000	Maint. Of Structures - Steam Power	\$736,304	\$0	\$736,304	E-30	\$26,448	\$762,752	82.8700%	\$71,136	\$703,228	\$21,917	\$681,311
31	512.000	Maint. Of Boiler Plant - Steam Power	\$5,166,469	\$0	\$5,166,469	E-31	\$211,440	\$5,377,909	82.8700%	\$177,432	\$4,634,105	\$175,220	\$4,458,885
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	\$30,490	\$1,455,977	82.8700%	\$102,047	\$1,308,615	\$25,267	\$1,283,348
34	514.000	Maint. Of Misc. Electric Plant - Steam Power	\$102,116	\$0	\$102,116	E-34	\$3,382	\$105,498	82.8700%	\$337	\$87,764	\$2,803	\$84,961
35		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$8,261,802	\$0	\$8,261,802		\$375,031	\$8,636,833		\$364,095	\$7,521,439	\$310,788	\$7,210,651
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	\$3,871,135	\$4,467,704	100.0000%	\$0	\$4,467,704	\$0	\$4,467,704
44	547.020	Fuel On-System Other Prod	-\$805,728	\$0	-\$805,728	E-44	\$816,099	\$10,371	100.0000%	\$0	\$10,371	\$0	\$10,371
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	\$480	\$15,535	100.0000%	\$0	\$15,535	\$480	\$15,055
48	548.000	Other Power Generation Expense	\$357,245	\$0	\$357,245	E-48	\$43,523	\$400,768	100.0000%	\$0	\$400,768	\$43,523	\$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		\$3,891,857	\$4,894,877		\$0	\$4,894,877	\$44,003	\$4,850,874
51		MAINTENANCE - OTHER POWER											
52	551.000	Maintenance of Supervision and Engineer	\$111	\$0	\$111	E-52	\$13	\$124	100.0000%	\$0	\$124	\$13	\$111
53	552.000	Other Generation Maint. Struct CT	\$22,001	\$0	\$22,001	E-53	\$19,844	\$41,845	100.0000%	\$0	\$41,845	\$1,974	\$39,871
54	553.000	Other Generation Maint CT	\$356,422	\$0	\$356,422	E-54	\$57,898	\$414,320	100.0000%	\$0	\$414,320	\$9,595	\$404,725
55	554.000	Other Generation Maint Misc Exp.	\$16,261	\$0	\$16,261	E-55	\$1,924	\$18,185	100.0000%	\$0	\$18,185	\$1,744	\$16,441
56		TOTAL MAINTENANCE - OTHER POWER	\$394,795	\$0	\$394,795		\$79,679	\$474,474		\$0	\$474,474	\$13,326	\$461,148
57		TOTAL OTHER POWER GENERATION	\$1,397,815	\$0	\$1,397,815		\$3,971,536	\$5,369,351		\$0	\$5,369,351	\$57,329	\$5,312,022
58		OTHER POWER SUPPLY EXPENSES											
59	555.000	Purch Pwr-Energy & Cpcty Pur-AI	\$451,761	\$0	\$451,761	E-59	-\$8,141,945	-\$7,690,184	100.0000%	\$0	-\$7,690,184	\$0	-\$7,690,184
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	-\$18,104,938	\$10,253,911	100.0000%	\$0	\$10,253,911	\$0	\$10,253,911
62	555.021	Base Pwr On-Sys Interco (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	\$22,922	\$296,698	100.0000%	\$0	\$296,698	\$22,922	\$273,776
69	557.000	Other Production Expenses	\$1,045,079	\$0	\$1,045,079	E-69	\$61,082	\$1,106,161	100.0000%	\$0	\$1,106,161	\$61,343	\$1,044,818
70		TOTAL OTHER POWER SUPPLY EXPENSES	\$45,259,106	\$0	\$45,259,106		-\$31,468,229	\$13,790,877		\$0	\$13,790,877	\$84,265	\$13,706,612
71		TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075		-\$26,284,276	\$71,877,799		\$634,470	\$69,328,113	\$1,142,522	\$68,185,591
72		TRANSMISSION EXPENSES											
73		OPERATION - TRANSMISSION EXP.											
74	560.000	Transmission Oper Suprv and Engrg	\$281,338	\$0	\$281,338	E-74	\$21,218	\$302,556	100.0000%	\$0	\$302,556	\$18,229	\$284,327
75	561.000	Transmission Operations Expense	\$654,415	\$0	\$654,415	E-75	\$139,982	\$794,397	100.0000%	\$0	\$794,397	\$15,332	\$779,065
76	562.000	Transmission Oper- Station Expenses	\$193,715	\$0	\$193,715	E-76	\$21,933	\$215,648	100.0000%	\$0	\$215,648	\$21,933	\$193,715
77	563.000	Transmission Oper-OH Line Expense	\$95,370	\$0	\$95,370	E-77	\$2,142	\$97,512	100.0000%	\$0	\$97,512	\$2,142	\$95,370
78	565.000	Transmission of Electricity by Others	\$719,064	\$0	\$719,064	E-78	-\$1,217,983	-\$498,919	100.0000%	\$0	-\$498,919	\$0	-\$498,919
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	\$23,541	\$370,903	100.0000%	\$0	\$370,903	\$23,541	\$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	\$85,664	\$384,968	100.0000%	\$0	\$384,968	\$0	\$384,968
85		TOTAL OPERATION - TRANSMISSION EXP.	\$4,571,150	\$0	\$4,571,150		-\$923,603	\$3,647,547		\$0	\$3,647,547	\$81,177	\$3,566,370
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	\$20,630	\$6,075	100.0000%	\$0	\$6,075	\$556	\$5,519
89	570.000	Trans Maintenance of Station Equipment	\$240,339	\$0	\$240,339	E-89	-\$20,224	\$220,115	100.0000%	\$0	\$220,115	\$10,759	\$209,356
90	571.000	Trans Maintenance of Overhead Lines	\$518,313	\$0	\$518,313	E-90	\$20,557	\$538,870	100.0000%	\$0	\$538,870	\$1,124	\$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	\$74	\$2,465	100.0000%	\$0	\$2,465	\$249	\$2,216
93		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$746,656	\$0	\$746,656		\$21,698	\$768,354		\$0	\$768,354	\$12,688	\$755,666
94		TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806		-\$901,905	\$4,415,901		\$0	\$4,415,901	\$93,865	\$4,322,036
95		DISTRIBUTION EXPENSES											
96		OPERATION - DIST. EXPENSES											
97	580.000	Distrb Oper - Supr & Engineering	\$523,602	\$0	\$523,602	E-97	\$55,975	\$579,577	100.0000%	\$0	\$579,577	\$31,248	\$548,329
98	581.000	Distrb Oper - Load Dispatching	\$79,449	\$0	\$79,449	E-98	\$8,096	\$87,545	100.0000%	\$0	\$87,545	\$8,096	\$79,449
99	582.000	Distrb Oper - Station Expense	\$66,490	\$0	\$66,490	E-99	\$3,450	\$69,940	100.0000%	\$0	\$69,940	\$3,450	\$66,490
100	583.000	Distrb Oper OH Line Expense	\$10,196	\$0	\$10,196	E-100	-\$5,242	\$4,954	100.0000%	\$0	\$4,954	-\$5,261	\$10,215
101	584.000	Distrb Oper UG Line Expense	\$266,523	\$0	\$266,523	E-101	\$16,447	\$282,970	100.0000%	\$0	\$282,970	\$16,438	\$266,532
102	585.000	Distrb Oper Street Light & Signal Expense	\$2,797	\$0	\$2,797	E-102	\$340	\$3,137	100.0000%	\$0	\$3,137	\$340	\$2,797
103	586.000	Distrb Oper Meter Expense	\$476,161	\$0	\$476,161	E-103	\$46,402	\$522,563	100.0000%	\$0	\$522,563	\$46,402	\$476,161
104	587.000	Distrb Oper Customer Install Expense	\$57,379	\$0	\$57,379	E-104	\$5,839	\$63,218	100.0000%	\$0	\$63,218	\$5,839	\$57,379
105	588.000	Distr Oper Misc Distr Expense	\$1,940,989	\$0	\$1,940,989	E-105	\$144,905	\$2,085,894	100.0000%	\$0	\$2,085,894	\$145,542	\$1,940,352
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		\$276,212	\$3,859,187		\$0	\$3,709,797	\$252,094	\$3,457,703
109		MAINTENANCE - DISTRIB. EXPENSES											
110	590.000	Distrb Maint-Suprv & Engineering	\$9,152	\$0	\$9,152	E-110	\$2,024	\$11,176	100.0000%	\$0	\$11,176	\$820	\$10,356
111	591.000	Distrb Maint-Structures	\$158,161	\$0	\$158,161	E-111	\$41,949	\$200,110	100.0000%	\$0	\$200,110	\$8,546	\$191,564

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112	592.000	Distrib Maint-Station Equipment	\$286,494	\$0	\$286,494	E-112	-\$9,497	\$276,997	100.0000%	\$0	\$276,997	\$19,420	\$257,577
113	593.000	Distrib Maint-OH lines	\$2,009,633	\$0	\$2,009,633	E-113	\$20,020	\$2,029,653	100.0000%	\$0	\$2,029,653	\$42,603	\$1,987,050
114	594.000	Distrib Maint-Maint Undergrnd Lines	\$111,150	\$0	\$111,150	E-114	\$3,680	\$114,830	100.0000%	\$0	\$114,830	\$9,886	\$104,944
115	595.000	Distrib Maint-Maint Line Transformer	\$121,402	\$0	\$121,402	E-115	\$6,410	\$127,812	100.0000%	\$0	\$127,812	\$10,515	\$117,297
116	596.000	Distrib Maint- Maint St Lights/Signal	\$355,381	\$0	\$355,381	E-116	\$20,746	\$376,127	100.0000%	\$0	\$376,127	\$5,590	\$370,537
117	597.000	Distrib Maint-Maint of Meters	\$97,903	\$0	\$97,903	E-117	\$3,156	\$101,059	100.0000%	\$0	\$101,059	\$8,711	\$92,348
118	598.000	Distrib Maint-Maint Misc Distrib Pln	\$100,309	\$0	\$100,309	E-118	-\$7,358	\$92,951	100.0000%	\$0	\$92,951	\$8,207	\$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		\$81,130	\$3,418,435		\$0	\$3,330,715	\$114,298	\$3,216,417
121		TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280		\$357,342	\$7,277,622		\$0	\$7,040,512	\$366,392	\$6,674,120
122		CUSTOMER ACCOUNTS EXPENSE											
123	901.000	Customer Acct Superv Exp	\$168,044	\$0	\$168,044	E-123	\$17,907	\$185,951	100.0000%	\$0	\$185,951	\$15,029	\$170,922
124	902.000	Cust Accts Meter Reading Expense	\$927,333	\$0	\$927,333	E-124	\$88,110	\$1,015,443	100.0000%	\$0	\$1,015,443	\$88,110	\$927,333
125	903.000	Customer Accts Records and Collection	\$1,704,668	\$0	\$1,704,668	E-125	\$178,039	\$1,882,707	100.0000%	\$0	\$1,882,707	\$126,034	\$1,756,673
126	904.000	Uncollectible Accounts Expense	\$718,500	\$0	\$718,500	E-126	\$213,911	\$932,411	100.0000%	\$0	\$932,411	\$0	\$932,411
127	905.000	Misc. Customer Accts Expense	\$87,577	\$0	\$87,577	E-127	\$168,217	\$255,794	100.0000%	\$0	\$255,794	\$3,757	\$252,037
128		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122		\$666,184	\$4,272,306		\$0	\$4,272,306	\$232,930	\$4,039,376
129		CUSTOMER SERVICE & INFO. EXP.											
130	907.000	Customer Service Superv. Exp	\$31,896	\$0	\$31,896	E-130	\$3,883	\$35,779	100.0000%	\$0	\$35,779	\$3,883	\$31,896
131	908.000	Customer Assistance Expense	\$109,947	\$0	\$109,947	E-131	\$523,533	\$633,480	100.0000%	\$0	\$633,480	\$1,386	\$632,094
132	909.000	Instructional Advertising Expense	\$9,022	\$0	\$9,022	E-132	\$13,901	\$22,923	100.0000%	\$0	\$22,923	\$1,773	\$21,150
133	910.000	Misc Customer Accounts and Info Exp	\$331,481	\$0	\$331,481	E-133	\$5,230,244	\$5,561,725	100.0000%	\$0	\$5,561,725	\$11,812	\$5,549,913
134		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346		\$5,771,561	\$6,253,907		\$0	\$6,253,907	\$18,854	\$6,235,053
135		SALES EXPENSES											
136	911.000	Sales Supervision	\$115	\$0	\$115	E-136	\$12	\$127	100.0000%	\$0	\$127	\$12	\$115
137	912.000	Sales Expense	\$47,995	\$0	\$47,995	E-137	\$4,799	\$52,794	100.0000%	\$0	\$52,794	\$4,799	\$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	\$278	\$3,251	100.0000%	\$0	\$3,251	\$278	\$2,973
140		TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889		\$5,039	\$56,978		\$0	\$56,978	\$5,089	\$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	-\$944,819	\$3,318,023	91.7270%	\$0	\$3,043,523	\$290,332	\$2,753,191
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	-\$22,766	\$986,714	91.7270%	-\$356	\$904,727	\$2	\$904,725
147	922.000	A & G Expenses Transferred	-\$73,971	\$0	-\$73,971	E-147	-\$8,575	-\$82,546	91.7270%	\$0	-\$75,717	-\$7,866	-\$67,851
148	922.050	KCPL 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	-\$119,039	\$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	-\$623,347	\$654,589	91.7270%	\$0	\$600,435	-\$1,425	\$601,860

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155	926.000	Employee Pensions and Benefits-Allocated	\$6,681,058	\$0	\$6,681,058	E-155	\$2,314,343	\$8,995,401	91.7270%	\$0	\$8,251,211	\$2,103	\$8,249,108
156	926.000	Employee Pensions and Benefits-Electric-100%	\$46,899	\$0	\$46,899	E-156	\$0	\$46,899	100.0000%	\$246,729	\$293,628	\$0	\$293,628
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	\$247,614	\$830,577	100.0000%	\$0	\$830,577	\$29,001	\$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	\$15,134	\$45,964	91.7270%	\$0	\$42,161	\$1,473	\$40,688
167	928.030	Reg. Comm. Load Research	\$3,817	\$0	\$3,817	E-167	\$471	\$4,288	91.7270%	\$0	\$3,933	\$432	\$3,501
168	928.040	Reg. Comm. Misc Tariff Filing	\$3,141	\$0	\$3,141	E-168	\$2,224	\$5,365	91.7270%	\$0	\$4,921	\$2,040	\$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	-\$33,961	\$351,934	91.7270%	\$0	\$322,818	\$1,019	\$321,799
171	930.100	General Advertising Expense	\$17,694	\$0	\$17,694	E-171	-\$7,864	\$9,830	91.7270%	\$0	\$9,017	\$669	\$8,348
172	931.000	Admin & General Expense-Rents	\$772,772	\$0	\$772,772	E-172	\$145,891	\$918,663	91.7270%	-\$316,602	\$526,060	\$0	\$526,060
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	0.000	Miscellaneous Settlement #1-Case No ER-2012-0175-October 19, 2012.	\$0	\$0	\$0	E-174	\$1,580,000	\$1,580,000	100.0000%	\$0	\$1,580,000	\$0	\$1,580,000
175	0.000	Miscellaneous Settlement #2-Case No. ER-2012-0175	\$0	\$0	\$0	E-175	\$1,400,000	\$1,400,000	100.0000%	\$0	\$1,400,000	\$0	\$1,400,000
176	0.000	Annualized level of Renewable Energy Costs-Per Stipulation and Agreement In Case No. ER-2012-0175	\$0	\$0	\$0	E-176	-\$3,834,375	-\$3,834,375	100.0000%	\$0	-\$3,834,375	\$0	-\$3,834,375
177		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,569,846	\$0	\$18,569,846		-\$706,106	\$17,863,740		-\$70,229	\$16,237,383	\$317,780	\$15,919,603
178		MAINT., ADMIN. & GENERAL EXP.											
179	935.000	Maint. Of General Plant	\$429,870	\$0	\$429,870	E-179	-\$8	\$429,862	91.7270%	\$0	\$394,300	\$1,213	\$393,087
180	935.200	Maint of Aommunication Equipment	\$78,478	\$0	\$78,478	E-180	\$0	\$78,478	91.7270%	\$0	\$71,986	\$0	\$71,986
181		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$508,348	\$0	\$508,348		-\$8	\$508,340		\$0	\$466,286	\$1,213	\$465,073
182		TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194		-\$706,114	\$18,372,080		-\$70,229	\$16,703,669	\$318,993	\$16,384,676
183		DEPRECIATION EXPENSE											
184	703.000	Depreciation Expense, Dep. Exp.	\$15,292,051	See note (1)	See note (1)	E-184	See note (1)	\$15,292,051	100.0000%	\$3,096,424	\$18,388,475	See note (1)	See note (1)
185	703.101	Depr Steam Elec Prod-ARC	\$37,475			E-185		\$37,475	0.0000%	\$0	\$0		
186	703.426	MO Iatan 1 Com RA Depr Expense	-\$207,125			E-186		-\$207,125	0.0000%	\$0	\$0		
187	703.730	Depreciation Expense Industrial Steam	\$124,055			E-187		\$124,055	0.0000%	\$0	\$0		
188	703.000	Depreciation Reserve Amortizations	\$0			E-188		\$0	100.0000%	\$0	\$0		
189	703.101	Dep. Steam Asset Retirement Cost	\$0			E-189		\$0	0.0000%	\$0	\$0		
190		TOTAL DEPRECIATION EXPENSE	\$15,246,456	\$0	\$0		\$0	\$15,246,456		\$3,096,424	\$18,388,475	\$0	\$0
191		AMORTIZATION EXPENSE											
192	705.011	Amortization of Intangible Plant-Software	\$104,659	\$0	\$104,659	E-192	\$711,074	\$815,733	100.0000%	\$0	\$815,733	\$0	\$815,733
193	705.011	Amortization of Other Plant (Iatan Bridge)	\$1,592	\$0	\$1,592	E-193	\$11,025	\$12,617	100.0000%	\$0	\$12,617	\$0	\$12,617
194	705.011	Amortization Expense-Misc Non-Plant (Ice Storm)	\$1,589,436	\$0	\$1,589,436	E-194	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
195	705.001	Iatan 1/Common Regulatory Asset Amortization	\$19,886	\$0	\$19,886	E-195	\$0	\$19,886	100.0000%	\$91,972	\$111,858	\$0	\$111,858
196	705.100	Iatan 2/Common Regulatory Asset Amortization	\$12,420	\$0	\$12,420	E-196	\$0	\$12,420	100.0000%	\$102,590	\$115,010	\$0	\$115,010

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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
197		TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993		\$722,099	\$2,450,092		\$194,562	\$2,644,654	\$0	\$2,644,654
198		OTHER OPERATING EXPENSES											
199	707.400	Regulatory Credits	-\$676,563	\$0	-\$676,563	E-199	\$0	-\$676,563	0.0000%	\$0	\$0	\$0	\$0
200	711.101	Accretion Expense Steam Prod. ARO	\$639,088	\$0	\$639,088	E-200	\$0	\$639,088	0.0000%	\$0	\$0	\$0	\$0
201	708.101	State Cap Stk Tax Elec	\$113,897	\$0	\$113,897	E-201	\$0	\$113,897	100.0000%	\$0	\$113,897	\$0	\$113,897
202	708.103	Misc Occup Taxes Elec	\$0	\$0	\$0	E-202	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
203	708.110	Earnings Tax Electric	\$0	\$0	\$0	E-203	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
204	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
205	708.111	Other Tax Expense	\$0	\$0	\$0	E-205	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
206	708.112	Taxes Other than Income Taxes	\$15,951	\$0	\$15,951	E-206	\$0	\$15,951	100.0000%	\$0	\$15,951	\$0	\$15,951
207	708.120	Property Taxes - Elec-Allocated	\$5,538,158	\$0	\$5,538,158	E-207	\$390,740	\$5,928,898	94.1580%	\$0	\$5,582,532	\$0	\$5,582,532
208	708.120	Property Taxes-Industrial Steam	\$34,424	\$0	\$34,424	E-208	\$0	\$34,424	0.0000%	\$0	\$0	\$0	\$0
209	708.142	F.I.C.A. Taxes-Elec	\$1,949	\$0	\$1,949	E-209	\$138,247	\$140,196	100.0000%	\$0	\$140,196	\$0	\$140,196
210	708.144	Payroll Taxes Joint Owner	\$1,710,282	\$0	\$1,710,282	E-210	\$0	\$1,710,282	91.7270%	\$0	\$1,568,790	\$0	\$1,568,790
211		TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186		\$528,987	\$7,906,173		\$0	\$7,421,366	\$0	\$7,421,366
212		TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891		-\$19,841,033	\$138,129,314		\$3,865,227	\$136,525,881	\$2,178,646	\$115,968,761
213		NET INCOME BEFORE TAXES	\$30,436,369					\$50,277,402		-\$3,920,423	\$35,608,927		
214		INCOME TAXES											
215	709.101	Current Income Taxes	\$184,729	See note (1)	See note (1)	E-215	See note (1)	\$184,729	100.0000%	\$1,690,466	\$1,875,195	See note (1)	See note (1)
216		TOTAL INCOME TAXES	\$184,729					\$184,729		\$1,690,466	\$1,875,195		
217		DEFERRED INCOME TAXES											
218	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$9,068,730	See note (1)	See note (1)	E-218	See note (1)	\$9,068,730	100.0000%	-\$2,220,635	\$6,848,095	See note (1)	See note (1)
219	711.410	Amortization of Deferred ITC	-\$41,072			E-219		-\$41,072	100.0000%	\$3,640	-\$37,432		
220	710.111	Deferred Income Taxes - State	\$769,509			E-220		\$769,509	0.0000%	\$0	\$0		
221	711.110	Amort Fed Def Inc Tax	-\$3,033,932			E-221		-\$3,033,932	100.0000%	\$2,832,187	-\$201,745		
222	711.111	Amort St Def Inc Tax	-\$285,514			E-222		-\$285,514	0.0000%	\$0	\$0		
223		TOTAL DEFERRED INCOME TAXES	\$6,477,721					\$6,477,721		\$615,192	\$6,608,918		
224		NET OPERATING INCOME	\$23,773,919					\$43,614,952		-\$6,226,081	\$27,124,814		

(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	<b>Electric Rate Revenue</b>		\$0	\$0	\$0	\$0	\$14,188,954	\$14,188,954
	1. To remove billed FAC revenue (Lyons)		\$0	\$0		\$0	-\$4,958,655	
	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 Adjustment (Wells/Cox)		\$0	\$0		\$0	\$140,111	
	10. Annualization for Large Customer Loads		\$0	\$0		\$0	-\$110,816	
	10. Annualization for Customer Growth (Lyons)		\$0	\$0		\$0	\$595,468	
	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	<b>Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue</b>		\$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	<b>Bulk Power Sales</b>	447.002	\$0	\$0	\$0	\$0	-\$127,026	-\$127,026
	1. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$127,026	
Rev-7	<b>SFR Off System Sales</b>	447.030	\$0	\$0	\$0	\$0	-\$2,559,890	-\$2,559,890
	1. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$2,559,890	
Rev-8	<b>SFR Off System Sales - Net Margin</b>	447.030	\$0	\$0	\$0	\$0	\$365,090	\$365,090
	1. To include margin on off system sales through August 31, 2012. (Harris)		\$0	\$0		\$0	\$365,090	
Rev-9	<b>Rev Inter/Intra ST</b>	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	<b>Other Oper Rev Forf Disc</b>	450.001	\$0	\$0	\$0	\$0	\$20,381	\$20,381
	1. To include an annualized level of late fees updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$20,381	
Rev-14	<b>Revenues Transmission Elect for Others</b>	466.100	\$0	\$0	\$0	\$0	-\$32,298	-\$32,298



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE (Harris)		\$0	\$0		\$0	-\$197,011	
	2. To include transmission revenue through the True Up period, August 31, 2012. (Harris)		\$0	\$0		\$0	\$164,713	
E-4	Steam Operation Supervision	600.000	\$117,446	\$26,843	\$144,089	\$0	-\$167,666	-\$167,666
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$117,446	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$26,843		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$298,040	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$140,474	
E-6	Fuel Expense	601.000	\$176,436	\$141,702	\$317,138	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$176,436	\$0		\$0	\$0	
	2. To annualize fuel and purchased power expense updated through August 31, 2012 (Majors)		\$0	\$1,016,204		\$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	601.000	\$0	\$33,701	\$33,701	\$0	\$0	\$0
	1. To annualize fuel additives - Limestone updated through August 31, 2012. (Majors)		\$0	\$33,701		\$0	\$0	
E-8	Fuel Additives Ammonia	601.000	\$0	\$449,279	\$449,279	\$0	\$0	\$0
	1. To annualize fuel additives - Ammonia updated through August 31, 2012 (Majors)		\$0	\$449,279		\$0	\$0	
E-9	Fuel Additives PAC	601.000	\$0	-\$19,908	-\$19,908	\$0	\$0	\$0
	1. To annualize fuel additives - PAC updated through August 31, 2012. (Majors)		\$0	-\$19,908		\$0	\$0	
E-13	Fuel Off-System Steam (bk20)	601.030	\$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	602.000	\$305,663	\$0	\$305,663	\$0	\$274,851	\$274,851
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$305,663	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$0		\$0	\$279,654	

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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 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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$4,803	
E-22	Steam Operations Electric Expense	605.000	\$115,424	\$0	\$115,424	\$0	\$36,004	\$36,004
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$115,424	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$31,602	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$4,402	
E-23	Misc. Steam Power Operations	606.000	\$82,564	\$0	\$82,564	\$0	\$118,293	\$118,293
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$82,564	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$67,918	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$50,375	
E-24	Steam Power Operations Rents	607.000	\$0	\$0	\$0	\$0	-\$1,207	-\$1,207
	1. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$1,901	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$694	
E-25	Allowances	609.000	\$0	-\$265,634	-\$265,634	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$31,159		\$0	\$0	
	2. To annualize emission allowances through August 31, 2012. (Majors)		\$0	-\$286,793		\$0	\$0	
E-29	Maint. Supery. & Eng. Steam Power	610.000	\$103,271	\$0	\$103,271	\$0	\$13,143	\$13,143
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$103,271	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$14,322	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$1,179	

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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-30	Maint. Of Structures - Steam Power	611.000	\$26,448	\$0	\$26,448	\$0	\$71,136	\$71,136
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,448	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$40,072	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$31,064	
E-31	Maint. Of Boiler Plant - Steam Power	612.000	\$211,440	\$0	\$211,440	\$0	\$177,432	\$177,432
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$211,440	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$194,120	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$16,688	
E-33	Maint. Of Electric Plant - Steam Power	613.000	\$30,490	\$0	\$30,490	\$0	\$102,047	\$102,047
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,490	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$80,768	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$21,279	
E-34	Maint. Of Misc. Electric Plant - Steam Power	614.000	\$3,382	\$0	\$3,382	\$0	\$337	\$337
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,382	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$554	
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$891	
E-43	Other Generation Fuel	647.000	\$0	\$3,871,135	\$3,871,135	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	\$3,871,135		\$0	\$0	
E-44	Fuel On-System Other Prod	647.020	\$0	\$816,099	\$816,099	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	\$816,099		\$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-46	Fuel Off-Sys Other Prod (BK20)	647.030	\$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-48	Fuel Other Inter/Intra S7/bk11	647.033	\$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	647.102	\$480	\$0	\$480	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$480	\$0		\$0	\$0	
E-48	Other Power Generation Expense	648.000	\$43,623	\$0	\$43,623	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$43,623	\$0		\$0	\$0	
E-52	Maintenance of Supervision and Engineer	661.000	\$13	\$0	\$13	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13	\$0		\$0	\$0	
E-53	Other Generation Maint Struct CT	652.000	\$1,974	\$17,870	\$19,844	\$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)		\$1,974	\$0		\$0	\$0	
E-54	Other Generation Maint CT	653.000	\$9,696	\$48,303	\$57,999	\$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)		\$9,696	\$0		\$0	\$0	
E-56	Other Generation Maint Misc Exp.	654.000	\$1,744	\$180	\$1,924	\$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)		\$1,744	\$0		\$0	\$0	
E-59	Purch Pwr Energy & Cpcty Pur-AI	655.000	\$0	-\$8,141,945	-\$8,141,945	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$8,144,760		\$0	\$0	
	2. To include border customer costs through August 31, 2012. (Harris)		\$0	\$2,805		\$0	\$0	
E-61	Purchased Power On-ays (bk10)	655.020	\$0	-\$18,104,938	-\$18,104,938	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	-\$18,104,938		\$0	\$0	
E-64	Purchased Power Off-System Sales	655.030	\$0	-\$2,869,044	-\$2,869,044	\$0	\$0	\$0

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	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	\$22,922	\$0	\$22,922	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,922	\$0		\$0	\$0	
E-69	Other Production Expenses	557.000	\$61,343	-\$261	\$61,082	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$61,343	\$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	\$18,229	\$2,989	\$21,218	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$18,229	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,989		\$0	\$0	
E-75	Transmission Operations Expense	561.000	\$16,332	\$124,650	\$139,982	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,332	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-L&P as of August 31, 2012. (Hyneman)		\$0	\$124,650		\$0	\$0	
E-76	Transmission Oper- Station Expenses	562.000	\$21,933	\$0	\$21,933	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,933	\$0		\$0	\$0	
E-77	Transmission Oper-OH Line Expense	563.000	\$2,142	\$0	\$2,142	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,142	\$0		\$0	\$0	
E-78	Transmission of Electricity by Others	565.000	\$0	-\$1,217,983	-\$1,217,983	\$0	\$0	\$0
	1. To annualize Account 565 Transmission Expenses as of August 31, 2012. (Hyneman)		\$0	-\$1,217,983		\$0	\$0	
E-82	Transmission Oper Misc Expense	566.000	\$23,541	\$0	\$23,541	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$23,541	\$0		\$0	\$0	

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E-94	Misc. Transmission Expenses	675,000	\$0	\$85,664	\$85,664	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO-L&P as August 31, 2012. (Hyneman)		\$0	\$85,664		\$0	\$0	
E-97	Maintenance of Supervision and Engineering	668,000	\$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-98	Trans Maintenance of Structures	669,000	\$556	\$20,074	\$20,630	\$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)		\$556	\$0		\$0	\$0	
E-89	Trans Maintenance of Station Equipment	670,000	\$10,769	-\$30,983	-\$20,224	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$31,169		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,769	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$176		\$0	\$0	
E-90	Trans Maintenance of Overhead Lines	671,000	\$1,124	\$18,433	\$19,557	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$18,433		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,124	\$0		\$0	\$0	
E-91	Trans Maintenance of Underground Lines	672,000	\$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	673,000	\$249	-\$176	\$74	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$176		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$249	\$0		\$0	\$0	
E-97	Distrib Oper - Supr & Engineering	680,000	\$31,248	\$24,727	\$55,975	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$31,248	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$24,727		\$0	\$0	
E-98	Distrib Oper - Load Dispatching	681,000	\$8,096	\$0	\$8,096	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,096	\$0		\$0	\$0	

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E-99	Distrib Oper - Station Expense	582.000	\$3,450	\$0	\$3,450	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,450	\$0		\$0	\$0	
E-100	Distrib Oper OH Line Expense	583.000	-\$5,261	\$19	-\$5,242	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$5,261	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19		\$0	\$0	
E-101	Distrib Oper UG Line Expense	584.000	\$16,438	\$9	\$16,447	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,438	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$9		\$0	\$0	
E-102	Distrib Oper Street Light & Signal Expense	585.000	\$340	\$0	\$340	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$340	\$0		\$0	\$0	
E-103	Distrib Oper Meter Expense	586.000	\$46,402	\$0	\$46,402	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$46,402	\$0		\$0	\$0	
E-104	Distrib Oper Customer Install Expense	587.000	\$5,839	\$0	\$5,839	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,839	\$0		\$0	\$0	
E-105	Distrib Oper Misc Distr Expense	588.000	\$145,542	-\$637	\$144,905	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$145,542	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$93		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$730		\$0	\$0	
E-110	Distrib Maint-Suprv & Engineering	590.000	\$820	\$1,204	\$2,024	\$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)		\$820	\$0		\$0	\$0	
E-111	Distrib Maint-Structures	591.000	\$8,546	\$33,403	\$41,949	\$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)		\$8,546	\$0		\$0	\$0	

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E-112	Distrib Maint-Station Equipment	692,000	\$19,420	-\$28,917	-\$9,497	\$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)		\$19,420	\$0		\$0	\$0	
E-113	Distrib Maint-OH lines	693,000	\$42,603	-\$22,583	\$20,020	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$22,602		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$42,603	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19		\$0	\$0	
E-114	Distrib Maint-Maint Underground Lines	694,000	\$9,886	-\$6,206	\$3,680	\$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)		\$9,886	\$0		\$0	\$0	
E-115	Distrib Maint-Maint Line Transformer	695,000	\$10,515	-\$4,105	\$6,410	\$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)		\$10,515	\$0		\$0	\$0	
E-116	Distrib Maint- Maint St Lights/Signal	698,000	\$5,590	\$15,156	\$20,746	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$15,156		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,590	\$0		\$0	\$0	
E-117	Distrib Maint-Maint of Meters	697,000	\$8,711	-\$5,555	\$3,156	\$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)		\$8,711	\$0		\$0	\$0	
E-118	Distrib Maint-Maint Misc Distrib Pln	698,000	\$8,207	-\$15,565	-\$7,358	\$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)		\$8,207	\$0		\$0	\$0	
E-123	Customer Acct Supervy Exp	901,000	\$15,029	\$2,878	\$17,907	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,029	\$0		\$0	\$0	



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	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,878		\$0	\$0	
E-124	Cust Accts Meter Reading Expense	902.000	\$88,110	\$0	\$88,110	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$88,110	\$0		\$0	\$0	
E-125	Customer Accts Records and Collection	903.000	\$126,034	\$52,005	\$178,039	\$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	\$50,269		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$126,034	\$0		\$0	\$0	
	3. To include an annualized level of credit/debit card expense through August 31, 2012. (Lyons)		\$0	\$1,746		\$0	\$0	
E-126	Uncollectible Accounts Expense	904.000	\$0	\$213,911	\$213,911	\$0	\$0	\$0
	1. To include an annualized level of Bad Debt Expense. (Lyons)		\$0	\$213,911		\$0	\$0	
E-127	Misc. Customer Accts Expense	905.000	\$3,757	\$184,460	\$188,217	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,757	\$0		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable. (Harris)		\$0	\$184,460		\$0	\$0	
E-130	Customer Service Superv. Exp.	907.000	\$3,883	\$0	\$3,883	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,883	\$0		\$0	\$0	
E-131	Customer Assistance Expense	908.000	\$1,386	\$622,147	\$623,533	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyons)		\$0	\$167,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral updated through August 31, 2012. (Lyons)		\$0	\$299,923		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,386	\$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	\$1,773	\$12,128	\$13,901	\$0	\$0	\$0
	1. To include DSM Advertising expense (Lyons)		\$0	\$3,269		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,773	\$0		\$0	\$0	

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	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	\$11,812	\$5,218,432	\$5,230,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,812	\$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	\$2,091		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through August 31, 2012 (Lyons)		\$0	\$3,834,375		\$0	\$0	
	6. To include a 3-Year Amortization of deferred Renewable energy Costs (Lyons)		\$0	\$1,382,000		\$0	\$0	
E-136	Sales Supervision	911.000	\$12	\$0	\$12	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12	\$0		\$0	\$0	
E-137	Sales Expense	912.000	\$4,799	\$0	\$4,799	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,799	\$0		\$0	\$0	
E-139	Misc. Sales Expense	916.000	\$278	\$0	\$278	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$278	\$0		\$0	\$0	
E-143	Admin & Gen Administrative Salaries-Allocated	920.000	\$316,517	-\$1,281,338	-\$964,819	\$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)		\$316,517	\$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	\$32,898		\$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	-\$22,768	-\$22,766	\$0	-\$368	-\$368

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	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$14,008		\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	\$0
	3. No Adjustment		\$0	\$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	\$0
	5. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$6		\$0	\$0	\$0
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$26		\$0	\$0	\$0
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,438		\$0	\$0	\$0
	8. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$1,485	\$1,485
	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 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$1,841	-\$1,841
E-147	A & G Expenses Transferred	922.000	-\$8,575	\$0	-\$8,575	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$8,575	\$0		\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	\$0
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	\$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	\$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	\$0
E-163	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	\$0
E-164	Injuries and Damages	926.000	-\$1,554	-\$621,793	-\$623,347	\$0	\$0	\$0
	1. To include an annualized level of injuries and damages (Gaskins)		\$0	-\$720,642		\$0	\$0	\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,554	\$0		\$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 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. (Gasklins)		\$0	-\$11,794		\$0	\$0	
E-155	Employee Pensions and Benefits-Allocated	926.000	\$2,293	\$2,312,060	\$2,314,343	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,293	\$0		\$0	\$0	
	2. To adjust test year to an annualized level of 401k expenses (Prenger)		\$0	\$108,847		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$378,886		\$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	\$2,043,269		\$0	\$0	
E-156	Employee Pensions and Benefits-Electric-100%	926.000	\$0	\$0	\$0	\$0	\$246,729	\$246,729
	1. To annualize 3/31/2012 L7P ERISA pension asset balance over 60 months (Hyneman)		\$0	\$0		\$0	\$246,729	
E-184	Reg Comm Exp-Mo Proceeding-Elec-100%	928.011	\$29,001	\$218,613	\$247,614	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,001	\$0		\$0	\$0	
	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-186	Reg Comm Exp- FERRO Proceedings	928.023	\$1,806	\$13,528	\$15,134	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,806	\$0		\$0	\$0	

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	2. To include current level of FERC Assessment as of August 31, 2012 (Hyneman)		\$0	\$13,628		\$0	\$0	
E-167	Reg. Comm. Load Research	928.030	\$471	\$0	\$471	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$471	\$0		\$0	\$0	
E-168	Reg. Comm. Misc. Tariff Filing	928.040	\$2,224	\$0	\$2,224	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,224	\$0		\$0	\$0	
E-170	Miscellaneous A&G Expense	930.000	\$1,111	-\$35,072	-\$33,961	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,111	\$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	-\$8,723		\$0	\$0	
E-171	General Advertising Expense	930.100	\$729	-\$8,593	-\$7,864	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$729	\$0		\$0	\$0	
	2. To include an annualized level of advertising expenses (Prenger)		\$0	-\$8,593		\$0	\$0	
E-172	Admin & General Expense-Rents	931.000	\$0	-\$145,891	-\$145,891	\$0	-\$316,602	-\$316,602
	1. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$0		\$0	-\$277,640	
	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	\$129,678		\$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	-\$39,062	
E-173	A&G Transportation Expense	933.000	\$0	-\$691,690	-\$691,690	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$691,690		\$0	\$0	
E-174	Miscellaneous Settlement #1-Case No ER-2012-0175-October 19, 2012		\$0	\$1,580,000	\$1,580,000	\$0	\$0	\$0
	1. To include the Miscellaneous Settlement in Case No ER-2012-0175-October 19, 2012		\$0	\$1,580,000		\$0	\$0	

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E-175	Miscellaneous Settlement #2-Case No. ER-2012-0175		\$0	\$1,400,000	\$1,400,000	\$0	\$0	\$0
	1. To include the Miscellaneous Settlement in Case No ER-2012-0175-October 19, 2012		\$0	\$1,400,000		\$0	\$0	
E-176	Annualized level of Renewable Energy Costs-Per Stipulation and Agreement in Case No. ER-2012-0175		\$0	-\$3,834,375	-\$3,834,375	\$0	\$0	\$0
	1. To remove the annualized level of Renewable Energy Standard costs as per Stipulation and Agreement and identified in account 910 as adjustment E-133.4.		\$0	-\$3,834,375		\$0	\$0	
E-179	Maint. Of General Plant	936.000	\$1,322	-\$1,330	-\$8	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,322	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$1,330		\$0	\$0	
E-184	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$3,098,424	\$3,098,424
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,098,424	
E-192	Amortization of Intangible Plant-Software	705.011	\$0	\$711,074	\$711,074	\$0	\$0	\$0
	1. To include amortization of Intangible Plant updated through August 31, 2012. (Gaskins)		\$0	\$711,074		\$0	\$0	
E-193	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-195	Iatan 1/Common Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$91,972	\$91,972
	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 26.4 years. (Majors)		\$0	\$0		\$0	\$37,286	
E-196	Iatan 2/Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$102,690	\$102,690
	1. To annualize the amortization of Iatan Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	
	2. To amortize Iatan Unit 2 Regulatory Asset "Vintage 2" over 46.1 years. (Majors)		\$0	\$0		\$0	\$68,436	
E-207	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	\$138,247	\$138,247	\$0	\$0	\$0
	1. To adjust FICA taxes to an annualized level (Prenger)		\$0	\$138,247		\$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
	2. To remove test year OVRS payroll expenses		\$0	-\$49,462		\$0	\$0	
E-216	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$1,690,466	\$1,690,466
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,690,466	
	No Adjustment		\$0	\$0		\$0	\$0	
E-218	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	-\$2,220,635	-\$2,220,635
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,220,635	
E-219	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-221	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	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	-\$65,196	-\$65,196
<b>Total Operating &amp; Maint. Expense</b>			\$2,375,436	-\$22,216,468	-\$19,841,033	\$0	\$6,160,885	\$6,160,885

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
1	TOTAL NET INCOME BEFORE TAXES		\$35,608,927	\$45,398,697	\$47,432,408	\$49,507,145
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,388,475	\$18,388,475	\$18,388,475	\$18,388,475
4	50% Meals & Entertainment		\$41,065	\$41,065	\$41,065	\$41,065
5	Book Amortization Expense		\$828,350	\$828,350	\$828,350	\$828,350
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,257,890	\$19,257,890	\$19,257,890	\$19,257,890
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.8980%	\$13,499,304	\$13,499,304	\$13,499,304	\$13,499,304
9	Tax Straight-Line Depreciation		\$35,882,458	\$35,882,458	\$35,882,458	\$35,882,458
10	IRS Tax Return Plant Amortization		\$479,266	\$479,266	\$479,266	\$479,266
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$49,861,028	\$49,861,028	\$49,861,028	\$49,861,028
12	NET TAXABLE INCOME		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$262,464	\$774,492	\$879,615	\$985,911
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$4,743,325	\$14,021,067	\$15,949,655	\$17,918,096
18	Federal Income Tax at the Rate of	See Tax Table	\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
24	Deduct Federal Income Tax at the Rate of	50.000%	\$806,366	\$2,403,687	\$2,755,435	\$3,129,439
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$4,199,423	\$12,391,872	\$14,073,835	\$15,774,568
27	Missouri Income Tax at the Rate of	6.250%	\$262,464	\$774,492	\$879,615	\$985,911
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
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		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
36	State Income Tax		\$262,464	\$774,492	\$879,615	\$985,911
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,875,195	\$5,581,865	\$6,390,484	\$7,244,788
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,848,095	\$6,848,095	\$6,848,095	\$6,848,095
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		\$6,608,918	\$6,608,918	\$6,608,918	\$6,608,918
46	TOTAL INCOME TAX		\$8,484,113	\$12,190,783	\$12,999,402	\$13,853,706



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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
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Federal Tax Table						
	Federal Income Taxes		\$4,743,325	\$14,021,067	\$15,949,655	\$17,918,096
	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		\$1,498,831	\$3,286,100	\$3,286,100	\$3,286,100
	35% > \$10MM < \$15,000,001		\$0	\$1,407,373	\$1,750,000	\$1,750,000
	38% > \$15MM < \$18,333,334		\$0	\$0	\$360,869	\$1,108,876
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	<b>Total Federal Income Taxes</b>		<b>\$1,612,731</b>	<b>\$4,807,373</b>	<b>\$5,510,869</b>	<b>\$6,268,876</b>

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.00%	F Weighted Cost of Capital 8.50%	G Weighted Cost of Capital 9.00%
1	Common Stock	\$3,389,546,000	52.56%		4.205%	4.468%	4.730%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.60%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,412,000	46.84%	6.19%	2.898%	2.898%	2.898%
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	<b>TOTAL CAPITALIZATION</b>	<b>\$6,448,958,000</b>	<b>100.00%</b>		<b>7.129%</b>	<b>7.392%</b>	<b>7.654%</b>
8	PreTax Cost of Capital				9.663%	10.084%	10.503%

St. Joseph Light and Power - Electric  
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Rate Revenue Summary

Line Number	Description	As Billed	Update Period Adjustment	Adjustments			Annualization for Rate Change
				Adjust for Excess Facilities	Adjustment for Billing Corrections	Adjustment for Rate Switchers	
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$65,229,164	\$1,614,459	-\$300	\$0	\$0	\$5,548,074
4	Small General Service	\$11,349,025	\$528,831	-\$2,849	\$0	\$0	\$996,811
5	Large General Service	\$25,975,228	\$1,120,992	-\$534	\$0	\$0	\$2,397,588
6	Large Power	\$43,429,905	\$3,381,047	-\$71,885	\$19,449	\$192,650	\$4,306,065
7	Lighting	\$3,387,832	\$241,046	-\$1,476	\$0	\$0	\$315,254
8	TOTAL RATE REVENUE BY RATE SCHEDULE	\$149,371,154	\$6,886,375	-\$77,044	\$19,449	\$192,650	\$13,563,792
9	OTHER RATE REVENUE						
10	Adjust to G/L	\$69,160	\$0	\$0	\$0	\$0	\$0
11	Excess Facilities Charges	\$0	\$0	\$77,044	\$0	\$0	\$0
12	GMO-L&P Amortization of Phase In	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$69,160	\$0	\$77,044	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$149,440,314	\$6,886,375	\$0	\$19,449	\$192,650	\$13,563,792

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**Rate Revenue Summary**

A	B	O
Line Number	Description	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES	
2	RATE REVENUE BY RATE SCHEDULE	
3	Residential	\$72,835,364
4	Small General Service	\$13,010,792
5	Large General Service	\$29,668,926
6	Large Power	\$50,854,226
7	Lighting	\$3,942,656
8	TOTAL RATE REVENUE BY RATE SCHEDULE	\$170,311,964
9	OTHER RATE REVENUE	
10	Adjust to G/L	\$69,160
11	Excess Facilities Charges	\$77,044
12	GMO-L&P Amortization of Phase In	-\$1,870,245
13	TOTAL OTHER RATE REVENUE	-\$1,724,041
14	TOTAL MISSOURI RATE REVENUES	\$168,587,923

St. Joseph Light and Power - Electric  
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 Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh Sales	D Billing Adjustments	E Adjustments			H Load Growth
				F Weather Adjustment	F Large Cust Rate Switch/Annualiza tion	G 365- Day Adjustment	
1	NATIVE LOAD						
2	Missouri Retail	2,109,428,218	183,449	11,897,241	3,290,400	-300,723	6,953,228
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			-300,723	6,953,228
8	LOSSES						6.42%
9	NET SYSTEM INPUT						

**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	I
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,131,451,813
3	Wholesale	0
4	Non-Missouri Retail	0
5	Firm Capacity Customers	0
6	Company use	0
7	TOTAL NATIVE LOAD	2,131,451,813
8	LOSSES	145,501,000
9	NET SYSTEM INPUT	<u>2,276,952,813</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**  
**Executive Case Summary**

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$172,134,808
2	Total Missouri Rate Revenue By Rate Schedule	\$168,587,923
3	Missouri Retail kWh Sales	2,131,451,813
4	Average Rate (Cents per kWh)	7.910
5	Annualized Customer Number	64,810
6	Profit (Return on Equity)	\$20,933,703
7	Interest Expense	\$13,499,304
8	Annualized Payroll	\$2,178,645
9	Utility Employees	3,055
10	Depreciation	\$18,388,475
11	Net Investment Plant	\$473,411,725
12	Pensions	\$8,146,110