

*Exhibit No.:*  
*Issue:* Staff Accounting Schedules  
*Witness:* MoPSC Auditors  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Cost of Service Report  
*File No.:* ER-2010-0356  
*Date Testimony Prepared:* February 22, 2011

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**TRUE-UP DIRECT**

**COST OF SERVICE**

**STAFF ACCOUNTING SCHEDULES**

**TEST YEAR ENDED DECEMBER 31, 2009**

**UPDATED JUNE 30, 2010**

**TRUE-UP DECEMBER 31, 2010**

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

**FILE NO. ER-2010-0356**

*Jefferson City, Missouri*  
*February 2011*

**Exhibit No.:** \_\_\_\_\_

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

**Case No:** ER-2010-0356

**Date Prepared:** February 22, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**TRUE-UP DIRECT EMS**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI PUBLIC SERVICE - ELECTRIC**

**Great Plains Energy Incorporated**

**Greater Missouri Operations (GMO)**

**Test Year Ending December 31, 2009**

**Updated Through June 30, 2010**

**True-Up Through December 31, 2010**

**CASE NO. ER-2010-0356**

**Jefferson City, Missouri**

**February 22, 2011**

**Missouri Public Service - Electric**  
**Case No. ER-2010-0356**  
**Test Year Ending 12/31/2009**  
**6/30/2010 Update - True Up 12/31/2010**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.63% Return	<u>C</u> 7.86% Return	<u>D</u> 8.10% Return
1	Net Orig Cost Rate Base	\$1,215,138,521	\$1,215,138,521	\$1,215,138,521
2	Rate of Return	7.63%	7.86%	8.10%
3	Net Operating Income Requirement	\$92,702,918	\$95,534,191	\$98,365,463
4	Net Income Available	\$92,684,911	\$92,684,911	\$92,684,911
5	Additional Net Income Required	\$18,007	\$2,849,280	\$5,680,552
6	Income Tax Requirement			
7	Required Current Income Tax	\$8,597,816	\$10,361,917	\$12,126,017
8	Current Income Tax Available	\$8,586,596	\$8,586,596	\$8,586,596
9	Additional Current Tax Required	\$11,220	\$1,775,321	\$3,539,421
10	Revenue Requirement	\$29,227	\$4,624,601	\$9,219,973
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$29,227</u>	<u>\$4,624,601</u>	<u>\$9,219,973</u>

Missouri Public Service - Electric  
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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,095,439,147
2	Less Accumulated Depreciation Reserve		\$720,085,673
3	Net Plant In Service		<u>\$1,375,353,474</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,197,475
6	Materials and Supplies		\$28,128,593
7	Emission Allowances		\$2,910,054
8	Prepayments - MPS		\$1,694,457
9	Fuel Inventory-Oil & Other		\$8,126,745
10	Fuel Inventory-Coal		\$17,437,191
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$6,352,121
13	Vintage 1 DSM Costs		\$768,441
14	Vintage 2 DSM Costs		\$12,526,971
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$6,012,968
18	Iatan 2 Regulatory Asset		\$2,076,610
19	Iatan MPS Common Regulatory Asset		\$1,221,509
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$71,449,691</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	5.8027%	\$519,617
23	State Tax Offset	5.8027%	\$81,654
24	City Tax Offset	5.8027%	\$0
25	Interest Expense Offset	17.0137%	\$7,421,967
26	Customer Advances		\$4,249,557
27	Customer Deposits		\$5,328,298
28	Deferred Income Taxes-Depreciation		\$197,287,302
29	Deferred Income Taxes on 1990 AAO		\$9,925
30	Deferred Income Taxes on 1992 AAO		\$139,901
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$231,664,644</u>
33	Total Rate Base		<u><u>\$1,215,138,521</u></u>

Missouri Public Service - Electric  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	P-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$22,507,520	P-4	-\$21,901,183	\$606,337	99.5400%	\$0	\$603,548
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,811	P-5	\$0	\$124,811	99.5400%	\$0	\$124,237
6		TOTAL PLANT INTANGIBLE	\$22,653,995		-\$21,901,183	\$752,812		\$0	\$749,343
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$40,090,829	P-11	\$0	\$40,090,829	99.5400%	\$0	\$39,906,411
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$263,141,825	P-12	\$0	\$263,141,825	99.5400%	\$0	\$261,931,373
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,676,218	P-14	\$0	\$60,676,218	99.5400%	\$0	\$60,397,107
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,997,190	P-15	\$0	\$15,997,190	99.5400%	\$0	\$15,923,603
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$844,912	P-16	\$0	\$844,912	99.5400%	\$0	\$841,025
17		TOTAL STEAM PRODUCTION - SIBLEY	\$389,061,500		\$0	\$389,061,500		\$0	\$387,271,816
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$111,111	\$466,553
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,934,964	P-20	\$0	\$18,934,964	99.5400%	\$408,358	\$19,256,221
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$59,626,406	P-21	-\$4,533,252	\$55,093,154	99.5400%	\$1,430,989	\$56,270,714
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,567,818	P-22	\$0	\$42,567,818	99.5400%	\$0	\$42,372,006
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,153,192	P-23	\$0	\$19,153,192	99.5400%	\$0	\$19,065,087
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,730,865	P-24	\$0	\$6,730,865	99.5400%	\$0	\$6,699,903
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,709,231	\$1,709,231	99.5400%	\$0	\$1,701,369
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,900,620	P-26	\$0	\$1,900,620	99.5400%	\$31,919	\$1,923,796
27		TOTAL STEAM PROD. JEFFREY	\$149,270,950		-\$2,824,021	\$146,446,929		\$1,982,377	\$147,755,649
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$11,211,396	P-35	-\$6,495,645	\$4,715,751	99.5400%	\$0	\$4,694,059
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$26,792,889	P-36	-\$15,228,149	\$11,564,740	99.5400%	\$0	\$11,511,542
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$347,240	P-37	-\$189,741	\$157,499	99.5400%	\$0	\$156,775
38	315.000	Steam Prod Access Equip- Iatan Com	\$355,242	P-38	-\$221,802	\$133,440	99.5400%	\$0	\$132,826
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$38,706,767		-\$22,135,337	\$16,571,430		\$0	\$16,495,202
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$85,813	\$85,813	99.5400%	\$0	\$85,418
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,402,548	\$10,402,548	99.5400%	\$0	\$10,354,696
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$73,762,137	\$73,762,137	99.5400%	\$0	\$73,422,831
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,491,528	\$9,491,528	99.5400%	\$0	\$9,447,867
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	P-45	\$3,253,957	\$3,253,957	99.5400%	\$0	\$3,238,989
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$357,604	\$357,604	99.5400%	\$0	\$355,959
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$97,353,587	\$97,353,587		\$0	\$96,905,760
48		TOTAL STEAM PRODUCTION	\$577,039,217		\$72,394,229	\$649,433,446		\$1,982,377	\$648,428,427
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							

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Plant In Service

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52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,446,707	P-64	\$0	\$1,446,707	99.5400%	\$0	\$1,440,052
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,929	P-66	\$0	\$5,336,929	99.5400%	\$0	\$5,312,379
67	344.000	Other Prod. Generators Elec - RG	\$6,395,295	P-67	\$0	\$6,395,295	99.5400%	\$0	\$6,365,877
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc Plt Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,226		\$0	\$14,992,226		\$0	\$14,923,262
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,699,062	P-76	\$0	\$8,699,062	99.5400%	\$0	\$8,659,046
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,813	P-78	\$0	\$35,813	99.5400%	\$0	\$35,648
79		TOTAL OTHER PROD GREENWOOD	\$56,945,999		\$0	\$56,945,999		\$0	\$56,684,046
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,884,973	P-82	\$0	\$10,884,973	99.5400%	\$0	\$10,834,902
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,657,465	P-84	\$0	\$68,657,465	99.5400%	\$0	\$68,341,641
85	344.000	Other Prod. Generators - SH	\$18,478,942	P-85	\$0	\$18,478,942	99.5400%	\$0	\$18,393,939
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr Plt - SH	\$169,388	P-87	\$0	\$169,388	99.5400%	\$0	\$168,609
88		TOTAL OTHER PROD SOUTH HARPER	\$120,379,189		\$0	\$120,379,189		\$0	\$119,825,446
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	\$0	\$5,118,376
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	\$0	\$2,093,042
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	\$0	\$36,088,326
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	\$0	\$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Plt.	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$2,276,012	P-100	-\$2,276,012	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$4,300,000	P-101	-\$4,300,000	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$80,541,888	P-102	-\$80,541,888	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$16,595,058	P-103	-\$16,595,058	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$14,960,000	P-104	-\$14,960,000	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$130,859	P-105	-\$130,859	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$119,231,207		-\$119,231,207	\$0		\$0	\$0

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107		TOTAL OTHER PRODUCTION	\$314,677,955		-\$56,999,756	\$257,678,199		\$0	\$256,492,879
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
111		TOTAL PRODUCTION PLANT	\$891,717,172		\$15,394,473	\$907,111,645		\$1,982,377	\$904,921,306
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,621,759	P-115	\$0	\$7,621,759	99.5400%	\$0	\$7,586,699
116	353.000	Transmission Station Equip	\$105,999,857	P-116	\$502,122	\$106,501,979	99.5400%	\$0	\$106,012,070
117	353.001	Trans. Station Equip. Iatan Common	\$1,189,318	P-117	-\$660,168	\$529,150	99.5400%	\$0	\$526,716
118	353.003	Transmission Station Equipment Common	\$443,392	P-118	\$0	\$443,392	99.5400%	\$0	\$441,352
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0	\$322,150
120	355.000	Transmission Poles and Fixtures	\$79,605,804	P-120	\$0	\$79,605,804	99.5400%	\$0	\$79,239,617
121	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	P-122	\$158	\$158	100.0000%	\$0	\$158
123	356.000	Transmission Overhead Cond & Devices	\$50,220,817	P-123	\$0	\$50,220,817	99.5400%	\$0	\$49,989,801
124	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$771,150	P-124	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	P-125	\$129	\$129	100.0000%	\$0	\$129
126	358.000	Transmission Underground Cond & Dev.	\$58,426	P-126	\$0	\$58,426	99.5400%	\$0	\$58,157
127		TOTAL TRANSMISSION PLANT	\$261,942,087		-\$1,266,519	\$260,675,568		\$0	\$259,476,461
128		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
129		Transmission-Salvage & Removal-Retirements not classified	\$0	P-129	\$0	\$0	100.0000%	\$0	\$0
130		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
131		DISTRIBUTION PLANT							
132	360.000	Distribution Land Electric	\$4,937,259	P-132	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
133	360.010	Distribution Depreciable Land Rights	\$274,734	P-133	\$0	\$274,734	99.5520%	\$0	\$273,503
134	360.020	Distribution Land Leased	\$22,228	P-134	\$0	\$22,228	99.5520%	\$0	\$22,128
135	361.000	Distribution Structures & Improvements	\$8,551,686	P-135	\$0	\$8,551,686	99.5520%	\$0	\$8,513,374
136	362.000	Distribution Station Equipment	\$115,743,759	P-136	\$0	\$115,743,759	99.5520%	\$0	\$115,225,227
137	364.000	Distribution Poles, Tower, & Fixtures	\$146,410,016	P-137	\$0	\$146,410,016	99.5520%	\$0	\$145,754,099
138	365.000	Distribution Overhead Conductor	\$105,461,922	P-138	\$0	\$105,461,922	99.5520%	\$0	\$104,989,453
139	366.000	Distribution Underground Circuit	\$44,104,298	P-139	\$0	\$44,104,298	99.5520%	\$0	\$43,906,711
140	367.000	Distribution Underground Conductors	\$108,657,448	P-140	\$0	\$108,657,448	99.5520%	\$0	\$108,170,663
141	368.000	Distribution Line Transformers	\$157,273,273	P-141	\$0	\$157,273,273	99.5520%	\$0	\$156,568,689
142	369.010	Distribution Services Overhead	\$13,356,565	P-142	\$0	\$13,356,565	99.5520%	\$0	\$13,296,728
143	369.020	Distribution Services Underground	\$49,933,918	P-143	\$0	\$49,933,918	99.5520%	\$0	\$49,710,214
144	370.000	Distribution Meters Electric	\$26,314,265	P-144	\$0	\$26,314,265	99.5520%	\$0	\$26,196,377
145	370.010	Distribution Meters PURPA	\$2,038,114	P-145	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
146	371.000	Distribution Cust Prem Install	\$15,225,991	P-146	\$0	\$15,225,991	99.5520%	\$0	\$15,157,779
147	373.000	Distribution Street Light and Traffic Signal	\$31,065,762	P-147	\$0	\$31,065,762	99.5520%	\$0	\$30,926,587
148		TOTAL DISTRIBUTION PLANT	\$829,371,238		\$0	\$829,371,238		\$0	\$825,655,655
149		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
150		Distribution-Salvage & Removal-Retirements not classified	\$0	P-150	\$0	\$0	100.0000%	\$0	\$0
151		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
152		GENERAL PLANT							
153	389.000	General Land Electric	\$977,543	P-153	\$0	\$977,543	99.5304%	\$0	\$972,952
154	390.000	General Structures & Improv. Electric	\$17,889,718	P-154	\$0	\$17,889,718	99.5304%	\$0	\$17,805,708

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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
155	391.000	General Office Furniture & Equipment	\$2,004,991	P-155	-\$850,550	\$1,154,441	99.5304%	\$0	\$1,149,020
156	391.020	General Office Furniture - Computer	\$2,036,708	P-156	-\$989,708	\$1,047,000	99.5304%	\$0	\$1,042,083
157	391.040	General Office Furniture - Software	\$549,734	P-157	-\$156,190	\$393,544	99.5304%	\$0	\$391,696
158	392.000	General Transportation Equip Autos	\$524,835	P-158	\$0	\$524,835	99.5304%	\$0	\$522,370
159	392.010	General Transportation Equip Light Trucks	\$890,091	P-159	\$0	\$890,091	99.5304%	\$0	\$885,911
160	392.020	General Trans Equip Heavy Trucks	\$7,003,848	P-160	\$0	\$7,003,848	99.5304%	\$0	\$6,970,958
161	392.040	General Trans Equip Trailers	\$789,615	P-161	\$0	\$789,615	99.5304%	\$0	\$785,907
162	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-162	\$0	\$5,043,943	99.5304%	\$0	\$5,020,257
163	393.000	General Stores Equipment	\$83,573	P-163	-\$67,205	\$16,368	99.5304%	\$0	\$16,291
164	394.000	General Tools Electric	\$4,246,164	P-164	-\$869,991	\$3,376,173	99.5304%	\$0	\$3,360,318
165	395.000	General Laboratory Equipment	\$2,301,499	P-165	-\$236,468	\$2,065,031	99.5304%	\$0	\$2,055,334
166	396.000	General Power Operated Equipment	\$4,169,185	P-166	\$0	\$4,169,185	99.5304%	\$0	\$4,149,607
167	397.000	General Communication Equipment	\$25,151,771	P-167	-\$130,431	\$25,021,340	99.5304%	\$0	\$24,903,840
168	398.000	General Misc. Equipment	\$171,991	P-168	-\$29,281	\$142,710	99.5304%	\$0	\$142,040
169		TOTAL GENERAL PLANT	\$73,835,209		-\$3,329,824	\$70,505,385		\$0	\$70,174,292
170		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	P-171	\$0	\$0	100.0000%	\$0	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
173		ECORP PLANT							
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$409,896	P-174	\$0	\$409,896	99.5450%	\$0	\$408,031
175	389.000	General Land Electric - Raytown	\$28,938	P-175	\$0	\$28,938	99.5450%	\$0	\$28,806
176	390.000	General Structures & Impr- Raytown	\$8,691,925	P-176	\$0	\$8,691,925	99.5450%	\$0	\$8,652,377
177	390.050	General Struct. Leasehold Improvements	\$0	P-177	\$0	\$0	99.5450%	\$0	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$996,131	P-178	\$0	\$996,131	99.5450%	\$0	\$991,599
179	391.000	General Office Furn. - Raytown	\$2,163,717	P-179	\$0	\$2,163,717	99.5450%	\$0	\$2,153,872
180	391.020	General Office Furniture-Computer-ECORP	\$3,471,605	P-180	\$0	\$3,471,605	99.5450%	\$0	\$3,455,809
181	391.020	General Office Furn. Comp. - Raytown	\$2,472,948	P-181	\$0	\$2,472,948	99.5450%	\$0	\$2,461,696
182	391.040	General Office Furniture Software	\$13,885,764	P-182	\$0	\$13,885,764	99.5450%	\$0	\$13,822,584
183	391.040	General Office Furn Software - Raytown	\$1,470,470	P-183	\$0	\$1,470,470	99.5450%	\$0	\$1,463,779
184	392.020	General Trans. Heavy Trucks - Elec	\$0	P-184	\$0	\$0	99.5450%	\$0	\$0
185	392.040	General Trans. Trailers - Electric	\$0	P-185	\$0	\$0	99.5450%	\$0	\$0
186	393.000	General Stores Equipment- Electric	\$7,808	P-186	\$0	\$7,808	99.5450%	\$0	\$7,772
187	394.000	General Tools - Electric	\$17,791	P-187	\$0	\$17,791	99.5450%	\$0	\$17,710
188	395.000	General Laboratory Equipment - ECORP	\$0	P-188	\$0	\$0	99.5450%	\$0	\$0
189	396.000	General Power Operated Equip Electric	\$16,697	P-189	\$0	\$16,697	99.5450%	\$0	\$16,621
190	397.000	General Communication Equipment Elec	\$295,693	P-190	\$0	\$295,693	99.5450%	\$0	\$294,348
191	397.000	General Communication - Raytown	\$634,769	P-191	\$0	\$634,769	99.5450%	\$0	\$631,881
192	398.000	General Miscellaneous Equipment Elec	\$18,552	P-192	\$0	\$18,552	99.5450%	\$0	\$18,468
193	398.000	General Misc. Equip. - Raytown	\$36,905	P-193	\$0	\$36,905	99.5450%	\$0	\$36,737
194		TOTAL ECORP PLANT	\$34,619,609		\$0	\$34,619,609		\$0	\$34,462,090
195		RETIREMENTS-WORK IN PROGRESS-ECORP							
196		ECORP-Salvage-Retirements not yet classified	\$0	P-196	\$0	\$0	100.0000%	\$0	\$0
197		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0		\$0	\$0
198		UCU COMMON GENERAL PLANT							
199	389.000	Land & Land Rights-UCU	\$0	P-199	\$0	\$0	100.0000%	\$0	\$0
200	390.000	Structures & Improvements Owned - UCU	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	390.051	Structures & Improvements Leased -UCU	\$0	P-201	\$0	\$0	100.0000%	\$0	\$0
202	391.000	Gen Office Furniture & Equipment	\$0	P-202	\$0	\$0	100.0000%	\$0	\$0
203	391.020	Gen Office Furniture-Computer-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	391.040	Computer Software-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0
205	391.050	Computer Software Developments-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207	392.050	Gen Transportation Equip Med Trucks	\$0	P-207	\$0	\$0	100.0000%	\$0	\$0
208	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-208	\$0	\$0	100.0000%	\$0	\$0
209	395.000	Lab Equipment-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	397.000	Communications Equipment-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0



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211	398.000	Miscellaneous Equipment-UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
213		TOTAL PLANT IN SERVICE	\$2,114,139,310		-\$11,103,053	\$2,103,036,257		\$1,982,377	\$2,095,439,147

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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-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant-Updated for True-Up ending 12/31/2010 (Hyneman)		-\$21,901,183		\$0	
P-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$111,111
	1. To Include JEC Common Plant (Majors)		\$0		\$111,111	
P-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$408,358
	1. To Include JEC Common Plant (Majors)		\$0		\$408,358	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,533,252		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,533,252		\$0	
	2. To Include JEC Common Plant (Majors)		\$0		\$1,430,989	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,709,231		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		\$1,709,231		\$0	
P-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$31,919
	1. To Include JEC Common Plant (Majors)		\$0		\$31,919	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$6,495,645		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$10,279,049		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$100,282		\$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
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$3,883,686		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$15,228,149		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$24,213,275		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$296,071		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$9,281,197		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$189,741		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$303,453		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$6,574		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$120,286		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$221,802		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$342,127		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,733		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$123,058		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$85,813		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,071		\$0	
	2. To include 53MW of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-Iatan 2	311.000		\$10,402,548		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,273,725		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$11,676,273		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$73,762,137		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$9,153,625		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$82,915,762		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,491,528		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,265,525		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$10,757,053		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$3,253,957		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$422,920		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$3,676,877		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$357,604		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$47,290		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$404,894		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	

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P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$2,276,012		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,276,012		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$4,300,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,300,000		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$80,541,888		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$80,541,888		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$16,595,058		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$16,595,058		\$0	
P-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$14,960,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$14,960,000		\$0	

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P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$130,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$130,859		\$0	
P-116	Transmission Station Equip	353.000		\$502,122		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		-\$1,709,231		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
P-117	Trans. Station Equip. Iatan Common	353.001		-\$660,168		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$449		\$0	
	4. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$529,599		\$0	
P-121	Trans. Poles & Fixtures - Iatan Common-Interco	355.001		-\$609,818		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$332,698		\$0	
P-122	Trans. Poles & Fixtures-Iatan-Substation	355.002		\$158		\$0

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	1. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$158		\$0	
P-124	Trans. OH Cond. & Dev.- Iatan Common-Intercom	356.001		-\$498,942		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$272,208		\$0	
P-125	Trans. OH Cond. & Dev-Iatan-Substation	356.002		\$129		\$0
	3. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$129		\$0	
P-155	General Office Furniture & Equipment	391.000		-\$850,550		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
P-156	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
P-157	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
P-163	General Stores Equipment	393.000		-\$67,205		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	



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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-164	General Tools Electric	394.000		-\$869,991		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
P-165	General Laboratory Equipment	395.000		-\$236,468		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
P-167	General Communication Equipment	397.000		-\$130,431		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
P-168	General Misc. Equipment	398.000		-\$29,281		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
<b>Total Plant Adjustments</b>				<b>-\$11,103,053</b>		<b>\$1,982,377</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		<b>INTANGIBLE PLANT</b>			
2	301.000	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$603,548	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,237	0.00%	\$0
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$749,343</b>		<b>\$0</b>
7		<b>PRODUCTION PLANT</b>			
8		<b>STEAM PRODUCTION</b>			
9		<b>STEAM PRODUCTION - SIBLEY</b>			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,906,411	1.8700%	\$746,250
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$261,931,373	2.1900%	\$5,736,297
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.1900%	\$172,515
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,397,107	2.3300%	\$1,407,253
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,923,603	2.4000%	\$382,166
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$841,025	2.5000%	\$21,026
17		<b>TOTAL STEAM PRODUCTION - SIBLEY</b>	<b>\$387,271,816</b>		<b>\$8,465,507</b>
18		<b>STEAM PROD. JEFFREY</b>			
19	310.000	Steam Production Land - Elec - Jeffrey	\$466,553	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$19,256,221	1.8700%	\$360,091
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$56,270,714	2.1000%	\$1,181,685
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,372,006	2.1000%	\$889,812
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,065,087	2.3100%	\$440,404
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,699,903	2.3700%	\$158,788
25	315.000	Steam Prod - Jeffrey GSU's	\$1,701,369	2.3700%	\$40,322
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,923,796	2.5900%	\$49,826
27		<b>TOTAL STEAM PROD. JEFFREY</b>	<b>\$147,755,649</b>		<b>\$3,120,928</b>
28		<b>STEAM PRODUCTION - IATAN 1</b>			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8700%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.1900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.3300%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.4000%	\$0
33		<b>TOTAL STEAM PRODUCTION - IATAN 1</b>	<b>\$0</b>		<b>\$0</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>			
35	311.000	Steam Prod. Struct. - Iatan Common	\$4,694,059	1.8700%	\$87,779
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$11,511,542	2.1900%	\$252,103
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$156,775	2.3300%	\$3,653
38	315.000	Steam Prod Access Equip- Iatan Com	\$132,826	2.4000%	\$3,188

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$16,495,202		\$346,723
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,418	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,354,696	1.8700%	\$193,633
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$73,422,831	2.1900%	\$1,607,960
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,447,867	2.3300%	\$220,135
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$3,238,989	2.4000%	\$77,736
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$355,959	2.5000%	\$8,899
47		TOTAL STEAM PRODUCTION - IATAN 2	\$96,905,760		\$2,108,363
48		TOTAL STEAM PRODUCTION	\$648,428,427		\$14,041,521
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	3.0900%	\$22,873
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.8100%	\$44,805
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.8000%	\$23,138
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	2.8500%	\$13,629
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$109,634
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,440,052	1.7500%	\$25,201
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	3.0900%	\$13,619
66	343.000	Other Prod. Prime Movers - RG	\$5,312,379	4.8100%	\$255,525
67	344.000	Other Prod. Generators Elec - RG	\$6,365,877	3.8000%	\$241,903
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.8500%	\$37,990
69	346.000	Other Prod. Misc PIt Eq - RG	\$19,908	3.5700%	\$711
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,262		\$574,949
71		OTHER PROD GREENWOOD			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	3.0900%	\$108,883
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.8100%	\$1,667,199
76	344.000	Other Prod. Generators - GW	\$8,659,046	3.8000%	\$329,044
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.8500%	\$192,322
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,648	3.5700%	\$1,273
79		<b>TOTAL OTHER PROD GREENWOOD</b>	<b>\$56,684,046</b>		<b>\$2,348,138</b>
80		<b>OTHER PROD SOUTH HARPER</b>			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,834,902	1.7500%	\$189,611
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	3.0900%	\$123,174
84	343.000	Other Prod. Prime Movers - SH	\$68,341,641	4.8100%	\$3,287,233
85	344.000	Other Prod. Generators - SH	\$18,393,939	3.8000%	\$698,970
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.8500%	\$486,496
87	346.000	Other Prod. Misc Pwr Plt - SH	\$168,609	3.5700%	\$6,019
88		<b>TOTAL OTHER PROD SOUTH HARPER</b>	<b>\$119,825,446</b>		<b>\$4,791,503</b>
89		<b>OTHER PROD-PRUDENT TURBINES 4 AND 5</b>			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Strctures	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	3.0900%	\$64,675
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.8100%	\$1,735,848
94	344.000	Other Prod. Generators	\$9,174,885	3.8000%	\$348,646
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.8500%	\$268,026
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.5700%	\$2,361
97		<b>TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5</b>	<b>\$61,945,187</b>		<b>\$2,509,128</b>
98		<b>OTHER PROD - CROSSROADS</b>			
99	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	3.0900%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.8100%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.8000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.8500%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.5700%	\$0
106		<b>TOTAL OTHER PROD - CROSSROADS</b>	<b>\$0</b>		<b>\$0</b>
107		<b>TOTAL OTHER PRODUCTION</b>	<b>\$256,492,879</b>		<b>\$10,333,352</b>
108		<b>RETIREMENTS WORK IN PROGRESS- PRODUCTION</b>			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
109		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
111		TOTAL PRODUCTION PLANT	\$904,921,306		\$24,374,873
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,586,699	1.83%	\$138,837
116	353.000	Transmission Station Equip	\$106,012,070	1.70%	\$1,802,205
117	353.001	Trans. Station Equip. Iatan Common	\$526,716	1.7000%	\$8,954
118	353.003	Transmission Station Equipment Common	\$441,352	1.7000%	\$7,503
119	354.000	Transmission Towers and Fixtures	\$322,150	1.85%	\$5,960
120	355.000	Transmission Poles and Fixtures	\$79,239,617	2.93%	\$2,321,721
121	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$331,168	2.9300%	\$9,703
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$158	2.9300%	\$5
123	356.000	Transmission Overhead Cond & Devices	\$49,989,801	2.32%	\$1,159,763
124	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$270,956	2.3200%	\$6,286
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$129	2.3200%	\$3
126	358.000	Transmission Underground Cond & Dev.	\$58,157	2.49%	\$1,448
127		TOTAL TRANSMISSION PLANT	\$259,476,461		\$5,462,388
128		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
129		Transmission-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
130		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
131		DISTRIBUTION PLANT			
132	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
133	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
134	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
135	361.000	Distribution Structures & Improvements	\$8,513,374	1.61%	\$137,065
136	362.000	Distribution Station Equipment	\$115,225,227	2.08%	\$2,396,685
137	364.000	Distribution Poles, Tower, & Fixtures	\$145,754,099	3.89%	\$5,669,834
138	365.000	Distribution Overhead Conductor	\$104,989,453	2.18%	\$2,288,770
139	366.000	Distribution Underground Circuit	\$43,906,711	1.70%	\$746,414
140	367.000	Distribution Underground Conductors	\$108,170,663	2.49%	\$2,693,450
141	368.000	Distribution Line Transformers	\$156,568,689	3.45%	\$5,401,620
142	369.010	Distribution Services Overhead	\$13,296,728	3.64%	\$484,001
143	369.020	Distribution Services Underground	\$49,710,214	3.05%	\$1,516,162

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
144	370.000	Distribution Meters Electric	\$26,196,377	2.00%	\$523,928
145	370.010	Distribution Meters PURPA	\$2,028,983	7.14%	\$144,869
146	371.000	Distribution Cust Prem Install	\$15,157,779	5.12%	\$776,078
147	373.000	Distribution Street Light and Traffic Signal	\$30,926,587	3.1800%	\$983,465
148		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$825,655,655</b>		<b>\$23,762,341</b>
149		<b>RETIREMENTS WORK IN PROGRESS- DISTRIBUTION</b>			
150		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
151		<b>TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION</b>	<b>\$0</b>		<b>\$0</b>
152		<b>GENERAL PLANT</b>			
153	389.000	General Land Electric	\$972,952	0.00%	\$0
154	390.000	General Structures & Improv. Electric	\$17,805,708	2.73%	\$486,096
155	391.000	General Office Furniture & Equipment	\$1,149,020	5.00%	\$57,451
156	391.020	General Office Furniture - Computer	\$1,042,083	12.50%	\$130,260
157	391.040	General Office Furniture - Software	\$391,696	11.11%	\$43,517
158	392.000	General Transportation Equip Autos	\$522,370	11.25%	\$58,767
159	392.010	General Transportation Equip Light Trucks	\$885,911	11.25%	\$99,665
160	392.020	General Trans Equip Heavy Trucks	\$6,970,958	11.25%	\$784,233
161	392.040	General Trans Equip Trailers	\$785,907	11.25%	\$88,415
162	392.050	General Trans Equip Medium Trucks	\$5,020,257	11.25%	\$564,779
163	393.000	General Stores Equipment	\$16,291	4.00%	\$652
164	394.000	General Tools Electric	\$3,360,318	4.00%	\$134,413
165	395.000	General Laboratory Equipment	\$2,055,334	3.30%	\$67,826
166	396.000	General Power Operated Equipment	\$4,149,607	4.45%	\$184,658
167	397.000	General Communication Equipment	\$24,903,840	3.70%	\$921,442
168	398.000	General Misc. Equipment	\$142,040	4.00%	\$5,682
169		<b>TOTAL GENERAL PLANT</b>	<b>\$70,174,292</b>		<b>\$3,627,856</b>
170		<b>RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT</b>			
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
172		<b>TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
173		<b>ECORP PLANT</b>			
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$408,031	0.0000%	\$0
175	389.000	General Land Electric - Raytown	\$28,806	0.0000%	\$0
176	390.000	General Structures & Impr- Raytown	\$8,652,377	2.2200%	\$192,083
177	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$991,599	5.0000%	\$49,580
179	391.000	General Office Furn. - Raytown	\$2,153,872	5.0000%	\$107,694

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
180	391.020	General Office Furniture-Computer-ECORP	\$3,455,809	12.5000%	\$431,976
181	391.020	General Office Furn. Comp. - Raytown	\$2,461,696	12.5000%	\$307,712
182	391.040	General Office Furniture Software	\$13,822,584	11.1100%	\$1,535,689
183	391.040	General Office Furn Software - Raytown	\$1,463,779	11.1100%	\$162,626
184	392.020	General Trans. Heavy Trucks - Elec	\$0	12.5000%	\$0
185	392.040	General Trans. Trailers - Electric	\$0	12.5000%	\$0
186	393.000	General Stores Equipment- Electric	\$7,772	4.0000%	\$311
187	394.000	General Tools - Electric	\$17,710	4.0000%	\$708
188	395.000	General Laboratory Equipment - ECORP	\$0	3.3000%	\$0
189	396.000	General Power Operated Equip Electric	\$16,621	4.4500%	\$740
190	397.000	General Communication Equipment Elec	\$294,348	3.7000%	\$10,891
191	397.000	General Communication - Raytown	\$631,881	3.7000%	\$23,380
192	398.000	General Miscellaneous Equipment Elec	\$18,468	4.0000%	\$739
193	398.000	General Misc. Equip. - Raytown	\$36,737	4.0000%	\$1,469
194		<b>TOTAL ECORP PLANT</b>	<b>\$34,462,090</b>		<b>\$2,825,598</b>
195		<b>RETIREMENTS-WORK IN PROGRESS-ECORP</b>			
196		ECORP-Salvage-Retirements not yet classified	\$0	0.0000%	\$0
197		<b>TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP</b>	<b>\$0</b>		<b>\$0</b>
198		<b>UCU COMMON GENERAL PLANT</b>			
199	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
200	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
201	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
202	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
203	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
204	391.040	Computer Software-UCU	\$0	0.0000%	\$0
205	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
206	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
207	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
208	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0
209	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
210	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
211	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
212		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
213		<b>Total Depreciation</b>	<b>\$2,095,439,147</b>		<b>\$60,053,056</b>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$8,787	R-2	\$0	\$8,787	99.5130%	\$0	\$8,744
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	R-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,395,612	R-4	-\$4,395,612	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$28,583	R-5	\$0	\$28,583	99.5400%	\$0	\$28,452
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$4,432,982</b>		<b>-\$4,395,612</b>	<b>\$37,370</b>		<b>\$0</b>	<b>\$37,196</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - SIBLEY</b>							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$28,200,308	R-11	\$0	\$28,200,308	99.5400%	\$0	\$28,070,587
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$90,257,602	R-12	\$0	\$90,257,602	99.5400%	\$0	\$89,842,417
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$424,842	R-13	\$0	\$424,842	99.5400%	\$0	\$422,888
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,909,759	R-14	\$0	\$33,909,759	99.5400%	\$0	\$33,753,774
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,493,480	R-15	\$0	\$11,493,480	99.5400%	\$0	\$11,440,610
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$486,455	R-16	\$0	\$486,455	99.5400%	\$0	\$484,217
17		<b>TOTAL STEAM PRODUCTION - SIBLEY</b>	<b>\$164,772,446</b>		<b>\$0</b>	<b>\$164,772,446</b>		<b>\$0</b>	<b>\$164,014,493</b>
18		<b>STEAM PROD. JEFFREY</b>							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$373,762	\$373,762
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,147,318	R-20	\$0	\$16,147,318	99.5400%	\$1,334,320	\$17,407,360
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$42,417,021	R-21	\$0	\$42,417,021	99.5400%	\$0	\$42,221,903
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$1,173,478	R-22	\$0	\$1,173,478	99.5400%	\$0	\$1,168,080
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,429,695	R-23	\$0	\$8,429,695	99.5400%	\$0	\$8,390,918
24	315.000	Steam Prod Access Equip - Jeffrey	\$4,983,353	R-24	\$0	\$4,983,353	99.5400%	\$31,112	\$4,991,542
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$650,378	R-26	\$0	\$650,378	99.5400%	\$0	\$647,386
27		<b>TOTAL STEAM PROD. JEFFREY</b>	<b>\$73,801,243</b>		<b>\$898,083</b>	<b>\$74,699,326</b>		<b>\$1,739,194</b>	<b>\$76,094,903</b>
28		<b>STEAM PRODUCTION - IATAN 1</b>							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		<b>TOTAL STEAM PRODUCTION - IATAN 1</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Prod. Struct. - Iatan Common	\$255,065	R-35	-\$109,092	\$145,973	99.5400%	\$0	\$145,302
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$659,117	R-36	-\$320,123	\$338,994	99.5400%	\$0	\$337,435
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$8,161	R-37	-\$2,847	\$5,314	99.5400%	\$0	\$5,290
38	315.000	Steam Prod Access Equip- Iatan Com	\$8,971	R-38	-\$6,256	\$2,715	99.5400%	\$0	\$2,703
39		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$931,314</b>		<b>-\$438,318</b>	<b>\$492,996</b>		<b>\$0</b>	<b>\$490,730</b>
40		<b>STEAM PRODUCTION - IATAN 2</b>							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$7,240	\$7,240	99.5400%	\$0	\$7,207
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$87,764	\$87,764	99.5400%	\$0	\$87,360
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$664,565	\$664,565	99.5400%	\$0	\$661,508
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$82,998	\$82,998	99.5400%	\$0	\$82,616
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	R-45	\$30,646	\$30,646	99.5400%	\$0	\$30,505
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$3,549	\$3,549	99.5400%	\$0	\$3,533
47		<b>TOTAL STEAM PRODUCTION - IATAN 2</b>	<b>\$0</b>		<b>\$876,762</b>	<b>\$876,762</b>		<b>\$0</b>	<b>\$872,729</b>
48		<b>TOTAL STEAM PRODUCTION</b>	<b>\$239,505,003</b>		<b>\$1,336,527</b>	<b>\$240,841,530</b>		<b>\$1,739,194</b>	<b>\$241,472,855</b>
49		<b>NUCLEAR PRODUCTION</b>							
50		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
51		<b>HYDRAULIC PRODUCTION</b>							
52		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>



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53		<b>OTHER PRODUCTION</b>							
54		<b>OTHER PROD - NEVADA</b>							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$61,348	R-56	\$0	\$61,348	99.5400%	\$0	\$61,066
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$254,800	R-57	\$0	\$254,800	99.5400%	\$0	\$253,628
58	343.000	Other Prod. Prime Movers - Nevada	\$399,161	R-58	\$0	\$399,161	99.5400%	\$0	\$397,325
59	344.000	Other Prod. Generators Elec - Nevada	\$434,514	R-59	\$0	\$434,514	99.5400%	\$0	\$432,515
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$341,932	R-60	\$0	\$341,932	99.5400%	\$0	\$340,359
61		<b>TOTAL OTHER PROD - NEVADA</b>	<b>\$1,491,755</b>		<b>\$0</b>	<b>\$1,491,755</b>		<b>\$0</b>	<b>\$1,484,893</b>
62		<b>OTHER PROD - RALPH GREEN</b>							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$478,931	R-64	\$0	\$478,931	99.5400%	\$0	\$476,728
65	342.000	Other Prod. Fuel Holders Elec - RG	\$114,474	R-65	\$0	\$114,474	99.5400%	\$0	\$113,947
66	343.000	Other Prod. Prime Movers - RG	\$2,175,416	R-66	\$0	\$2,175,416	99.5400%	\$0	\$2,165,409
67	344.000	Other Prod. Generators Elec - RG	\$4,785,145	R-67	\$0	\$4,785,145	99.5400%	\$0	\$4,763,133
68	345.000	Other Prod. Access. Elec Eq - RG	\$893,356	R-68	\$0	\$893,356	99.5400%	\$0	\$889,247
69	346.000	Other Prod. Misc Plt Eq - RG	\$2,148	R-69	\$0	\$2,148	99.5400%	\$0	\$2,138
70		<b>TOTAL OTHER PROD - RALPH GREEN</b>	<b>\$8,449,470</b>		<b>\$0</b>	<b>\$8,449,470</b>		<b>\$0</b>	<b>\$8,410,602</b>
71		<b>OTHER PROD GREENWOOD</b>							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$702,572	R-73	\$0	\$702,572	99.5400%	\$0	\$699,340
74	342.000	Other Prod. Fuel Holders - GW	\$1,435,527	R-74	\$0	\$1,435,527	99.5400%	\$0	\$1,428,924
75	343.000	Other Prod. Prime Movers - GW	\$9,338,311	R-75	\$0	\$9,338,311	99.5400%	\$0	\$9,295,355
76	344.000	Other Prod. Generators - GW	\$3,511,449	R-76	\$0	\$3,511,449	99.5400%	\$0	\$3,495,296
77	345.000	Other Prod. Access Eq - GW	\$2,282,764	R-77	\$0	\$2,282,764	99.5400%	\$0	\$2,272,263
78	346.000	Other Prod. Misc Pwr Plt - GW	\$138	R-78	\$0	\$138	99.5400%	\$0	\$137
79		<b>TOTAL OTHER PROD GREENWOOD</b>	<b>\$17,270,761</b>		<b>\$0</b>	<b>\$17,270,761</b>		<b>\$0</b>	<b>\$17,191,315</b>
80		<b>OTHER PROD SOUTH HARPER</b>							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$905,446	R-82	\$0	\$905,446	99.5400%	\$0	\$901,281
83	342.000	Other Prod. Fuel Holders - SH	\$696,820	R-83	\$0	\$696,820	99.5400%	\$0	\$693,615
84	343.000	Other Prod. Prime Movers - SH	\$16,825,701	R-84	\$0	\$16,825,701	99.5400%	\$0	\$16,748,303
85	344.000	Other Prod. Generators - SH	\$3,563,198	R-85	\$0	\$3,563,198	99.5400%	\$0	\$3,546,807
86	345.000	Other Prod. Access Elec Eq - SH	\$2,403,631	R-86	\$0	\$2,403,631	99.5400%	\$0	\$2,392,574
87	346.000	Other Prod. Misc Pwr Plt - SH	\$21,796	R-87	\$0	\$21,796	99.5400%	\$0	\$21,696
88		<b>TOTAL OTHER PROD SOUTH HARPER</b>	<b>\$24,416,592</b>		<b>\$0</b>	<b>\$24,416,592</b>		<b>\$0</b>	<b>\$24,304,276</b>
89		<b>OTHER PROD-PRUDENT TURBINES 4 AND 5</b>							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	\$0	\$384,308
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	\$0	\$333,393
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	\$0	\$8,024,884
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	\$0	\$1,719,691
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	\$0	\$1,189,605
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	99.5400%	\$0	\$8,423
97		<b>TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5</b>	<b>\$0</b>		<b>\$11,714,189</b>	<b>\$11,714,189</b>		<b>\$0</b>	<b>\$11,660,304</b>
98		<b>OTHER PROD - CROSSROADS</b>							
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$285,510	R-100	-\$285,510	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$949,341	R-101	-\$949,341	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$23,300,490	R-102	-\$23,300,490	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,418,095	R-103	-\$4,418,095	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$3,149,467	R-104	-\$3,149,467	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$32,076	R-105	-\$32,076	\$0	99.5400%	\$0	\$0
106		<b>TOTAL OTHER PROD - CROSSROADS</b>	<b>\$32,134,979</b>		<b>-\$32,134,979</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
107		<b>TOTAL OTHER PRODUCTION</b>	<b>\$83,763,557</b>		<b>-\$20,420,790</b>	<b>\$63,342,767</b>		<b>\$0</b>	<b>\$63,051,390</b>
108		<b>RETIREMENTS WORK IN PROGRESS- PRODUCTION</b>							

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109		Production- Salvage & Removal Retirements not classified.	-\$458,880	R-109	\$0	-\$458,880	99.5400%	\$0	-\$456,769
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$458,880		\$0	-\$458,880		\$0	-\$456,769
111		TOTAL PRODUCTION PLANT	\$322,809,680		-\$19,084,263	\$303,725,417		\$1,739,194	\$304,067,476
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$3,038,427	R-114	\$0	\$3,038,427	99.5400%	\$0	\$3,024,450
115	352.000	Transmission Structures and Imp.	\$1,791,468	R-115	\$0	\$1,791,468	99.5400%	\$0	\$1,783,227
116	353.000	Transmission Station Equip	\$33,783,943	R-116	-\$706,801	\$33,077,142	99.5400%	\$0	\$32,924,987
117	353.001	Trans. Station Equip. Iatan Common	\$11,460	R-117	-\$7,366	\$4,094	99.5400%	\$0	\$4,075
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$315,116	R-119	\$0	\$315,116	99.5400%	\$0	\$313,666
120	355.000	Transmission Poles and Fixtures	\$25,079,817	R-120	\$0	\$25,079,817	99.5400%	\$0	\$24,964,450
121	355.001	Trans. Poles & Fixtures - Iatan Common-Interconnection	\$5,535	R-121	\$914	\$6,449	99.5400%	\$0	\$6,419
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	R-122	\$1	\$1	100.0000%	\$0	\$1
123	356.000	Transmission Overhead Cond & Devices	\$22,831,964	R-123	\$0	\$22,831,964	99.5400%	\$0	\$22,726,937
124	356.001	Trans. OH Cond. & Dev.- Iatan Common-Interconnection	\$4,408	R-124	-\$230	\$4,178	99.5400%	\$0	\$4,159
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	R-125	\$0	\$0	100.0000%	\$0	\$0
126	358.000	Transmission Underground Cond & Dev.	\$51,165	R-126	\$0	\$51,165	99.5400%	\$0	\$50,930
127		TOTAL TRANSMISSION PLANT	\$86,913,303		-\$713,482	\$86,199,821		\$0	\$85,803,301
128		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
129		Transmission-Salvage & Removal-Retirements not classified	-\$1,171,916	R-129	\$0	-\$1,171,916	99.5400%	\$0	-\$1,166,525
130		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$1,171,916		\$0	-\$1,171,916		\$0	-\$1,166,525
131		DISTRIBUTION PLANT							
132	360.000	Distribution Land Electric	\$0	R-132	\$0	\$0	99.5520%	\$0	\$0
133	360.010	Distribution Depreciable Land Rights	\$0	R-133	\$0	\$0	99.5520%	\$0	\$0
134	360.020	Distribution Land Leased	\$5,389	R-134	\$0	\$5,389	99.5520%	\$0	\$5,365
135	361.000	Distribution Structures & Improvements	\$1,990,445	R-135	\$0	\$1,990,445	99.5520%	\$0	\$1,981,528
136	362.000	Distribution Station Equipment	\$32,074,963	R-136	\$0	\$32,074,963	99.5520%	\$0	\$31,931,267
137	364.000	Distribution Poles, Tower, & Fixtures	\$74,046,028	R-137	\$0	\$74,046,028	99.5520%	\$0	\$73,714,302
138	365.000	Distribution Overhead Conductor	\$32,149,656	R-138	\$0	\$32,149,656	99.5520%	\$0	\$32,005,626
139	366.000	Distribution Underground Circuit	\$8,525,220	R-139	\$0	\$8,525,220	99.5520%	\$0	\$8,487,027
140	367.000	Distribution Underground Conductors	\$33,351,183	R-140	\$0	\$33,351,183	99.5520%	\$0	\$33,201,770
141	368.000	Distribution Line Transformers	\$61,760,222	R-141	\$0	\$61,760,222	99.5520%	\$0	\$61,483,536
142	369.010	Distribution Services Overhead	\$12,797,019	R-142	\$0	\$12,797,019	99.5520%	\$0	\$12,739,688
143	369.020	Distribution Services Underground	\$26,899,740	R-143	\$0	\$26,899,740	99.5520%	\$0	\$26,779,229
144	370.000	Distribution Meters Electric	\$12,987,773	R-144	\$0	\$12,987,773	99.5520%	\$0	\$12,929,588
145	370.010	Distribution Meters PURPA	\$2,561,684	R-145	\$0	\$2,561,684	99.5520%	\$0	\$2,550,208
146	371.000	Distribution Cust Prem Install	\$9,634,585	R-146	\$0	\$9,634,585	99.5520%	\$0	\$9,591,422
147	373.000	Distribution Street Light and Traffic Signal	\$8,846,583	R-147	\$0	\$8,846,583	99.5520%	\$0	\$8,806,950
148		TOTAL DISTRIBUTION PLANT	\$317,630,490		\$0	\$317,630,490		\$0	\$316,207,506
149		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
150		Distribution-Salvage & Removal-Retirements not classified	-\$2,554,552	R-150	\$0	-\$2,554,552	99.5520%	\$0	-\$2,543,108
151		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	-\$2,554,552		\$0	-\$2,554,552		\$0	-\$2,543,108
152		GENERAL PLANT							
153	389.000	General Land Electric	\$0	R-153	\$0	\$0	99.5450%	\$0	\$0
154	390.000	General Structures & Improv. Electric	\$3,137,849	R-154	\$0	\$3,137,849	99.5450%	\$0	\$3,123,572
155	391.000	General Office Furniture & Equipment	\$1,550,151	R-155	-\$842,774	\$707,377	99.5450%	\$0	\$704,158
156	391.020	General Office Furniture - Computer	\$673,598	R-156	-\$989,708	-\$316,110	99.5450%	\$0	-\$314,672
157	391.040	General Office Furniture - Software	\$197,356	R-157	-\$156,190	\$41,166	99.5450%	\$0	\$40,979
158	392.000	General Transportation Equip Autos	\$105,929	R-158	\$0	\$105,929	99.5450%	\$0	\$105,447
159	392.010	General Transportation Equip Light Trucks	\$507,753	R-159	\$0	\$507,753	99.5450%	\$0	\$505,443
160	392.020	General Trans Equip Heavy Trucks	\$1,761,296	R-160	\$0	\$1,761,296	99.5450%	\$0	\$1,753,282

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161	392.040	General Trans Equip Trailers	\$759,319	R-161	\$0	\$759,319	99.5450%	\$0	\$755,864
162	392.050	General Trans Equip Medium Trucks	\$1,452,451	R-162	\$0	\$1,452,451	99.5450%	\$0	\$1,445,842
163	393.000	General Stores Equipment	\$79,737	R-163	-\$67,205	\$12,532	99.5450%	\$0	\$12,475
164	394.000	General Tools Electric	\$3,343,471	R-164	-\$869,991	\$2,473,480	99.5450%	\$0	\$2,462,226
165	395.000	General Laboratory Equipment	\$1,575,372	R-165	-\$236,468	\$1,338,904	99.5450%	\$0	\$1,332,812
166	396.000	General Power Operated Equipment	\$1,771,042	R-166	\$0	\$1,771,042	99.5450%	\$0	\$1,762,984
167	397.000	General Communication Equipment	\$5,577,768	R-167	-\$130,431	\$5,447,337	99.5450%	\$0	\$5,422,552
168	398.000	General Misc. Equipment	-\$77,406	R-168	-\$29,281	-\$106,687	99.5450%	\$0	-\$106,202
169		TOTAL GENERAL PLANT	\$22,415,686		-\$3,322,048	\$19,093,638		\$0	\$19,006,762
170		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
171		General Plant-Salvage & Removal- Retirements not classified.	\$0	R-171	\$0	\$0	99.5450%	\$0	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
173		ECORP PLANT							
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$107,939	R-174	\$0	\$107,939	99.5450%	\$0	\$107,448
175	389.000	General Land Electric - Raytown	\$0	R-175	\$0	\$0	99.5450%	\$0	\$0
176	390.000	General Structures & Impr- Raytown	-\$253,390	R-176	\$0	-\$253,390	99.5450%	\$0	-\$252,237
177	390.050	General Struct. Leasehold Improvements	\$0	R-177	\$0	\$0	99.5450%	\$0	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$121,505	R-178	\$0	\$121,505	99.5450%	\$0	\$120,952
179	391.000	General Office Furn. - Raytown	\$276,807	R-179	\$0	\$276,807	99.5450%	\$0	\$275,548
180	391.020	General Office Furniture-Computer-ECORP	\$2,675,382	R-180	\$0	\$2,675,382	99.5450%	\$0	\$2,663,209
181	391.020	General Office Furn. Comp. - Raytown	\$2,228,481	R-181	\$0	\$2,228,481	99.5450%	\$0	\$2,218,341
182	391.040	General Office Furniture Software	\$7,195,837	R-182	\$0	\$7,195,837	99.5450%	\$0	\$7,163,096
183	391.040	General Office Furn Software - Raytown	\$807,592	R-183	\$0	\$807,592	99.5450%	\$0	\$803,917
184	392.020	General Trans. Heavy Trucks - Elec	\$0	R-184	\$0	\$0	99.5450%	\$0	\$0
185	392.040	General Trans. Trailers - Electric	\$0	R-185	\$0	\$0	99.5450%	\$0	\$0
186	393.000	General Stores Equipment- Electric	\$8,096	R-186	\$0	\$8,096	99.5450%	\$0	\$8,059
187	394.000	General Tools - Electric	\$18,903	R-187	\$0	\$18,903	99.5450%	\$0	\$18,817
188	395.000	General Laboratory Equipment - ECORP	\$0	R-188	\$0	\$0	99.5450%	\$0	\$0
189	396.000	General Power Operated Equip Electric	\$17,997	R-189	\$0	\$17,997	99.5450%	\$0	\$17,915
190	397.000	General Communication Equipment Elec	-\$223,675	R-190	\$0	-\$223,675	99.5450%	\$0	-\$222,657
191	397.000	General Communication - Raytown	-\$295,729	R-191	\$0	-\$295,729	99.5450%	\$0	-\$294,383
192	398.000	General Miscellaneous Equipment Elec	\$18,552	R-192	\$0	\$18,552	99.5450%	\$0	\$18,468
193	398.000	General Misc. Equip. - Raytown	\$36,345	R-193	\$0	\$36,345	99.5450%	\$0	\$36,180
194		TOTAL ECORP PLANT	\$12,740,642		\$0	\$12,740,642		\$0	\$12,682,673
195		RETIREMENTS-WORK IN PROGRESS-ECORP							
196		ECORP-Salvage-Retirements not yet classified	\$2,379	R-196	\$0	\$2,379	99.5450%	\$0	\$2,368
197		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$2,379		\$0	\$2,379		\$0	\$2,368
198		UCU COMMON GENERAL PLANT							
199	389.000	Land & Land Rights-UCU	\$0	R-199	\$0	\$0	99.5450%	\$0	\$0
200	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-200	\$0	-\$29,925	99.5450%	\$0	-\$29,789
201	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-201	\$0	-\$15,254	99.5450%	\$0	-\$15,185
202	391.000	Gen Office Furniture & Equipment	-\$228,633	R-202	\$0	-\$228,633	99.5450%	\$0	-\$227,593
203	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-203	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
204	391.040	Computer Software-UCU	-\$4,830,588	R-204	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
205	391.050	Computer Software Developments-UCU	-\$2,111,548	R-205	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
206	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-206	\$0	-\$158	99.5450%	\$0	-\$157
207	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-207	\$0	-\$1,403	99.5450%	\$0	-\$1,397
208	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-208	\$0	-\$15,220	99.5450%	\$0	-\$15,151
209	395.000	Lab Equipment-UCU	-\$10,810	R-209	\$0	-\$10,810	99.5450%	\$0	-\$10,761
210	397.000	Communications Equipment-UCU	-\$1,511,306	R-210	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
211	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-211	\$0	-\$72,431	99.5450%	\$0	-\$72,101
212		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
213		TOTAL DEPRECIATION RESERVE	\$749,142,673		-\$27,515,405	\$721,627,268		\$1,739,194	\$720,085,673

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Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,395,612		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,395,612		\$0	
R-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$373,762
	1. To include reserve for JEC Common (Majors)		\$0		\$373,762	
R-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$1,334,320
	1. To include reserve for JEC Common (Majors)		\$0		\$1,334,320	
R-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$31,112
	1. To include reserve for JEC Common (Majors)		\$0		\$31,112	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$109,092		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$197,448		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Majors)		\$88,356		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$320,123		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$548,445		\$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 53MW allocation of Iatan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$228,322		\$0	
R-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$2,847		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,674		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$2,827		\$0	
R-38	Steam Prod Access Equip- Iatan Com	315.000		-\$6,256		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$9,364		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$3,108		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$7,240		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,240		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$87,764		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$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 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$87,764		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$664,565		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$664,565		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$82,998		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$82,998		\$0	
R-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$30,646		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$30,646		\$0	
R-46	Steam Production-Misc Power Plant Equipment	316.000		\$3,549		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$3,549		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$285,510		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$285,510		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$949,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$949,341		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$23,300,490		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$23,300,490		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,418,095		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,418,095		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$3,149,467		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$3,149,467		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$32,076		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$32,076		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. Iatan Common	353.001		-\$7,366		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$4,094		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common-Interco	355.001		\$914		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$6,449		\$0	



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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-122	Trans. Poles & Fixtures-Iatan-Substation	355.002		\$1		\$0
	1. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$1		\$0	
R-124	Trans. OH Cond. & Dev.- Iatan Common-Interco	356.001		-\$230		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$4,178		\$0	
R-155	General Office Furniture & Equipment	391.000		-\$842,774		\$0
	1. To remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
	2. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
R-156	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
R-157	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
R-163	General Stores Equipment	393.000		-\$67,205		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
R-164	General Tools Electric	394.000		-\$869,991		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
R-165	General Laboratory Equipment	395.000		-\$236,468		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
R-167	General Communication Equipment	397.000		-\$130,431		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
R-168	General Misc. Equipment	398.000		-\$29,281		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$27,515,405</b>		<b>\$1,739,194</b>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$22,627,753	24.45	13.85	10.60	0.029041	\$657,133
3	Federal, State & City Income Tax Withheld	\$9,088,850	24.45	13.63	10.82	0.029644	\$269,430
4	Other Employee Withholdings	\$7,676,140	24.45	13.77	10.68	0.029260	\$224,604
5	FICA Taxes Withheld-Employee	\$3,417,417	24.45	13.77	10.68	0.029260	\$99,994
6	Sibley - Coal & Freight	\$42,900,192	24.45	17.39	7.06	0.019342	\$829,776
7	Jeffrey-Coal	\$19,269,980	24.45	16.64	7.81	0.021397	\$412,320
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$16,203,559	24.45	43.68	-19.23	-0.052685	-\$853,685
10	Fuel - Purchased Gas	\$9,442,243	24.45	39.83	-15.38	-0.042137	-\$397,868
11	Fuel - Purchased Oil	\$9,110	24.45	39.83	-15.38	-0.042137	-\$384
12	Purchased Power	\$40,688,710	24.45	34.50	-10.05	-0.027534	-\$1,120,323
13	Injuries and Damages	\$1,965,664	24.45	44.27	-19.82	-0.054301	-\$106,738
14	Lake Road-Coal	\$9,639,774	24.45	20.02	4.43	0.012137	\$116,998
15	Pension Fund Payments	\$7,945,506	24.45	51.74	-27.29	-0.074767	-\$594,062
16	OPEB's	\$3,374,872	24.45	178.44	-153.99	-0.421890	-\$1,423,825
17	Cash Vouchers	\$138,349,347	24.45	30.00	-5.55	-0.015205	-\$2,103,602
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$335,251,467</b>					<b>-\$6,318,340</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$3,417,417	24.45	16.50	7.95	0.021781	\$74,435
21	Federal/State Unemployment Taxes	\$165,494	24.45	75.88	-51.43	-0.140904	-\$23,319
22	MO Gross Receipts Taxes- 6%	\$3,491,316	7.25	68.29	-61.04	-0.167233	-\$583,863
23	MO Gross Receipts Taxes- 4%	\$1,193,688	7.25	36.60	-29.35	-0.080411	-\$95,986
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	7.25	45.92	-38.67	-0.105945	-\$2,323,763
25	Corporate Franchise	\$822,703	24.45	-77.50	101.95	0.279315	\$229,793
26	Property Tax	\$14,797,545	24.25	188.36	-164.11	-0.449604	-\$6,653,035
27	<b>TOTAL TAXES</b>	<b>\$45,821,839</b>					<b>-\$9,375,738</b>
28	<b>OTHER EXPENSES</b>						
29	Sales Taxes	\$12,456,941	7.25	22.00	-14.75	-0.040411	-\$503,397
30	<b>TOTAL OTHER EXPENSES</b>	<b>\$12,456,941</b>					<b>-\$503,397</b>
31	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$16,197,475</b>
32	<b>TAX OFFSET FROM RATE BASE</b>						
33	Federal Tax Offset	\$8,954,743	24.45	45.63	-21.18	-0.058027	-\$519,617
34	State Tax Offset	\$1,407,174	24.45	45.63	-21.18	-0.058027	-\$81,654
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$43,623,473	24.45	86.55	-62.10	-0.170137	-\$7,421,967
37	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$53,985,390</b>					<b>-\$8,023,238</b>
38	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$24,220,713</b>

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$29,498,177	\$539,743,347	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	-\$2,088,699	\$245,514,383	-\$11,819,574	\$232,358,583	\$14,397,280	\$217,961,303
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$4,740,369	\$13,134,282	-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$762,982	\$24,389,860	\$0	\$24,280,592	\$9,584,843	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,342,291	\$13,441,126	\$219,707	\$13,660,833	\$5,221,381	\$8,439,452
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$276,850	\$1,357,586	\$1,311,808	\$2,669,394	\$645,905	\$2,023,489
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$31,984	\$412,320	\$0	\$412,320	\$336,702	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	-\$3,276,262	\$43,976,416	\$8,079,182	\$51,860,277	\$9,206,161	\$42,654,116
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$2,863,100	\$59,667,639	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$189,195	\$794,188	\$0	\$794,188
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$3,922,984	\$19,313,386	\$0	\$19,221,012	\$319,100	\$18,901,912
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	-\$3,768,239	\$419,229,844	-\$2,220,992	\$414,934,306	\$41,421,260	\$313,845,407
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$92,719,073	\$31,719,169	\$124,809,041	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$48,759,017	\$8,586,596	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$23,537,534	See Note (1)	See Note (1)	See Note (1)	\$23,537,534	\$0	\$23,537,534	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$105,585,721	\$0	\$0	\$0	\$109,353,960	-\$17,039,848	\$92,684,911	\$0	\$0

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

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Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$18,979,602	\$499,399,097		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	-\$4,157,174	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	-\$1,599,862	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$13,222,566	\$499,399,097		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.4400%	\$0	\$245,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$28,095,185	\$32,280,630		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,819,574	\$0		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.0000%	\$0	\$0		
Rev-14	450.001	Other Oper Rev - Forf Disc	\$547,556			Rev-14		\$547,556	100.0000%	\$0	\$547,556		
Rev-15	451.004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.0000%	\$0	\$749,826		
Rev-16	454.001	Other Revenue- Rent Electric Property	\$1,007,432			Rev-16		\$1,007,432	100.0000%	\$0	\$1,007,432		
Rev-17	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-17		\$442,050	100.0000%	\$0	\$442,050		
Rev-18	456.101	Miscellaneous Electric Operating Revenue	\$634,152			Rev-18		\$634,152	99.5400%	\$0	\$631,235		
Rev-19	456.100	Regional Transmission Tariff Revenue	\$3,489,322			Rev-19		\$3,489,322	99.5400%	\$0	\$3,473,271		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$25,772,386					\$25,772,386		\$16,275,611	\$40,344,250		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$29,498,177	\$539,743,347		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$776,943	\$1,630,490	99.5400%	\$0	\$1,622,990	\$150,480	\$1,472,510
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$12,663,721	\$98,774,195	99.4400%	\$0	\$98,221,060	\$181,162	\$98,039,898
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$404,282	\$1,321,480	99.4400%	\$0	\$1,314,080	\$0	\$1,314,080
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$595,339	\$4,103,218	99.5400%	\$0	\$4,084,344	\$2,863,181	\$1,221,163
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$117,611	\$960,752	99.5400%	\$0	\$956,332	\$600,818	\$355,514
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$79,215	\$2,637,476	99.5400%	\$0	\$2,625,344	\$796,949	\$1,828,395
13	507.000	Steam Power Operations Rents	\$1,539	\$0	\$1,539	E-13	\$7	\$1,546	99.5400%	\$0	\$1,539	\$7	\$1,532
14	509.000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	-\$130,512	\$1,252,054	99.4400%	\$0	\$1,245,042	\$0	\$1,245,042
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$12,952,720	\$115,764,424		-\$782,915	\$114,342,563	\$6,283,803	\$108,058,760
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$130,620	\$1,342,575	99.5400%	\$0	\$1,336,399	\$1,300,084	\$36,315
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$438,057	\$1,694,591	99.5400%	\$0	\$1,686,796	\$885,280	\$801,516
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,399,147	\$9,599,504	99.5400%	\$0	\$9,555,346	\$2,984,379	\$6,570,967
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$176,858	\$2,880,202	99.5400%	\$0	\$2,866,953	\$812,499	\$2,054,454
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$100,568	\$231,931	99.5400%	\$0	\$230,864	\$73,484	\$157,380
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$2,044,114	\$15,748,803		\$0	\$15,676,358	\$6,055,726	\$9,620,632
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$14,996,834	\$131,513,227		-\$782,915	\$130,018,921	\$12,339,529	\$117,679,392
24		NUCLEAR POWER GENERATION											

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25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29		OPERATION - OTHER POWER											
30	546.000	Other Gen. Oper. Superv. & Eng.	\$103,323	\$73,346	\$29,977	E-30	\$7,857	\$111,180	99.5400%	\$0	\$110,668	\$80,829	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$7,798,965	\$15,118,629	99.4400%	\$0	\$15,033,965	\$31,428	\$15,002,537
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,191	99.4400%	\$0	\$878,245	\$0	\$878,245
33	547.033	Fuel Other InterUNIntra ST/(bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.4400%	-\$764,995	\$0	\$0	\$0
34	547.105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$13,203,698	\$6,031,362	99.4400%	\$0	\$5,997,586	\$0	\$5,997,586
35	548.000	Other Power Generation Expense	\$459,125	\$280,546	\$178,579	E-35	\$30,052	\$489,177	99.5400%	\$0	\$486,927	\$309,169	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$18,007	\$729,944	99.5400%	\$0	\$726,586	\$185,346	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$5,078,530	\$24,132,786		-\$764,995	\$23,233,977	\$606,772	\$22,627,205
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$32,129	\$285,484	99.5400%	\$0	\$284,171	\$276,419	\$7,752
40	552.000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$184,859	\$357,910	99.5400%	\$0	\$356,264	\$102,374	\$253,890
41	553.000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	E-41	-\$144,406	\$4,014,532	99.5400%	\$0	\$3,996,065	\$489,470	\$3,506,595
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$29,500	\$37,047	99.5400%	\$0	\$36,877	\$4,979	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$102,082	\$4,694,973		\$0	\$4,673,377	\$873,242	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$4,976,448	\$28,827,759		-\$764,995	\$27,907,354	\$1,480,014	\$26,427,340
45		OTHER POWER SUPPLY EXPENSES											
46	555.000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$0	\$94,801	99.4400%	\$0	\$94,270	\$0	\$94,270
47	555.005	Purch Pwr Capacity Purch - Gardn	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.5400%	\$0	\$1,857,780	\$0	\$1,857,780
48	555.020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$32,194,205	\$34,609,447	99.4400%	\$0	\$34,415,634	\$0	\$34,415,634
49	555.021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.4400%	-\$0	\$1,650,710	\$0	\$1,650,710
50	555.027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$78,897	\$5,680,254	99.5400%	\$0	\$5,654,125	\$0	\$5,654,125
51	555.030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$20,535,304	\$24,084,435	99.4400%	\$0	\$23,949,562	\$0	\$23,949,562
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.4400%	\$0	\$3,816,433	\$0	\$3,816,433
56	556.000	System Control and Load Dispatch	\$993,291	\$615,461	\$377,830	E-56	\$66,102	\$1,059,393	99.4400%	\$0	\$1,053,460	\$677,746	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$595,183	\$1,088,845	99.4400%	\$0	\$1,082,747	-\$100,009	\$1,182,756
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$12,109,085	\$85,173,397		-\$10,271,664	\$74,432,308	\$577,737	\$73,854,571
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		-\$2,088,699	\$245,514,383		-\$11,819,574	\$232,358,583	\$14,397,280	\$217,961,303
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$42,195	\$777,068	99.5400%	\$0	\$773,493	\$441,002	\$332,491
63	561.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$37,759	\$700,831	99.5400%	\$986,657	\$1,684,265	\$388,521	\$1,295,744
64	562.000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$4,349	\$67,622	99.5400%	\$0	\$67,311	\$44,741	\$22,570
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$1,025	\$127,445	99.5400%	\$0	\$126,858	\$10,548	\$116,310
66	565.000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	\$0	\$3,445,095	99.5400%	-\$3,894,075	-\$464,827	\$0	-\$464,827

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67	565.021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017
68	565.027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915
69	565.030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$872,232	\$877,524	99.5400%	\$0	\$873,487	\$0	\$873,487
70	566.000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	\$14,956	\$1,001,416	99.5400%	\$0	\$996,809	\$559,128	\$437,681
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$2,990	\$2,990	100.0000%	\$0	\$2,990	\$0	\$2,990
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	-\$156,992	\$779,594	\$0	\$779,594
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$4,768,098	\$11,448,632		-\$3,064,410	\$8,331,572	\$1,443,940	\$6,887,632
75		MAINTENANCE - TRANSMISSION EXP.											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,259	\$10,731	99.5400%	\$0	\$10,681	\$5,115	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,053	\$64,563	E-77	\$150,314	\$420,930	99.5400%	\$0	\$418,994	\$227,076	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$133,091	\$1,237,372	99.5400%	\$0	\$1,231,680	\$33,320	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$41	\$372	99.5400%	\$0	\$435	\$422	\$13
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$15,724	\$16,180	99.5400%	\$0	\$16,106	\$15	\$16,091
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$27,729	\$1,685,650		\$0	\$1,677,896	\$265,948	\$1,411,948
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$4,740,369	\$13,134,282		-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$37,758	\$1,191,842	99.5520%	\$0	\$1,186,502	\$856,380	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$51,668	\$632,348	99.5520%	\$0	\$629,515	\$531,617	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$8,520	\$259,818	99.5520%	\$0	\$258,654	\$87,942	\$170,712
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$63,252	\$879,079	99.5520%	\$0	\$875,140	\$650,805	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$27,435	\$986,750	99.5520%	\$0	\$982,330	\$282,282	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$885	\$9,229	99.5520%	\$0	\$9,188	\$9,103	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$135,528	\$1,792,936	99.5520%	\$0	\$1,784,904	\$1,394,454	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$10,629	\$135,148	99.5520%	\$0	\$134,543	\$109,363	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$204,841	\$5,890,031	99.5520%	\$0	\$5,863,643	\$2,136,525	\$3,727,118
94	589.000	Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005
95		TOTAL OPERATION - DIST. EXPENSES	\$11,663,429	\$5,947,222	\$5,716,207		\$130,834	\$11,794,263		\$0	\$11,741,424	\$6,058,471	\$5,682,953
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$12,897	\$59,025	99.5520%	\$0	\$58,760	\$48,136	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$128,836	\$216,331	99.5520%	\$0	\$215,362	\$127,121	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$305,873	\$678,488	99.5520%	\$0	\$675,449	\$258,048	\$417,401
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$643,232	\$9,900,890	99.5520%	\$0	\$9,856,534	\$2,273,803	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$211,068	\$645,313	99.5520%	\$0	\$642,422	\$339,284	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$98,935	\$281,495	99.5520%	\$0	\$280,234	\$195,846	\$84,388
103	596.000	Distrb Maint- Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$484,326	\$685,278	99.5520%	\$0	\$682,207	\$228,105	\$454,102
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$6,812	\$81,622	99.5520%	\$0	\$81,256	\$53,494	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,507	\$47,155	99.5520%	\$0	\$46,944	\$2,535	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$632,148	\$12,595,597		\$0	\$12,539,168	\$3,526,372	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$762,982	\$24,389,860		\$0	\$24,280,592	\$9,584,843	\$14,695,749
108		CUSTOMER ACCOUNTS EXPENSE											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$31,862	\$588,076	100.0000%	\$0	\$588,076	\$360,389	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$552,015	\$3,698,815	100.0000%	\$0	\$3,698,815	\$755,243	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$822,062	\$6,679,080	100.0000%	\$0	\$6,679,080	\$4,104,963	\$2,574,117
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$219,707	\$2,693,887	\$0	\$2,693,887

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
113	905.000	Misc. Customer Accts Expense	\$899	\$710	\$189	E-113	\$76	\$975	100.0000%	\$0	\$975	\$786	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,342,291	\$13,441,126		\$219,707	\$13,660,833	\$5,221,381	\$8,439,452
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$14,013	\$206,336	100.0000%	\$0	\$206,336	\$210,073	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	\$259,215	\$719,955	100.0000%	\$1,311,808	\$2,031,763	\$94,485	\$1,937,278
118	909.000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$23,596	\$64,943	100.0000%	\$0	\$64,943	\$60,044	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$27,218	\$366,352	100.0000%	\$0	\$366,352	\$281,303	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		\$276,850	\$1,357,586		\$1,311,808	\$2,669,394	\$645,905	\$2,023,489
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$4,695	\$48,692	100.0000%	\$0	\$48,692	\$48,522	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$24,034	\$310,410	100.0000%	\$0	\$310,410	\$248,402	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$594	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916.000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$3,849	\$48,955	100.0000%	\$0	\$48,955	\$39,778	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$31,984	\$412,320		\$0	\$412,320	\$336,702	\$75,618
127		ADMIN. & GENERAL EXPENSES											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920.000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	-\$1,118,993	\$11,277,040	99.5100%	\$0	\$11,221,783	\$7,401,930	\$3,819,853
130	921.000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$42,539	\$1,602,871	99.5100%	\$0	\$1,595,017	\$175	\$1,594,842
131	921.100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$1,700,000	\$1,700,000	\$0	\$1,700,000
132	922.000	A & G Expenses Transferred	-\$313,697	-\$254,418	-\$59,279	E-132	-\$27,253	-\$340,950	99.5100%	\$0	-\$339,280	-\$280,291	-\$58,989
133	922.050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-133	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
134	923.000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-134	-\$152,671	\$1,844,549	99.5100%	\$0	\$1,835,511	\$0	\$1,835,511
135	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-135	-\$1,140,715	\$950,918	99.5130%	\$0	\$946,287	\$0	\$946,287
136	925.000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-136	\$1,507,815	\$3,398,783	99.5100%	\$0	\$3,382,129	\$113,867	\$3,268,262
137	926.000	Employee Pensions and Benefits	\$13,609,867	\$57,350	\$13,552,517	E-137	-\$211,205	\$13,398,662	99.5100%	\$6,004,083	\$19,337,092	-\$135,821	\$19,472,913
138	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-138	\$43,790	\$60,579	100.0000%	\$0	\$60,579	\$43,790	\$16,789
139	928.001	MPSC Assessment	\$788,763	\$0	\$788,763	E-139	-\$37,547	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
140	928.003	FERC Assessment	\$335,565	\$0	\$335,565	E-140	\$63,935	\$399,500	100.0000%	\$0	\$399,500	\$3,414	\$396,086
141	928.011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-141	\$720,369	\$1,761,235	100.0000%	\$0	\$1,761,235	\$409,019	\$1,352,216
142	928.230	Reg. Comm. FERC Proceedings	\$1,111,288	\$31,954	\$1,079,334	E-142	-\$357	\$1,110,931	100.0000%	\$0	\$1,110,931	\$31,954	\$1,078,977
143	928.030	Reg. Comm. Load Research	\$12,207	\$3,687	\$8,520	E-143	\$394	\$12,601	100.0000%	\$0	\$12,601	\$4,081	\$8,520
144	928.040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-144	\$2,849	\$12,981	100.0000%	\$0	\$12,981	\$29,597	-\$16,616
145	929.000	Duplicate Charges-Credit	-\$422,699	\$10	-\$422,709	E-145	\$1	-\$422,698	99.5100%	\$0	-\$420,627	\$11	-\$420,638
146	930.100	General Advertising Expense	\$44,593	\$0	\$44,593	E-146	-\$9,049	\$35,544	99.5100%	\$0	\$35,370	\$2,613	\$32,757
147	930.000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-147	-\$62,157	\$1,134,390	99.5100%	\$375,099	\$1,503,930	\$60,625	\$1,443,305
148	931.000	Admin & General Expense-Rents	\$2,535,480	\$0	\$2,535,480	E-148	-\$629,332	\$1,906,148	99.5100%	\$0	\$1,896,808	\$0	\$1,896,808
149	933.000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-149	-\$1,171,033	-\$1,166,765	99.5100%	\$0	-\$1,161,047	\$1,476,702	-\$2,637,749
150		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		-\$2,994,590	\$41,821,123		\$8,079,182	\$49,715,545	\$9,161,666	\$40,553,879
151		MAINT., ADMIN. & GENERAL EXP.											
152	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-152	-\$281,672	\$2,155,293	99.5100%	\$0	\$2,144,732	\$44,495	\$2,100,237
153		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$281,672	\$2,155,293		\$0	\$2,144,732	\$44,495	\$2,100,237
154		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		-\$3,276,262	\$43,976,416		\$8,079,182	\$51,860,277	\$9,206,161	\$42,654,116
155		DEPRECIATION EXPENSE											
156	703.000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-156	See note (1)	\$57,384,151	99.5130%	\$2,948,366	\$60,053,056	See note (1)	See note (1)
157	703.001	MO latan 1 and Com RA Depr Exp	-\$335,980			E-157		-\$335,980	99.5130%	\$0	-\$334,344		



Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
67	565.021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017
68	565.027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915
69	565.030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$872,232	\$877,524	99.5400%	\$0	\$873,487	\$0	\$873,487
70	566.000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	\$14,956	\$1,001,416	99.5400%	\$0	\$996,809	\$559,128	\$437,681
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$2,990	\$2,990	100.0000%	\$0	\$2,990	\$0	\$2,990
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	-\$156,992	\$779,594	\$0	\$779,594
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$4,768,098	\$11,448,632		-\$3,064,410	\$8,331,572	\$1,443,940	\$6,887,632
75		MAINTENANCE - TRANSMISSION EXP.											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,259	\$10,731	99.5400%	\$0	\$10,681	\$5,115	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,053	\$64,563	E-77	\$150,314	\$420,930	99.5400%	\$0	\$418,994	\$227,076	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$133,091	\$1,237,372	99.5400%	\$0	\$1,231,680	\$33,320	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$41	\$437	99.5400%	\$0	\$435	\$422	\$13
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$15,724	\$16,180	99.5400%	\$0	\$16,106	\$15	\$16,091
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$27,729	\$1,685,650		\$0	\$1,677,896	\$265,948	\$1,411,948
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$4,740,369	\$13,134,282		-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$37,758	\$1,191,842	99.5520%	\$0	\$1,186,502	\$856,380	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$51,668	\$632,348	99.5520%	\$0	\$629,515	\$531,617	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$8,520	\$259,818	99.5520%	\$0	\$258,654	\$87,942	\$170,712
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$63,252	\$879,079	99.5520%	\$0	\$875,140	\$650,805	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$27,435	\$986,750	99.5520%	\$0	\$982,330	\$282,282	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$885	\$9,229	99.5520%	\$0	\$9,188	\$9,103	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$135,528	\$1,792,936	99.5520%	\$0	\$1,784,904	\$1,394,454	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$10,629	\$135,148	99.5520%	\$0	\$134,543	\$109,363	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$204,841	\$5,890,031	99.5520%	\$0	\$5,863,643	\$2,136,525	\$3,727,118
94	589.000	Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005
95		TOTAL OPERATION - DIST. EXPENSES	\$11,663,429	\$5,947,222	\$5,716,207		\$130,834	\$11,794,263		\$0	\$11,741,424	\$6,058,471	\$5,682,953
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$12,897	\$59,025	99.5520%	\$0	\$58,760	\$48,136	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$128,836	\$216,331	99.5520%	\$0	\$215,362	\$127,121	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$305,873	\$678,488	99.5520%	\$0	\$675,449	\$258,048	\$417,401
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$643,232	\$9,900,890	99.5520%	\$0	\$9,856,534	\$2,273,803	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$211,068	\$645,313	99.5520%	\$0	\$642,422	\$339,284	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$98,935	\$281,495	99.5520%	\$0	\$280,234	\$195,846	\$84,388
103	596.000	Distrb Maint- Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$484,326	\$685,278	99.5520%	\$0	\$682,207	\$228,105	\$454,102
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$6,812	\$81,622	99.5520%	\$0	\$81,256	\$53,494	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,507	\$47,155	99.5520%	\$0	\$46,944	\$2,535	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$632,148	\$12,595,597		\$0	\$12,539,168	\$3,526,372	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$762,982	\$24,389,860		\$0	\$24,280,592	\$9,584,843	\$14,695,749
108		CUSTOMER ACCOUNTS EXPENSE											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$31,862	\$588,076	100.0000%	\$0	\$588,076	\$360,389	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$552,015	\$3,698,815	100.0000%	\$0	\$3,698,815	\$755,243	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$822,062	\$6,679,080	100.0000%	\$0	\$6,679,080	\$4,104,963	\$2,574,117
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$219,707	\$2,693,887	\$0	\$2,693,887

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$18,979,602	\$18,979,602
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$502,511	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$4,326,638	
	10. Removed billed FAC revenues (McMellen)		\$0	\$0		\$0	-\$31,945,392	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$4,157,174	-\$4,157,174
	1. To remove unbilled electric revenues		\$0	\$0		\$0	-\$4,157,174	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$1,599,862	-\$1,599,862
	1. To remove FCA unbilled revenue		\$0	\$0		\$0	-\$1,599,862	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost updated through December 31, 2010. (Harris)		\$0	\$0		\$0	\$28,095,185	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$779,331	\$2,388	-\$776,943	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,388		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$99,676	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$515,280	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)		-\$363,727	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$182,182	\$12,481,539	\$12,663,721	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$182,182	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$12,481,539		\$0	\$0	

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E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris)		\$0	\$404,282		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$278,309	\$317,030	\$595,339	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$278,309	\$0		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$317,030		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$58,401	\$59,210	\$117,611	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$58,401	\$0		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$59,210		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$76,899	\$2,316	\$79,215	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$77,527	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$628	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,860		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$130,512	-\$130,512	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
	2. To include annualized amortization of emission allowances updated through True-Up period December 31, 2010. (Harris)		\$0	-\$33,104		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$126,372	\$4,248	\$130,620	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$126,372	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	

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	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$19,579		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$86,052	\$352,005	\$438,057	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$86,052	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$61,979		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$290,090	\$1,109,057	\$1,399,147	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$326,709		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$290,090	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$78,977	\$97,881	\$176,858	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$25,876		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$78,977	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$7,143	-\$107,711	-\$100,568	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,619		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$7,143	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$7,857	\$0	\$7,857	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7,857	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$3,058	\$7,795,907	\$7,798,965	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,058	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$5,948,182		\$0	\$0	
	3. To adjust test year for reservation charges updated through True Up December 31, 2010 (Harris)		\$0	-\$107,067		\$0	\$0	

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	4. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$2,439,116		\$0	\$0	
	5. To remove Crossroads Natural Gas Reservation Charges (Hyneman)		\$0	-\$484,324		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris)		\$0	\$270,287		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-34	Hedge Settlements	547.105	\$0	-\$13,203,698	-\$13,203,698	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$13,203,698		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$30,052	\$0	\$30,052	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$30,052	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$18,007	\$0	\$18,007	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$18,017	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$10	\$0		\$0	\$0	
E-39	Other Gen Maint Superv. & Eng	551.000	\$26,869	\$5,260	\$32,129	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,260		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$26,869	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$9,951	\$174,908	\$184,859	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$9,951	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$47,578	-\$191,984	-\$144,406	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$47,578	\$0		\$0	\$0	

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E-42	Other Gen Maint Misc Exp	554.000	\$484	\$29,016	\$29,500	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$484	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$32,194,205	-\$32,194,205	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$36,156,931		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$3,962,726		\$0	\$0	
E-50	Purch Pwr On-System Demand	555.027	\$0	\$78,897	\$78,897	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$41,836		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$37,061		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$20,535,304	\$20,535,304	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,664
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$66,102	\$0	\$66,102	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$66,102	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$594,847	-\$336	-\$595,183	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$53,034	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		-\$647,881	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$42,972	-\$777	\$42,195	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$42,856	\$0		\$0	\$0	

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	2. To reflect MPS Short Term Incentive Compensation through True Up December 31, 2010 (Prenger)		\$116	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	<b>Trans Operations Expense</b>	<b>561.000</b>	<b>\$37,759</b>	<b>\$0</b>	<b>\$37,759</b>	<b>\$0</b>	<b>\$986,657</b>	<b>\$986,657</b>
	1. Staff Payroll Annualization (Prenger)		\$37,759	\$0		\$0	\$0	
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	\$986,657	
E-64	<b>Trans Oper- Station Expenses</b>	<b>562.000</b>	<b>\$4,349</b>	<b>\$0</b>	<b>\$4,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. Staff Payroll Annualization (Prenger)		\$4,349	\$0		\$0	\$0	
E-65	<b>Trans Oper-OH Line Expense</b>	<b>563.000</b>	<b>\$1,025</b>	<b>\$0</b>	<b>\$1,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. Staff Payroll Annualization (Prenger)		\$1,025	\$0		\$0	\$0	
E-66	<b>Trans Oper Elec By Others</b>	<b>565.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,894,075</b>	<b>-\$3,894,075</b>
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	3. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	4. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$3,894,075	
E-68	<b>Trans of Elec by Others Demand</b>	<b>565.027</b>	<b>\$0</b>	<b>-\$5,743,604</b>	<b>-\$5,743,604</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	<b>Trans of Elec by Others Off Sys</b>	<b>565.030</b>	<b>\$0</b>	<b>\$872,232</b>	<b>\$872,232</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010. (Harris)		\$0	\$872,232		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-70	<b>Trans Oper Misc Expense</b>	<b>566.000</b>	<b>\$54,349</b>	<b>-\$39,393</b>	<b>\$14,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$54,349	\$0		\$0	\$0	
E-72	<b>Maintenance of Supervision and Engineering</b>	<b>568.000</b>	<b>\$0</b>	<b>\$2,990</b>	<b>\$2,990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$2,990		\$0	\$0	
E-73	Misc. Transmission Expense	575.000	\$0	\$0	\$0	\$0	-\$156,992	-\$156,992
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$156,992	
E-76	Trans Maintenance of Structures	569.000	\$497	-\$5,756	-\$5,259	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$497	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$22,072	\$128,242	\$150,314	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,072	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$128,242		\$0	\$0	
E-78	Trans Maintenance of Overhead Lines	571.000	\$3,239	-\$136,330	-\$133,091	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,239	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	
E-79	Trans Maintenance of Underground Lines	572.000	\$41	\$0	\$41	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Miscl. Trans Plant	573.000	\$1	\$15,723	\$15,724	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$15,723		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr & Engineering	580.000	\$37,758	\$0	\$37,758	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$88,100	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$50,342	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$51,668	\$0	\$51,668	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$51,668	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$8,547	-\$27	\$8,520	\$0	\$0	\$0



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	1. Staff Payroll Annualization (Prenger)		\$8,547	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$27		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$63,252	\$0	\$63,252	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$63,252	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$27,435	\$0	\$27,435	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,435	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$885	\$0	\$885	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$885	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$135,528	\$0	\$135,528	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$135,528	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$10,629	\$0	\$10,629	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$10,629	\$0		\$0	\$0	
E-93	Distr Oper Misc Distr Expense	588.000	-\$197,189	-\$7,652	-\$204,841	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$251,017	\$0		\$0	\$0	
	2. To reflectMPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$448,206	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$4,678	\$8,219	\$12,897	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,678	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0	
E-98	Distrb Maint-Structures	591.000	\$12,344	-\$141,180	-\$128,836	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$12,344	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$139,100		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0	
E-99	Distrb Maint-Station Equipment	592.000	\$25,080	\$280,793	\$305,873	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$25,080	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0	
E-100	Distrb Maint-OH lines	593.000	\$220,993	\$422,239	\$643,232	\$0	\$0	\$0

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	1. Staff Payroll Annualization (Prenger)		\$220,993	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0	
E-101	Distrib Maint-Maint Undergrnd Lines	594.000	\$32,975	\$178,093	\$211,068	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,975	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0	
E-102	Distrib Maint-Maint Line Transformer	595.000	\$19,034	\$79,901	\$98,935	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$19,034	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	Distrib Maint- Maint St Lights/Signal	596.000	\$22,170	-\$506,496	-\$484,326	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,170	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$506,496		\$0	\$0	
E-104	Distrib Maint-Maint of Meters	597.000	\$5,199	\$1,613	\$6,812	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,199	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	
E-105	Distrib Maint-Maint MiscI Distrib Pln	598.000	\$246	-\$33,753	-\$33,507	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$246	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$33,753		\$0	\$0	
E-109	Customer Acct Superv Exp	901.000	-\$31,314	-\$548	-\$31,862	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41,933	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$73,247	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$72,985	\$479,030	\$552,015	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$72,985	\$0		\$0	\$0	

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	2. To include an annualized Meter Reading Expense (Lyons)		\$0	\$115,528		\$0	\$0	
	3. To include bank fees associated with the sale of Accounts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111	<b>Customer Accts Records and Collection</b>	903.000	\$395,315	\$426,747	\$822,062	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$395,315	\$0		\$0	\$0	
	2. To reflect Interest on customer deposits at current rate of prime plus 1 (4.25%) updated through December 31, 2010 (Prenger)		\$0	\$226,453		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	4. To annualize electronic card acceptance fees updated through True Up December 31, 2010. (McMellen)		\$0	\$208,322		\$0	\$0	
	5. To remove test year severance costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	<b>Uncollectible Accounts Expense</b>	904.000	\$0	\$0	\$0	\$0	\$219,707	\$219,707
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$219,707	
E-113	<b>Misc. Customer Accts Expense</b>	905.000	\$76	\$0	\$76	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$76	\$0		\$0	\$0	
E-116	<b>Customer Service Superv. Exp</b>	907.000	\$20,326	-\$6,313	\$14,013	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$20,326	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	<b>Customer Assistance Expense</b>	908.000	-\$22,579	\$281,794	\$259,215	\$0	\$1,311,808	\$1,311,808
	1. Staff Payroll Annualization (Prenger)		\$12,540	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$1,252,697	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$35,119	\$0		\$0	\$0	
	7. To reflect on-going expense for Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$228,516		\$0	\$0	
	8. To reflect 12-month amortization (3-year) for ERPP. (Fred/Prenger)		\$0	\$62,873		\$0	\$0	
E-118	<b>Instructional Advertising Expense</b>	909.000	\$5,809	-\$29,405	-\$23,596	\$0	\$0	\$0

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	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$5,809	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$27,218	\$0	\$27,218	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,218	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$4,695	\$0	\$4,695	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,695	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$24,034	\$0	\$24,034	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$24,034	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913.000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1. To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Misc. Sales Expense	916.000	\$3,849	\$0	\$3,849	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,849	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,146,747	\$27,754	-\$1,118,993	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$919,634	\$0		\$0	\$0	
	2. To remove test year severence costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,436,431	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$629,950	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$40,584		\$0	\$0	
E-130	A & G Expense	921.000	\$17	-\$42,556	-\$42,539	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$17	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$9,353		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$0	\$1,700,000	

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E-132	<b>A &amp; G Expenses Transferred</b>	922.000	-\$27,253	\$0	-\$27,253	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		-\$27,253	\$0		\$0	\$0	
E-133	<b>KCPL Bill of Common Use Plant</b>	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-134	<b>Outside Services Employed</b>	923.000	\$0	-\$152,671	-\$152,671	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-135	<b>Property Insurance</b>	924.000	\$0	-\$1,140,715	-\$1,140,715	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$1,140,715		\$0	\$0	
E-136	<b>Injuries and Damages</b>	925.000	\$11,071	\$1,496,744	\$1,507,815	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,071	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,701,407		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$204,663		\$0	\$0	
E-137	<b>Employee Pensions and Benefits</b>	926.000	-\$193,840	-\$17,365	-\$211,205	\$0	\$6,004,083	\$6,004,083
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$6,283,250	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010. (Harrison)		\$0	\$0		\$0	-\$279,167	
	4. Staff Payroll Annualization (Prenger)		\$6,143	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benefits, including medical through 12 months ending December 31, 2010. (Prenger)		-\$310,991	\$0		\$0	\$0	
	7. To reflect 401k expense through December 31, 2010 (Prenger)		\$111,008	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
	9. No adjustment		\$0	\$0		\$0	\$0	
E-138	<b>Regulatory Commission Expense</b>	928.000	\$43,790	\$0	\$43,790	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$43,790	\$0		\$0	\$0	
E-139	<b>MPSC Assessment</b>	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0

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	1. To annualize the PSC Assessment		\$0	-\$37,547		\$0	\$0	
E-140	<b>FERC Assessment</b>	928.003	\$3,414	\$60,521	\$63,935	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,414	\$0		\$0	\$0	
	2. To annualize FERC assessment for 12 months ending June 30, 2010		\$0	\$60,521		\$0	\$0	
E-141	<b>Reg. Comm. MO Proceeding Exp</b>	928.011	\$0	\$720,369	\$720,369	\$0	\$0	\$0
	1. To remove 2005 test year rate case amortization (Majors)		\$0	-\$19,187		\$0	\$0	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	-\$173,418		\$0	\$0	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	-\$46,800		\$0	\$0	
	4. To include rate case expense for Case No. ER-2010-0355-5 yr amortization updated through December 31, 2010. (Majors)		\$0	\$820,690		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
	6. To include rate case expense for Case No. ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$140,400		\$0	\$0	
E-142	<b>Reg. Comm. FERC Proceedings</b>	928.230	\$0	-\$357	-\$357	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$357		\$0	\$0	
E-143	<b>Reg. Comm. Load Research</b>	928.030	\$394	\$0	\$394	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$394	\$0		\$0	\$0	
E-144	<b>Reg. Comm. Misc Tariff Filing</b>	928.040	\$2,849	\$0	\$2,849	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,849	\$0		\$0	\$0	
E-145	<b>Duplicate Charges-Credit</b>	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
E-146	<b>General Advertising Expense</b>	930.100	\$2,626	-\$11,675	-\$9,049	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenger)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$2,626	\$0		\$0	\$0	
E-147	<b>Miscellaneous A&amp;G Expense</b>	930.000	\$3,523	-\$65,680	-\$62,157	\$0	\$375,099	\$375,099
	1. Staff Payroll Annualization (Prenger)		\$3,523	\$0		\$0	\$0	
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$0	\$0	
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$375,099	
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	

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E-148	Admin & General Expense-Rents	931.000	\$0	-\$629,332	-\$629,332	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$422,870		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$206,462		\$0	\$0	
E-149	A&G Transportation Expense	933.000	\$143,583	-\$1,314,616	-\$1,171,033	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$143,583	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$1,314,616		\$0	\$0	
E-152	Maint. Of General Plant	935.000	\$4,267	-\$285,939	-\$281,672	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,267	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,675		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-156	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$2,948,366	\$2,948,366
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,948,366	
E-158	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,192	-\$34,192
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,192	
E-159	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	-\$51,074	-\$51,074
	1. Depreciation Reserve Amortization (Rice)		\$0	\$0		\$0	\$0	
	2. Adjust Sibley AAO		\$0	\$0		\$0	-\$51,074	
E-163	Amortization Expense - Other	705.010	\$0	\$0	\$0	\$0	\$118,186	\$118,186
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	\$0		\$0	\$118,186	
E-164	Iatan 2 Regulatory Asset Amortization	705.000	\$0	\$0	\$0	\$0	\$45,185	\$45,185
	1. To include Iatan 2 Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$45,185	
E-165	Iatan MPS Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$25,824	\$25,824
	1. To include Iatan MPS Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$25,824	
E-168	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-170	Misc Occup Taxes Elec	708.103	\$319,100	\$0	\$319,100	\$0	\$0	\$0

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect payroll taxes through True Up December 31, 2010 (Prenger)		\$319,100	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-175	Property Taxes - Elec	708.120	\$0	\$3,388,961	\$3,388,961	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$3,388,961		\$0	\$0	
E-177	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-182	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$48,759,017	\$48,759,017
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$48,759,017	
	1. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,498,177</b>	<b>\$29,498,177</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$334,957</b>	<b>-\$4,103,196</b>	<b>-\$3,768,239</b>	<b>\$0</b>	<b>\$46,538,025</b>	<b>\$46,538,025</b>



Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.63% Return	E 7.86% Return	F 8.10% Return
1	TOTAL NET INCOME BEFORE TAXES		\$124,809,041	\$124,838,268	\$129,433,642	\$134,029,014
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$59,667,639	\$59,667,639	\$59,667,639	\$59,667,639
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$5,865,094	\$5,865,094	\$5,865,094	\$5,865,094
7	Advances for Construction		\$1,643,824	\$1,643,824	\$1,643,824	\$1,643,824
8	Book Amortization		\$794,188	\$794,188	\$794,188	\$794,188
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$68,051,798	\$68,051,798	\$68,051,798	\$68,051,798
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5900%	\$43,623,473	\$43,623,473	\$43,623,473	\$43,623,473
12	Tax Straight-Line Depreciation		\$58,152,839	\$58,152,839	\$58,152,839	\$58,152,839
13	Excess of tax over Straight-Line Tax Dep.		\$68,716,975	\$68,716,975	\$68,716,975	\$68,716,975
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$170,493,287	\$170,493,287	\$170,493,287	\$170,493,287
15	NET TAXABLE INCOME		\$22,367,552	\$22,396,779	\$26,992,153	\$31,587,525
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$22,367,552	\$22,396,779	\$26,992,153	\$31,587,525
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,166,081	\$1,167,605	\$1,407,174	\$1,646,743
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$21,201,471	\$21,229,174	\$25,584,979	\$29,940,782
21	Federal Income Tax at the Rate of	35.00%	\$7,420,515	\$7,430,211	\$8,954,743	\$10,479,274
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$7,420,515	\$7,430,211	\$8,954,743	\$10,479,274
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$22,367,552	\$22,396,779	\$26,992,153	\$31,587,525
28	Deduct Federal Income Tax at the Rate of	50.000%	\$3,710,258	\$3,715,106	\$4,477,372	\$5,239,637
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$18,657,294	\$18,681,673	\$22,514,781	\$26,347,888
31	Missouri Income Tax at the Rate of	6.250%	\$1,166,081	\$1,167,605	\$1,407,174	\$1,646,743
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$22,367,552	\$22,396,779	\$26,992,153	\$31,587,525
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$22,367,552	\$22,396,779	\$26,992,153	\$31,587,525
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$7,420,515	\$7,430,211	\$8,954,743	\$10,479,274
40	State Income Tax		\$1,166,081	\$1,167,605	\$1,407,174	\$1,646,743
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$8,586,596	\$8,597,816	\$10,361,917	\$12,126,017
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$24,559,811	\$24,559,811	\$24,559,811	\$24,559,811
45	Amortization of Deferred ITC		-\$868,600	-\$868,600	-\$868,600	-\$868,600
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	TOTAL DEFERRED INCOME TAXES		\$23,537,534	\$23,537,534	\$23,537,534	\$23,537,534
51	TOTAL INCOME TAX		\$32,124,130	\$32,135,350	\$33,899,451	\$35,663,551

**Missouri Public Service - Electric**  
**Case No. ER-2010-0356**  
**Test Year Ending 12/31/2009**  
**6/30/2010 Update - True Up 12/31/2010**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.58%		3.959%	4.192%	4.425%
2	Equity Units - Taxable	\$41,084,730	0.65%	12.35%	0.080%	0.080%	0.080%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.36%	3.108%	3.108%	3.108%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$246,415,270	3.90%	12.35%	0.482%	0.482%	0.482%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,318,500,000</b>	<b>100.00%</b>		<b>7.629%</b>	<b>7.862%</b>	<b>8.095%</b>
8	<b>PreTax Cost of Capital</b>				<b>10.146%</b>	<b>10.524%</b>	<b>10.902%</b>

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Large Customer Rate Switchers/Ne w Customers/Annualizations	Weather/ Rate Switch Adjustment	Annualization for Rate Change	Annualization for Large Customer Load Changes
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$241,890,618	\$0	\$0	\$11,043,122	\$19,773,652	\$0
4	Small General Service	\$67,809,697	\$0	\$0	\$854,872	\$5,297,510	\$0
5	Large General Service	\$57,454,955	\$0	\$0	\$568,192	\$4,422,783	\$0
6	Large Power	\$73,163,802	\$92,962	\$655,720	\$0	\$5,491,034	\$502,511
7	Special	\$396,724	\$0	\$0	\$0	\$31,140	\$0
8	Lighting	\$8,005,967	\$0	\$0	\$0	\$548,036	\$0
9	Adjust to G/L	-\$247,660	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$502,511
11	OTHER RATE REVENUE						
12	None	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$502,511

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	<b>MISSOURI RATE REVENUES</b>				
2	<b>RATE REVENUE BY RATE SCHEDULE</b>				
3	Residential	-\$2,442,602	\$1,097,339	\$29,471,511	\$271,362,129
4	Small General Service	-\$249,689	-\$249,529	\$5,653,164	\$73,462,861
5	Large General Service	\$14,084	\$3,478,828	\$8,483,887	\$65,938,842
6	Large Power	-\$4,971	\$0	\$6,737,256	\$79,901,058
7	Special	\$0	\$0	\$31,140	\$427,864
8	Lighting	\$0	\$0	\$548,036	\$8,554,003
9	Adjust to G/L	\$0	\$0	\$0	-\$247,660
10	<b>TOTAL RATE REVENUE BY RATE SCHEDULE</b>	<b>-\$2,683,178</b>	<b>\$4,326,638</b>	<b>\$50,924,994</b>	<b>\$499,399,097</b>
11	<b>OTHER RATE REVENUE</b>				
12	None	\$0	\$0	\$0	\$0
13	<b>TOTAL OTHER RATE REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
14	<b>TOTAL MISSOURI RATE REVENUES</b>	<b>-\$2,683,178</b>	<b>\$4,326,638</b>	<b>\$50,924,994</b>	<b>\$499,399,097</b>

Missouri Public Service - Electric  
 Case No. ER-2010-0356  
 Test Year Ending 12/31/2009  
 6/30/2010 Update - True Up 12/31/2010  
 Summary of Net System Input Components

A	B	C	D	E	F	G	H
			Adjustments				
			LP Customer				
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	Rate Switching and Annualization	365-Day Adjustment	Load Growth
1	<b>NATIVE LOAD</b>						
2	Missouri Retail	5,747,447,739	68,000	152,228,126	11,016,095	-30,880,689	58,515,875
3	Wholesale	28,525,022	0	822,113	0	0	0
4	Firm Capacity Customers	13,604,230	0	0	0	0	0
5	Company use	10,441,455	0	0	0	0	0
6	<b>TOTAL NATIVE LOAD</b>	<b>5,800,018,446</b>	<b>68,000</b>	<b>153,050,239</b>	<b>11,016,095</b>	<b>-30,880,689</b>	<b>58,515,875</b>
7	<b>LOSSES</b>						<b>6.54%</b>
8	<b>NET SYSTEM INPUT</b>						

**Missouri Public Service - Electric**  
**Case No. ER-2010-0356**  
**Test Year Ending 12/31/2009**  
**6/30/2010 Update - True Up 12/31/2010**  
**Summary of Net System Input Components**

<u>A</u>	<u>B</u>	<u>I</u>
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	5,938,395,146
3	Wholesale	29,347,135
4	Firm Capacity Customers	13,604,230
5	Company use	10,441,455
6	TOTAL NATIVE LOAD	5,991,787,966
7	LOSSES	391,018,511
8	NET SYSTEM INPUT	<u>6,382,806,477</u>

**Missouri Public Service - Electric**  
**Case No. ER-2010-0356**  
**Test Year Ending 12/31/2009**  
**6/30/2010 Update - True Up 12/31/2010**  
**Executive Case Summary**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$539,743,347
2	Total Missouri Rate Revenue By Rate Schedule	\$499,399,097
3	Missouri Retail kWh Sales	5,938,395,146
4	Average Rate (Cents per kWh)	8.410
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$50,938,607
7	Interest Expense	\$43,623,473
8	Annualized Payroll	\$41,421,260
9	Utility Employees	0
10	Depreciation	\$60,053,056
11	Net Investment Plant	\$1,375,353,474
12	Pensions	\$0

**Exhibit No.:** \_\_\_\_\_  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2010-0356  
**Date Prepared:** February 22, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**TRUE-UP DIRECT EMS**

**STAFF ACCOUNTING SCHEDULES**

**ST. JOSEPH LIGHT AND POWER - ELECTRIC**

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

**CASE NO. ER-2010-0356**

Jefferson City, Missouri

February 22, 2011



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

Line Number	<u>A</u> Description	<u>B</u> 7.63% Return	<u>C</u> 7.86% Return	<u>D</u> 8.10% Return
1	Net Orig Cost Rate Base	\$465,489,620	\$465,489,620	\$465,489,620
2	Rate of Return	7.63%	7.86%	8.10%
3	Net Operating Income Requirement	\$35,512,203	\$36,596,794	\$37,681,385
4	Net Income Available	\$26,137,251	\$26,137,251	\$26,137,251
5	Additional Net Income Required	\$9,374,952	\$10,459,543	\$11,544,134
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,479,893	\$6,155,676	\$6,831,460
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,479,893	\$6,155,676	\$6,831,460
10	Revenue Requirement	\$14,854,845	\$16,615,219	\$18,375,594
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$14,854,845</u>	<u>\$16,615,219</u>	<u>\$18,375,594</u>

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$693,734,245
2	Less Accumulated Depreciation Reserve		\$220,645,432
3	Net Plant In Service		<u>\$473,088,813</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$5,368,159
6	Materials and Supplies		\$11,021,502
7	Emission Allowance		\$5,392,191
8	Prepayments-L&P		\$355,593
9	Fuel Inventory-Oil and Others		\$1,781,219
10	Fuel Inventory-Coal		\$9,342,452
11	Vintage 1 DSM Costs		\$266,211
12	Vintage 2 DSM Costs		\$2,145,299
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		-\$233,131
15	Iatan 2 Regulatory Asset		\$3,918,132
16	Iatan SJLP Common Regulatory Asset		\$476,155
17	Iatan MPS Common Regulatory Asset		\$2,304,734
18	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$39,979,630</u>
19	<b>SUBTRACT FROM NET PLANT</b>		
20	Federal Tax Offset	5.8027%	\$308,687
21	State Tax Offset	5.8027%	\$48,508
22	City Tax Offset	5.8027%	\$0
23	Interest Expense Offset	17.0137%	\$2,843,173
24	Customer Deposits		\$1,227,369
25	Customer Advances for Construction		\$274,350
26	Deferred Income Taxes-Depreciation		\$42,876,736
27	Unamortized Investment Tax Credit		\$0
28	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$47,578,823</u>
29	<b>Total Rate Base</b>		<u><u>\$465,489,620</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	P-3	\$0	\$216,964	100.0000%	\$0	\$216,964
4	303.020	Misc. Intangible Cap Software - Lake Road	\$230,000	P-4	\$0	\$230,000	80.3480%	\$0	\$184,800
5		TOTAL PLANT INTANGIBLE	\$521,964		\$0	\$521,964		\$0	\$476,764
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
10	311.000	Steam Production Structures - LR	\$15,073,295	P-10	\$0	\$15,073,295	80.3480%	\$0	\$12,111,091
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	P-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$56,135,936	P-12	\$0	\$56,135,936	70.5810%	\$0	\$39,621,305
13	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-13	\$0	\$11,547,185	70.5810%	\$0	\$8,150,119
14	314.000	Steam Prod Turbogenerator - LR	\$15,890,452	P-14	\$0	\$15,890,452	99.9570%	\$0	\$15,883,619
15	315.000	Steam Production Access Equip - LR	\$3,856,708	P-15	\$0	\$3,856,708	80.3480%	\$0	\$3,098,788
16	315.000	Steam Prod. Equip. - GSU	\$0	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
17	316.000	Steam Prod Misc Power Plant - LR	\$660,903	P-17	\$0	\$660,903	58.2000%	\$0	\$384,646
18		TOTAL STEAM PROD - LAKE ROAD	\$103,203,398		\$544,360	\$103,747,758		\$0	\$79,718,221
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
21	311.000	Steam Production Structures - Iatan 1	\$5,680,647	P-21	-\$836,992	\$4,843,655	100.0000%	\$0	\$4,843,655
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	P-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$98,054,493	P-23	-\$14,514,516	\$83,539,977	100.0000%	\$0	\$83,539,977
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-24	\$0	\$455,225	100.0000%	\$0	\$455,225
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	P-25	\$0	\$10,652,246	100.0000%	\$0	\$10,652,246
26	315.000	Steam Prod Access Equip - Iatan 1	\$8,051,452	P-26	-\$1,730,669	\$6,320,783	100.0000%	\$0	\$6,320,783
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$893,622	P-27	-\$131,667	\$761,955	100.0000%	\$0	\$761,955
28		TOTAL STEAM PRODUCTION IATAN 1	\$124,036,964		-\$17,213,844	\$106,823,120		\$0	\$106,823,120
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$0	P-30	\$7,138,499	\$7,138,499	100.0000%	\$0	\$7,138,499
31	312.000	Steam Prod Boiler Plant Iatan Common	\$0	P-31	\$16,953,068	\$16,953,068	100.0000%	\$0	\$16,953,068
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	P-32	\$214,550	\$214,550	100.0000%	\$0	\$214,550
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	P-33	\$227,127	\$227,127	100.0000%	\$0	\$227,127
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$24,533,244	\$24,533,244		\$0	\$24,533,244
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-36	\$161,912	\$161,912	100.0000%	\$0	\$161,912
37	311.000	Steam Production-Structures-Iatan 2	\$0	P-37	\$19,627,449	\$19,627,449	100.0000%	\$0	\$19,627,449
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-38	\$139,173,844	\$139,173,844	100.0000%	\$0	\$139,173,844
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-39	\$17,908,543	\$17,908,543	100.0000%	\$0	\$17,908,543
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-40	\$6,139,542	\$6,139,542	100.0000%	\$0	\$6,139,542
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-41	\$674,725	\$674,725	100.0000%	\$0	\$674,725
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$183,686,015	\$183,686,015		\$0	\$183,686,015
43		TOTAL STEAM PRODUCTION	\$227,240,362		\$191,549,775	\$418,790,137		\$0	\$394,760,600
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							

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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
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,477,027	P-50	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-51	\$0	\$605,108	100.0000%	\$0	\$605,108
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-52	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
53	344.000	Other Prod Generators - Electric	\$3,107,235	P-53	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-54	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
60		TOTAL PRODUCTION PLANT	\$244,535,226		\$191,549,775	\$436,085,001		\$0	\$412,055,464
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$377,163	P-62	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
63	350.010	Transmission Land Rights - Electric	\$1,897,345	P-63	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
64	350.040	Transmission Land Rights - Depreciable	\$3,901	P-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvments	\$580,668	P-65	-\$197,297	\$383,371	100.0000%	\$0	\$383,371
66	353.000	Transmission Station Equipment	\$16,927,194	P-66	\$0	\$16,927,194	100.0000%	\$0	\$16,927,194
67	353.000	Transmission Station Equip - Iatan	\$873,319	P-67	\$0	\$873,319	100.0000%	\$0	\$873,319
68	353.001	Transmission Station Equipment - Iatan 2	\$0	P-68	\$998,396	\$998,396	100.0000%	\$0	\$998,396
69	355.000	Transmission Poles & Fixtures	\$13,783,225	P-69	-\$1,053,817	\$12,729,408	100.0000%	\$0	\$12,729,408
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	P-70	\$627,732	\$627,732	100.0000%	\$0	\$627,732
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	P-71	\$299	\$299	100.0000%	\$0	\$299
72	356.000	Transmission Overhead Conductors	\$8,205,904	P-72	-\$1,006,219	\$7,199,685	100.0000%	\$0	\$7,199,685
73	356.001	Transmission OH Conductors - Iatan 2	\$0	P-73	\$513,599	\$513,599	100.0000%	\$0	\$513,599
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	P-74	\$244	\$244	100.0000%	\$0	\$244
75	357.000	Transmission Underground Conduit	\$16,148	P-75	\$0	\$16,148	100.0000%	\$0	\$16,148
76	358.000	Transmission Underground Conductors	\$31,692	P-76	\$0	\$31,692	100.0000%	\$0	\$31,692
77		TOTAL TRANSMISSION PLANT	\$42,696,559		-\$436,894	\$42,259,665		\$0	\$42,259,665
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$671,027	P-82	\$0	\$671,027	100.0000%	\$0	\$671,027
83	360.010	Distribution Land Rights - Electric	\$99,640	P-83	\$0	\$99,640	100.0000%	\$0	\$99,640
84	361.000	Distribution Structures and Improvements	\$2,444,058	P-84	\$0	\$2,444,058	100.0000%	\$0	\$2,444,058
85	362.000	Distribution Station Equipment	\$37,363,570	P-85	\$0	\$37,363,570	100.0000%	\$0	\$37,363,570
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	P-86	\$0	\$35,422,360	100.0000%	\$0	\$35,422,360
87	365.000	Distribution Overhead Conductors	\$27,912,207	P-87	\$0	\$27,912,207	100.0000%	\$0	\$27,912,207
88	366.000	Distribution Underground Circuits	\$8,664,194	P-88	\$0	\$8,664,194	100.0000%	\$0	\$8,664,194
89	367.000	Distribution Underground Conductors	\$22,536,593	P-89	\$0	\$22,536,593	100.0000%	\$0	\$22,536,593
90	368.000	Distribution Line Transformers	\$38,093,943	P-90	\$0	\$38,093,943	100.0000%	\$0	\$38,093,943
91	369.010	Distribution Services - Overhead	\$4,407,640	P-91	\$0	\$4,407,640	100.0000%	\$0	\$4,407,640
92	369.020	Distribution Services - Underground	\$11,028,699	P-92	\$0	\$11,028,699	100.0000%	\$0	\$11,028,699
93	370.000	Distribution Services - Meters	\$8,084,740	P-93	\$0	\$8,084,740	100.0000%	\$0	\$8,084,740
94	371.000	Distribution Customer Installation	\$5,095,797	P-94	\$0	\$5,095,797	100.0000%	\$0	\$5,095,797
95	373.000	Distribution Street Light & Signals	\$5,858,570	P-95	\$0	\$5,858,570	100.0000%	\$0	\$5,858,570

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

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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
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$130,864	P-152	\$0	\$130,864	80.3480%	\$0	\$105,147
153	389.000	General Land - Electric Raytown	\$7,554	P-153	\$0	\$7,554	80.3480%	\$0	\$6,069
154	390.000	General Structures & Improv. Raytown	\$2,268,888	P-154	\$0	\$2,268,888	80.3480%	\$0	\$1,823,006
155	390.050	General Leasehold Improvements	\$0	P-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$318,026	P-156	\$0	\$318,026	80.3480%	\$0	\$255,528
157	391.000	General Office Furn. - Raytown	\$564,804	P-157	\$0	\$564,804	80.3480%	\$0	\$453,809
158	391.020	General Office Furniture - Computer	\$1,108,349	P-158	\$0	\$1,108,349	80.3480%	\$0	\$890,536
159	391.020	General Office Furn. Comp. - Raytown	\$645,524	P-159	\$0	\$645,524	80.3480%	\$0	\$518,666
160	391.040	General Office Furn Software	\$4,433,186	P-160	\$0	\$4,433,186	80.3480%	\$0	\$3,561,976
161	391.040	General Office Furn Software - Raytown	\$383,843	P-161	\$0	\$383,843	80.3480%	\$0	\$308,410
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	P-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,493	P-164	\$0	\$2,493	80.3480%	\$0	\$2,003
165	394.000	General Tools - Electric - ECORP	\$4,644	P-165	\$0	\$4,644	80.3480%	\$0	\$3,731
166	395.000	General Laboratory Equip - Lake Road	\$0	P-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,358	P-167	\$0	\$4,358	80.3480%	\$0	\$3,502
168	397.000	General Communication Equip Elec	\$94,403	P-168	\$0	\$94,403	80.3480%	\$0	\$75,851
169	397.000	General Communication - Raytown	\$165,696	P-169	\$0	\$165,696	80.3480%	\$0	\$133,133
170	398.000	General Miscellaneous Electric Equipment	\$5,923	P-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,634	P-171	\$0	\$9,634	80.3480%	\$0	\$7,741
172		TOTAL ECORP PLANT	\$10,148,189		\$0	\$10,148,189		\$0	\$8,153,867
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$0	P-174	\$0	\$0	100.0000%	\$0	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	P-177	\$0	\$0	100.0000%	\$0	\$0
178	390.000	Structures & Improvements-Electric	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	390.050	Structures & Improvements - Leased	\$0	P-179	\$0	\$0	100.0000%	\$0	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	P-180	\$0	\$0	100.0000%	\$0	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182	391.040	Gen-Office-Furn-Software	\$0	P-182	\$0	\$0	100.0000%	\$0	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	P-183	\$0	\$0	100.0000%	\$0	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	P-184	\$0	\$0	100.0000%	\$0	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	P-185	\$0	\$0	100.0000%	\$0	\$0
186	394.000	Gen Tools-Electric	\$0	P-186	\$0	\$0	100.0000%	\$0	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	P-187	\$0	\$0	100.0000%	\$0	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	P-188	\$0	\$0	100.0000%	\$0	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	P-189	\$0	\$0	100.0000%	\$0	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
191		TOTAL PLANT IN SERVICE	\$535,479,057		\$189,022,612	\$724,501,669		\$0	\$693,734,245

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-16	Steam Prod. Equip. - GSU	315.000		\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-21	Steam Production Structures - Iatan 1	311.000		-\$836,992		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$836,992		\$0	
P-23	Steam Production Boiler Plant - Iatan 1	312.000		-\$14,514,516		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$14,514,516		\$0	
P-26	Steam Prod Access Equip - Iatan 1	315.000		-\$1,730,669		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,186,309		\$0	
P-27	Steam Prod Misc Power Plant - Iatan 1	316.000		-\$131,667		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$131,667		\$0	
P-30	Steam Prod. Struct. Iatan Common	311.000		\$7,138,499		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$189,211		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$7,327,710		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-31	Steam Prod Boiler Plant Iatan Common	312.000		\$16,953,068		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$558,624		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$17,511,692		\$0	
P-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$214,550		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$12,404		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$226,954		\$0	
P-33	Steam Prod Accessory Electrical Iatan Common	315.000		\$227,127		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$5,157		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$232,284		\$0	
P-36	Misc Intangible-Capitalized Software-5yr-Iatan2	303.020		\$161,912		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,021		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	



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

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

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

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
P-110	General Tools - Electric	394.000		-\$274,980		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
P-111	General Laboratory - Electric	395.000		-\$76,997		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
P-113	General Communication - Electric	397.000		-\$363,182		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
P-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
P-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
<b>Total Plant Adjustments</b>				<b>\$189,022,612</b>		<b>\$0</b>

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$184,800	0.0000%	\$0
5		TOTAL PLANT INTANGIBLE	\$476,764		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.0000%	\$0
10	311.000	Steam Production Structures - LR	\$12,111,091	1.9000%	\$230,111
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	1.9000%	\$0
12	312.000	Steam Production Boiler Plant - LR	\$39,621,305	2.1600%	\$855,820
13	312.020	Steam Production Boiler AQC - LR	\$8,150,119	2.1600%	\$176,043
14	314.000	Steam Prod Turbogenerator - LR	\$15,883,619	2.3300%	\$370,088
15	315.000	Steam Production Access Equip - LR	\$3,098,788	2.3700%	\$73,441
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.3700%	\$10,366
17	316.000	Steam Prod Misc Power Plant - LR	\$384,646	2.9000%	\$11,155
18		TOTAL STEAM PROD - LAKE ROAD	\$79,718,221		\$1,727,024
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - Iatan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - Iatan 1	\$4,843,655	1.8400%	\$89,123
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	0.0000%	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$83,539,977	2.0400%	\$1,704,216
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	2.0400%	\$9,287
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	2.3000%	\$245,002
26	315.000	Steam Prod Access Equip - Iatan 1	\$6,320,783	2.3400%	\$147,906
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$761,955	2.4900%	\$18,973
28		TOTAL STEAM PRODUCTION IATAN 1	\$106,823,120		\$2,214,507
29		STEAM PRODUCTION IATAN COMMON			
30	311.000	Steam Prod. Struct. Iatan Common	\$7,138,499	1.8400%	\$131,348
31	312.000	Steam Prod Boiler Plant Iatan Common	\$16,953,068	2.0400%	\$345,843
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$214,550	2.3000%	\$4,935
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$227,127	2.3400%	\$5,315
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$24,533,244		\$487,441
35		STEAM PRODUCTION IATAN 2			

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36	303.020	Misc Intangible-Capitalized Software-5yr-latan 2	\$161,912	0.0000%	\$0
37	311.000	Steam Production-Structures-latan 2	\$19,627,449	1.8400%	\$361,145
38	312.000	Steam Production-Boiler Plant Equip.-latan 2	\$139,173,844	2.0400%	\$2,839,146
39	314.000	Steam Production-Turbogenerator-latan 2	\$17,908,543	2.3000%	\$411,896
40	315.000	Steam Production Accessory Equipment -latan 2	\$6,139,542	2.3400%	\$143,665
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$674,725	2.4900%	\$16,801
42		TOTAL STEAM PRODUCTION IATAN 2	\$183,686,015		\$3,772,653
43		TOTAL STEAM PRODUCTION	\$394,760,600		\$8,201,625
44		NUCLEAR PRODUCTION			
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0
46		HYDRAULIC PRODUCTION			
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
48		OTHER PRODUCTION			
49		OTHER PRODUCTION PLANT			
50	341.000	Other Prod Structures - Electric	\$1,477,027	1.7500%	\$25,848
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.0900%	\$18,698
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	4.7800%	\$523,765
53	344.000	Other Prod Generators - Electric	\$3,107,235	4.1100%	\$127,707
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.8400%	\$32,605
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$728,623
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$728,623
57		RETIREMENTS WORK IN PROGRESS			
58		Production-Salvage and Removal	\$0	0.0000%	\$0
59		Retirements not classified			
		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
60		TOTAL PRODUCTION PLANT	\$412,055,464		\$8,930,248
61		TRANSMISSION PLANT			
62	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
63	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0

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64	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
65	352.000	Transmission Structures and Improvments	\$383,371	1.83%	\$7,016
66	353.000	Transmission Station Equipment	\$16,927,194	1.70%	\$287,762
67	353.000	Transmission Station Equip - Iatan	\$873,319	1.7000%	\$14,846
68	353.001	Transmission Station Equipment - Iatan 2	\$998,396	1.7000%	\$16,973
69	355.000	Transmission Poles & Fixtures	\$12,729,408	2.93%	\$372,972
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$627,732	2.93%	\$18,393
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$299	2.9300%	\$9
72	356.000	Transmission Overhead Conductors	\$7,199,685	2.32%	\$167,033
73	356.001	Transmission OH Conductors - Iatan 2	\$513,599	2.32%	\$11,915
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$244	2.3200%	\$6
75	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
76	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
77		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$42,259,665</b>		<b>\$897,989</b>
78		<b>RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>			
79		Transmission-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
80		<b>TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>	<b>\$0</b>		<b>\$0</b>
81		<b>DISTRIBUTION PLANT</b>			
82	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
83	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
84	361.000	Distribution Structures and Improvements	\$2,444,058	1.61%	\$39,349
85	362.000	Distribution Station Equipment	\$37,363,570	2.08%	\$777,162
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	3.89%	\$1,377,930
87	365.000	Distribution Overhead Conductors	\$27,912,207	2.18%	\$608,486
88	366.000	Distribution Underground Circuits	\$8,664,194	1.70%	\$147,291
89	367.000	Distribution Underground Conductors	\$22,536,593	2.49%	\$561,161
90	368.000	Distribution Line Transformers	\$38,093,943	3.45%	\$1,314,241
91	369.010	Distribution Services - Overhead	\$4,407,640	3.64%	\$160,438
92	369.020	Distribution Services - Underground	\$11,028,699	3.05%	\$336,375
93	370.000	Distribution Services - Meters	\$8,084,740	2.00%	\$161,695
94	371.000	Distribution Customer Installation	\$5,095,797	5.12%	\$260,905
95	373.000	Distribution Street Light & Signals	\$5,858,570	3.18%	\$186,303
96		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$207,683,038</b>		<b>\$5,931,336</b>
97		<b>RETIREMENT WORK IN PROGRESS</b>			
98		Distribution-Salvage and Removal-Retirements not classified	\$0	0.0000%	\$0
99		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>

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



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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT			
141	310.090	Industrial Steam Land	\$0	0.0000%	\$0
142	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
143	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
144	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
145	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
146	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
147	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
148	380.090	Industrial Steam Services	\$0	0.0000%	\$0
149	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
151		ECORP PLANT			
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$105,147	0.0000%	\$0
153	389.000	General Land - Electric Raytown	\$6,069	0.0000%	\$0
154	390.000	General Structures & Improv. Raytown	\$1,823,006	2.2200%	\$40,471
155	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
156	391.000	General Office Furniture & Eq-Elec	\$255,528	5.0000%	\$12,776
157	391.000	General Office Furn. - Raytown	\$453,809	5.0000%	\$22,690
158	391.020	General Office Furniture - Computer	\$890,536	12.5000%	\$111,317
159	391.020	General Office Furn. Comp. - Raytown	\$518,666	12.5000%	\$64,833
160	391.040	General Office Furn Software	\$3,561,976	11.1100%	\$395,736
161	391.040	General Office Furn Software - Raytown	\$308,410	11.1100%	\$34,264
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	12.5000%	\$0
163	392.040	Gen Trans Trailers Electric	\$0	12.5000%	\$0
164	393.000	General Stores Equipment- Elec	\$2,003	4.0000%	\$80
165	394.000	General Tools - Electric - ECORP	\$3,731	4.0000%	\$149
166	395.000	General Laboratory Equip - Lake Road	\$0	3.3000%	\$0
167	396.000	General Power Operated Equip Elec	\$3,502	4.4500%	\$156
168	397.000	General Communication Equip Elec	\$75,851	3.7000%	\$2,806
169	397.000	General Communication - Raytown	\$133,133	3.7000%	\$4,926
170	398.000	General Miscellaneous Electric Equipment	\$4,759	4.0000%	\$190
171	398.000	General Misc. Equip. - Raytown	\$7,741	4.0000%	\$310
172		TOTAL ECORP PLANT	\$8,153,867		\$690,704
173		RETIREMENTS WORK IN PROGRESS-ECORP			
174		ECORP-retirements-salvage not classified	\$0	0.0000%	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS- ECORP	\$0		\$0
176		UCU COMMON GENERAL PLANT			

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**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
177	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
178	390.000	Structures & Improvements-Electric	\$0	0.0000%	\$0
179	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	0.0000%	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture- Computer	\$0	0.0000%	\$0
182	391.040	Gen-Office-Furn-Software	\$0	0.0000%	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	0.0000%	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	0.0000%	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	0.0000%	\$0
186	394.000	Gen Tools-Electric	\$0	0.0000%	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	0.0000%	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	0.0000%	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	0.0000%	\$0
190		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
191		<b>Total Depreciation</b>	<b>\$693,734,245</b>		<b>\$17,664,098</b>

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$147,780	R-3	\$0	\$147,780	100.0000%	\$0	\$147,780
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$147,780		\$0	\$147,780		\$0	\$147,780
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$0	R-9	\$0	\$0	80.3480%	\$0	\$0
10	311.000	Steam Production Structures - LR	\$6,368,833	R-10	\$0	\$6,368,833	80.3480%	\$0	\$5,117,230
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	R-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$25,765,075	R-12	\$0	\$25,765,075	70.5810%	\$0	\$18,185,248
13	312.020	Steam Production Boiler AQC - LR	\$6,178,961	R-13	\$0	\$6,178,961	70.5810%	\$0	\$4,361,172
14	314.000	Steam Prod Turbogenerator - LR	\$9,703,144	R-14	\$0	\$9,703,144	99.9570%	\$0	\$9,698,972
15	315.000	Steam Production Access Equip - LR	\$3,076,626	R-15	\$0	\$3,076,626	80.3480%	\$0	\$2,472,007
16	315.000	Steam Prod. Equip. - GSU	\$0	R-16	\$163,093	\$163,093	80.3480%	\$0	\$131,042
17	316.000	Steam Prod Misc Power Plant - LR	\$219,531	R-17	\$0	\$219,531	58.2000%	\$0	\$127,767
18		TOTAL STEAM PROD - LAKE ROAD	\$51,312,170		\$163,093	\$51,475,263		\$0	\$40,093,438
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$12,343	R-20	\$0	\$12,343	100.0000%	\$0	\$12,343
21	311.000	Steam Production Structures - Iatan 1	\$2,627,509	R-21	\$0	\$2,627,509	100.0000%	\$0	\$2,627,509
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$27,512,797	R-23	\$0	\$27,512,797	100.0000%	\$0	\$27,512,797
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$37,146	R-24	\$0	\$37,146	100.0000%	\$0	\$37,146
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,303,657	R-25	\$0	\$7,303,657	100.0000%	\$0	\$7,303,657
26	315.000	Steam Prod Access Equip - Iatan 1	\$4,570,984	R-26	-\$163,093	\$4,407,891	100.0000%	\$0	\$4,407,891
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$517,906	R-27	\$0	\$517,906	100.0000%	\$0	\$517,906
28		TOTAL STEAM PRODUCTION IATAN 1	\$42,582,342		-\$163,093	\$42,419,249		\$0	\$42,419,249
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$0	R-30	\$166,709	\$166,709	100.0000%	\$0	\$166,709
31	312.000	Steam Prod Boiler Plant Iatan Common	\$0	R-31	\$430,795	\$430,795	100.0000%	\$0	\$430,795
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	R-32	\$5,334	\$5,334	100.0000%	\$0	\$5,334
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	R-33	\$5,863	\$5,863	100.0000%	\$0	\$5,863
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$608,701	\$608,701		\$0	\$608,701
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	R-36	\$13,661	\$13,661	100.0000%	\$0	\$13,661
37	311.000	Steam Production-Structures-Iatan 2	\$0	R-37	\$165,593	\$165,593	100.0000%	\$0	\$165,593
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-38	\$1,253,897	\$1,253,897	100.0000%	\$0	\$1,253,897
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-39	\$156,599	\$156,599	100.0000%	\$0	\$156,599
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-40	\$57,824	\$57,824	100.0000%	\$0	\$57,824
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-41	\$6,697	\$6,697	100.0000%	\$0	\$6,697
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$1,654,271	\$1,654,271		\$0	\$1,654,271
43		TOTAL STEAM PRODUCTION	\$93,894,512		\$2,262,972	\$96,157,484		\$0	\$84,775,659
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

St. Joseph Light and Power - Electric  
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		<b>OTHER PRODUCTION</b>							
49		<b>OTHER PRODUCTION PLANT</b>							
50	341.000	Other Prod Structures - Electric	\$1,340,094	R-50	\$0	\$1,340,094	100.0000%	\$0	\$1,340,094
51	342.000	Other Prod Fuel Holders - Electric	\$666,320	R-51	\$0	\$666,320	100.0000%	\$0	\$666,320
52	343.000	Other Prod Prime Movers - Electric	\$12,552,200	R-52	\$0	\$12,552,200	100.0000%	\$0	\$12,552,200
53	344.000	Other Prod Generators - Electric	\$3,503,137	R-53	\$0	\$3,503,137	100.0000%	\$0	\$3,503,137
54	345.000	Other Prod Accessory Equip - Electric	\$906,891	R-54	\$0	\$906,891	100.0000%	\$0	\$906,891
55		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$18,968,642</b>		<b>\$0</b>	<b>\$18,968,642</b>		<b>\$0</b>	<b>\$18,968,642</b>
56		<b>TOTAL OTHER PRODUCTION</b>	<b>\$18,968,642</b>		<b>\$0</b>	<b>\$18,968,642</b>		<b>\$0</b>	<b>\$18,968,642</b>
57		<b>RETIREMENTS WORK IN PROGRESS</b>							
58		Production-Salvage and Removal Retirements not classified	-\$1,100,798	R-58	\$0	-\$1,100,798	100.0000%	\$0	-\$1,100,798
59		<b>TOTAL RETIREMENTS WORK IN PROGRESS</b>	<b>-\$1,100,798</b>		<b>\$0</b>	<b>-\$1,100,798</b>		<b>\$0</b>	<b>-\$1,100,798</b>
60		<b>TOTAL PRODUCTION PLANT</b>	<b>\$111,762,356</b>		<b>\$2,262,972</b>	<b>\$114,025,328</b>		<b>\$0</b>	<b>\$102,643,503</b>
61		<b>TRANSMISSION PLANT</b>							
62	350.000	Transmission Land - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.010	Transmission Land Rights - Electric	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	350.040	Transmission Land Rights - Depreciable	\$3,901	R-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$245,675	R-65	\$0	\$245,675	100.0000%	\$0	\$245,675
66	353.000	Transmission Station Equipment	\$6,863,450	R-66	\$0	\$6,863,450	100.0000%	\$0	\$6,863,450
67	353.000	Transmission Station Equip - Iatan	\$0	R-67	\$0	\$0	100.0000%	\$0	\$0
68	353.001	Transmission Station Equipment - Iatan 2	\$0	R-68	\$7,725	\$7,725	100.0000%	\$0	\$7,725
69	355.000	Transmission Poles & Fixtures	\$8,324,974	R-69	\$0	\$8,324,974	100.0000%	\$0	\$8,324,974
70	355.001	Transmission Poles and Fixtures - Iatan 2-Interconnection	\$0	R-70	\$12,168	\$12,168	100.0000%	\$0	\$12,168
71	355.002	Transmission Poles and Fixtures-Iatan 2-Substation	\$0	R-71	\$1	\$1	100.0000%	\$0	\$1
72	356.000	Transmission Overhead Conductors	\$6,288,153	R-72	\$0	\$6,288,153	100.0000%	\$0	\$6,288,153
73	356.001	Transmission OH Conductors - Iatan 2	\$0	R-73	\$7,883	\$7,883	100.0000%	\$0	\$7,883
74	356.002	Transmission OH Cond & Devices-Iatan 2-Substation	\$0	R-74	\$1	\$1	100.0000%	\$0	\$1
75	357.000	Transmission Underground Conduit	\$5,306	R-75	\$0	\$5,306	100.0000%	\$0	\$5,306
76	358.000	Transmission Underground Conductors	\$31,439	R-76	\$0	\$31,439	100.0000%	\$0	\$31,439
77		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$21,762,898</b>		<b>\$27,778</b>	<b>\$21,790,676</b>		<b>\$0</b>	<b>\$21,790,676</b>
78		<b>RETIREMENTS WORK IN PROGRESS-TRANSMISSION</b>							
79		Transmission-Salvage and Removal-Retirements not classified	-\$129,694	R-79	\$0	-\$129,694	100.0000%	\$0	-\$129,694
80		<b>TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION</b>	<b>-\$129,694</b>		<b>\$0</b>	<b>-\$129,694</b>		<b>\$0</b>	<b>-\$129,694</b>
81		<b>DISTRIBUTION PLANT</b>							
82	360.000	Distribution Land - Electric	\$0	R-82	\$0	\$0	100.0000%	\$0	\$0
83	360.010	Distribution Land Rights - Electric	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	361.000	Distribution Structures and Improvements	\$503,894	R-84	\$0	\$503,894	100.0000%	\$0	\$503,894
85	362.000	Distribution Station Equipment	\$17,948,421	R-85	\$0	\$17,948,421	100.0000%	\$0	\$17,948,421
86	364.000	Distribution Poles, Towers, and Fixtures	\$16,650,916	R-86	\$0	\$16,650,916	100.0000%	\$0	\$16,650,916
87	365.000	Distribution Overhead Conductors	\$10,498,634	R-87	\$0	\$10,498,634	100.0000%	\$0	\$10,498,634
88	366.000	Distribution Underground Circuits	\$2,103,027	R-88	\$0	\$2,103,027	100.0000%	\$0	\$2,103,027
89	367.000	Distribution Underground Conductors	\$5,194,994	R-89	\$0	\$5,194,994	100.0000%	\$0	\$5,194,994
90	368.000	Distribution Line Transformers	\$20,409,107	R-90	\$0	\$20,409,107	100.0000%	\$0	\$20,409,107
91	369.010	Distribution Services - Overhead	\$3,464,226	R-91	\$0	\$3,464,226	100.0000%	\$0	\$3,464,226
92	369.020	Distribution Services - Underground	\$5,203,186	R-92	\$0	\$5,203,186	100.0000%	\$0	\$5,203,186
93	370.000	Distribution Services - Meters	\$4,936,375	R-93	\$0	\$4,936,375	100.0000%	\$0	\$4,936,375
94	371.000	Distribution Customer Installation	\$2,507,309	R-94	\$0	\$2,507,309	100.0000%	\$0	\$2,507,309
95	373.000	Distribution Street Light & Signals	\$2,554,157	R-95	\$0	\$2,554,157	100.0000%	\$0	\$2,554,157
96		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$91,974,246</b>		<b>\$0</b>	<b>\$91,974,246</b>		<b>\$0</b>	<b>\$91,974,246</b>
97		<b>RETIREMENT WORK IN PROGRESS</b>							

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98		Distribution-Salvage and Removal-Retirements not classified	-\$1,392,925	R-98	\$0	-\$1,392,925	100.0000%	\$0	-\$1,392,925
99		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,392,925		\$0	-\$1,392,925		\$0	-\$1,392,925
100		GENERAL PLANT							
101	389.000	General Land - Electric	\$0	R-101	\$0	\$0	100.0000%	\$0	\$0
102	390.000	General Structures & Improv. - Electric	\$2,090,640	R-102	\$0	\$2,090,640	100.0000%	\$0	\$2,090,640
103	391.000	General Office Furniture - Electric	-\$120,171	R-103	\$0	-\$120,171	100.0000%	\$0	-\$120,171
104	391.020	General Office Furn. Comp - Electric	\$513,056	R-104	-\$966,815	-\$453,759	100.0000%	\$0	-\$453,759
105	392.010	General Trans Light Trucks - Electric	\$119,357	R-105	\$0	\$119,357	100.0000%	\$0	\$119,357
106	392.020	General Trans Heavy Trucks - Electric	\$1,321,860	R-106	\$0	\$1,321,860	100.0000%	\$0	\$1,321,860
107	392.040	General Trans Trailers - Electric	\$254,564	R-107	\$0	\$254,564	100.0000%	\$0	\$254,564
108	392.050	General Trans Med Trucks - Electric	\$422,956	R-108	\$0	\$422,956	100.0000%	\$0	\$422,956
109	393.000	General Stores Equipment - Electric	\$105,529	R-109	-\$51,233	\$54,296	100.0000%	\$0	\$54,296
110	394.000	General Tools - Electric	\$1,009,325	R-110	-\$274,980	\$734,345	100.0000%	\$0	\$734,345
111	395.000	General Laboratory - Electric	\$269,758	R-111	-\$76,997	\$192,761	100.0000%	\$0	\$192,761
112	396.000	General Power Oper. Equip - Electric	\$135,340	R-112	\$0	\$135,340	100.0000%	\$0	\$135,340
113	397.000	General Communication - Electric	\$371,327	R-113	-\$363,182	\$8,145	100.0000%	\$0	\$8,145
114	398.000	General Misc. Equip - Electric	\$35,520	R-114	-\$10,736	\$24,784	100.0000%	\$0	\$24,784
115		TOTAL GENERAL PLANT	\$6,529,061		-\$1,743,943	\$4,785,118		\$0	\$4,785,118
116		GENERAL PLANT - LAKE ROAD							
117	390.000	General Structures - LR	\$2,331	R-117	\$0	\$2,331	80.3480%	\$0	\$1,873
118	391.000	General Office Furniture - LR	\$243,915	R-118	\$0	\$243,915	80.3480%	\$0	\$195,981
119	391.020	General Office Furniture Computer - LR	\$455,635	R-119	\$0	\$455,635	80.3480%	\$0	\$366,094
120	391.040	General Office Furniture Software - LR	\$175,344	R-120	-\$167,573	\$7,771	80.3480%	\$0	\$6,244
121	392.000	General Trans Autos - LR	\$0	R-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$22,053	R-122	\$0	\$22,053	80.3480%	\$0	\$17,719
123	392.020	General Trans Heavy Trucks - LR	\$22,309	R-123	\$0	\$22,309	80.3480%	\$0	\$17,925
124	392.050	General Trans Med Trucks - LR	\$16,190	R-124	\$0	\$16,190	80.3480%	\$0	\$13,008
125	394.000	General Tools - LR	\$335,346	R-125	\$0	\$335,346	80.3480%	\$0	\$269,444
126	395.000	General Laboratory - LR	\$262,135	R-126	\$0	\$262,135	80.3480%	\$0	\$210,620
127	396.000	General Power Operated Equip. - LR	\$174,655	R-127	\$0	\$174,655	80.3480%	\$0	\$140,332
128	397.000	General Communication - LR	\$2,944	R-128	\$0	\$2,944	80.3480%	\$0	\$2,365
129	398.000	General Misc. Equip - LR	\$9,608	R-129	\$0	\$9,608	80.3480%	\$0	\$7,720
130		TOTAL GENERAL PLANT - LAKE ROAD	\$1,722,465		-\$167,573	\$1,554,892		\$0	\$1,249,325
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - Iatan	\$1,657	R-132	\$0	\$1,657	100.0000%	\$0	\$1,657
133	391.020	General Office Furn Comp - Iatan	\$37,433	R-133	\$0	\$37,433	100.0000%	\$0	\$37,433
134	391.040	General Office Furn Software - Iatan	\$166,525	R-134	\$0	\$166,525	100.0000%	\$0	\$166,525
135	397.000	General Communications - Iatan	\$47,760	R-135	\$0	\$47,760	100.0000%	\$0	\$47,760
136		TOTAL GENERAL PLANT - IATAN	\$253,375		\$0	\$253,375		\$0	\$253,375
137		RETIREMENTS WORK IN PROGRESS-GENERAL PLANT							
138		General Plant-Salvage and Removal-Retirements not classified	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139		TOTAL RETIREMENTS WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$0	R-141	\$0	\$0	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	-\$5,891	R-142	\$0	-\$5,891	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$93,731	R-143	\$0	\$93,731	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	-\$35,231	R-144	\$0	-\$35,231	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$52,658	R-145	\$0	\$52,658	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,028,654	R-146	\$0	\$1,028,654	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$264,475	R-147	\$0	\$264,475	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$97,916	R-148	\$0	\$97,916	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$235,431	R-149	\$0	\$235,431	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,731,743		\$0	\$1,731,743		\$0	\$0
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$34,461	R-152	\$0	\$34,461	80.3480%	\$0	\$27,689
153	389.000	General Land - Electric Raytown	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	390.000	General Structures & Improv. Raytown	-\$66,143	R-154	\$0	-\$66,143	80.3480%	\$0	-\$53,145

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155	390.050	General Leasehold Improvements	\$0	R-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$38,792	R-156	\$0	\$38,792	80.3480%	\$0	\$31,169
157	391.000	General Office Furn. - Raytown	\$72,256	R-157	\$0	\$72,256	80.3480%	\$0	\$58,056
158	391.020	General Office Furniture - Computer	\$854,146	R-158	\$0	\$854,146	80.3480%	\$0	\$686,289
159	391.020	General Office Furn. Comp. - Raytown	\$581,709	R-159	\$0	\$581,709	80.3480%	\$0	\$467,392
160	391.040	General Office Furn Software	\$2,297,352	R-160	\$0	\$2,297,352	80.3480%	\$0	\$1,845,876
161	391.040	General Office Furn Software - Raytown	\$210,809	R-161	\$0	\$210,809	80.3480%	\$0	\$169,381
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	R-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,585	R-164	\$0	\$2,585	80.3480%	\$0	\$2,077
165	394.000	General Tools - Electric - ECORP	\$4,934	R-165	\$0	\$4,934	80.3480%	\$0	\$3,964
166	395.000	General Laboratory Equip - Lake Road	\$0	R-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,698	R-167	\$0	\$4,698	80.3480%	\$0	\$3,775
168	397.000	General Communication Equip Elec	-\$71,411	R-168	\$0	-\$71,411	80.3480%	\$0	-\$57,377
169	397.000	General Communication - Raytown	-\$77,195	R-169	\$0	-\$77,195	80.3480%	\$0	-\$62,025
170	398.000	General Miscellaneous Electric Equipment	\$5,923	R-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,487	R-171	\$0	\$9,487	80.3480%	\$0	\$7,623
172		<b>TOTAL ECORP PLANT</b>	<b>\$3,902,403</b>		<b>\$0</b>	<b>\$3,902,403</b>		<b>\$0</b>	<b>\$3,135,503</b>
173		<b>RETIREMENTS WORK IN PROGRESS-ECORP</b>							
174		ECORP-retirements-salvage not classified	\$621	R-174	\$0	\$621	100.0000%	\$0	\$621
175		<b>TOTAL RETIREMENTS WORK IN PROGRESS-ECORP</b>	<b>\$621</b>		<b>\$0</b>	<b>\$621</b>		<b>\$0</b>	<b>\$621</b>
176		<b>UCU COMMON GENERAL PLANT</b>							
177	389.000	Land & Land Rights-UCU	\$0	R-177	\$0	\$0	80.3480%	\$0	\$0
178	390.000	Structures & Improvements-Electric	-\$9,484	R-178	\$0	-\$9,484	80.3480%	\$0	-\$7,620
179	390.050	Structures & Improvements - Leased	-\$5,453	R-179	\$0	-\$5,453	80.3480%	\$0	-\$4,381
180	391.000	Gen-Office Furniture & Equipment-Electric	-\$66,320	R-180	\$0	-\$66,320	80.3480%	\$0	-\$53,287
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	-\$1,652,394	R-181	\$0	-\$1,652,394	80.3480%	\$0	-\$1,327,666
182	391.040	Gen-Office-Furn-Software	-\$1,553,646	R-182	\$0	-\$1,553,646	80.3480%	\$0	-\$1,248,323
183	391.050	Gen-Office Furn-Sys Develop	-\$897,861	R-183	\$0	-\$897,861	80.3480%	\$0	-\$721,413
184	392.000	Gen-Trans Equip-Auto-Electric	-\$55	R-184	\$0	-\$55	80.3480%	\$0	-\$44
185	392.050	Gen-Trans Equip-Med Trucks-Electric	-\$491	R-185	\$0	-\$491	80.3480%	\$0	-\$395
186	394.000	Gen Tools-Electric	-\$5,196	R-186	\$0	-\$5,196	80.3480%	\$0	-\$4,175
187	395.000	Gen Laboratory Equip-Electric	-\$3,467	R-187	\$0	-\$3,467	80.3480%	\$0	-\$2,786
188	397.000	Gen-Communication Equip-Electric	-\$526,602	R-188	\$0	-\$526,602	80.3480%	\$0	-\$423,114
189	398.000	Gen Misc Equipment-Elect	-\$23,513	R-189	\$0	-\$23,513	80.3480%	\$0	-\$18,892
190		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>-\$4,744,482</b>		<b>\$0</b>	<b>-\$4,744,482</b>		<b>\$0</b>	<b>-\$3,812,096</b>
191		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$233,519,847</b>		<b>\$379,234</b>	<b>\$233,899,081</b>		<b>\$0</b>	<b>\$220,645,432</b>

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Adjustments for Depreciation Reserve

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

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Adjustments for Depreciation Reserve

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



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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-73	Transmission OH Conductors - Iatan 2	356.001		\$7,883		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,883		\$0	
R-74	Transmission OH Cond & Devices-Iatan 2-Subs	356.002		\$1		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$1		\$0	
R-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	
R-109	General Stores Equipment - Electric	393.000		-\$51,233		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
R-110	General Tools - Electric	394.000		-\$274,980		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
R-111	General Laboratory - Electric	395.000		-\$76,997		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
R-113	General Communication - Electric	397.000		-\$363,182		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
R-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
R-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
<b>Total Reserve Adjustments</b>				<b>\$379,234</b>		<b>\$0</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 / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$9,065,985	24.45	13.85	10.60	0.029030	\$263,186
3	Federal, State & City Income Tax Withheld	\$3,865,265	24.45	13.63	10.82	0.029644	\$114,582
4	Other Employee Withholdings	\$3,264,475	24.25	13.63	10.62	0.029096	\$94,983
5	FICA Taxes Withheld-Employee	\$1,451,801	24.45	13.77	10.68	0.029260	\$42,480
6	Accrued Vacation	\$887,620	24.25	344.83	-320.58	-0.878301	-\$779,598
7	Sibley Coal	\$12,662,808	24.45	17.39	7.06	0.019342	\$244,924
8	Iatan 1 Coal	\$13,319,731	24.45	43.69	-19.24	-0.052703	-\$701,990
9	Lake Road Coal & Freight	\$2,845,363	24.25	20.37	3.88	0.010630	\$30,246
10	Fuel - Purchased Gas	\$2,787,058	24.25	39.83	-15.58	-0.042685	-\$118,966
11	Fuel - Purchased Oil	\$2,689	24.25	39.83	-15.58	-0.042685	-\$115
12	Purchased Power	\$8,614,180	24.25	34.50	-10.25	-0.028082	-\$241,903
13	Injuries and Damages	\$289,974	24.25	31.45	-7.20	-0.019726	-\$5,720
14	Pension Fund Payments	\$1,070,696	24.25	51.74	-27.49	-0.075315	-\$80,639
15	OPEB Expenses	\$1,383,263	24.45	178.44	-153.99	-0.421890	-\$583,585
16	Cash Vouchers	\$23,278,099	24.45	30.00	-5.55	-0.015205	-\$353,943
17	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$84,789,007</b>					<b>-\$2,076,058</b>
18	<b>TAXES</b>						
19	FICA - Employer Portion	\$1,451,801	24.45	13.63	10.82	0.029644	\$43,037
20	Federal/State Unemployment Taxes	\$70,306	24.45	75.88	-51.43	-0.140904	-\$9,906
21	City Franchise Taxes	\$3,847,474	7.25	38.63	-31.38	-0.085973	-\$330,779
22	Corporate Franchise Taxes	\$112,732	24.45	-76.00	100.45	0.275205	\$31,024
23	Property Tax	\$6,706,784	24.45	182.07	-157.62	-0.431836	-\$2,896,231
24	<b>TOTAL TAXES</b>	<b>\$12,189,097</b>					<b>-\$3,162,855</b>
25	<b>OTHER EXPENSES</b>						
26	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
27	<b>TOTAL OTHER EXPENSES</b>	<b>\$3,198,288</b>					<b>-\$129,246</b>
28	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$5,368,159</b>
29	<b>TAX OFFSET FROM RATE BASE</b>						
30	Federal Tax Offset	\$5,319,720	24.45	45.63	-21.18	-0.058027	-\$308,687
31	State Tax Offset	\$835,956	24.45	45.63	-21.18	-0.058027	-\$48,508
32	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
33	Interest Expense Offset	\$16,711,077	24.45	86.55	-62.10	-0.170137	-\$2,843,173
34	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$22,866,753</b>					<b>-\$3,200,368</b>
35	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$8,568,527</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	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$11,897,548	\$145,580,131	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	-\$16,313,675	\$64,833,504	-\$2,034,978	\$50,550,727	\$9,287,299	\$41,263,428
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	\$540,978	\$5,354,845	\$0	\$5,354,845	\$615,799	\$4,739,046
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$441,404	\$7,566,141	\$0	\$7,425,563	\$3,368,830	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$427,408	\$3,527,610	-\$129,362	\$3,398,248	\$1,895,862	\$1,502,386
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	\$110,956	\$418,975	\$235,008	\$653,983	\$189,479	\$464,504
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	\$9,683	\$111,897	\$0	\$111,897	\$91,688	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$858,205	\$18,132,378	\$761,092	\$17,293,744	\$3,813,079	\$13,480,665
9	TOTAL DEPRECIATION EXPENSE	\$13,426,938	See Note (1)	See Note (1)	See Note (1)	\$13,426,938	\$4,325,469	\$17,635,681	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$136,055	\$1,725,491	\$0	\$1,725,491
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$4,150,122	\$8,500,013	\$0	\$8,500,013	\$172,570	\$8,327,443
12	TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210	-\$11,491,329	\$123,461,737	\$3,293,284	\$112,650,192	\$19,434,606	\$75,579,905
13	NET INCOME BEFORE TAXES	\$14,755,154	\$0	\$0	\$0	\$26,246,483	\$8,604,264	\$32,929,939	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,792,688	See Note (1)	See Note (1)	See Note (1)	\$6,792,688	\$0	\$6,792,688	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$1,326,102	\$0	\$0	\$0	\$12,817,431	\$15,240,628	\$26,137,251	\$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	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$6,686,484	\$139,463,577		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3		\$516,585	100.0000%	-\$516,585	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$6,314,729	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949					\$126,978,949		\$12,484,628	\$139,463,577		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8		\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$1,437,964	\$2,497,003		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,034,979			Rev-10		\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11		\$132,503	100.0000%	\$9,935	\$142,438		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12		\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13		\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15		\$226,128	100.0000%	\$0	\$226,128		
Rev-16	456.730	Other Electric Revenue Ind Steam Ops SJP	\$18,071,970			Rev-16		\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - QCA	-\$2,046,333			Rev-17		-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18		\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271					\$22,729,271		-\$587,080	\$6,116,554		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$11,897,548	\$145,580,131		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$909,323	\$679,753	\$229,570	E-4	\$480,800	\$1,390,123	84.9420%	\$0	\$1,180,798	\$981,969	\$198,829
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	-\$200,874	\$25,633,425	100.0000%	\$0	\$25,633,425	\$157,177	\$25,476,248
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$0	\$2,098,076	100.0000%	\$0	\$2,098,076	\$1,306,617	\$791,459
7	501.029	Fuel OSS - Fixed PRB	\$1,194,488	\$0	\$1,194,488	E-7	\$0	\$1,194,488	100.0000%	\$0	\$1,194,488	\$0	\$1,194,488
8	501.030	Fuel Off-System Steam (bk20)	\$232,170	\$0	\$232,170	E-8	-\$74,635	\$157,535	100.0000%	\$0	\$157,535	\$0	\$157,535
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$1,640,900	\$0	\$1,640,900	E-9	\$0	\$1,640,900	100.0000%	-\$1,640,900	\$0	\$0	\$0
10	501.730	Industrial Steam - Fuel	\$2,125,395	\$0	\$2,125,395	E-10	\$0	\$2,125,395	0.0000%	\$0	\$0	\$0	\$0
11	501.731	Hedge Settlements - Steam	\$1,224,510	\$0	\$1,224,510	E-11	\$0	\$1,224,510	0.0000%	\$0	\$0	\$0	\$0
12	501.732	Industrial Steam - PRB	\$2,707,146	\$0	\$2,707,146	E-12	\$0	\$2,707,146	0.0000%	\$0	\$0	\$0	\$0
13	501.733	Industrial Steam - Gas	\$3,423,898	\$0	\$3,423,898	E-13	\$0	\$3,423,898	0.0000%	\$0	\$0	\$0	\$0
14	501.734	Industrial Steam - Oil	\$2,288	\$0	\$2,288	E-14	\$0	\$2,288	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Expenses	\$3,561,478	\$2,001,973	\$1,559,505	E-15	\$838,993	\$4,400,471	84.9420%	\$0	\$3,737,848	\$1,905,076	\$1,832,772
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	100.0000%	\$0	-\$8,258,727	\$0	-\$8,258,727
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$201,568	\$1,202,208	84.9420%	\$0	\$1,021,180	\$710,777	\$310,403
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$105,320	\$2,238,770	84.9420%	\$0	\$1,901,656	\$790,463	\$1,111,193
19	507.000	Steam Power Operations Rents	\$1,184	\$0	\$1,184	E-19	\$0	\$1,184	84.9420%	\$0	\$1,006	\$0	\$1,006
20	509.000	Allowances	\$373,900	\$0	\$373,900	E-20	-\$2,326	\$371,574	100.0000%	\$0	\$371,574	\$0	\$371,574
21	509.002	Seasonal NOX Expense	\$37,960	\$0	\$37,960	E-21	\$0	\$37,960	100.0000%	\$0	\$37,960	\$0	\$37,960
22		TOTAL OPERATION - STEAM POWER	\$40,242,378	\$5,565,941	\$34,676,437		\$1,348,846	\$41,591,224		-\$1,640,900	\$29,076,819	\$5,852,079	\$23,224,740
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$165,604	\$1,233,990	84.9420%	\$0	\$1,048,176	\$943,950	\$104,226
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,752	\$378,477	E-25	\$240,588	\$852,817	84.9420%	\$0	\$724,399	\$222,438	\$501,961
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$1,196,684	\$5,455,538	84.9420%	\$0	\$4,634,043	\$1,285,169	\$3,348,874
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$240,574	\$1,432,796	84.9420%	\$0	\$1,217,045	\$233,884	\$983,161

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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
28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$101,901	\$151,522	84.9420%	\$0	\$128,706	\$27,072	\$101,634
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,945,351	\$9,126,663		\$0	\$7,752,369	\$2,712,513	\$5,039,856
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$3,294,197	\$50,717,887		-\$1,640,900	\$36,829,188	\$8,564,592	\$28,264,596
31		NUCLEAR POWER GENERATION											
32		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		HYDRAULIC POWER GENERATION											
34		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		OTHER POWER GENERATION											
36		OPERATION - OTHER POWER											
37	546.000	Other Gen. Oper. Superv. & Eng.	\$7	\$0	\$7	E-37	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
38	547.000	Other Generation Fuel	\$61,911	\$4,321	\$57,590	E-38	\$2,750,352	\$2,812,263	100.0000%	\$0	\$2,812,263	\$4,841	\$2,807,422
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$33,211	\$105,286	100.0000%	\$0	\$105,286	\$0	\$105,286
40	547.033	Fuel Other InterUNIntra ST/(bk11)	\$37,228	\$0	\$37,228	E-40	\$0	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	\$23,416	\$220,609	100.0000%	\$0	\$220,609	\$218,076	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	\$171	\$1,829	100.0000%	\$0	\$1,829	\$1,592	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$2,807,150	\$3,177,222		-\$37,228	\$3,139,994	\$224,509	\$2,915,485
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$1,099	\$15,383	100.0000%	\$0	\$15,383	\$13,271	\$2,112
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	\$125,381	\$405,685	100.0000%	\$0	\$405,685	\$56,760	\$348,925
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	\$616	\$5,561	100.0000%	\$0	\$5,561	\$4,865	\$696
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		\$124,898	\$426,629		\$0	\$426,629	\$74,896	\$351,733
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$2,932,048	\$3,603,851		-\$37,228	\$3,566,623	\$299,405	\$3,267,218
51		OTHER POWER SUPPLY EXPENSES											
52	555.005	Purchased Power Capacity Purchases	\$2,478,000	\$0	\$2,478,000	E-52	\$0	\$2,478,000	100.0000%	\$0	\$2,478,000	\$0	\$2,478,000
53	555.020	Purchased Power On-sys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$12,060,335	\$565,969	100.0000%	\$0	\$565,969	\$0	\$565,969
54	555.021	Base Pwr On-Sys Interco (bk10)	\$11,815,098	\$0	\$11,815,098	E-54	\$0	\$11,815,098	100.0000%	\$0	\$11,815,098	\$0	\$11,815,098
55	555.027	Purchased Power On-Sys Demand	\$7,570,000	\$0	\$7,570,000	E-55	-\$10,037,061	-\$2,467,061	100.0000%	\$0	-\$2,467,061	\$0	-\$2,467,061
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	-\$487,497	\$670,541	100.0000%	\$0	\$670,541	\$0	\$670,541
57	555.031	Purchased Power Off-System Interunit	\$71,038	\$0	\$71,038	E-57	\$0	\$71,038	100.0000%	\$0	\$71,038	\$0	\$71,038
58	555.032	Purchase Power Intrastate (bk11)	\$356,850	\$0	\$356,850	E-58	\$0	\$356,850	100.0000%	-\$356,850	\$0	\$0	\$0
59	555.101	Purchased Power MO Allocation	-\$3,837,925	\$0	-\$3,837,925	E-59	\$0	-\$3,837,925	100.0000%	\$0	-\$3,837,925	\$0	-\$3,837,925
60	556.000	System Control and Load Dispatch	\$225,916	\$151,517	\$74,399	E-60	\$18,031	\$243,947	100.0000%	\$0	\$243,947	\$169,548	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	\$26,942	\$615,309	100.0000%	\$0	\$615,309	\$253,754	\$361,555
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$22,539,920	\$10,511,766		-\$356,850	\$10,154,916	\$423,302	\$9,731,614
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		-\$16,313,675	\$64,833,504		-\$2,034,978	\$50,550,727	\$9,287,299	\$41,263,428
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	\$13,996	\$208,413	100.0000%	\$0	\$208,413	\$132,036	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	\$90,807	\$549,237	100.0000%	\$0	\$549,237	\$127,672	\$421,565

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68	562.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	\$5,322	\$52,692	100.0000%	\$0	\$52,692	\$49,565	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	\$318	\$64,100	100.0000%	\$0	\$64,100	\$2,964	\$61,136
70	565.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	\$309,586	\$274,140	100.0000%	\$0	\$274,140	\$0	\$274,140
71	565.021	Transmission of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-71	\$0	\$442,050	100.0000%	\$0	\$442,050	\$0	\$442,050
72	565.027	Transmission of Elec by Others Demand	\$2,313,040	\$0	\$2,313,040	E-72	\$0	\$2,313,040	100.0000%	\$0	\$2,313,040	\$0	\$2,313,040
73	565.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	566.000	Transmission Operations Misc. Expense	\$304,153	\$114,562	\$189,591	E-74	\$13,781	\$317,934	100.0000%	\$0	\$317,934	\$128,343	\$189,591
75	567.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	575.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	-\$31,336	\$256,831	100.0000%	\$0	\$256,831	\$0	\$256,831
77		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$4,277,371</b>	<b>\$393,241</b>	<b>\$3,884,130</b>		<b>\$402,474</b>	<b>\$4,679,845</b>		<b>\$0</b>	<b>\$4,679,845</b>	<b>\$440,580</b>	<b>\$4,239,265</b>
78		<b>MAINTENANCE - TRANSMISSION EXP.</b>											
79	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$983	\$983	100.0000%	\$0	\$983	\$0	\$983
80	569.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,274	\$19,013	100.0000%	\$0	\$19,013	\$5,197	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$175,513	\$350,891	100.0000%	\$0	\$350,891	\$160,591	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$40,320	\$295,511	100.0000%	\$0	\$295,511	\$9,431	\$286,080
83	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>\$536,496</b>	<b>\$156,404</b>	<b>\$380,092</b>		<b>\$138,504</b>	<b>\$675,000</b>		<b>\$0</b>	<b>\$675,000</b>	<b>\$175,219</b>	<b>\$499,781</b>
86		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$4,813,867</b>	<b>\$549,645</b>	<b>\$4,264,222</b>		<b>\$540,978</b>	<b>\$5,354,845</b>		<b>\$0</b>	<b>\$5,354,845</b>	<b>\$615,799</b>	<b>\$4,739,046</b>
87		<b>DISTRIBUTION EXPENSES</b>											
88		<b>OPERATION - DIST. EXPENSES</b>											
89	580.000	Distrb Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$43,849	\$403,545	100.0000%	\$0	\$403,545	\$331,288	\$72,257
90	581.000	Distrb Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	\$7,755	\$80,256	100.0000%	\$0	\$80,256	\$72,224	\$8,032
91	582.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	\$9,444	\$142,699	100.0000%	\$0	\$142,699	\$88,036	\$54,663
92	583.000	Distrb Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	\$2,296	\$39,563	100.0000%	\$0	\$39,563	\$21,379	\$18,184
93	584.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	\$10,549	\$277,528	100.0000%	\$0	\$277,528	\$98,246	\$179,282
94	585.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	\$547	\$17,660	100.0000%	\$0	\$17,660	\$5,096	\$12,564
95	586.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	\$47,720	\$567,427	100.0000%	\$0	\$567,427	\$444,415	\$123,012
96	587.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	\$8,130	\$80,927	100.0000%	\$0	\$80,927	\$75,711	\$5,216
97	588.000	Distr Oper Misc Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$176,823	\$2,283,745	100.0000%	\$0	\$2,283,745	\$975,708	\$1,308,037
98	588.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	589.000	Distribution Operations Rents	\$18,032	\$0	\$18,032	E-99	\$0	\$18,032	100.0000%	\$0	\$18,032	\$0	\$18,032
100		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$3,674,967</b>	<b>\$1,803,143</b>	<b>\$1,871,824</b>		<b>\$307,113</b>	<b>\$3,982,080</b>		<b>\$0</b>	<b>\$3,911,382</b>	<b>\$2,112,103</b>	<b>\$1,799,279</b>
101		<b>MAINTENANCE - DISTRIB. EXPENSES</b>											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	\$972	\$10,100	100.0000%	\$0	\$10,100	\$9,050	\$1,050
103	591.000	Distribution Maintenance-Structures	\$183,162	\$86,662	\$96,500	E-103	\$9,774	\$192,936	100.0000%	\$0	\$192,936	\$97,101	\$95,835
104	592.000	Distribution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	\$10,425	\$157,853	100.0000%	\$0	\$157,853	\$97,092	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$696,517	\$1,558,190	E-105	\$83,786	\$2,338,493	100.0000%	\$0	\$2,338,493	\$780,303	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	\$8,921	\$141,161	100.0000%	\$0	\$141,161	\$83,082	\$58,079
107	595.000	Distrb Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	\$5,355	\$72,490	100.0000%	\$0	\$72,490	\$49,868	\$22,622
108	596.000	Distrb Maint- Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	\$8,009	\$545,249	100.0000%	\$0	\$545,249	\$74,585	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	\$2,796	\$32,858	100.0000%	\$0	\$32,858	\$26,037	\$6,821
110	598.000	Distrb Maint-Maint Misc Distr Pln	\$18,788	\$35,356	-\$16,568	E-110	\$4,253	\$23,041	100.0000%	\$0	\$23,041	\$39,609	-\$16,568
111	598.730	Industrial Steam Distribution Maint	\$69,880	\$0	\$69,880	E-111	\$0	\$69,880	0.0000%	\$0	\$0	\$0	\$0
112		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>\$3,449,770</b>	<b>\$1,121,771</b>	<b>\$2,327,999</b>		<b>\$134,291</b>	<b>\$3,584,061</b>		<b>\$0</b>	<b>\$3,514,181</b>	<b>\$1,256,727</b>	<b>\$2,257,454</b>
113		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$7,124,737</b>	<b>\$2,924,914</b>	<b>\$4,199,823</b>		<b>\$441,404</b>	<b>\$7,566,141</b>		<b>\$0</b>	<b>\$7,425,563</b>	<b>\$3,368,830</b>	<b>\$4,056,733</b>

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114		CUSTOMER ACCOUNTS EXPENSE											
115	901.000	Customer Accounts Supervision Expense	\$205,490	\$139,746	\$65,744	E-115	\$31,032	\$236,522	100.0000%	\$0	\$236,522	\$170,918	\$65,604
116	902.000	Customer Accounts Meter Reading Expense	\$684,724	\$578,162	\$106,562	E-116	\$168,322	\$853,046	100.0000%	\$0	\$853,046	\$647,821	\$205,225
117	903.000	Customer Accts Records and Collection	\$1,505,095	\$955,937	\$549,158	E-117	\$227,638	\$1,732,733	100.0000%	\$0	\$1,732,733	\$1,073,246	\$659,487
118	904.000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	-\$129,362	\$571,966	\$0	\$571,966
119	905.000	Miscellaneous Customer Accounts Expense	\$3,565	\$3,461	\$104	E-119	\$416	\$3,981	100.0000%	\$0	\$3,981	\$3,877	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$427,408	\$3,527,610		-\$129,362	\$3,398,248	\$1,895,862	\$1,502,386
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Supervision Expense	\$50,104	\$49,491	\$613	E-122	\$4,334	\$54,438	100.0000%	\$0	\$54,438	\$55,444	-\$1,006
123	908.000	Customer Assistance Expense	\$143,870	\$38,778	\$105,092	E-123	\$106,894	\$250,764	100.0000%	\$235,008	\$485,772	\$51,127	\$434,645
124	909.000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$7,434	\$17,575	100.0000%	\$0	\$17,575	\$16,209	\$1,366
125	910.000	Misc Customer Accounts and Info Expense	\$89,036	\$59,537	\$29,499	E-125	\$7,162	\$96,198	100.0000%	\$0	\$96,198	\$66,699	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745		\$110,956	\$418,975		\$235,008	\$653,983	\$189,479	\$464,504
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$11,308	\$11,264	\$44	E-128	\$1,355	\$12,663	100.0000%	\$0	\$12,663	\$12,619	\$44
129	912.000	Sales Expense	\$83,529	\$66,907	\$16,622	E-129	\$8,048	\$91,577	100.0000%	\$0	\$91,577	\$74,955	\$16,622
130	913.000	Sales Advertising Expense	\$1,312	\$0	\$1,312	E-130	-\$162	\$1,150	100.0000%	\$0	\$1,150	\$0	\$1,150
131	916.000	Miscellaneous Sales Expense	\$6,065	\$3,672	\$2,393	E-131	\$442	\$6,507	100.0000%	\$0	\$6,507	\$4,114	\$2,393
132		TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371		\$9,683	\$111,897		\$0	\$111,897	\$91,688	\$20,209
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & General - Administrative Salaries	\$3,634,328	\$2,596,743	\$1,037,585	E-135	\$18,786	\$3,653,114	91.6850%	\$0	\$3,349,358	\$2,393,000	\$956,358
136	921.000	A & G Expense	\$954,621	\$47	\$954,574	E-136	\$2,399	\$957,020	91.6850%	\$0	\$877,444	\$49	\$877,395
137	921.100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-137	\$0	\$0	100.0000%	\$600,000	\$600,000	\$600,000	\$0
138	922.000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-138	-\$10,310	-\$115,269	91.6850%	\$0	-\$105,684	-\$88,032	-\$17,652
139	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-139	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
140	923.000	Outside Services Employed	\$955,166	\$0	\$955,166	E-140	-\$32,359	\$922,807	91.6850%	\$0	\$846,076	\$0	\$846,076
141	924.000	Property Insurance	\$510,082	\$0	\$510,082	E-141	-\$140,128	\$369,954	91.6850%	\$0	\$339,192	\$0	\$339,192
142	925.000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-142	\$127,213	\$711,984	91.6850%	\$0	\$652,782	\$16,181	\$636,601
143	926.000	Employee Pensions and Benefits	\$8,278,685	\$6,276	\$8,272,409	E-143	-\$370,795	\$7,907,890	91.6850%	\$42,060	\$7,292,409	-\$22,428	\$7,314,837
144	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-144	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
145	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-145	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
146	928.001	MPSC Assessment	\$343,186	\$0	\$343,186	E-146	-\$146,984	\$196,202	91.6850%	\$0	\$179,888	\$0	\$179,888
147	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-147	\$24,443	\$142,757	91.6850%	\$0	\$130,887	\$0	\$130,887
148	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-148	\$568,516	\$991,119	91.6850%	\$0	\$908,707	\$301,703	\$607,004
149	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-149	\$2,395	\$119,640	91.6850%	\$0	\$109,692	\$23,024	\$86,668
150	928.030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-150	\$2	\$5,787	91.6850%	\$0	\$5,306	\$10	\$5,296
151	928.040	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-151	\$844	\$4,747	91.6850%	\$0	\$4,352	\$7,069	-\$2,717
152	929.000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-152	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
153	930.100	General Advertising Expense	\$13,649	\$0	\$13,649	E-153	-\$2,732	\$10,917	91.6850%	\$0	\$10,009	\$821	\$9,188
154	930.000	Miscellaneous A&G Expense	\$339,036	\$14,675	\$324,361	E-154	-\$19,191	\$319,845	91.6850%	\$119,032	\$412,282	\$14,252	\$398,030
155	931.000	Administrative & General Expense-Rents	\$784,676	\$0	\$784,676	E-155	-\$228,907	\$555,769	91.6850%	\$0	\$509,557	\$0	\$509,557
156	933.000	A&G Transportation Expense	\$3,720	\$539,802	-\$536,082	E-156	-\$363,147	-\$359,427	91.6850%	\$0	-\$329,541	\$554,452	-\$883,993
157		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$768,242	\$17,536,005		\$761,092	\$16,746,960	\$3,800,104	\$12,946,856
158		MAINT., ADMIN. & GENERAL EXP.											
159	935.000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-159	-\$89,963	\$596,373	91.6850%	\$0	\$546,784	\$12,975	\$533,809
160		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$89,963	\$596,373		\$0	\$546,784	\$12,975	\$533,809



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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
161		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$858,205	\$18,132,378		\$761,092	\$17,293,744	\$3,813,079	\$13,480,665
162		DEPRECIATION EXPENSE											
163	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-163	See note (1)	\$13,300,501	100.0000%	\$4,363,597	\$17,664,098	See note (1)	See note (1)
164	703.426	MO Iatan 1 and Com RA Depr Exp	-\$28,417			E-164		-\$28,417	100.0000%	\$0	-\$28,417		
165	703.730	Depreciation Expense Industrial Steam	\$116,726			E-165		\$116,726	0.0000%	\$0	\$0		
166	703.000	Depreciation Reserve Amortization	\$0			E-166		\$0	100.0000%	\$0	\$0		
167	703.101	Depre Steam Asset Retirement Cost	\$38,128			E-167		\$38,128	100.0000%	-\$38,128	\$0		
168		TOTAL DEPRECIATION EXPENSE	\$13,426,938	\$0	\$0		\$0	\$13,426,938		\$4,325,469	\$17,635,681	\$0	\$0
169		AMORTIZATION EXPENSE											
170	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-170	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
171	705.100	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-171	\$0	\$0	100.0000%	\$80,484	\$80,484	\$0	\$80,484
172	705.200	Iatan SJLP Common Regulatory Asset Amortization	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$9,515	\$9,515	\$0	\$9,515
173	705.300	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$46,056	\$46,056	\$0	\$46,056
174		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$136,055	\$1,725,491	\$0	\$1,725,491
175		OTHER OPERATING EXPENSES											
176	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-176	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
177	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-177	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
178	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-178	\$172,570	\$174,223	100.0000%	\$0	\$174,223	\$172,570	\$1,653
179	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-179	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
180	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-181	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
182	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-182	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
183	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-183	\$3,346,150	\$6,734,717	100.0000%	\$0	\$6,734,717	\$0	\$6,734,717
184	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-184	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
185		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$4,150,122	\$8,500,013		\$0	\$8,500,013	\$172,570	\$8,327,443
186		TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210		-\$11,491,329	\$123,461,737		\$3,293,284	\$112,650,192	\$19,434,606	\$75,579,905
187		NET INCOME BEFORE TAXES	\$14,755,154					\$26,246,483		\$8,604,264	\$32,929,939		
188		INCOME TAXES											
189	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-189	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
190		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
191		DEFERRED INCOME TAXES											
192	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$7,296,273	See note (1)	See note (1)	E-192	See note (1)	\$7,296,273	100.0000%	\$0	\$7,296,273	See note (1)	See note (1)
193	711.410	Amortization of Deferred ITC	-\$289,324			E-193		-\$289,324	100.0000%	\$0	-\$289,324		
194	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-194		-\$214,261	100.0000%	\$0	-\$214,261		
195	711.111	Amortization of State Deferred Income Tax	\$0			E-195		\$0	100.0000%	\$0	\$0		
196	711.101	Accretion Exp Steam Prod ARO	\$0			E-196		\$0	100.0000%	\$0	\$0		
197		TOTAL DEFERRED INCOME TAXES	\$6,792,688					\$6,792,688		\$0	\$6,792,688		
198		NET OPERATING INCOME	\$1,326,102					\$12,817,431		\$15,240,628	\$26,137,251		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,686,484	\$6,686,484
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Swtich Adjustments (Wells)		\$0	\$0		\$0	\$2,705,118	
	3. Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	-\$79,394	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$79,394	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$220,782	
	6. Annualize for 2008 rate change (Wells)		\$0	\$0		\$0	\$11,265,573	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$213,674	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	-\$123,818	
	10. Remove billed FAC revenue (McMellen)		\$0	\$0		\$0	-\$6,733,727	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$516,585	-\$516,585
	1. To remove unbilled electric revenue		\$0	\$0		\$0	-\$516,585	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,314,729	\$6,314,729
	1. To adjust FCA unbilled electric revenue		\$0	\$0		\$0	\$6,314,729	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$1,437,964	\$1,437,964
	1. To annualize off system sales revenue updated through the True Up December 31, 2010. (Harris)		\$0	\$0		\$0	\$1,437,964	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$2,034,979	
Rev-11	Other Operating Revenue - Forfeited Discount	450.001	\$0	\$0	\$0	\$0	\$9,935	\$9,935
	1. To adjust test year late payment fees (forfeited discount) updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$9,935	
E-4	Steam Operations Supervision	500.000	\$476,294	\$4,506	\$480,800	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$4,506		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$81,769	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$20,018	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$374,507	\$0		\$0	\$0	

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

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-25	Maint. of Structures - Steam Power	511.000	\$28,119	\$212,469	\$240,588	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$116,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$28,119	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	\$162,460	\$1,034,224	\$1,196,684	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$616,433		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$162,460	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	\$29,566	\$211,008	\$240,574	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$48,824		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$29,566	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	\$3,422	\$98,479	\$101,901	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$4,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$3,422	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	\$520	\$2,749,832	\$2,750,352	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$520	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$2,749,832		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$33,211	\$33,211	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other InterUNintra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,228
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548.000	\$23,416	\$0	\$23,416	\$0	\$0	\$0

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

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E-61	<b>Other Production Expenses</b>	557.000	\$27,160	-\$218	\$26,942	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$27,160	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	<b>Transmission Operation Suprv &amp; Engineering</b>	560.000	\$14,202	-\$206	\$13,996	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$14,174	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$28	\$0		\$0	\$0	
E-67	<b>Transmission Operations Expense</b>	561.000	\$13,716	\$77,091	\$90,807	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,716	\$0		\$0	\$0	
	2. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$77,091		\$0	\$0	
E-68	<b>Transmission Operation- Station Expenses</b>	562.000	\$5,322	\$0	\$5,322	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,322	\$0		\$0	\$0	
E-69	<b>Transmission Operation-OH Line Expense</b>	563.000	\$318	\$0	\$318	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$318	\$0		\$0	\$0	
E-70	<b>Transmission Operation Elec By Others</b>	565.000	\$0	\$309,586	\$309,586	\$0	\$0	\$0
	1. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	2. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	3. To annualize off-system sales cost updated through the True-up period December 31, 2010 (Harris)		\$0	\$17,044		\$0	\$0	
	4. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$292,542		\$0	\$0	
E-74	<b>Transmission Operations Misc. Expense</b>	566.000	\$13,781	\$0	\$13,781	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,781	\$0		\$0	\$0	
E-76	<b>Miscellaneous Transmission Expense</b>	575.000	\$0	-\$31,336	-\$31,336	\$0	\$0	\$0
	1. To update SPP admin fees through True Up period of December 31, 2010 (Harris)		\$0	-\$31,336		\$0	\$0	
E-79	<b>Maintenance of Supervision and Engineering</b>	568.000	\$0	\$983	\$983	\$0	\$0	\$0

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	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$983		\$0	\$0	
E-80	Trans Maintenance of Structures	569.000	\$558	-\$6,832	-\$6,274	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$558	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$6,832		\$0	\$0	
E-81	Trans Maintenance of Station Equipment	570.000	\$17,244	\$158,269	\$175,513	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$17,244	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$158,269		\$0	\$0	
E-82	Trans Maintenance of Overhead Lines	571.000	\$1,013	-\$41,333	-\$40,320	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,013	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$41,333		\$0	\$0	
E-83	Trans Maintenance of Underground Lines	572.000	\$0	\$8,602	\$8,602	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580.000	\$43,849	\$0	\$43,849	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$34,581	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,268	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581.000	\$7,755	\$0	\$7,755	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,755	\$0		\$0	\$0	
E-91	Distrb Oper - Station Expense	582.000	\$9,453	-\$9	\$9,444	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$9,453	\$0		\$0	\$0	
	2. No Adjustment		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	\$2,296	\$0	\$2,296	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,296	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	\$10,549	\$0	\$10,549	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,549	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	\$547	\$0	\$547	\$0	\$0	\$0

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



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	1. To reflect Staff's payroll annualization (Prenger)		\$16,839	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$14,333	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	<b>Customer Accounts Meter Reading Expense</b>	902.000	\$69,659	\$98,663	\$168,322	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$69,659	\$0		\$0	\$0	
	2. To include bank fees associated with the sale of Accounts Receivable (Prenger)		\$0	\$98,663		\$0	\$0	
E-117	<b>Customer Accts Records and Collection</b>	903.000	\$117,309	\$110,329	\$227,638	\$0	\$0	\$0
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500		\$0	\$0	
	2. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) updated through December 31, 2010. (Prenger)		\$0	\$52,163		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization updated through True Up December 31, 2010. (McMellen)		\$0	\$60,042		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization (Prenger)		\$117,309	\$0		\$0	\$0	
E-118	<b>Uncollectible Accounts Expense</b>	904.000	\$0	\$0	\$0	\$0	-\$129,362	-\$129,362
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	-\$129,362	
E-119	<b>Miscellaneous Customer Accounts Expense</b>	905.000	\$416	\$0	\$416	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$416	\$0		\$0	\$0	
E-122	<b>Customer Service Supervision Expense</b>	907.000	\$5,953	-\$1,619	\$4,334	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,953	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	<b>Customer Assistance Expense</b>	908.000	\$12,349	\$94,545	\$106,894	\$0	\$235,008	\$235,008
	1. To reflect Staff's payroll annualization (Prenger)		\$4,665	\$0		\$0	\$0	
	2. To allow an annualized level of costs for the Connections program (Prenger)		\$0	-\$2,899		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$20,478	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$214,530	
	5. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$7,684	\$0		\$0	\$0	

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	6. To reflect on-going expense for the Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$76,172		\$0	\$0	
	7. To reflect 12-month amortization (3-year) for the ERPP. (Fred/Prenger)		\$0	\$21,272		\$0	\$0	
E-124	<b>Instructional Advertising Expense</b>	909.000	\$1,741	-\$9,175	-\$7,434	\$0	\$0	\$0
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,741	\$0		\$0	\$0	
E-125	<b>Misc Customer Accounts and Info Expense</b>	910.000	\$7,162	\$0	\$7,162	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,162	\$0		\$0	\$0	
E-128	<b>Sales Supervision</b>	911.000	\$1,355	\$0	\$1,355	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,355	\$0		\$0	\$0	
E-129	<b>Sales Expense</b>	912.000	\$8,048	\$0	\$8,048	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,048	\$0		\$0	\$0	
E-130	<b>Sales Advertising Expense</b>	913.000	\$0	-\$162	-\$162	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162		\$0	\$0	
E-131	<b>Miscellaneous Sales Expense</b>	916.000	\$442	\$0	\$442	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$442	\$0		\$0	\$0	
E-135	<b>Admin &amp; General - Administrative Salaries</b>	920.000	\$13,280	\$5,506	\$18,786	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$312,375	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$139,019	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$9,382		\$0	\$0	
E-136	<b>A &amp; G Expense</b>	921.000	\$6	\$2,393	\$2,399	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,702		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$17,647		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$6	\$0		\$0	\$0	

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E-137	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$600,000	\$0	\$600,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$600,000	\$0	
E-138	A & G Expenses Transferred	922.000	-\$10,310	\$0	-\$10,310	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$10,310	\$0		\$0	\$0	
E-139	KCPL Bill of Common Use Plant	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-140	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-141	Property Insurance	924.000	\$0	-\$140,128	-\$140,128	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$140,128		\$0	\$0	
E-142	Injuries and Damages	925.000	\$1,895	\$125,318	\$127,213	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,895	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$144,588		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	-\$30,738	-\$340,057	-\$370,795	\$0	\$42,060	\$42,060
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To annualize the FAS 87 pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	-\$14,166	
	3. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$56,226	
	4. To adjust test year 401K expense to reflect Staff's annualized level updated through December 31, 2010. (Prenger)		\$81,406	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		\$755	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending December 31, 2010 (Prenger)		-\$112,899	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
	9. To reflect a 5 year amortization of FAS 87 Regulatory Liability updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
E-146	MPSC Assessment	928.001	\$0	-\$146,984	-\$146,984	\$0	\$0	\$0

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	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$146,984		\$0	\$0	
E-147	FERC Assessment	928.003	\$0	\$24,443	\$24,443	\$0	\$0	\$0
	1. To reflect an annualized FERC Assessment for 12 months ending December 31, 2010 (Prenger)		\$0	\$24,443		\$0	\$0	
E-148	Regulatory Commission MO Proceeding Exp	928.011	\$35,358	\$533,158	\$568,516	\$0	\$0	\$0
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	-\$5,604		\$0	\$0	
	2. To remove Test Year 2006 Rate Case Amortization (Majors)		\$0	-\$39,750		\$0	\$0	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	-\$28,638		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$35,358	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
	6. To include rate case expense for Case ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$65,068		\$0	\$0	
	7. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010 (Majors)		\$0	\$542,935		\$0	\$0	
E-149	Regulatory Commission FERC Proceedings	928.230	\$2,705	-\$310	\$2,395	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,705	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-150	Regulatory Commission Load Research	928.030	\$2	\$0	\$2	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2	\$0		\$0	\$0	
E-151	Regulatory Commission Misc Tariff Filing	928.040	\$844	\$0	\$844	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$844	\$0		\$0	\$0	
E-153	General Advertising Expense	930.100	\$896	-\$3,628	-\$2,732	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$896	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$869	-\$20,060	-\$19,191	\$0	\$119,032	\$119,032
	1. To reflect Staff's payroll annualization (Prenger)		\$869	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$119,032	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-155	Administrative & General Expense-Rents	931.000	\$0	-\$228,907	-\$228,907	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Normalize lease Expense (Prenger)		\$0	-\$170,158		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$58,749		\$0	\$0	
E-156	<b>A&amp;G Transportation Expense</b>	<b>933.000</b>	<b>\$64,934</b>	<b>-\$428,081</b>	<b>-\$363,147</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To reflect Staff's payroll annualization (Prenger)		\$64,934	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-159	<b>Maintenance Of General Plant</b>	<b>935.000</b>	<b>\$1,586</b>	<b>-\$91,549</b>	<b>-\$89,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$4,211		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,586	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-163	<b>Depreciation Expense, Dep. Exp.</b>	<b>703.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,363,597</b>	<b>\$4,363,597</b>
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,363,597	
E-167	<b>Depre Steam Asset Retirement Cost</b>	<b>703.101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$38,128</b>	<b>-\$38,128</b>
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$38,128	
E-171	<b>latan 2 Regulatory Asset Amortization</b>	<b>705.100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,484</b>	<b>\$80,484</b>
	1. To include latan 2 Regulatory Asset updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$80,484	
E-172	<b>latan SJLP Common Regulatory Asset Amortization</b>	<b>705.200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,515</b>	<b>\$9,515</b>
	2. To include latan Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$9,515	
E-173	<b>latan MPS Common Regulatory Asset Amortization</b>	<b>705.300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,056</b>	<b>\$46,056</b>
	2. To include latan MPS Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$46,056	
E-176	<b>Regulatory Credits</b>	<b>707.400</b>	<b>\$0</b>	<b>\$631,797</b>	<b>\$631,797</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797		\$0	\$0	
E-178	<b>Misc Occup Taxes Elec</b>	<b>708.103</b>	<b>\$172,570</b>	<b>\$0</b>	<b>\$172,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for annualized amount of payroll taxes through December 31, 2010. (Prenger)		\$172,570	\$0		\$0	\$0	
E-183	<b>Property Taxes - Elec</b>	<b>708.120</b>	<b>\$0</b>	<b>\$3,346,150</b>	<b>\$3,346,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$3,346,150		\$0	\$0	
E-184	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustmentCS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-189	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	-\$6,636,364	-\$6,636,364
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,636,364	
	2. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,897,548</b>	<b>\$11,897,548</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$2,503,873</b>	<b>-\$13,995,202</b>	<b>-\$11,491,329</b>	<b>\$600,000</b>	<b>-\$3,943,080</b>	<b>-\$3,343,080</b>

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.63% Return	E 7.86% Return	F 8.10% Return
1	TOTAL NET INCOME BEFORE TAXES		\$32,929,939	\$47,784,784	\$49,545,158	\$51,305,533
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$17,635,681	\$17,635,681	\$17,635,681	\$17,635,681
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$72,867	\$72,867	\$72,867	\$72,867
6	Advances for Construction		\$13,500	\$13,500	\$13,500	\$13,500
7	Book Amortization Expense		\$1,725,491	\$1,725,491	\$1,725,491	\$1,725,491
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,466,253	\$19,466,253	\$19,466,253	\$19,466,253
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5900%	\$16,711,077	\$16,711,077	\$16,711,077	\$16,711,077
11	Tax Straight-Line Depreciation		\$17,200,149	\$17,200,149	\$17,200,149	\$17,200,149
12	Excess of tax over Straight-Line Tax Dep.		\$19,065,028	\$19,065,028	\$19,065,028	\$19,065,028
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$52,976,254	\$52,976,254	\$52,976,254	\$52,976,254
14	NET TAXABLE INCOME		-\$580,062	\$14,274,783	\$16,035,157	\$17,795,532
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$14,274,783	\$16,035,157	\$17,795,532
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$744,183	\$835,956	\$927,729
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$13,530,600	\$15,199,201	\$16,867,803
20	Federal Income Tax at the Rate of	35.00%	\$0	\$4,735,710	\$5,319,720	\$5,903,731
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$4,735,710	\$5,319,720	\$5,903,731
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$14,274,783	\$16,035,157	\$17,795,532
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,367,855	\$2,659,860	\$2,951,866
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$11,906,928	\$13,375,297	\$14,843,666
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$744,183	\$835,956	\$927,729
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$14,274,783	\$16,035,157	\$17,795,532
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$0	\$14,274,783	\$16,035,157	\$17,795,532
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$4,735,710	\$5,319,720	\$5,903,731
39	State Income Tax		\$0	\$744,183	\$835,956	\$927,729
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$5,479,893	\$6,155,676	\$6,831,460
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$7,296,273	\$7,296,273	\$7,296,273	\$7,296,273
44	Amortization of Deferred ITC		-\$289,324	-\$289,324	-\$289,324	-\$289,324
45	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
46	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
47	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
48	TOTAL DEFERRED INCOME TAXES		\$6,792,688	\$6,792,688	\$6,792,688	\$6,792,688
49	TOTAL INCOME TAX		\$6,792,688	\$12,272,581	\$12,948,364	\$13,624,148

**St. Joseph Light and Power - Electric**  
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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 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.58%		3.959%	4.192%	4.425%
2	Equity Units - Taxable	\$41,084,730	0.65%	12.35%	0.080%	0.080%	0.080%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.36%	3.108%	3.108%	3.108%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$246,415,270	3.90%	12.35%	0.482%	0.482%	0.482%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,318,500,000</b>	<b>100.00%</b>		<b>7.629%</b>	<b>7.862%</b>	<b>8.095%</b>
8	<b>PreTax Cost of Capital</b>				<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>



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Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Adjustment for Excess Facilities	Large Customer Rate Switchers/Ne w Customers/An n	Weather adjustment/ Rate Switchers	Annualization for Rate Change
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$54,228,563	\$0	-\$300	\$0	\$2,303,698	\$4,976,996
4	Small General Service	\$9,638,806	\$0	-\$368	\$0	\$151,507	\$849,928
5	Large General Service	\$22,885,022	\$0	-\$5,365	\$0	\$249,913	\$1,988,987
6	Large Power	\$36,441,871	-\$59,012	-\$71,898	\$220,782	\$0	\$3,214,222
7	Lighting	\$3,010,266	\$81	-\$1,476	\$0	\$0	\$235,440
8	Adjust to G/L	-\$161,162	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$126,043,366	-\$58,931	-\$79,407	\$220,782	\$2,705,118	\$11,265,573
10	OTHER RATE REVENUE						
11	Excess Facilities Charges	\$0	\$0	\$79,407	\$0	\$0	\$0
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$79,407	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$126,043,366	-\$58,931	\$0	\$220,782	\$2,705,118	\$11,265,573

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Rate Revenue Summary

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

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

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

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

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

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**Executive Case Summary**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$145,580,131
2	Total Missouri Rate Revenue By Rate Schedule	\$139,463,577
3	Missouri Retail kWh Sales	2,122,435,549
4	Average Rate (Cents per kWh)	6.571
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$19,513,325
7	Interest Expense	\$16,711,077
8	Annualized Payroll	\$19,434,606
9	Utility Employees	0
10	Depreciation	\$17,664,098
11	Net Investment Plant	\$473,088,813
12	Pensions	\$0