

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



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES

STAFF ACCOUNTING SCHEDULES

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

CASE NO. ER-2012-0175

Jefferson City, Missouri

November 2012

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

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

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

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

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,327,762	P-3	\$0	\$3,327,762	100.0000%	\$0	\$3,327,762
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	P-4	\$0	\$221,549	100.0000%	\$0	\$221,549
5	303.020	Misc Intangible Cap Software - Lake Road	\$350,000	P-5	\$0	\$350,000	74.9600%	\$0	\$262,360
6		TOTAL PLANT INTANGIBLE	\$3,974,311		\$0	\$3,974,311		\$0	\$3,886,671
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - LAKE ROAD							
10	310.000	Steam Production Land Elec - LR	\$38,919	P-10	\$0	\$38,919	74.9600%	\$0	\$29,174
11	311.000	Steam Production Structures - LR	\$16,249,299	P-11	\$0	\$16,249,299	74.9600%	\$0	\$12,180,475
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	P-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$60,048,623	P-13	\$0	\$60,048,623	63.1700%	\$0	\$37,932,715
14	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-14	\$0	\$11,547,185	63.1700%	\$0	\$7,294,357
15	314.000	Steam Prod Turbogenerator - LR	\$16,306,066	P-15	\$0	\$16,306,066	99.9400%	\$0	\$16,296,282
16	315.000	Steam Production Access Equip - LR	\$5,281,416	P-16	\$0	\$5,281,416	74.9600%	\$0	\$3,958,949
17	315.000	Steam Prod. Equip. - GSU	\$0	P-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$884,793	P-18	\$0	\$884,793	47.6000%	\$0	\$421,161
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$110,356,301		\$0	\$110,356,301		\$0	\$78,113,113
20		STEAM PRODUCTION IATAN 1							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$489,933	P-21	\$0	\$489,933	100.0000%	\$0	\$489,933
22	310.000	Steam Production Land - Iatan 1	\$249,279	P-22	\$0	\$249,279	100.0000%	\$0	\$249,279
23	311.000	Steam Production Structures - Iatan 1	\$5,137,832	P-23	\$0	\$5,137,832	100.0000%	\$0	\$5,137,832
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$15,150	P-24	\$0	-\$15,150	100.0000%	\$0	-\$15,150
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,593,452	P-25	\$0	\$95,593,452	100.0000%	\$0	\$95,593,452
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$262,720	P-26	\$0	-\$262,720	100.0000%	\$0	-\$262,720
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	P-27	\$0	\$455,225	100.0000%	\$0	\$455,225
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,033	P-28	\$0	\$10,737,033	100.0000%	\$0	\$10,737,033
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,420,573	P-29	\$0	\$11,420,573	100.0000%	\$0	\$11,420,573
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$21,473	P-30	\$0	-\$21,473	100.0000%	\$0	-\$21,473
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,803,292	P-31	\$0	\$1,803,292	100.0000%	\$0	\$1,803,292
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$2,383	P-32	\$0	-\$2,383	100.0000%	\$0	-\$2,383
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,584,893		\$0	\$125,584,893		\$0	\$125,584,893
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Production Struct- Iatan Common	\$12,814,422	P-35	\$0	\$12,814,422	100.0000%	\$0	\$12,814,422
36	312.000	Steam Boiler Plant - Iatan Common	\$32,173,564	P-36	\$0	\$32,173,564	100.0000%	\$0	\$32,173,564
37	314.000	Steam Turbogenerator - Iatan Common	\$581,804	P-37	\$0	\$581,804	100.0000%	\$0	\$581,804
38	315.000	Steam Access Equip - Iatan Common	\$956,806	P-38	\$0	\$956,806	100.0000%	\$0	\$956,806
39	316.000	Steam Pwr-Misc Pwr Pit. Equip-Elec	\$20,344	P-39	\$0	\$20,344	100.0000%	\$0	\$20,344
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,546,940		\$0	\$46,546,940		\$0	\$46,546,940
41		STEAM PRODUCTION - IATAN 2							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,133	P-42	\$0	\$28,133	100.0000%	\$0	\$28,133
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	P-43	\$0	\$205,188	100.0000%	\$0	\$205,188
44	311.000	Steam Production Structures-Iatan 2	\$11,577,283	P-44	\$0	\$11,577,283	100.0000%	\$0	\$11,577,283

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45	311.050	Steam Production Struc-latan2 Disallowance	-\$150,716	P-45	\$0	-\$150,716	100.0000%	\$0	-\$150,716
46	312.000	Steam Prod. Boiler Plant Equip-latan 2	\$82,192,932	P-46	\$0	\$82,192,932	100.0000%	\$0	\$82,192,932
47	312.050	Steam Production Boiler Plant Equip- latan 2 disallowance	-\$1,083,248	P-47	\$0	-\$1,083,248	100.0000%	\$0	-\$1,083,248
48	314.000	Steam Prod. Turbogenerator-latan 2	\$10,661,835	P-48	\$0	\$10,661,835	100.0000%	\$0	\$10,661,835
49	314.050	Steam Production Turbogenerator-latan 2 Disallowance	-\$149,746	P-49	\$0	-\$149,746	100.0000%	\$0	-\$149,746
50	315.000	Steam Prod. Access Equip.- latan 2	\$3,644,594	P-50	\$0	\$3,644,594	100.0000%	\$0	\$3,644,594
51	315.050	Steam Production Access Equip-latan 2 Disallowance	-\$50,043	P-51	\$0	-\$50,043	100.0000%	\$0	-\$50,043
52	316.000	Steam Prod. Misc Power Plant Equip.- latan 2	\$401,495	P-52	\$0	\$401,495	100.0000%	\$0	\$401,495
53	316.050	Steam Production Misc Power Plant Equip-latan 2 Disallowance	-\$5,596	P-53	\$0	-\$5,596	100.0000%	\$0	-\$5,596
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,272,111		\$0	\$107,272,111		\$0	\$107,272,111
55		TOTAL STEAM PRODUCTION	\$389,760,245		\$0	\$389,760,245		\$0	\$357,517,057
56		RETIREMENT WORK IN PROGRESS- STEAM							
57		Steam Salvage & Removal Retirements not yet classified	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	\$0		\$0	\$0		\$0	\$0
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
65	341.000	Other Prod Structures - Electric	\$1,477,027	P-65	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	P-67	\$0	\$11,005,810	100.0000%	\$0	\$11,005,810
68	344.000	Other Prod Generators - Electric	\$3,436,619	P-68	\$0	\$3,436,619	100.0000%	\$0	\$3,436,619
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	P-69	\$0	\$1,148,058	100.0000%	\$0	\$1,148,058
70		TOTAL OTHER PRODUCTION PLANT	\$17,672,622		\$0	\$17,672,622		\$0	\$17,672,622
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric	\$1,378,217	P-72	\$0	\$1,378,217	100.0000%	\$0	\$1,378,217
73	342.000	Other Prod Fuel Holders-Electric	\$1,378,217	P-73	\$0	\$1,378,217	100.0000%	\$0	\$1,378,217
74	343.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$4,134,652	P-75	\$0	\$4,134,652	100.0000%	\$0	\$4,134,652
76	345.000	Other Prod Accessory Equip-Electric	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,891,086		\$0	\$6,891,086		\$0	\$6,891,086
78		OTHER PROD- RALPH GREEN							
79	340.000	Other Production Land Elec-RG	\$11,376	P-79	\$0	\$11,376	100.0000%	\$0	\$11,376
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	P-80	\$0	\$1,446,707	100.0000%	\$0	\$1,446,707
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	P-81	\$0	\$442,781	100.0000%	\$0	\$442,781
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	P-82	\$0	\$5,336,929	100.0000%	\$0	\$5,336,929
83	344.000	Other Prod. Generators Elec-RG	\$6,772,357	P-83	\$0	\$6,772,357	100.0000%	\$0	\$6,772,357
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	P-84	\$0	\$1,339,138	100.0000%	\$0	\$1,339,138
85	346.000	Other Prod. Misc Plant-RG	\$20,000	P-85	\$0	\$20,000	100.0000%	\$0	\$20,000
86		TOTAL OTHER PROD- RALPH GREEN	\$15,369,288		\$0	\$15,369,288		\$0	\$15,369,288
87		TOTAL OTHER PRODUCTION	\$39,932,996		\$0	\$39,932,996		\$0	\$39,932,996
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION							

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89		Other Production-Salvage & Removal Retirements not classified	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
91		TOTAL PRODUCTION PLANT	\$429,693,241		\$0	\$429,693,241		\$0	\$397,450,053
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$702,370	P-93	\$0	\$702,370	100.0000%	\$0	\$702,370
94	350.010	Transmission Land Rights - Electric	\$1,974,660	P-94	\$0	\$1,974,660	100.0000%	\$0	\$1,974,660
95	350.040	Transmission Depreciable Land Rights	\$3,901	P-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvements	\$1,040,314	P-96	\$0	\$1,040,314	100.0000%	\$0	\$1,040,314
97	353.000	Transmission Station Equipment	\$27,938,956	P-97	\$0	\$27,938,956	100.0000%	\$0	\$27,938,956
98	353.000	Transmission Station Equip - Iatan 2	\$618,203	P-98	\$0	\$618,203	100.0000%	\$0	\$618,203
99	355.000	Transmission Poles and Fixtures	\$16,231,934	P-99	\$0	\$16,231,934	100.0000%	\$0	\$16,231,934
100	355.000	Trans Pole and Fixtures-Disallowance-Stip & Agreement-ER-2012-0175	\$0	P-100	-\$775,306	-\$775,306	100.0000%	\$0	-\$775,306
101	356.000	Transmission Overhead Conductors	\$11,394,920	P-101	\$0	\$11,394,920	100.0000%	\$0	\$11,394,920
102	356.000	Trans Overhead Cond & Devices-Disallowance-Stip & Agreement-ER-2012-0175	\$0	P-102	-\$2,024,694	-\$2,024,694	100.0000%	\$0	-\$2,024,694
103	357.000	Transmission Underground Conduit	\$16,148	P-103	\$0	\$16,148	100.0000%	\$0	\$16,148
104	358.000	Transmission Underground Conductors	\$31,693	P-104	\$0	\$31,693	100.0000%	\$0	\$31,693
105		TOTAL TRANSMISSION PLANT	\$59,953,099		-\$2,800,000	\$57,153,099		\$0	\$57,153,099
106		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
107		Transmission-Salvage & Removal-Retirements	\$0	P-107	\$0	\$0	100.0000%	\$0	\$0
108		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
109		DISTRIBUTION PLANT							
110	360.000	Distribution Land Electric	\$683,795	P-110	\$0	\$683,795	100.0000%	\$0	\$683,795
111	360.010	Distribution Land Rights	\$99,640	P-111	\$0	\$99,640	100.0000%	\$0	\$99,640
112	361.000	Distribution Structures & Improvements	\$2,468,746	P-112	\$0	\$2,468,746	100.0000%	\$0	\$2,468,746
113	362.000	Distribution Station Equipment	\$46,858,831	P-113	\$0	\$46,858,831	100.0000%	\$0	\$46,858,831
114	364.000	Distribution Poles, Towers, & Fixtures	\$40,901,562	P-114	\$0	\$40,901,562	100.0000%	\$0	\$40,901,562
115	365.000	Distribution Overhead Conductors	\$30,606,558	P-115	\$0	\$30,606,558	100.0000%	\$0	\$30,606,558
116	366.000	Distribution Underground Circuit	\$9,208,118	P-116	\$0	\$9,208,118	100.0000%	\$0	\$9,208,118
117	367.000	Distribution Underground Conductors	\$24,151,284	P-117	\$0	\$24,151,284	100.0000%	\$0	\$24,151,284
118	368.000	Distribution Line Transformers	\$41,401,292	P-118	\$0	\$41,401,292	100.0000%	\$0	\$41,401,292
119	369.010	Distribution Services Overhead	\$4,495,040	P-119	\$0	\$4,495,040	100.0000%	\$0	\$4,495,040
120	369.020	Distribution Services Underground	\$11,579,382	P-120	\$0	\$11,579,382	100.0000%	\$0	\$11,579,382
121	370.000	Distribution Services - Meters	\$8,901,843	P-121	\$0	\$8,901,843	100.0000%	\$0	\$8,901,843
122	371.000	Distribution Customer Installation	\$4,799,245	P-122	\$0	\$4,799,245	100.0000%	\$0	\$4,799,245
123	373.000	Distribution Street Light and Signals	\$6,544,359	P-123	\$0	\$6,544,359	100.0000%	\$0	\$6,544,359
124		TOTAL DISTRIBUTION PLANT	\$232,699,695		\$0	\$232,699,695		\$0	\$232,699,695
125		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
126		Distribution Salvage & Removal Retirements not yet classified	\$0	P-126	\$0	\$0	100.0000%	\$0	\$0
127		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
128		GENERAL PLANT							
129	389.000	General Land Electric	\$728,769	P-129	\$0	\$728,769	100.0000%	\$0	\$728,769
130	390.000	General Structures & Improv. Electric	\$8,195,956	P-130	\$0	\$8,195,956	100.0000%	\$0	\$8,195,956
131	391.000	General Office Furniture - Electric	\$361,409	P-131	\$0	\$361,409	100.0000%	-\$261,016	\$100,393
132	391.020	General Office Furn. - Comp. - Electric	\$1,175,981	P-132	\$0	\$1,175,981	100.0000%	-\$1,132,223	\$43,758
133	391.020	General Office Furn-Comp-Iatan 2	\$836	P-133	\$0	\$836	100.0000%	\$0	\$836
134	392.000	Gen-Transp Eq-Autos-Elec	\$54,306	P-134	\$0	\$54,306	100.0000%	\$0	\$54,306
135	392.010	General Trans Light Trucks - Electric	\$467,369	P-135	\$0	\$467,369	100.0000%	\$0	\$467,369
136	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	P-136	\$0	\$3,139,716	100.0000%	\$0	\$3,139,716
137	392.040	General Trans Trailers - Electric	\$133,480	P-137	\$0	\$133,480	100.0000%	\$0	\$133,480
138	392.050	General Trans Med Trucks - Electric	\$940,621	P-138	\$0	\$940,621	100.0000%	\$0	\$940,621
139	392.050	General trans Med Trucks-Iatan 2	\$5,415	P-139	\$0	\$5,415	100.0000%	\$0	\$5,415

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140	393.000	General Stores Equipment - Electric	\$205,530	P-140	\$0	\$205,530	100.0000%	-\$193,644	\$11,886
141	394.000	General Tools - Electric	\$1,832,010	P-141	\$0	\$1,832,010	100.0000%	-\$313,947	\$1,518,063
142	395.000	General Laboratory - Electric	\$564,697	P-142	\$0	\$564,697	100.0000%	-\$66,857	\$497,840
143	396.000	General Power Oper. Equip - Electric	\$565,682	P-143	\$0	\$565,682	100.0000%	\$0	\$565,682
144	397.000	General Communication - Electric	\$4,930,213	P-144	\$0	\$4,930,213	100.0000%	-\$370,683	\$4,559,530
145	398.000	General Misc Equipment-Electric	\$40,130	P-145	\$0	\$40,130	100.0000%	-\$10,736	\$29,394
146		TOTAL GENERAL PLANT	\$23,342,120		\$0	\$23,342,120		-\$2,349,106	\$20,993,014
147		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
148		General Plant Salvage & Removal	\$0	P-148	\$0	\$0	100.0000%	\$0	\$0
149		Retirements not yet classified TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT - LAKE ROAD							
151	390.000	General Structures - LR	\$0	P-151	\$0	\$0	74.9600%	\$0	\$0
152	391.000	General Office Furniture - LR	\$466,192	P-152	\$0	\$466,192	74.9600%	\$0	\$349,458
153	391.020	General Office Furniture Computer - LR	\$466,735	P-153	\$0	\$466,735	74.9600%	\$0	\$349,865
154	391.040	General Office Furniture Software - LR	\$222,241	P-154	\$0	\$222,241	74.9600%	\$0	\$166,592
155	392.000	General Trans Autos - LR	\$0	P-155	\$0	\$0	74.9600%	\$0	\$0
156	392.010	General Trans Light Trucks - LR	\$67,200	P-156	\$0	\$67,200	74.9600%	\$0	\$50,373
157	392.020	General Trans Heavy Trucks - LR	\$0	P-157	\$0	\$0	74.9600%	\$0	\$0
158	392.040	General Trans Trailers	\$95,073	P-158	\$0	\$95,073	74.9600%	\$0	\$71,267
159	392.050	General Trans Med Trucks - LR	\$11,573	P-159	\$0	\$11,573	74.9600%	\$0	\$8,675
160	394.000	General Tools - LR	\$382,391	P-160	\$0	\$382,391	74.9600%	\$0	\$286,640
161	395.000	General Laboratory - LR	\$355,059	P-161	\$0	\$355,059	74.9600%	\$0	\$266,152
162	396.000	General Power Operated Equip - LR	\$915,235	P-162	\$0	\$915,235	74.9600%	\$0	\$686,060
163	397.000	General Communication - LR	\$308,048	P-163	\$0	\$308,048	74.9600%	\$0	\$230,913
164	398.000	General Misc. Equip - LR	\$12,091	P-164	\$0	\$12,091	74.9600%	\$0	\$9,063
165		TOTAL GENERAL PLANT - LAKE ROAD	\$3,301,838		\$0	\$3,301,838		\$0	\$2,475,058
166		GENERAL PLANT - IATAN							
167	390.000	General Structures & Impr-Elec	\$0	P-167	\$0	\$0	100.0000%	\$0	\$0
168	391.000	General Office Furniture - Iatan	\$3,895	P-168	\$0	\$3,895	100.0000%	\$0	\$3,895
169	391.020	General Office Furn Comp - Iatan	\$92,340	P-169	\$0	\$92,340	100.0000%	\$0	\$92,340
170	391.040	General Office Furn Software - Iatan	\$157,762	P-170	\$0	\$157,762	100.0000%	\$0	\$157,762
171	397.000	General Communications - Iatan	\$829,433	P-171	\$0	\$829,433	100.0000%	\$0	\$829,433
172		TOTAL GENERAL PLANT - IATAN	\$1,083,430		\$0	\$1,083,430		\$0	\$1,083,430
173		GENERAL PLANT-LANDFILL TURBINE							
174	391.000	General-Office Furniture & Eq-Elec	\$8,132	P-174	\$0	\$8,132	100.0000%	\$0	\$8,132
175	391.020	General-Office Furniture-Computer	\$4,044	P-175	\$0	\$4,044	100.0000%	\$0	\$4,044
176		TOTAL GENERAL PLANT-LANDFILL TURBINE	\$12,176		\$0	\$12,176		\$0	\$12,176
177		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
178		General Plant-Salvage and Removal- Retirements not classified	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
180		INDUSTRIAL STEAM PRODUCTION PLANT							
181	310.090	Industrial Steam Land	\$11,450	P-181	\$0	\$11,450	0.0000%	\$0	\$0
182	311.090	Industrial Steam Structures	\$32,160	P-182	\$0	\$32,160	0.0000%	\$0	\$0
183	312.090	Industrial Steam Boiler Plant	\$1,237,464	P-183	\$0	\$1,237,464	0.0000%	\$0	\$0
184	315.090	Industrial Steam Accessory	\$48,849	P-184	\$0	\$48,849	0.0000%	\$0	\$0
185	375.090	Industrial Steam Distribution	\$152,667	P-185	\$0	\$152,667	0.0000%	\$0	\$0
186	376.090	Industrial Steam Mains	\$1,665,128	P-186	\$0	\$1,665,128	0.0000%	\$0	\$0
187	379.090	Industrial Steam CTY Gate	\$553,075	P-187	\$0	\$553,075	0.0000%	\$0	\$0
188	380.090	Industrial Steam Services	\$100,842	P-188	\$0	\$100,842	0.0000%	\$0	\$0
189	381.090	Industrial Steam Services - Other	\$412,137	P-189	\$0	\$412,137	0.0000%	\$0	\$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,213,772		\$0	\$4,213,772		\$0	\$0
191		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							

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Line Number	A Account # (Optional)	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
192		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	P-192	\$0	\$0	0.0000%	\$0	\$0
193		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
194		ECORP PLANT							
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-195	\$0	\$197,805	74.9600%	\$0	\$148,275
196	389.000	General Land Electric -Raytown	\$7,703	P-196	\$0	\$7,703	100.0000%	\$0	\$7,703
197	390.000	General Structures & Improve-Raytown	\$2,363,648	P-197	\$0	\$2,363,648	74.9600%	\$0	\$1,771,791
198	390.050	General Struct. Leasehold Improvements	\$0	P-198	\$0	\$0	74.9600%	\$0	\$0
199	391.000	General Office Furn. & Equipment-CORP	\$493,945	P-199	\$0	\$493,945	100.0000%	-\$5,646	\$488,299
200	391.000	General Office Furn.-Raytown	\$599,949	P-200	\$0	\$599,949	74.9600%	\$0	\$449,722
201	391.020	General Office Furniture-Computer-CORP	\$1,064,505	P-201	\$0	\$1,064,505	74.9600%	-\$178,828	\$619,125
202	391.020	General Office Furn Comp-Raytown	\$780,288	P-202	\$0	\$780,288	74.9600%	\$0	\$584,904
203	391.040	General Office Furniture Software-CORP	\$4,301,289	P-203	\$0	\$4,301,289	74.9600%	\$0	\$3,224,246
204	391.040	General Office Furn Software-Raytown	\$391,445	P-204	\$0	\$391,445	74.9600%	\$0	\$293,427
205	392.020	General Trans Heavy Trucks-Elec	\$0	P-205	\$0	\$0	74.9600%	\$0	\$0
206	392.040	General Trans. Trailers Electric	\$0	P-206	\$0	\$0	100.0000%	-\$2,319,295	-\$2,319,295
207	393.000	General Stores Equipment-Electric-CORP	\$2,418	P-207	\$0	\$2,418	100.0000%	\$0	\$2,418
208	394.000	General Tools-Electric-Raytown	\$4,736	P-208	\$0	\$4,736	100.0000%	\$0	\$4,736
209	395.000	General Laboratory Equipment-ECORP	\$0	P-209	\$0	\$0	74.9600%	\$0	\$0
210	396.000	General Power Operatored Equip.-Raytown	\$4,445	P-210	\$0	\$4,445	100.0000%	\$0	\$4,445
211	397.000	General Communication Equipment-CORP	\$91,595	P-211	\$0	\$91,595	100.0000%	\$0	\$91,595
212	397.000	General Communication-Raytown	\$168,978	P-212	\$0	\$168,978	74.9600%	\$0	\$126,666
213	398.000	General Miscellaneous Equipment-CORP	\$5,747	P-213	\$0	\$5,747	100.0000%	\$0	\$5,747
214	398.000	General Misc. Equipment-Raytown	\$9,824	P-214	\$0	\$9,824	74.9600%	\$0	\$7,364
215		TOTAL ECORP PLANT	\$10,488,320		\$0	\$10,488,320		-\$2,503,769	\$5,511,168
216		RETIREMENTS-WORK IN PROGRESS-ECORP							
217		ECORP-Salvage-Retirements not yet classified	\$0	P-217	\$0	\$0	74.9600%	\$0	\$0
218		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
219		UCU COMMON GENERAL PLANT							
220	389.000	Land and Land Rights-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221	390.000	Structures & Improvements-Electric-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	\$0
222	390.050	Structures & Improvements-Leased-UCU	\$0	P-222	\$0	\$0	100.0000%	\$0	\$0
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	\$0	P-223	\$0	\$0	100.0000%	\$0	\$0
224	391.020	Gen-Office Furniture Computer-UCU	\$0	P-224	\$0	\$0	100.0000%	\$0	\$0
225	391.040	Gen Office Furniture Software-UCU	\$0	P-225	\$0	\$0	100.0000%	\$0	\$0
226	391.050	Gen Office Furniture System Development-UCU	\$0	P-226	\$0	\$0	100.0000%	\$0	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-227	\$0	\$0	100.0000%	\$0	\$0
228	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	\$0	P-228	\$0	\$0	100.0000%	\$0	\$0
229	394.000	Gen Tools-Electric-UCU	\$0	P-229	\$0	\$0	100.0000%	\$0	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	\$0	P-230	\$0	\$0	100.0000%	\$0	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	\$0	P-231	\$0	\$0	100.0000%	\$0	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	\$0	P-232	\$0	\$0	100.0000%	\$0	\$0
233		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
234		TOTAL PLANT IN SERVICE	\$768,762,002		-\$2,800,000	\$765,962,002		-\$4,852,875	\$721,264,364

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-100	Trans Pole and Fixtures-Disallowance-Stip & A	355.000		-\$775,306		\$0
	1. Transmission Plant Disallowance per Stipulation and Agreement Case No. ER-2012-0175. October 2012 (Lyons)		-\$775,306		\$0	
P-102	Trans Overhead Cond & Devices-Disallowance	356.000		-\$2,024,694		\$0
	1. Transmission Plant Disallowance per Stipulation and Agreement Case No. ER-2012-0175. October 2012 (Lyons)		-\$2,024,694		\$0	
P-131	General Office Furniture - Electric	391.000		\$0		-\$261,016
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$261,016	
P-132	General Office Furn. - Comp. - Electric	391.020		\$0		-\$1,132,223
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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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
	3. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$964,650	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Software Portion (Rice)		\$0		-\$167,573	
P-140	General Stores Equipment - Electric	393.000		\$0		-\$193,644
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$193,644	
P-141	General Tools - Electric	394.000		\$0		-\$313,947
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$313,947	
P-142	General Laboratory - Electric	395.000		\$0		-\$66,857
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$66,857	
P-144	General Communication - Electric	397.000		\$0		-\$370,683
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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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
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$370,683	
P-145	General Misc Equipment-Electric	398.000		\$0		-\$10,736
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$10,736	
P-199	General Office Furn. & Equipment-CORP	391.000		\$0		-\$5,646
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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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
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$5,646	
P-201	General Office Furniture-Computer-CORP	391.020		\$0		-\$178,828
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$178,828	
P-206	General Trans. Trailers Electric	392.040		\$0		-\$2,319,295
	1. To include General plant retirements where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$2,319,295	
Total Plant Adjustments				-\$2,800,000		-\$4,852,875

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,327,762	0.00%	\$0
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	0.00%	\$0
5	303.020	Misc Intangible Cap Software - Lake Road	\$262,360	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$3,886,671		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - LAKE ROAD			
10	310.000	Steam Production Land Elec - LR	\$29,174	0.00%	\$0
11	311.000	Steam Production Structures - LR	\$12,180,475	1.90%	\$231,429
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	0.00%	\$0
13	312.000	Steam Production Boiler Plant - LR	\$37,932,715	2.16%	\$819,347
14	312.020	Steam Production Boiler AQC - LR	\$7,294,357	2.16%	\$157,558
15	314.000	Steam Prod Turbogenerator - LR	\$16,296,282	2.33%	\$379,703
16	315.000	Steam Production Access Equip - LR	\$3,958,949	2.37%	\$93,827
17	315.000	Steam Prod. Equip. - GSU	\$0	2.37%	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$421,161	2.90%	\$12,214
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$78,113,113		\$1,694,078
20		STEAM PRODUCTION IATAN 1			
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$489,933	0.00%	\$0
22	310.000	Steam Production Land - Iatan 1	\$249,279	0.00%	\$0
23	311.000	Steam Production Structures - Iatan 1	\$5,137,832	1.84%	\$94,536
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$15,150	1.84%	-\$279
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,593,452	2.04%	\$1,950,106
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$262,720	2.04%	-\$5,359
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	2.04%	\$9,287
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,033	2.30%	\$246,952
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,420,573	2.34%	\$267,241
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$21,473	2.34%	-\$502
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,803,292	2.49%	\$44,902

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356	-\$2,383	2.49%	-\$59
33		TOTAL STEAM PRODUCTION IATAN 1	\$125,584,893		\$2,606,825
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Production Struct- Iatan Common	\$12,814,422	1.84%	\$235,785
36	312.000	Steam Boiler Plant - Iatan Common	\$32,173,564	2.04%	\$656,341
37	314.000	Steam Turbogenerator - Iatan Common	\$581,804	2.30%	\$13,381
38	315.000	Steam Access Equip - Iatan Common	\$956,806	2.34%	\$22,389
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$20,344	2.49%	\$507
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$46,546,940		\$928,403
41		STEAM PRODUCTION - IATAN 2			
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,133	0.00%	\$0
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	0.00%	\$0
44	311.000	Steam Production Structures-Iatan 2	\$11,577,283	1.84%	\$213,022
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$150,716	1.84%	-\$2,773
46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$82,192,932	2.04%	\$1,676,736
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$1,083,248	2.04%	-\$22,098
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$10,661,835	2.30%	\$245,222
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$149,746	2.30%	-\$3,444
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$3,644,594	2.34%	\$85,283
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$50,043	2.34%	-\$1,171
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$401,495	2.49%	\$9,997
53	316.050	Steam Production Misc Power Plant Equip- Iatan 2 Disallowance	-\$5,596	2.49%	-\$139
54		TOTAL STEAM PRODUCTION - IATAN 2	\$107,272,111		\$2,200,635
55		TOTAL STEAM PRODUCTION	\$357,517,057		\$7,429,941
56		RETIREMENT WORK IN PROGRESS- STEAM			
57		Steam Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0

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58		TOTAL RETIREMENT WORK IN PROGRESS-STEAM	\$0		\$0
59		NUCLEAR PRODUCTION			
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0
61		HYDRAULIC PRODUCTION			
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
63		OTHER PRODUCTION			
64		OTHER PRODUCTION PLANT			
65	341.000	Other Prod Structures - Electric	\$1,477,027	1.75%	\$25,848
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.09%	\$18,698
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	4.78%	\$526,078
68	344.000	Other Prod Generators - Electric	\$3,436,619	4.11%	\$141,245
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	2.84%	\$32,605
70		TOTAL OTHER PRODUCTION PLANT	\$17,672,622		\$744,474
71		OTHER PRODUCTION-LANDFILL GAS TURBINE			
72	341.000	Other Prod Structures-Electric	\$1,378,217	1.75%	\$24,119
73	342.000	Other Prod Fuel Holders-Electric	\$1,378,217	3.09%	\$42,587
74	343.000	Other Prod Prime Movers-Electric	\$0	4.78%	\$0
75	344.000	Other Prod Generators-Electric	\$4,134,652	4.11%	\$169,934
76	345.000	Other Prod Accessory Equip-Electric	\$0	2.84%	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$6,891,086		\$236,640
78		OTHER PROD- RALPH GREEN			
79	340.000	Other Production Land Elec-RG	\$11,376	0.00%	\$0
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	1.75%	\$25,317
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	3.09%	\$13,682
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	4.81%	\$256,706
83	344.000	Other Prod. Generators Elec-RG	\$6,772,357	3.80%	\$257,350
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	2.85%	\$38,165
85	346.000	Other Prod. Misc Plant-RG	\$20,000	3.57%	\$714
86		TOTAL OTHER PROD- RALPH GREEN	\$15,369,288		\$591,934
87		TOTAL OTHER PRODUCTION	\$39,932,996		\$1,573,048
88		RETIREMENTS WORK IN PROGRESS-PRODUCTION			

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

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

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

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

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$483,756	R-3	\$0	\$483,756	100.0000%	\$0	\$483,756
4	303.020	Misc Intangible Cap Software - Iatan 1	\$156,642	R-4	\$0	\$156,642	100.0000%	\$0	\$156,642
5	303.020	Misc Intangible Cap Software - Lake Road	\$175,425	R-5	\$0	\$175,425	74.9600%	\$0	\$131,499
6		TOTAL PLANT INTANGIBLE	\$815,823		\$0	\$815,823		\$0	\$771,897
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - LAKE ROAD							
10	310.000	Steam Production Land Elec - LR	\$0	R-10	\$0	\$0	74.9600%	\$0	\$0
11	311.000	Steam Production Structures - LR	\$6,811,941	R-11	\$0	\$6,811,941	74.9600%	\$0	\$5,106,231
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	R-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$27,153,733	R-13	\$0	\$27,153,733	63.1700%	\$0	\$17,153,013
14	312.020	Steam Production Boiler AQC - LR	\$6,594,307	R-14	\$0	\$6,594,307	63.1700%	\$0	\$4,165,624
15	314.000	Steam Prod Turbogenerator - LR	\$10,169,834	R-15	\$0	\$10,169,834	99.9400%	\$0	\$10,163,732
16	315.000	Steam Production Access Equip - LR	\$3,068,630	R-16	\$0	\$3,068,630	74.9600%	\$0	\$2,300,245
17	315.000	Steam Prod. Equip. - GSU	\$0	R-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$194,592	R-18	\$0	\$194,592	47.6000%	\$0	\$92,626
19		TOTAL STEAM PRODUCTION - LAKE ROAD	\$53,993,037		\$0	\$53,993,037		\$0	\$38,981,471
20		STEAM PRODUCTION IATAN 1							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$12,030	R-21	\$0	\$12,030	100.0000%	\$0	\$12,030
22	310.000	Steam Production Land - Iatan 1	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Steam Production Structures - Iatan 1	\$2,740,286	R-23	\$0	\$2,740,286	100.0000%	\$0	\$2,740,286
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$325	R-24	\$0	-\$325	100.0000%	\$0	-\$325
25	312.000	Steam Production Boiler Plant - Iatan 1	\$31,323,837	R-25	\$0	\$31,323,837	100.0000%	\$0	\$31,323,837
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$6,253	R-26	\$0	-\$6,253	100.0000%	\$0	-\$6,253
27	312.020	Steam Production Boiler AQC - Iatan 1	\$52,624	R-27	\$0	\$52,624	100.0000%	\$0	\$52,624
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,713,524	R-28	\$0	\$7,713,524	100.0000%	\$0	\$7,713,524
29	315.000	Steam Prod Access Equip - Iatan 1	\$4,898,953	R-29	\$0	\$4,898,953	100.0000%	\$0	\$4,898,953
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$601	R-30	\$0	-\$601	100.0000%	\$0	-\$601
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$570,927	R-31	\$0	\$570,927	100.0000%	\$0	\$570,927
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$69	R-32	\$0	-\$69	100.0000%	\$0	-\$69
33		TOTAL STEAM PRODUCTION IATAN 1	\$47,304,933		\$0	\$47,304,933		\$0	\$47,304,933
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Production Struct- Iatan Common	\$831,273	R-35	\$0	\$831,273	100.0000%	\$0	\$831,273
36	312.000	Steam Boiler Plant - Iatan Common	\$2,477,190	R-36	\$0	\$2,477,190	100.0000%	\$0	\$2,477,190
37	314.000	Steam Turbogenerator - Iatan Common	\$42,515	R-37	\$0	\$42,515	100.0000%	\$0	\$42,515
38	315.000	Steam Access Equip - Iatan Common	\$61,057	R-38	\$0	\$61,057	100.0000%	\$0	\$61,057
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$1,095	R-39	\$0	\$1,095	100.0000%	\$0	\$1,095
40		TOTAL STEAM PRODUCTION - IATAN COMMON	\$3,413,130		\$0	\$3,413,130		\$0	\$3,413,130
41		STEAM PRODUCTION - IATAN 2							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$5,037	R-42	\$0	\$5,037	100.0000%	\$0	\$5,037
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$5,035	R-43	\$0	\$5,035	100.0000%	\$0	\$5,035
44	311.000	Steam Production Structures-Iatan 2	\$450,517	R-44	\$0	\$450,517	100.0000%	\$0	\$450,517
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$3,271	R-45	\$0	-\$3,271	100.0000%	\$0	-\$3,271

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46	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$3,501,809	R-46	\$0	\$3,501,809	100.0000%	\$0	\$3,501,809
47	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$27,045	R-47	\$0	-\$27,045	100.0000%	\$0	-\$27,045
48	314.000	Steam Prod. Turbogenerator-Iatan 2	\$483,576	R-48	\$0	\$483,576	100.0000%	\$0	\$483,576
49	314.050	Steam Production Turbogenerator-Iatan 2 Disallowance	-\$4,053	R-49	\$0	-\$4,053	100.0000%	\$0	-\$4,053
50	315.000	Steam Prod. Access Equip.- Iatan 2	\$170,194	R-50	\$0	\$170,194	100.0000%	\$0	\$170,194
51	315.050	Steam Production Access Equip-Iatan 2 Disallowance	-\$1,389	R-51	\$0	-\$1,389	100.0000%	\$0	-\$1,389
52	316.000	Steam Prod. Misc Power Plant Equip.- Iatan 2	\$19,070	R-52	\$0	\$19,070	100.0000%	\$0	\$19,070
53	316.050	Steam Production Misc Power Plant Equip-Iatan 2 Disallowance	-\$163	R-53	\$0	-\$163	100.0000%	\$0	-\$163
54		TOTAL STEAM PRODUCTION - IATAN 2	\$4,599,317		\$0	\$4,599,317		\$0	\$4,599,317
55		TOTAL STEAM PRODUCTION	\$109,310,417		\$0	\$109,310,417		\$0	\$94,298,851
56		RETIREMENT WORK IN PROGRESS- STEAM							
57		Steam Salvage & Removal Retirements not yet classified	-\$3,027,017	R-57	\$0	-\$3,027,017	100.0000%	\$0	-\$3,027,017
58		TOTAL RETIREMENT WORK IN PROGRESS- STEAM	-\$3,027,017		\$0	-\$3,027,017		\$0	-\$3,027,017
59		NUCLEAR PRODUCTION							
60		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
61		HYDRAULIC PRODUCTION							
62		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
63		OTHER PRODUCTION							
64		OTHER PRODUCTION PLANT							
65	341.000	Other Prod Structures - Electric	\$1,359,666	R-65	\$0	\$1,359,666	100.0000%	\$0	\$1,359,666
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	R-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$13,428,418	R-67	\$0	\$13,428,418	100.0000%	\$0	\$13,428,418
68	344.000	Other Prod Generators - Electric	\$3,248,647	R-68	\$0	\$3,248,647	100.0000%	\$0	\$3,248,647
69	345.000	Other Prod Accessory Equip - Electric	\$961,232	R-69	\$0	\$961,232	100.0000%	\$0	\$961,232
70		TOTAL OTHER PRODUCTION PLANT	\$19,603,071		\$0	\$19,603,071		\$0	\$19,603,071
71		OTHER PRODUCTION-LANDFILL GAS TURBINE							
72	341.000	Other Prod Structures-Electric	\$33,458	R-72	\$0	\$33,458	100.0000%	\$0	\$33,458
73	342.000	Other Prod Fuel Holders-Electric	\$109,942	R-73	\$0	\$109,942	100.0000%	\$0	\$109,942
74	343.000	Other Prod Prime Movers-Electric	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$547,485	R-75	\$0	\$547,485	100.0000%	\$0	\$547,485
76	345.000	Other Prod Accessory Equip-Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE	\$690,885		\$0	\$690,885		\$0	\$690,885
78		OTHER PROD- RALPH GREEN							
79	340.000	Other Production Land Elec-RG	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80	341.000	Other Prod. Structures Elec-RG	\$485,612	R-80	\$0	\$485,612	100.0000%	\$0	\$485,612
81	342.000	Other Prod. Fuel Holders Elec-RG	\$141,034	R-81	\$0	\$141,034	100.0000%	\$0	\$141,034
82	343.000	Other Prod. Prime Movers-RG	\$2,643,956	R-82	\$0	\$2,643,956	100.0000%	\$0	\$2,643,956
83	344.000	Other Prod. Generators Elec-RG	\$5,196,504	R-83	\$0	\$5,196,504	100.0000%	\$0	\$5,196,504
84	345.000	Other Prod. Access Elec-RG	\$938,389	R-84	\$0	\$938,389	100.0000%	\$0	\$938,389
85	346.000	Other Prod. Misc Plant-RG	\$4,292	R-85	\$0	\$4,292	100.0000%	\$0	\$4,292
86		TOTAL OTHER PROD- RALPH GREEN	\$9,409,787		\$0	\$9,409,787		\$0	\$9,409,787
87		TOTAL OTHER PRODUCTION	\$29,703,743		\$0	\$29,703,743		\$0	\$29,703,743
88		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
89		Other Production-Salvage & Removal Retirements not classified	-\$4,268	R-89	\$0	-\$4,268	100.0000%	\$0	-\$4,268

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90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$4,268		\$0	-\$4,268		\$0	-\$4,268
91		TOTAL PRODUCTION PLANT	\$135,982,875		\$0	\$135,982,875		\$0	\$120,971,309
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$155,096	R-93	\$0	\$155,096	100.0000%	\$0	\$155,096
94	350.010	Transmission Land Rights - Electric	\$14,157	R-94	\$0	\$14,157	100.0000%	\$0	\$14,157
95	350.040	Transmission Depreciable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvements	\$364,867	R-96	\$0	\$364,867	100.0000%	-\$14,812	\$350,055
97	353.000	Transmission Station Equipment	\$7,464,633	R-97	\$0	\$7,464,633	100.0000%	-\$159,073	\$7,305,560
98	353.000	Transmission Station Equip - Iatan 2	\$27,612	R-98	\$0	\$27,612	100.0000%	\$0	\$27,612
99	355.000	Transmission Poles and Fixtures	\$9,147,864	R-99	\$0	\$9,147,864	100.0000%	-\$3,327,869	\$5,819,995
100	355.000	Trans Pole and Fixtures-Disallowance-Stip & Agreement-ER-2012-0175	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	356.000	Transmission Overhead Conductors	\$6,462,763	R-101	\$0	\$6,462,763	100.0000%	-\$2,218,580	\$4,244,183
102	356.000	Trans Overhead Cond & Devices-Disallowance-Stip & Agreement-ER-2012-0175	\$0	R-102	\$0	\$0	100.0000%	\$0	\$0
103	357.000	Transmission Underground Conduit	\$5,764	R-103	\$0	\$5,764	100.0000%	-\$5,227	\$537
104	358.000	Transmission Underground Conductors	\$32,753	R-104	\$0	\$32,753	100.0000%	\$0	\$32,753
105		TOTAL TRANSMISSION PLANT	\$23,679,410		\$0	\$23,679,410		-\$5,725,561	\$17,953,849
106		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
107		Transmission-Salvage & Removal-Retirements	-\$149,508	R-107	\$0	-\$149,508	100.0000%	\$0	-\$149,508
108		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$149,508		\$0	-\$149,508		\$0	-\$149,508
109		DISTRIBUTION PLANT							
110	360.000	Distribution Land Electric	\$0	R-110	\$0	\$0	100.0000%	\$0	\$0
111	360.010	Distribution Land Rights	\$0	R-111	\$0	\$0	100.0000%	\$0	\$0
112	361.000	Distribution Structures & Improvements	\$569,815	R-112	\$0	\$569,815	100.0000%	\$0	\$569,815
113	362.000	Distribution Station Equipment	\$18,921,828	R-113	\$0	\$18,921,828	100.0000%	\$0	\$18,921,828
114	364.000	Distribution Poles, Towers, & Fixtures	\$18,184,566	R-114	\$0	\$18,184,566	100.0000%	\$0	\$18,184,566
115	365.000	Distribution Overhead Conductors	\$10,490,737	R-115	\$0	\$10,490,737	100.0000%	\$0	\$10,490,737
116	366.000	Distribution Underground Circuit	\$2,302,438	R-116	\$0	\$2,302,438	100.0000%	\$0	\$2,302,438
117	367.000	Distribution Underground Conductors	\$5,721,900	R-117	\$0	\$5,721,900	100.0000%	\$0	\$5,721,900
118	368.000	Distribution Line Transformers	\$22,181,166	R-118	\$0	\$22,181,166	100.0000%	\$0	\$22,181,166
119	369.010	Distribution Services Overhead	\$3,712,650	R-119	\$0	\$3,712,650	100.0000%	\$0	\$3,712,650
120	369.020	Distribution Services Underground	\$5,758,600	R-120	\$0	\$5,758,600	100.0000%	\$0	\$5,758,600
121	370.000	Distribution Services - Meters	\$5,167,989	R-121	\$0	\$5,167,989	100.0000%	\$0	\$5,167,989
122	371.000	Distribution Customer Installation	\$2,778,134	R-122	\$0	\$2,778,134	100.0000%	\$0	\$2,778,134
123	373.000	Distribution Street Light and Signals	\$2,771,968	R-123	\$0	\$2,771,968	100.0000%	\$0	\$2,771,968
124		TOTAL DISTRIBUTION PLANT	\$98,561,791		\$0	\$98,561,791		\$0	\$98,561,791
125		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
126		Distribution Salvage & Removal Retirements not yet classified	-\$655,111	R-126	\$0	-\$655,111	100.0000%	\$0	-\$655,111
127		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	-\$655,111		\$0	-\$655,111		\$0	-\$655,111
128		GENERAL PLANT							
129	389.000	General Land Electric	\$0	R-129	\$0	\$0	100.0000%	\$0	\$0
130	390.000	General Structures & Improv. Electric	\$2,086,194	R-130	\$0	\$2,086,194	100.0000%	-\$14,936	\$2,071,258
131	391.000	General Office Furniture - Electric	-\$77,971	R-131	\$0	-\$77,971	100.0000%	\$182,956	\$104,985
132	391.020	General Office Furn. - Comp. - Electric	\$663,244	R-132	\$0	\$663,244	100.0000%	-\$1,118,387	-\$455,143
133	391.020	General Office Furn-Comp-Iatan 2	\$123	R-133	\$0	\$123	100.0000%	\$0	\$123
134	392.000	Gen-Transp Eq-Autos-Elec	\$3,775	R-134	\$0	\$3,775	100.0000%	\$0	\$3,775
135	392.010	General Trans Light Trucks - Electric	\$200,235	R-135	\$0	\$200,235	100.0000%	\$0	\$200,235
136	392.020	General Trans. Heavy Trucks - Electric	\$1,710,206	R-136	\$0	\$1,710,206	100.0000%	\$0	\$1,710,206
137	392.040	General Trans Trailers - Electric	\$133,480	R-137	\$0	\$133,480	100.0000%	\$0	\$133,480
138	392.050	General Trans Med Trucks - Electric	\$493,509	R-138	\$0	\$493,509	100.0000%	-\$546	\$492,963
139	392.050	General trans Med Trucks-Iatan 2	\$2,878	R-139	\$0	\$2,878	100.0000%	\$0	\$2,878
140	393.000	General Stores Equipment - Electric	\$216,450	R-140	\$0	\$216,450	100.0000%	-\$205,508	\$10,942
141	394.000	General Tools - Electric	\$1,105,290	R-141	\$0	\$1,105,290	100.0000%	-\$365,667	\$739,623
142	395.000	General Laboratory - Electric	\$294,497	R-142	\$0	\$294,497	100.0000%	-\$181,763	\$112,734

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143	396.000	General Power Oper. Equip - Electric	\$213,958	R-143	\$0	\$213,958	100.0000%	\$0	\$213,958
144	397.000	General Communication - Electric	\$640,934	R-144	\$0	\$640,934	100.0000%	\$357,163	\$998,097
145	398.000	General Misc Equipment-Electric	\$37,793	R-145	\$0	\$37,793	100.0000%	-\$21,338	\$16,455
146		TOTAL GENERAL PLANT	\$7,724,595		\$0	\$7,724,595		-\$1,368,026	\$6,356,569
147		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
148		General Plant Salvage & Removal	\$0	R-148	\$0	\$0	100.0000%	\$0	\$0
149		Retirements not yet classified	\$0		\$0	\$0		\$0	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT - LAKE ROAD							
151	390.000	General Structures - LR	\$0	R-151	\$0	\$0	74.9600%	\$0	\$0
152	391.000	General Office Furniture - LR	\$272,874	R-152	\$0	\$272,874	74.9600%	\$0	\$204,546
153	391.020	General Office Furniture Computer - LR	\$512,429	R-153	\$0	\$512,429	74.9600%	\$0	\$384,117
154	391.040	General Office Furniture Software - LR	\$210,306	R-154	\$0	\$210,306	74.9600%	\$0	\$157,645
155	392.000	General Trans Autos - LR	\$0	R-155	\$0	\$0	74.9600%	\$0	\$0
156	392.010	General Trans Light Trucks - LR	\$36,688	R-156	\$0	\$36,688	74.9600%	\$0	\$27,501
157	392.020	General Trans Heavy Trucks - LR	\$0	R-157	\$0	\$0	74.9600%	\$0	\$0
158	392.040	General Trans Trailers	\$63,556	R-158	\$0	\$63,556	74.9600%	\$0	\$47,642
159	392.050	General Trans Med Trucks - LR	\$14,361	R-159	\$0	\$14,361	74.9600%	\$0	\$10,765
160	394.000	General Tools - LR	\$295,946	R-160	\$0	\$295,946	74.9600%	\$0	\$221,841
161	395.000	General Laboratory - LR	\$295,356	R-161	\$0	\$295,356	74.9600%	\$0	\$221,399
162	396.000	General Power Operated Equip - LR	\$91,726	R-162	\$0	\$91,726	74.9600%	\$0	\$68,758
163	397.000	General Communication - LR	\$17,614	R-163	\$0	\$17,614	74.9600%	\$0	\$13,203
164	398.000	General Misc. Equip - LR	\$8,292	R-164	\$0	\$8,292	74.9600%	\$0	\$6,216
165		TOTAL GENERAL PLANT - LAKE ROAD	\$1,819,148		\$0	\$1,819,148		\$0	\$1,363,633
166		GENERAL PLANT - IATAN							
167	390.000	General Structures & Impr-Elec	\$0	R-167	\$0	\$0	100.0000%	\$0	\$0
168	391.000	General Office Furniture - Iatan	\$1,801	R-168	\$0	\$1,801	100.0000%	\$0	\$1,801
169	391.020	General Office Furn Comp - Iatan	\$49,475	R-169	\$0	\$49,475	100.0000%	\$0	\$49,475
170	391.040	General Office Furn Software - Iatan	\$179,896	R-170	\$0	\$179,896	100.0000%	\$0	\$179,896
171	397.000	General Communications - Iatan	\$91,718	R-171	\$0	\$91,718	100.0000%	\$0	\$91,718
172		TOTAL GENERAL PLANT - IATAN	\$322,890		\$0	\$322,890		\$0	\$322,890
173		GENERAL PLANT-LANDFILL TURBINE							
174	391.000	General-Office Furniture & Eq-Elec	\$4,378	R-174	\$0	\$4,378	100.0000%	\$0	\$4,378
175	391.020	General-Office Furniture-Computer	\$353	R-175	\$0	\$353	100.0000%	\$0	\$353
176		TOTAL GENERAL PLANT-LANDFILL TURBINE	\$4,731		\$0	\$4,731		\$0	\$4,731
177		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
178		General Plant-Salvage and Removal-	\$0	R-178	\$0	\$0	100.0000%	\$0	\$0
179		Retirements not classified	\$0		\$0	\$0		\$0	\$0
179		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
180		INDUSTRIAL STEAM PRODUCTION PLANT							
181	310.090	Industrial Steam Land	\$0	R-181	\$0	\$0	0.0000%	\$0	\$0
182	311.090	Industrial Steam Structures	-\$4,399	R-182	\$0	-\$4,399	0.0000%	\$0	\$0
183	312.090	Industrial Steam Boiler Plant	\$156,655	R-183	\$0	\$156,655	0.0000%	\$0	\$0
184	315.090	Industrial Steam Accessory	-\$32,632	R-184	\$0	-\$32,632	0.0000%	\$0	\$0
185	375.090	Industrial Steam Distribution	\$59,695	R-185	\$0	\$59,695	0.0000%	\$0	\$0
186	376.090	Industrial Steam Mains	\$1,107,277	R-186	\$0	\$1,107,277	0.0000%	\$0	\$0
187	379.090	Industrial Steam CTY Gate	\$290,589	R-187	\$0	\$290,589	0.0000%	\$0	\$0
188	380.090	Industrial Steam Services	\$102,677	R-188	\$0	\$102,677	0.0000%	\$0	\$0
189	381.090	Industrial Steam Services - Other	\$266,774	R-189	\$0	\$266,774	0.0000%	\$0	\$0
190		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,946,636		\$0	\$1,946,636		\$0	\$0
191		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
192		Industrial Steam Salvage & Removal	-\$102,775	R-192	\$0	-\$102,775	0.0000%	\$0	\$0
193		Retirement not vet classified	-\$102,775		\$0	-\$102,775		\$0	\$0
193		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$102,775		\$0	-\$102,775		\$0	\$0

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194		ECORP PLANT							
195	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$93,639	R-195	\$0	\$93,639	74.9600%	\$0	\$70,192
196	389.000	General Land Electric -Raytown	\$0	R-196	\$0	\$0	100.0000%	\$0	\$0
197	390.000	General Structures & Improve-Raytown	-\$21,401	R-197	\$0	-\$21,401	74.9600%	\$548,322	\$532,280
198	390.050	General Struct. Leasehold Improvements	\$0	R-198	\$0	\$0	74.9600%	\$0	\$0
199	391.000	General Office Furn. & Equipment-CORP	\$122,928	R-199	\$0	\$122,928	100.0000%	\$418,109	\$541,037
200	391.000	General Office Furn.-Raytown	\$150,411	R-200	\$0	\$150,411	74.9600%	\$0	\$112,748
201	391.020	General Office Furniture-Computer-CORP	\$1,048,088	R-201	\$0	\$1,048,088	74.9600%	-\$361,296	\$424,351
202	391.020	General Office Furn Comp-Raytown	\$729,760	R-202	\$0	\$729,760	74.9600%	\$0	\$547,028
203	391.040	General Office Furniture Software-CORP	\$2,775,262	R-203	\$0	\$2,775,262	74.9600%	-\$1,724,188	\$356,148
204	391.040	General Office Furn Software-Raytown	\$256,006	R-204	\$0	\$256,006	74.9600%	\$0	\$191,902
205	392.020	General Trans Heavy Trucks-Elec	\$0	R-205	\$0	\$0	74.9600%	\$0	\$0
206	392.040	General Trans. Trailers Electric	\$0	R-206	\$0	\$0	100.0000%	\$0	\$0
207	393.000	General Stores Equipment-Electric-CORP	\$2,666	R-207	\$0	\$2,666	100.0000%	-\$1,444	\$1,222
208	394.000	General Tools-Electric-Raytown	\$5,338	R-208	\$0	\$5,338	100.0000%	\$1,172	\$6,510
209	395.000	General Laboratory Equipment-ECORP	\$0	R-209	\$0	\$0	74.9600%	-\$3,467	-\$3,467
210	396.000	General Power Operated Equip.-Raytown	\$5,121	R-210	\$0	\$5,121	100.0000%	\$0	\$5,121
211	397.000	General Communication Equipment-CORP	-\$57,862	R-211	\$0	-\$57,862	100.0000%	-\$309,726	-\$367,588
212	397.000	General Communication-Raytown	-\$73,497	R-212	\$0	-\$73,497	74.9600%	\$0	-\$55,093
213	398.000	General Miscellaneous Equipment-CORP	\$6,069	R-213	\$0	\$6,069	100.0000%	-\$25,665	-\$19,596
214	398.000	General Misc. Equipment-Raytown	\$10,398	R-214	\$0	\$10,398	74.9600%	\$0	\$7,794
215		TOTAL ECORP PLANT	\$5,052,926		\$0	\$5,052,926		-\$1,458,183	\$2,350,589
216		RETIREMENTS-WORK IN PROGRESS-ECORP							
217		ECORP-Salvage-Retirements not yet classified	\$0	R-217	\$0	\$0	100.0000%	\$0	\$0
218		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
219		UCU COMMON GENERAL PLANT							
220	389.000	Land and Land Rights-UCU	\$0	R-220	\$0	\$0	100.0000%	\$0	\$0
221	390.000	Structures & Improvements-Electric-UCU	-\$9,484	R-221	\$0	-\$9,484	100.0000%	\$9,484	\$0
222	390.050	Structures & Improvements-Leased-UCU	-\$5,453	R-222	\$0	-\$5,453	100.0000%	\$5,453	\$0
223	391.000	Gen-Office Furniture & Equipment Elec-UCU	-\$66,320	R-223	\$0	-\$66,320	100.0000%	\$66,320	\$0
224	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-224	\$0	-\$1,652,394	100.0000%	\$1,652,394	\$0
225	391.040	Gen Office Furniture Software-UCU	-\$1,553,646	R-225	\$0	-\$1,553,646	100.0000%	\$1,553,646	\$0
226	391.050	Gen Office Furniture System Development-UCU	-\$897,861	R-226	\$0	-\$897,861	100.0000%	\$897,861	\$0
227	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-227	\$0	-\$55	100.0000%	\$55	\$0
228	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	-\$491	R-228	\$0	-\$491	100.0000%	\$491	\$0
229	394.000	Gen Tools-Electric-UCU	-\$5,196	R-229	\$0	-\$5,196	100.0000%	\$5,196	\$0
230	395.000	Gen Laboratory Equip-Elec-UCU	-\$3,467	R-230	\$0	-\$3,467	100.0000%	\$3,467	\$0
231	397.000	Gen-Communication Equip-Electric-UCU	-\$526,602	R-231	\$0	-\$526,602	100.0000%	\$526,602	\$0
232	398.000	Gen Misc Equipment-Elec-UCU	-\$23,513	R-232	\$0	-\$23,513	100.0000%	\$23,513	\$0
233		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$4,744,482	\$0
234		TOTAL DEPRECIATION RESERVE	\$270,258,949		\$0	\$270,258,949		-\$3,807,288	\$247,852,639

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R-96	Transmission Structures and Improvements	352.000		\$0		-\$14,812
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$14,812	
R-97	Transmission Station Equipment	353.000		\$0		-\$159,073
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$159,073	
R-99	Transmission Poles and Fixtures	355.000		\$0		-\$3,327,869
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$3,327,869	
R-101	Transmission Overhead Conductors	356.000		\$0		-\$2,218,580
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$2,218,580	
R-103	Transmission Underground Conduit	357.000		\$0		-\$5,227
	1. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-22. (Rice)		\$0		-\$5,227	
R-130	General Structures & Improv. Electric	390.000		\$0		-\$14,936
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12		\$0		-\$14,936	
R-131	General Office Furniture - Electric	391.000		\$0		\$182,956
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$261,016	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$443,972	
R-132	General Office Furn. - Comp. - Electric	391.020		\$0		-\$1,118,387
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$964,650	
	5. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Software Portion (Rice)		\$0		-\$167,573	
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$122,030	
	7. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		-\$108,194	
R-138	General Trans Med Trucks - Electric	392.050		\$0		-\$546
	1. Reallocation of reserves to accomplish incorporation of account 119300 into 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12 (Rice)		\$0		-\$546	
R-140	General Stores Equipment - Electric	393.000		\$0		-\$205,508
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A	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
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$193,644	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$11,864	
R-141	General Tools - Electric	394.000		\$0		-\$365,667
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$313,947	

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<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
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$51,720	
R-142	General Laboratory - Electric	395.000		\$0		-\$181,763
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$66,857	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$114,906	
R-144	General Communication - Electric	397.000		\$0		\$357,163
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$370,683	
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$727,846	
R-145	General Misc Equipment-Electric	398.000		\$0		-\$21,338
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$10,736	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$10,602	
R-197	General Structures & Improve-Raytown	390.000		\$0		\$548,322
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. (Rice)		\$0		\$548,322	
R-199	General Office Furn. & Equipment-CORP	391.000		\$0		\$418,109
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$66,320	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175. Hardware Portions (Rice)		\$0		-\$5,646	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$490,075	
R-201	General Office Furniture-Computer-CORP	391.020		\$0		-\$361,296
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$1,652,394	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175. Hardware Portions (Rice)		\$0		-\$178,828	
	6. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$1,469,926	
R-203	General Office Furniture Software-CORP	391.040		\$0		-\$1,724,188
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$2,451,507	
	5. Retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulated Study in Case No. ER-2010-0356 and Stipulation and Agreement in Case No ER-2012-0175. Hardware Portions (Rice)		\$0		-\$2,319,295	
	6. L&P portion of the \$4,221,592 adjustment for stopped depreciation under Auila in 2006 through 2008 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,045,586	
	7. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$2,001,028	
R-207	General Stores Equipment-Electric-CORP	393.000		\$0		-\$1,444
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$1,444	
R-208	General Tools-Electric-Raytown	394.000		\$0		\$1,172

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Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$5,196	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$6,368	
R-209	General Laboratory Equipment-ECORP	395.000		\$0		-\$3,467
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$3,467	
R-211	General Communication Equipment-CORP	397.000		\$0		-\$309,726
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$526,602	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		\$216,876	
R-213	General Miscellaneous Equipment-CORP	398.000		\$0		-\$25,665

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<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 rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		-\$23,513	
	3. Account portion of a \$5,725,561 transfer to General Plant accounts, as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-12. Hardware Portion (Rice)		\$0		-\$2,152	
R-221	Structures & Improvements-Electric-UCU	390.000		\$0		\$9,484
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$9,484	
R-222	Structures & Improvements-Leased-UCU	390.050		\$0		\$5,453
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$5,453	
R-223	Gen-Office Furniture & Equipment Elec-UCU	391.000		\$0		\$66,320
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$66,320	
R-224	Gen-Office Furniture Computer-UCU	391.020		\$0		\$1,652,394
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$1,652,394	

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

St. Joseph Light and Power - Electric
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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. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$3,467	
R-231	Gen-Communication Equip-Electric-UCU	397.000		\$0		\$526,602
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$526,602	
R-232	Gen Misc Equipment-Elec-UCU	398.000		\$0		\$23,513
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 as per Stipulation and Agreement in Case No. ER-2012-0175 on 10-19-2012. (Rice)		\$0		\$23,513	
Total Reserve Adjustments				\$0		-\$3,807,288

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

St. Joseph Light and Power - Electric
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$188,406,716	See Note (1)	See Note (1)	See Note (1)	\$188,406,716	-\$65,196	\$172,134,808	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075	-\$26,284,276	\$71,877,799	\$634,470	\$69,328,113	\$1,142,522	\$68,185,591
3	TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806	-\$901,905	\$4,415,901	\$0	\$4,415,901	\$93,865	\$4,322,036
4	TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280	\$357,342	\$7,277,622	\$0	\$7,040,512	\$366,392	\$6,674,120
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122	\$666,184	\$4,272,306	\$0	\$4,272,306	\$232,930	\$4,039,376
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346	\$5,771,561	\$6,253,907	\$0	\$6,253,907	\$18,854	\$6,235,053
7	TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889	\$5,089	\$56,978	\$0	\$56,978	\$5,089	\$51,889
8	TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194	-\$706,114	\$18,372,080	-\$70,229	\$16,703,669	\$318,993	\$16,384,676
9	TOTAL DEPRECIATION EXPENSE	\$15,246,456	See Note (1)	See Note (1)	See Note (1)	\$15,246,456	\$3,096,424	\$18,388,475	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993	\$722,099	\$2,450,092	\$194,562	\$2,644,654	\$0	\$2,644,654
11	TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186	\$528,987	\$7,906,173	\$0	\$7,421,366	\$0	\$7,421,366
12	TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891	-\$19,841,033	\$138,129,314	\$3,855,227	\$136,525,881	\$2,178,645	\$115,958,761
13	NET INCOME BEFORE TAXES	\$30,436,369	\$0	\$0	\$0	\$50,277,402	-\$3,920,423	\$35,608,927	\$0	\$0
14	TOTAL INCOME TAXES	\$184,729	See Note (1)	See Note (1)	See Note (1)	\$184,729	\$1,690,466	\$1,875,195	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,477,721	See Note (1)	See Note (1)	See Note (1)	\$6,477,721	\$615,192	\$6,608,918	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$23,773,919	\$0	\$0	\$0	\$43,614,952	-\$6,226,081	\$27,124,814	\$0	\$0

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

St. Joseph Light and Power - Electric
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$154,398,969			Rev-2		\$154,398,969	100.0000%	\$14,188,954	\$168,587,923		
Rev-3		Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue	\$8,853,016			Rev-3		\$8,853,016	100.0000%	-\$8,853,016	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$163,251,985					\$163,251,985		\$5,335,938	\$168,587,923		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$275,491			Rev-6		\$275,491	100.0000%	-\$127,026	\$148,465		
Rev-7	447.030	SFR Off System Sales	\$2,559,890			Rev-7		\$2,559,890	100.0000%	-\$2,559,890	\$0		
Rev-8	447.030	SFR Off System Sales - Net Margin	\$0			Rev-8		\$0	100.0000%	\$365,090	\$365,090		
Rev-9	447.031	Rev InterUN/Intra ST	\$3,067,391			Rev-9		\$3,067,391	100.0000%	-\$3,067,391	\$0		
Rev-10	447.101	Resales Private Utilities	\$5,748			Rev-10		\$5,748	100.0000%	\$0	\$5,748		
Rev-11	450.001	Other Oper Rev-Forf Disc	\$143,702			Rev-11		\$143,702	100.0000%	\$20,381	\$164,083		
Rev-12	451.004	Other-Oper Rev- Disconnect Serv. Charge	\$190,163			Rev-12		\$190,163	100.0000%	\$0	\$190,163		
Rev-13	454.001	Other-Oper Rev. Rent Electric Property	\$167,649			Rev-13		\$167,649	100.0000%	\$0	\$167,649		
Rev-14	456.100	Revenues Transmission Elect for Others	\$2,537,985			Rev-14		\$2,537,985	100.0000%	-\$32,298	\$2,505,687		
Rev-15	456.730	Other Elec. Revenue Ind Steam Ops SJP	\$16,772,048			Rev-15		\$16,772,048	0.0000%	\$0	\$0		
Rev-16	456.735	Industrial Steam - QCA	-\$565,336			Rev-16		-\$565,336	0.0000%	\$0	\$0		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$25,154,731					\$25,154,731		-\$5,401,134	\$3,546,885		
Rev-18		TOTAL OPERATING REVENUES	\$188,406,716					\$188,406,716		-\$65,196	\$172,134,808		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$1,818,013	\$0	\$1,818,013	E-4	\$144,089	\$1,962,102	82.8700%	-\$157,566	\$1,468,428	\$97,328	\$1,371,100
5	500.000	Steam Operations Supervision-100%	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel Expense	\$30,603,409	\$0	\$30,603,409	E-6	\$317,138	\$30,920,547	100.0000%	\$0	\$30,920,547	\$175,436	\$30,745,111
7	501.000	Fuel Additives Limestone	\$84,706	\$0	\$84,706	E-7	\$33,701	\$118,407	100.0000%	\$0	\$118,407	\$0	\$118,407
8	501.000	Fuel Additives Ammonia	\$73,588	\$0	\$73,588	E-8	\$449,279	\$522,867	100.0000%	\$0	\$522,867	\$0	\$522,867
9	501.000	Fuel Additives PAC	\$62,738	\$0	\$62,738	E-9	-\$19,908	\$42,830	100.0000%	\$0	\$42,830	\$0	\$42,830
10	501.000	Fuel Expense Residuals	\$317,909	\$0	\$317,909	E-10	\$0	\$317,909	100.0000%	\$0	\$317,909	\$0	\$317,909
11	501.500	Fuel Handling	\$2,301,099	\$0	\$2,301,099	E-11	\$0	\$2,301,099	100.0000%	\$0	\$2,301,099	\$0	\$2,301,099
12	501.029	Fuel OSS - Fixed PRB	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	501.030	Fuel Off-System Steam (bk20)	\$0	\$0	\$0	E-13	-\$334,930	-\$334,930	100.0000%	\$0	-\$334,930	\$0	-\$334,930
14	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	501.730	Industrial Steam - Fuel	\$1,153,696	\$0	\$1,153,696	E-15	\$0	\$1,153,696	0.0000%	\$0	\$0	\$0	\$0
16	501.731	Hedge Settlements - Steam	\$36,590	\$0	\$36,590	E-16	\$0	\$36,590	0.0000%	\$0	\$0	\$0	\$0
17	501.732	Industrial Steam PRB	\$3,205,711	\$0	\$3,205,711	E-17	\$0	\$3,205,711	0.0000%	\$0	\$0	\$0	\$0
18	501.733	Industrial Steam - Gas	\$4,301,385	\$0	\$4,301,385	E-18	\$0	\$4,301,385	0.0000%	\$0	\$0	\$0	\$0
19	501.734	Industrial Steam - Oil	\$54,389	\$0	\$54,389	E-19	\$0	\$54,389	0.0000%	\$0	\$0	\$0	\$0
20	502.000	Steam Expenses	\$4,043,592	\$0	\$4,043,592	E-20	\$305,663	\$4,349,255	82.8700%	\$274,851	\$3,879,079	\$253,303	\$3,625,776
21	504.000	Steam Transfer Credit	-\$8,715,181	\$0	-\$8,715,181	E-21	\$0	-\$8,715,181	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operations Electric Expense	\$1,096,774	\$0	\$1,096,774	E-22	\$115,424	\$1,212,198	82.8700%	\$36,004	\$1,040,553	\$95,652	\$944,901
23	506.000	Misc. Steam Power Operations	\$2,128,875	\$0	\$2,128,875	E-23	\$82,564	\$2,211,439	82.8700%	\$118,293	\$1,950,913	\$68,421	\$1,882,492
24	507.000	Steam Power Operations Rents	\$2,765	\$0	\$2,765	E-24	\$0	\$2,765	82.8700%	-\$1,207	\$1,084	\$0	\$1,084
25	509.000	Allowances	\$673,294	\$0	\$673,294	E-25	-\$255,634	\$417,660	100.0000%	\$0	\$417,660	\$0	\$417,660
26		TOTAL OPERATION & MAINTENANCE EXPENSE	\$43,243,352	\$0	\$43,243,352		\$837,386	\$44,080,738		\$270,375	\$42,646,446	\$690,140	\$41,956,306

St. Joseph Light and Power - Electric
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. 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
27		TOTAL STEAM POWER GENERATION	\$43,243,352	\$0	\$43,243,352		\$837,386	\$44,080,738		\$270,375	\$42,646,446	\$690,140	\$41,956,306
28		ELECTRIC MAINTENANCE EXPENSE											
29	510.000	Maint. Superv. & Eng - Steam Power	\$831,426	\$0	\$831,426	E-29	\$103,271	\$934,697	82.8700%	\$13,143	\$787,727	\$85,581	\$702,146
30	511.000	Maint. Of Structures - Steam Power	\$736,304	\$0	\$736,304	E-30	\$26,448	\$762,752	82.8700%	\$71,136	\$703,228	\$21,917	\$681,311
31	512.000	Maint. Of Boiler Plant - Steam Power	\$5,166,469	\$0	\$5,166,469	E-31	\$211,440	\$5,377,909	82.8700%	\$177,432	\$4,634,105	\$175,220	\$4,458,885
32	512.000	Maint. of Boiler Plant-Steam Power-100%	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	513.000	Maint. Of Electric Plant - Steam Power	\$1,425,487	\$0	\$1,425,487	E-33	\$30,490	\$1,455,977	82.8700%	\$102,047	\$1,308,615	\$25,267	\$1,283,348
34	514.000	Maint. Of Misc. Electric Plant - Steam Power	\$102,116	\$0	\$102,116	E-34	\$3,382	\$105,498	82.8700%	\$337	\$87,764	\$2,803	\$84,961
35		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$8,261,802	\$0	\$8,261,802		\$375,031	\$8,636,833		\$364,095	\$7,521,439	\$310,788	\$7,210,651
36		NUCLEAR POWER GENERATION											
37		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		HYDRAULIC POWER GENERATION											
39		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		OTHER POWER GENERATION											
41		OPERATION - OTHER POWER											
42	546.000	Other Gen. Oper. Superv. & Eng.	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	547.000	Other Generation Fuel	\$596,569	\$0	\$596,569	E-43	\$3,871,135	\$4,467,704	100.0000%	\$0	\$4,467,704	\$0	\$4,467,704
44	547.020	Fuel On-System Other Prod	-\$805,728	\$0	-\$805,728	E-44	\$816,099	\$10,371	100.0000%	\$0	\$10,371	\$0	\$10,371
45	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,669	\$0	\$612,669	E-45	-\$612,669	\$0	100.0000%	\$0	\$0	\$0	\$0
46	547.033	Fuel Other InterUNIntra ST/bk11	\$226,711	\$0	\$226,711	E-46	-\$226,711	\$0	100.0000%	\$0	\$0	\$0	\$0
47	547.102	Fuel Handling CT Gas Purch	\$15,055	\$0	\$15,055	E-47	\$480	\$15,535	100.0000%	\$0	\$15,535	\$480	\$15,055
48	548.000	Other Power Generation Expense	\$357,245	\$0	\$357,245	E-48	\$43,523	\$400,768	100.0000%	\$0	\$400,768	\$43,523	\$357,245
49	549.000	Misc Other Power Generation Expense	\$499	\$0	\$499	E-49	\$0	\$499	100.0000%	\$0	\$499	\$0	\$499
50		TOTAL OPERATION - OTHER POWER	\$1,003,020	\$0	\$1,003,020		\$3,891,857	\$4,894,877		\$0	\$4,894,877	\$44,003	\$4,850,874
51		MAINTENANCE - OTHER POWER											
52	551.000	Maintenance of Supervision and Engineer	\$111	\$0	\$111	E-52	\$13	\$124	100.0000%	\$0	\$124	\$13	\$111
53	552.000	Other Generation Maint. Struct CT	\$22,001	\$0	\$22,001	E-53	\$19,844	\$41,845	100.0000%	\$0	\$41,845	\$1,974	\$39,871
54	553.000	Other Generation Maint CT	\$356,422	\$0	\$356,422	E-54	\$57,898	\$414,320	100.0000%	\$0	\$414,320	\$9,595	\$404,725
55	554.000	Other Generation Maint Misc Exp.	\$16,261	\$0	\$16,261	E-55	\$1,924	\$18,185	100.0000%	\$0	\$18,185	\$1,744	\$16,441
56		TOTAL MAINTENANCE - OTHER POWER	\$394,795	\$0	\$394,795		\$79,679	\$474,474		\$0	\$474,474	\$13,326	\$461,148
57		TOTAL OTHER POWER GENERATION	\$1,397,815	\$0	\$1,397,815		\$3,971,536	\$5,369,351		\$0	\$5,369,351	\$57,329	\$5,312,022
58		OTHER POWER SUPPLY EXPENSES											
59	555.000	Purch Pwr-Energy & Cpcty Pur-AI	\$451,761	\$0	\$451,761	E-59	-\$8,141,945	-\$7,690,184	100.0000%	\$0	-\$7,690,184	\$0	-\$7,690,184
60	555.005	Purch Pwr Capacity Purch	\$7,692,989	\$0	\$7,692,989	E-60	\$0	\$7,692,989	100.0000%	\$0	\$7,692,989	\$0	\$7,692,989
61	555.020	Purchased Power On-sys (bk10)	\$28,358,849	\$0	\$28,358,849	E-61	-\$18,104,938	\$10,253,911	100.0000%	\$0	\$10,253,911	\$0	\$10,253,911
62	555.021	Base Pwr On-Sys Interco (bk10)	\$2,131,302	\$0	\$2,131,302	E-62	\$0	\$2,131,302	100.0000%	\$0	\$2,131,302	\$0	\$2,131,302
63	555.027	Purchased Power On-Sys Demand	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	555.030	Purchased Power Off-System Sales	\$2,869,044	\$0	\$2,869,044	E-64	-\$2,869,044	\$0	100.0000%	\$0	\$0	\$0	\$0
65	555.031	Purchased Power Off-System Interunit	\$467,727	\$0	\$467,727	E-65	-\$467,727	\$0	100.0000%	\$0	\$0	\$0	\$0
66	555.032	Purchase Power Intrastate (bk11)	\$1,968,579	\$0	\$1,968,579	E-66	-\$1,968,579	\$0	100.0000%	\$0	\$0	\$0	\$0
67	555.101	Purch Pwr MO Allocation	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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68	556.000	System Control and Load Dispatch	\$273,776	\$0	\$273,776	E-68	\$22,922	\$296,698	100.0000%	\$0	\$296,698	\$22,922	\$273,776
69	557.000	Other Production Expenses	\$1,045,079	\$0	\$1,045,079	E-69	\$61,082	\$1,106,161	100.0000%	\$0	\$1,106,161	\$61,343	\$1,044,818
70		TOTAL OTHER POWER SUPPLY EXPENSES	\$45,259,106	\$0	\$45,259,106		-\$31,468,229	\$13,790,877		\$0	\$13,790,877	\$84,265	\$13,706,612
71		TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075		-\$26,284,276	\$71,877,799		\$634,470	\$69,328,113	\$1,142,522	\$68,185,591
72		TRANSMISSION EXPENSES											
73		OPERATION - TRANSMISSION EXP.											
74	560.000	Transmission Oper Suprv and Engrg	\$281,338	\$0	\$281,338	E-74	\$21,218	\$302,556	100.0000%	\$0	\$302,556	\$18,229	\$284,327
75	561.000	Transmission Operations Expense	\$654,415	\$0	\$654,415	E-75	\$139,982	\$794,397	100.0000%	\$0	\$794,397	\$15,332	\$779,065
76	562.000	Transmission Oper- Station Expenses	\$193,715	\$0	\$193,715	E-76	\$21,933	\$215,648	100.0000%	\$0	\$215,648	\$21,933	\$193,715
77	563.000	Transmission Oper-OH Line Expense	\$95,370	\$0	\$95,370	E-77	\$2,142	\$97,512	100.0000%	\$0	\$97,512	\$2,142	\$95,370
78	565.000	Transmission of Electricity by Others	\$719,064	\$0	\$719,064	E-78	-\$1,217,983	-\$498,919	100.0000%	\$0	-\$498,919	\$0	-\$498,919
79	565.021	Transmission of Elec by Others Interunit	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	565.027	Transmission of Elec by Others Demand	\$1,744,000	\$0	\$1,744,000	E-80	\$0	\$1,744,000	100.0000%	\$0	\$1,744,000	\$0	\$1,744,000
81	565.030	Transmission of Elec by Others Off Sys	\$15,809	\$0	\$15,809	E-81	\$0	\$15,809	100.0000%	\$0	\$15,809	\$0	\$15,809
82	566.000	Transmission Oper Misc Expense	\$347,362	\$0	\$347,362	E-82	\$23,541	\$370,903	100.0000%	\$0	\$370,903	\$23,541	\$347,362
83	567.000	Transmission Oper Rents	\$220,673	\$0	\$220,673	E-83	\$0	\$220,673	100.0000%	\$0	\$220,673	\$0	\$220,673
84	575.000	Misc. Transmission Expenses	\$299,404	\$0	\$299,404	E-84	\$85,564	\$384,968	100.0000%	\$0	\$384,968	\$0	\$384,968
85		TOTAL OPERATION - TRANSMISSION EXP.	\$4,571,150	\$0	\$4,571,150		-\$923,603	\$3,647,547		\$0	\$3,647,547	\$81,177	\$3,566,370
86		MAINTENANCE - TRANSMISSION EXP.											
87	568.000	Maintenance of Supervision and Engineering	\$168	\$0	\$168	E-87	\$651	\$819	100.0000%	\$0	\$819	\$0	\$819
88	569.000	Trans Maintenance of Structures	-\$14,555	\$0	-\$14,555	E-88	\$20,630	\$6,075	100.0000%	\$0	\$6,075	\$556	\$5,519
89	570.000	Trans Maintenance of Station Equipment	\$240,339	\$0	\$240,339	E-89	-\$20,224	\$220,115	100.0000%	\$0	\$220,115	\$10,759	\$209,356
90	571.000	Trans Maintenance of Overhead Lines	\$518,313	\$0	\$518,313	E-90	\$20,557	\$538,870	100.0000%	\$0	\$538,870	\$1,124	\$537,746
91	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-91	\$10	\$10	100.0000%	\$0	\$10	\$0	\$10
92	573.000	Trans Maintenance of Misc. Trans Plant	\$2,391	\$0	\$2,391	E-92	\$74	\$2,465	100.0000%	\$0	\$2,465	\$249	\$2,216
93		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$746,656	\$0	\$746,656		\$21,698	\$768,354		\$0	\$768,354	\$12,688	\$755,666
94		TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806		-\$901,905	\$4,415,901		\$0	\$4,415,901	\$93,865	\$4,322,036
95		DISTRIBUTION EXPENSES											
96		OPERATION - DIST. EXPENSES											
97	580.000	Distrb Oper - Supr & Engineering	\$523,602	\$0	\$523,602	E-97	\$55,975	\$579,577	100.0000%	\$0	\$579,577	\$31,248	\$548,329
98	581.000	Distrb Oper - Load Dispatching	\$79,449	\$0	\$79,449	E-98	\$8,096	\$87,545	100.0000%	\$0	\$87,545	\$8,096	\$79,449
99	582.000	Distrb Oper - Station Expense	\$66,490	\$0	\$66,490	E-99	\$3,450	\$69,940	100.0000%	\$0	\$69,940	\$3,450	\$66,490
100	583.000	Distrb Oper OH Line Expense	\$10,196	\$0	\$10,196	E-100	-\$5,242	\$4,954	100.0000%	\$0	\$4,954	-\$5,261	\$10,215
101	584.000	Distrb Oper UG Line Expense	\$266,523	\$0	\$266,523	E-101	\$16,447	\$282,970	100.0000%	\$0	\$282,970	\$16,438	\$266,532
102	585.000	Distrb Oper Street Light & Signal Expense	\$2,797	\$0	\$2,797	E-102	\$340	\$3,137	100.0000%	\$0	\$3,137	\$340	\$2,797
103	586.000	Distrb Oper Meter Expense	\$476,161	\$0	\$476,161	E-103	\$46,402	\$522,563	100.0000%	\$0	\$522,563	\$46,402	\$476,161
104	587.000	Distrb Oper Customer Install Expense	\$57,379	\$0	\$57,379	E-104	\$5,839	\$63,218	100.0000%	\$0	\$63,218	\$5,839	\$57,379
105	588.000	Distr Oper Misc Distr Expense	\$1,940,989	\$0	\$1,940,989	E-105	\$144,905	\$2,085,894	100.0000%	\$0	\$2,085,894	\$145,542	\$1,940,352
106	588.730	Industrial Steam Distribution Operations	\$149,390	\$0	\$149,390	E-106	\$0	\$149,390	0.0000%	\$0	\$0	\$0	\$0
107	589.000	Distr Operations Rents	\$9,999	\$0	\$9,999	E-107	\$0	\$9,999	100.0000%	\$0	\$9,999	\$0	\$9,999
108		TOTAL OPERATION - DIST. EXPENSES	\$3,582,975	\$0	\$3,582,975		\$276,212	\$3,859,187		\$0	\$3,709,797	\$252,094	\$3,457,703
109		MAINTENANCE - DISTRIB. EXPENSES											
110	590.000	Distrb Maint-Suprv & Engineering	\$9,152	\$0	\$9,152	E-110	\$2,024	\$11,176	100.0000%	\$0	\$11,176	\$820	\$10,356
111	591.000	Distrb Maint-Structures	\$158,161	\$0	\$158,161	E-111	\$41,949	\$200,110	100.0000%	\$0	\$200,110	\$8,546	\$191,564

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112	592.000	Distrb Maint-Station Equipment	\$286,494	\$0	\$286,494	E-112	-\$9,497	\$276,997	100.0000%	\$0	\$276,997	\$19,420	\$257,577
113	593.000	Distrb Maint-OH lines	\$2,009,633	\$0	\$2,009,633	E-113	\$20,020	\$2,029,653	100.0000%	\$0	\$2,029,653	\$42,603	\$1,987,050
114	594.000	Distrib Maint-Maint Undergrnd Lines	\$111,150	\$0	\$111,150	E-114	\$3,680	\$114,830	100.0000%	\$0	\$114,830	\$9,886	\$104,944
115	595.000	Distrib Maint-Maint Line Transformer	\$121,402	\$0	\$121,402	E-115	\$6,410	\$127,812	100.0000%	\$0	\$127,812	\$10,515	\$117,297
116	596.000	Distrib Maint- Maint St Lights/Signal	\$355,381	\$0	\$355,381	E-116	\$20,746	\$376,127	100.0000%	\$0	\$376,127	\$5,590	\$370,537
117	597.000	Distrib Maint-Maint of Meters	\$97,903	\$0	\$97,903	E-117	\$3,156	\$101,059	100.0000%	\$0	\$101,059	\$8,711	\$92,348
118	598.000	Distrib Maint-Maint Misc Distrb Pin	\$100,309	\$0	\$100,309	E-118	-\$7,358	\$92,951	100.0000%	\$0	\$92,951	\$8,207	\$84,744
119	598.730	Industrial Steam Distribution Maint	\$87,720	\$0	\$87,720	E-119	\$0	\$87,720	0.0000%	\$0	\$0	\$0	\$0
120		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,337,305	\$0	\$3,337,305		\$81,130	\$3,418,435		\$0	\$3,330,715	\$114,298	\$3,216,417
121		TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280		\$357,342	\$7,277,622		\$0	\$7,040,512	\$366,392	\$6,674,120
122		CUSTOMER ACCOUNTS EXPENSE											
123	901.000	Customer Acct Superv Exp	\$168,044	\$0	\$168,044	E-123	\$17,907	\$185,951	100.0000%	\$0	\$185,951	\$15,029	\$170,922
124	902.000	Cust Accts Meter Reading Expense	\$927,333	\$0	\$927,333	E-124	\$88,110	\$1,015,443	100.0000%	\$0	\$1,015,443	\$88,110	\$927,333
125	903.000	Customer Accts Records and Collection	\$1,704,668	\$0	\$1,704,668	E-125	\$178,039	\$1,882,707	100.0000%	\$120	\$1,882,707	\$126,034	\$1,756,673
126	904.000	Uncollectible Accounts Expense	\$718,500	\$0	\$718,500	E-126	\$213,911	\$932,411	100.0000%	\$0	\$932,411	\$0	\$932,411
127	905.000	Misc. Customer Accts Expense	\$87,577	\$0	\$87,577	E-127	\$168,217	\$255,794	100.0000%	\$0	\$255,794	\$3,757	\$252,037
128		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122		\$666,184	\$4,272,306		\$0	\$4,272,306	\$232,930	\$4,039,376
129		CUSTOMER SERVICE & INFO. EXP.											
130	907.000	Customer Service Superv. Exp	\$31,896	\$0	\$31,896	E-130	\$3,883	\$35,779	100.0000%	\$0	\$35,779	\$3,883	\$31,896
131	908.000	Customer Assistance Expense	\$109,947	\$0	\$109,947	E-131	\$523,533	\$633,480	100.0000%	\$0	\$633,480	\$1,386	\$632,094
132	909.000	Instructional Advertising Expense	\$9,022	\$0	\$9,022	E-132	\$13,901	\$22,923	100.0000%	\$0	\$22,923	\$1,773	\$21,150
133	910.000	Misc Customer Accounts and Info Exp	\$331,481	\$0	\$331,481	E-133	\$5,230,244	\$5,561,725	100.0000%	\$0	\$5,561,725	\$11,812	\$5,549,913
134		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346		\$5,771,561	\$6,253,907		\$0	\$6,253,907	\$18,854	\$6,235,053
135		SALES EXPENSES											
136	911.000	Sales Supervision	\$115	\$0	\$115	E-136	\$12	\$127	100.0000%	\$0	\$127	\$12	\$115
137	912.000	Sales Expense	\$47,995	\$0	\$47,995	E-137	\$4,799	\$52,794	100.0000%	\$0	\$52,794	\$4,799	\$47,995
138	913.000	Sales Advertising Expense	\$806	\$0	\$806	E-138	\$0	\$806	100.0000%	\$0	\$806	\$0	\$806
139	916.000	Misc. Sales Expense	\$2,973	\$0	\$2,973	E-139	\$278	\$3,251	100.0000%	\$0	\$3,251	\$278	\$2,973
140		TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889		\$5,089	\$56,978		\$0	\$56,978	\$5,089	\$51,889
141		ADMIN. & GENERAL EXPENSES											
142		OPERATION- ADMIN. & GENERAL EXP.											
143	920.000	Admin & Gen-Administrative Salaries-Allocated	\$4,262,842	\$0	\$4,262,842	E-143	-\$944,819	\$3,318,023	91.7270%	\$0	\$3,043,523	\$290,332	\$2,753,191
144	920.000	Admin & Gen Administrative Salaries-100%	\$146,341	\$0	\$146,341	E-144	-\$74,208	\$72,133	100.0000%	\$0	\$72,133	\$0	\$72,133
145	920.000	Admin & Gen-Administrative Salaries-Steam	\$0	\$0	\$0	E-145	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	921.000	A & G Expenses	\$1,009,480	\$0	\$1,009,480	E-146	-\$22,766	\$986,714	91.7270%	-\$356	\$904,727	\$2	\$904,725
147	922.000	A & G Expenses Transferred	-\$73,971	\$0	-\$73,971	E-147	-\$8,575	-\$82,546	91.7270%	\$0	-\$75,717	-\$7,866	-\$67,851
148	922.050	KCPL Bill of Common Use Plant	\$1,257,425	\$0	\$1,257,425	E-148	\$3,348	\$1,260,773	91.7270%	\$0	\$1,156,469	\$0	\$1,156,469
149	923.000	Outside Services Employed-Allocated	\$1,302,965	\$0	\$1,302,965	E-149	-\$119,099	\$1,183,866	91.7270%	\$0	\$1,085,925	\$0	\$1,085,925
150	923.000	Outside Services Employed-Amortization of Merger Transition-100%	\$163,257	\$0	\$163,257	E-150	-\$163,257	\$0	100.0000%	\$0	\$0	\$0	\$0
151	923.000	Outside Services Employed-Amortization of Merger Transition-Steam	\$0	\$0	\$0	E-151	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
152	923.100	GPES A&G Trnsf-Depr Int Tax	\$382	\$0	\$382	E-152	\$0	\$382	91.7270%	\$0	\$350	\$0	\$350
153	924.000	Property Insurance	\$318,297	\$0	\$318,297	E-153	\$8,830	\$327,127	91.7270%	\$0	\$300,064	\$0	\$300,064
154	925.000	Injuries and Damages	\$1,277,936	\$0	\$1,277,936	E-154	-\$623,347	\$654,589	91.7270%	\$0	\$600,435	-\$1,425	\$601,860

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155	926.000	Employee Pensions and Benefits-Allocated	\$6,681,058	\$0	\$6,681,058	E-155	\$2,314,343	\$8,995,401	91.7270%	\$0	\$8,251,211	\$2,103	\$8,249,108
156	926.000	Employee Pensions and Benefits-Electric-100%	\$46,899	\$0	\$46,899	E-156	\$0	\$46,899	100.0000%	\$246,729	\$293,628	\$0	\$293,628
157	926.000	Employee Pensions and Benefits-Steam	\$0	\$0	\$0	E-157	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
158	926.730	Industrial Steam Pensions and Benefits	\$101,156	\$0	\$101,156	E-158	\$0	\$101,156	0.0000%	\$0	\$0	\$0	\$0
159	928.000	Regulatory Commission Expense	\$15,229	\$0	\$15,229	E-159	\$0	\$15,229	91.7270%	\$0	\$13,969	\$0	\$13,969
160	928.001	MPSC Assessment-Electric	\$214,221	\$0	\$214,221	E-160	\$0	\$214,221	100.0000%	\$0	\$214,221	\$0	\$214,221
161	928.001	MPSC Assessment-Steam	\$25,310	\$0	\$25,310	E-161	\$0	\$25,310	0.0000%	\$0	\$0	\$0	\$0
162	928.003	FERC Assessment	\$146,775	\$0	\$146,775	E-162	\$0	\$146,775	100.0000%	\$0	\$146,775	\$0	\$146,775
163	928.011	Reg Comm Exp- Mo Proceeding-Allocated	\$0	\$0	\$0	E-163	\$0	\$0	91.7270%	\$0	\$0	\$0	\$0
164	928.011	Reg Comm Exp-Mo Proceeding-Elec-100%	\$582,963	\$0	\$582,963	E-164	\$247,614	\$830,577	100.0000%	\$0	\$830,577	\$29,001	\$801,576
165	928.011	Reg Comm Exp-MO Proceeding-Steam	\$0	\$0	\$0	E-165	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
166	928.023	Reg Comm Exp- FERC Proceedings	\$30,830	\$0	\$30,830	E-166	\$15,134	\$45,964	91.7270%	\$0	\$42,161	\$1,473	\$40,688
167	928.030	Reg. Comm. Load Research	\$3,817	\$0	\$3,817	E-167	\$471	\$4,288	91.7270%	\$0	\$3,933	\$432	\$3,501
168	928.040	Reg. Comm. Misc Tariff Filing	\$3,141	\$0	\$3,141	E-168	\$2,224	\$5,365	91.7270%	\$0	\$4,921	\$2,040	\$2,881
169	929.000	Duplicate Charges-Credit	-\$122,868	\$0	-\$122,868	E-169	\$0	-\$122,868	91.7270%	\$0	-\$112,703	\$0	-\$112,703
170	930.000	Miscellaneous A&G Expense	\$385,895	\$0	\$385,895	E-170	-\$33,961	\$351,934	91.7270%	\$0	\$322,818	\$1,019	\$321,799
171	930.100	General Advertising Expense	\$17,694	\$0	\$17,694	E-171	-\$7,864	\$9,830	91.7270%	\$0	\$9,017	\$669	\$8,348
172	931.000	Admin & General Expense-Rents	\$772,772	\$0	\$772,772	E-172	\$145,891	\$918,663	91.7270%	-\$316,602	\$526,060	\$0	\$526,060
173	933.000	A&G Transportation Expense	\$0	\$0	\$0	E-173	-\$591,690	-\$591,690	91.7270%	\$0	-\$542,739	\$0	-\$542,739
174	0.000	Miscellaneous Settlement #1-Case No ER-2012-0175-October 19, 2012.	\$0	\$0	\$0	E-174	\$1,580,000	\$1,580,000	100.0000%	\$0	\$1,580,000	\$0	\$1,580,000
175	0.000	Miscellaneous Settlement #2-Case No. ER-2012-0175	\$0	\$0	\$0	E-175	\$1,400,000	\$1,400,000	100.0000%	\$0	\$1,400,000	\$0	\$1,400,000
176	0.000	Annualized level of Renewable Energy Costs-Per Stipulation and Agreement in Case No. ER-2012-0175	\$0	\$0	\$0	E-176	-\$3,834,375	-\$3,834,375	100.0000%	\$0	-\$3,834,375	\$0	-\$3,834,375
177		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,569,846	\$0	\$18,569,846		-\$706,106	\$17,863,740		-\$70,229	\$16,237,383	\$317,780	\$15,919,603
178		MAINT., ADMIN. & GENERAL EXP.											
179	935.000	Maint. Of General Plant	\$429,870	\$0	\$429,870	E-179	-\$8	\$429,862	91.7270%	\$0	\$394,300	\$1,213	\$393,087
180	935.200	Maint of Aomunication Equipment	\$78,478	\$0	\$78,478	E-180	\$0	\$78,478	91.7270%	\$0	\$71,986	\$0	\$71,986
181		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$508,348	\$0	\$508,348		-\$8	\$508,340		\$0	\$466,286	\$1,213	\$465,073
182		TOTAL ADMIN. & GENERAL EXPENSES	\$19,078,194	\$0	\$19,078,194		-\$706,114	\$18,372,080		-\$70,229	\$16,703,669	\$318,993	\$16,384,676
183		DEPRECIATION EXPENSE											
184	703.000	Depreciation Expense, Dep. Exp.	\$15,292,051	See note (1)	See note (1)	E-184	See note (1)	\$15,292,051	100.0000%	\$3,096,424	\$18,388,475	See note (1)	See note (1)
185	703.101	Depr Steam Elec Prod-ARC	\$37,475			E-185		\$37,475	0.0000%	\$0	\$0		
186	703.426	MO Iatan 1 Com RA Depr Expense	-\$207,125			E-186		-\$207,125	0.0000%	\$0	\$0		
187	703.730	Depreciation Expense Industrial Steam	\$124,055			E-187		\$124,055	0.0000%	\$0	\$0		
188	703.000	Depreciation Reserve Amortizations	\$0			E-188		\$0	100.0000%	\$0	\$0		
189	703.101	Dep. Steam Asset Retirement Cost	\$0			E-189		\$0	0.0000%	\$0	\$0		
190		TOTAL DEPRECIATION EXPENSE	\$15,246,456	\$0	\$0		\$0	\$15,246,456		\$3,096,424	\$18,388,475	\$0	\$0
191		AMORTIZATION EXPENSE											
192	705.011	Amortization of Intangible Plant-Software	\$104,659	\$0	\$104,659	E-192	\$711,074	\$815,733	100.0000%	\$0	\$815,733	\$0	\$815,733
193	705.011	Amortization of Other Plant (Iatan Bridge)	\$1,592	\$0	\$1,592	E-193	\$11,025	\$12,617	100.0000%	\$0	\$12,617	\$0	\$12,617
194	705.011	Amortization Expense-Misc Non-Plant (Ice Storm)	\$1,589,436	\$0	\$1,589,436	E-194	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
195	705.001	Iatan 1/Common Regulatory Asset Amortization	\$19,886	\$0	\$19,886	E-195	\$0	\$19,886	100.0000%	\$91,972	\$111,858	\$0	\$111,858
196	705.100	Iatan 2/Common Regulatory Asset Amortization	\$12,420	\$0	\$12,420	E-196	\$0	\$12,420	100.0000%	\$102,590	\$115,010	\$0	\$115,010

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
197		TOTAL AMORTIZATION EXPENSE	\$1,727,993	\$0	\$1,727,993		\$722,099	\$2,450,092		\$194,562	\$2,644,654	\$0	\$2,644,654
198		OTHER OPERATING EXPENSES											
199	707.400	Regulatory Credits	-\$676,563	\$0	-\$676,563	E-199	\$0	-\$676,563	0.0000%	\$0	\$0	\$0	\$0
200	711.101	Accretion Expense Steam Prod. ARO	\$639,088	\$0	\$639,088	E-200	\$0	\$639,088	0.0000%	\$0	\$0	\$0	\$0
201	708.101	State Cap Stk Tax Elec	\$113,897	\$0	\$113,897	E-201	\$0	\$113,897	100.0000%	\$0	\$113,897	\$0	\$113,897
202	708.103	Misc Occup Taxes Elec	\$0	\$0	\$0	E-202	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
203	708.110	Earnings Tax Electric	\$0	\$0	\$0	E-203	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
204	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-204	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
205	708.111	Other Tax Expense	\$0	\$0	\$0	E-205	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
206	708.112	Taxes Other than Income Taxes	\$15,951	\$0	\$15,951	E-206	\$0	\$15,951	100.0000%	\$0	\$15,951	\$0	\$15,951
207	708.120	Property Taxes - Elec-Allocated	\$5,538,158	\$0	\$5,538,158	E-207	\$390,740	\$5,928,898	94.1580%	\$0	\$5,582,532	\$0	\$5,582,532
208	708.120	Property Taxes-Industrial Steam	\$34,424	\$0	\$34,424	E-208	\$0	\$34,424	0.0000%	\$0	\$0	\$0	\$0
209	708.142	F.I.C.A. Taxes-Elec	\$1,949	\$0	\$1,949	E-209	\$138,247	\$140,196	100.0000%	\$0	\$140,196	\$0	\$140,196
210	708.144	Payroll Taxes Joint Owner	\$1,710,282	\$0	\$1,710,282	E-210	\$0	\$1,710,282	91.7270%	\$0	\$1,568,790	\$0	\$1,568,790
211		TOTAL OTHER OPERATING EXPENSES	\$7,377,186	\$0	\$7,377,186		\$528,987	\$7,906,173		\$0	\$7,421,366	\$0	\$7,421,366
212		TOTAL OPERATING EXPENSE	\$157,970,347	\$0	\$142,723,891		-\$19,841,033	\$138,129,314		\$3,855,227	\$136,525,881	\$2,178,645	\$115,958,761
213		NET INCOME BEFORE TAXES	\$30,436,369					\$50,277,402		-\$3,920,423	\$35,608,927		
214		INCOME TAXES											
215	709.101	Current Income Taxes	\$184,729	See note (1)	See note (1)	E-215	See note (1)	\$184,729	100.0000%	\$1,690,466	\$1,875,195	See note (1)	See note (1)
216		TOTAL INCOME TAXES	\$184,729					\$184,729		\$1,690,466	\$1,875,195		
217		DEFERRED INCOME TAXES											
218	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$9,068,730	See note (1)	See note (1)	E-218	See note (1)	\$9,068,730	100.0000%	-\$2,220,635	\$6,848,095	See note (1)	See note (1)
219	711.410	Amortization of Deferred ITC	-\$41,072			E-219		-\$41,072	100.0000%	\$3,640	-\$37,432		
220	710.111	Deferred Income Taxes - State	\$769,509			E-220		\$769,509	0.0000%	\$0	\$0		
221	711.110	Amort Fed Def Inc Tax	-\$3,033,932			E-221		-\$3,033,932	100.0000%	\$2,832,187	-\$201,745		
222	711.111	Amort St Def Inc Tax	-\$285,514			E-222		-\$285,514	0.0000%	\$0	\$0		
223		TOTAL DEFERRED INCOME TAXES	\$6,477,721					\$6,477,721		\$615,192	\$6,608,918		
224		NET OPERATING INCOME	\$23,773,919					\$43,614,952		-\$6,226,081	\$27,124,814		

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$14,188,954	\$14,188,954
	1. To remove billed FAC revenue (Lyons)		\$0	\$0		\$0	-\$4,958,655	
	2. Update Period Adjustments (Wells/Cox)		\$0	\$0		\$0	\$6,886,374	
	3. Adjust for Excess Facilities (Wells)		\$0	\$0		\$0	-\$77,044	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$77,044	
	5. Adjustment for Billing Corrections (Cox)		\$0	\$0		\$0	\$19,449	
	6. Adjustment for Rate Switchers (Cox)		\$0	\$0		\$0	\$192,650	
	7. Annualization for Rate Change (Wells/Cox)		\$0	\$0		\$0	\$13,563,792	
	8. Weather Adjustment (Wells)		\$0	\$0		\$0	-\$269,175	
	9. 365-Days Adjustmt (Wells/Cox)		\$0	\$0		\$0	\$140,111	
	10. Annualization for Large Customer Loads		\$0	\$0		\$0	-\$110,815	
	10. Annualization for Customer Growth (Lyons)		\$0	\$0		\$0	\$595,468	
	11. To include a three-year amortization of the shortfall related to the L&P Phase In per the Commission Order in Case No ER-2010-0356 (Wells/Lyons)		\$0	\$0		\$0	-\$1,870,245	
Rev-3	Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$8,853,016	-\$8,853,016
	1. To adjust FCA and Unbilled electric revenue (Lyons)		\$0	\$0		\$0	-\$8,853,016	
Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	-\$127,026	-\$127,026
	1. To include adjustment reflecting SPP Loss Revenue and Net RNU updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$127,026	
Rev-7	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$2,559,890	-\$2,559,890
	1. To annualize non-firm off-system sales revenue updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$2,559,890	
Rev-8	SFR Off System Sales - Net Margin	447.030	\$0	\$0	\$0	\$0	\$365,090	\$365,090
	1. To include margin on off system sales through August 31, 2012. (Harris)		\$0	\$0		\$0	\$365,090	
Rev-9	Rev InterUN/Intra ST	447.031	\$0	\$0	\$0	\$0	-\$3,067,391	-\$3,067,391
	1. To remove intercompany/rate district energy transfers from L&P to MPS. (Harris)		\$0	\$0		\$0	-\$3,067,391	
Rev-11	Other Oper Rev-Forf Disc	450.001	\$0	\$0	\$0	\$0	\$20,381	\$20,381
	1. To include an annualized level of late fees updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$20,381	
Rev-14	Revenues Transmission Elect for Others	456.100	\$0	\$0	\$0	\$0	-\$32,298	-\$32,298

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	1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE (Harris)		\$0	\$0		\$0	-\$197,011	
	2. To include transmission revenue through the True Up period, August 31, 2012. (Harris)		\$0	\$0		\$0	\$164,713	
E-4	Steam Operation Supervision	500.000	\$117,446	\$26,643	\$144,089	\$0	-\$157,566	-\$157,566
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$117,446	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$26,643		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$298,040	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$140,474	
E-6	Fuel Expense	501.000	\$175,436	\$141,702	\$317,138	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$175,436	\$0		\$0	\$0	
	2. To annualize fuel and purchased power expense updated through August 31, 2012 (Majors)		\$0	\$1,015,204		\$0	\$0	
	3. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$873,502		\$0	\$0	
E-7	Fuel Additives Limestone	501.000	\$0	\$33,701	\$33,701	\$0	\$0	\$0
	1. To annualize fuel additives - Limestone updated through August 31, 2012. (Majors)		\$0	\$33,701		\$0	\$0	
E-8	Fuel Additives Ammonia	501.000	\$0	\$449,279	\$449,279	\$0	\$0	\$0
	1. To annualize fuel additives - Ammonia updated through August 31, 2012 (Majors)		\$0	\$449,279		\$0	\$0	
E-9	Fuel Additives PAC	501.000	\$0	-\$19,908	-\$19,908	\$0	\$0	\$0
	1. To annualize fuel additives - PAC updated through August 31, 2012. (Majors)		\$0	-\$19,908		\$0	\$0	
E-13	Fuel Off-System Steam (bk20)	501.030	\$0	-\$334,930	-\$334,930	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$334,930		\$0	\$0	
E-20	Steam Expenses	502.000	\$305,663	\$0	\$305,663	\$0	\$274,851	\$274,851
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$305,663	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$0		\$0	\$279,654	

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	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$4,803	
E-22	Steam Operations Electric Expense	505.000	\$115,424	\$0	\$115,424	\$0	\$36,004	\$36,004
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$115,424	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$31,602	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$4,402	
E-23	Misc. Steam Power Operations	506.000	\$82,564	\$0	\$82,564	\$0	\$118,293	\$118,293
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$82,564	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$67,918	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$50,375	
E-24	Steam Power Operations Rents	507.000	\$0	\$0	\$0	\$0	-\$1,207	-\$1,207
	1. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$1,901	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$694	
E-25	Allowances	509.000	\$0	-\$255,634	-\$255,634	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$31,159		\$0	\$0	
	2. To annualize emission allowances through August 31, 2012. (Majors)		\$0	-\$286,793		\$0	\$0	
E-29	Maint. Superv. & Eng - Steam Power	510.000	\$103,271	\$0	\$103,271	\$0	\$13,143	\$13,143
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$103,271	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$14,322	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$1,179	

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E-30	Maint. Of Structures - Steam Power	511.000	\$26,448	\$0	\$26,448	\$0	\$71,136	\$71,136
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$26,448	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$40,072	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$31,064	
E-31	Maint. Of Boiler Plant - Steam Power	512.000	\$211,440	\$0	\$211,440	\$0	\$177,432	\$177,432
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$211,440	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$194,120	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$16,688	
E-33	Maint. Of Electric Plant - Steam Power	513.000	\$30,490	\$0	\$30,490	\$0	\$102,047	\$102,047
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,490	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	\$80,768	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$21,279	
E-34	Maint. Of Misc. Electric Plant - Steam Power	514.000	\$3,382	\$0	\$3,382	\$0	\$337	\$337
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,382	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012.(Lyons)		\$0	\$0		\$0	-\$554	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	\$891	
E-43	Other Generation Fuel	547.000	\$0	\$3,871,135	\$3,871,135	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	\$3,871,135		\$0	\$0	
E-44	Fuel On-System Other Prod	547.020	\$0	\$816,099	\$816,099	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	\$816,099		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-45	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	-\$612,669	-\$612,669	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$612,669		\$0	\$0	
E-46	Fuel Other InterUNIntra ST/bk11	547.033	\$0	-\$226,711	-\$226,711	\$0	\$0	\$0
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$226,711		\$0	\$0	
E-47	Fuel Handling CT Gas Purch	547.102	\$480	\$0	\$480	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$480	\$0		\$0	\$0	
E-48	Other Power Generation Expense	548.000	\$43,523	\$0	\$43,523	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$43,523	\$0		\$0	\$0	
E-52	Maintenance of Supervision and Engineer	551.000	\$13	\$0	\$13	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13	\$0		\$0	\$0	
E-53	Other Generation Maint. Struct CT	552.000	\$1,974	\$17,870	\$19,844	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$17,870		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,974	\$0		\$0	\$0	
E-54	Other Generation Maint CT	553.000	\$9,595	\$48,303	\$57,898	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$48,303		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,595	\$0		\$0	\$0	
E-55	Other Generation Maint Misc Exp.	554.000	\$1,744	\$180	\$1,924	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2-Year Average (Lyons)		\$0	\$180		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,744	\$0		\$0	\$0	
E-59	Purch Pwr-Energy & Cpcty Pur-AI	555.000	\$0	-\$8,141,945	-\$8,141,945	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses (Prenger)		\$0	-\$8,144,750		\$0	\$0	
	2. To include border customer costs through August 31, 2012. (Harris)		\$0	\$2,805		\$0	\$0	
E-61	Purchased Power On-sys (bk10)	555.020	\$0	-\$18,104,938	-\$18,104,938	\$0	\$0	\$0
	1. To annualize fuel and purchased power expenses updated through August 31, 2012. (Majors)		\$0	-\$18,104,938		\$0	\$0	
E-64	Purchased Power Off-System Sales	555.030	\$0	-\$2,869,044	-\$2,869,044	\$0	\$0	\$0

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	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$2,869,044		\$0	\$0	
E-65	Purchased Power Off-System Interunit	555.031	\$0	-\$467,727	-\$467,727	\$0	\$0	\$0
	1. To remove interunit off-system sales costs. (Harris)		\$0	-\$467,727		\$0	\$0	
E-66	Purchase Power Intrastate (bk11)	555.032	\$0	-\$1,968,579	-\$1,968,579	\$0	\$0	\$0
	1. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$1,968,579		\$0	\$0	
E-68	System Control and Load Dispatch	556.000	\$22,922	\$0	\$22,922	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$22,922	\$0		\$0	\$0	
E-69	Other Production Expenses	557.000	\$61,343	-\$261	\$61,082	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$61,343	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$261		\$0	\$0	
E-74	Transmission Oper Suprv and Engrg	560.000	\$18,229	\$2,989	\$21,218	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$18,229	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,989		\$0	\$0	
E-75	Transmission Operations Expense	561.000	\$15,332	\$124,650	\$139,982	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,332	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-L&P as of August 31, 2012. (Hyneman)		\$0	\$124,650		\$0	\$0	
E-76	Transmission Oper- Station Expenses	562.000	\$21,933	\$0	\$21,933	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$21,933	\$0		\$0	\$0	
E-77	Transmission Oper-OH Line Expense	563.000	\$2,142	\$0	\$2,142	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,142	\$0		\$0	\$0	
E-78	Transmission of Electricity by Others	565.000	\$0	-\$1,217,983	-\$1,217,983	\$0	\$0	\$0
	1. To annualize Account 565 Transmission Expenses as of August 31, 2012. (Hyneman)		\$0	-\$1,217,983		\$0	\$0	
E-82	Transmission Oper Misc Expense	566.000	\$23,541	\$0	\$23,541	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$23,541	\$0		\$0	\$0	

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E-84	Misc. Transmission Expenses	575.000	\$0	\$85,564	\$85,564	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO-L&P as August 31, 2012. (Hyneman)		\$0	\$85,564		\$0	\$0	
E-87	Maintenance of Supervision and Engineering	568.000	\$0	\$651	\$651	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$651		\$0	\$0	
E-88	Trans Maintenance of Structures	569.000	\$556	\$20,074	\$20,630	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$20,074		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$556	\$0		\$0	\$0	
E-89	Trans Maintenance of Station Equipment	570.000	\$10,759	-\$30,983	-\$20,224	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$31,159		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,759	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$176		\$0	\$0	
E-90	Trans Maintenance of Overhead Lines	571.000	\$1,124	\$19,433	\$20,557	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$19,433		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,124	\$0		\$0	\$0	
E-91	Trans Maintenance of Underground Lines	572.000	\$0	\$10	\$10	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$10		\$0	\$0	
E-92	Trans Maintenance of Misc. Trans Plant	573.000	\$249	-\$175	\$74	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$175		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$249	\$0		\$0	\$0	
E-97	Distrb Oper - Supr & Engineering	580.000	\$31,248	\$24,727	\$55,975	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$31,248	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$24,727		\$0	\$0	
E-98	Distrb Oper - Load Dispatching	581.000	\$8,096	\$0	\$8,096	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,096	\$0		\$0	\$0	

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

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E-112	Distrib Maint-Station Equipment	592.000	\$19,420	-\$28,917	-\$9,497	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$28,917		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,420	\$0		\$0	\$0	
E-113	Distrib Maint-OH lines	593.000	\$42,603	-\$22,583	\$20,020	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$22,602		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$42,603	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19		\$0	\$0	
E-114	Distrib Maint-Maint Undergrnd Lines	594.000	\$9,886	-\$6,206	\$3,680	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$6,206		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9,886	\$0		\$0	\$0	
E-115	Distrib Maint-Maint Line Transformer	595.000	\$10,515	-\$4,105	\$6,410	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$4,105		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,515	\$0		\$0	\$0	
E-116	Distrib Maint- Maint St Lights/Signal	596.000	\$5,590	\$15,156	\$20,746	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$15,156		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,590	\$0		\$0	\$0	
E-117	Distrib Maint-Maint of Meters	597.000	\$8,711	-\$5,555	\$3,156	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$5,555		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,711	\$0		\$0	\$0	
E-118	Distrib Maint-Maint Miscl Distrib Pln	598.000	\$8,207	-\$15,565	-\$7,358	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$15,565		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,207	\$0		\$0	\$0	
E-123	Customer Acct Superv Exp	901.000	\$15,029	\$2,878	\$17,907	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,029	\$0		\$0	\$0	

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	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,878		\$0	\$0	
E-124	Cust Accts Meter Reading Expense	902.000	\$88,110	\$0	\$88,110	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$88,110	\$0		\$0	\$0	
E-125	Customer Accts Records and Collection	903.000	\$126,034	\$52,005	\$178,039	\$0	\$0	\$0
	1. To reflect interest at 4.25% (primie rate 3/31/12 plus 1%) on balance of acct 235 ending 3/31/12 (Gaskins)		\$0	\$50,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$126,034	\$0		\$0	\$0	
	3. To include an annualized level of credit/debit card expense through August 31, 2012. (Lyons)		\$0	\$1,746		\$0	\$0	
E-126	Uncollectible Accounts Expense	904.000	\$0	\$213,911	\$213,911	\$0	\$0	\$0
	1. To include an annualized level of Bad Debt Expense. (Lyons)		\$0	\$213,911		\$0	\$0	
E-127	Misc. Customer Accts Expense	905.000	\$3,757	\$164,460	\$168,217	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,757	\$0		\$0	\$0	
	2. To annualize bank fees for the sale of accounts receivable. (Harris)		\$0	\$164,460		\$0	\$0	
E-130	Customer Service Superv. Exp	907.000	\$3,883	\$0	\$3,883	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,883	\$0		\$0	\$0	
E-131	Customer Assistance Expense	908.000	\$1,386	\$522,147	\$523,533	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyons)		\$0	\$157,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral updated through August 31, 2012. (Lyons)		\$0	\$299,923		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,386	\$0		\$0	\$0	
	4. To include ERPP amortization over a 3-year period (Lyons)		\$0	\$29,434		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$35,500		\$0	\$0	
	6. To include an annualized level of advertising expenses (Prenger)		\$0	-\$32		\$0	\$0	
E-132	Instructional Advertising Expense	909.000	\$1,773	\$12,128	\$13,901	\$0	\$0	\$0
	1. To include DSM Advertising expense (Lyons)		\$0	\$3,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,773	\$0		\$0	\$0	

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	3. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$8,942		\$0	\$0	
	4. To include an annualized level of advertising expenses (Prenger)		\$0	-\$73		\$0	\$0	
E-133	Misc Customer Accounts and Info Exp	910.000	\$11,812	\$5,218,432	\$5,230,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,812	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$34		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,091		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through August 31, 2012 (Lyons)		\$0	\$3,834,375		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable energy Costs (Lyons)		\$0	\$1,382,000		\$0	\$0	
E-136	Sales Supervision	911.000	\$12	\$0	\$12	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$12	\$0		\$0	\$0	
E-137	Sales Expense	912.000	\$4,799	\$0	\$4,799	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,799	\$0		\$0	\$0	
E-139	Misc. Sales Expense	916.000	\$278	\$0	\$278	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$278	\$0		\$0	\$0	
E-143	Admin & Gen-Administrative Salaries-Allocated	920.000	\$316,517	-\$1,261,336	-\$944,819	\$0	\$0	\$0
	1. To remove test year L&P expenses related to KCPL's ORVS employee severance program (Hyneman)		\$0	-\$819,957		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$316,517	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses. (Prenger)		\$0	-\$364,241		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove discretionary bonuses and executive severance payments. (Majors)		\$0	-\$110,036		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$32,898		\$0	\$0	
E-144	Admin & Gen Administrative Salaries-100%	920.000	\$0	-\$74,208	-\$74,208	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$74,208		\$0	\$0	
E-146	A & G Expenses	921.000	\$2	-\$22,768	-\$22,766	\$0	-\$356	-\$356

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	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$14,008		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to correct expense report items to below the line. (Majors)		\$0	-\$291		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$5		\$0	\$0	
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$26		\$0	\$0	
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,438		\$0	\$0	
	8. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$0		\$0	\$1,485	
	9. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$1,841	
E-147	A & G Expenses Transferred	922.000	-\$8,575	\$0	-\$8,575	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$8,575	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-148	KCPL Bill of Common Use Plant	922.050	\$0	\$3,348	\$3,348	\$0	\$0	\$0
	1. To include an annualized level of lease expense-Electricity and Employee Subsidized Parking (Prenger)		\$0	\$3,348		\$0	\$0	
E-149	Outside Services Employed-Allocated	923.000	\$0	-\$119,099	-\$119,099	\$0	\$0	\$0
	1. To reflect L&P Adj. CS-11 to remove Goldman Sachs consulting fees and executive consulting fees. (Majors)		\$0	-\$119,099		\$0	\$0	
E-150	Outside Services Employed-Amortization of Merger Transition-100%	923.000	\$0	-\$163,257	-\$163,257	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$163,257		\$0	\$0	
E-153	Property Insurance	924.000	\$0	\$8,830	\$8,830	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$8,830		\$0	\$0	
E-154	Injuries and Damages	925.000	-\$1,554	-\$621,793	-\$623,347	\$0	\$0	\$0
	1. To include an annualized level of injuries and damages (Gaskins)		\$0	-\$720,642		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$1,554	\$0		\$0	\$0	

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	3. To reflect L&P Adj. CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation. (Majors)		\$0	\$110,643		\$0	\$0	
	4. To include an annualized level of Insurance expense. (Gaskins)		\$0	-\$11,794		\$0	\$0	
E-155	Employee Pensions and Benefits-Allocated	926.000	\$2,293	\$2,312,050	\$2,314,343	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,293	\$0		\$0	\$0	
	2. To adjust test year to an annualized level of 401k expenses (Prenger)		\$0	\$108,847		\$0	\$0	
	3. To adjust for calculated level of medical and other benefits (Prenger)		\$0	\$378,886		\$0	\$0	
	4. To remove SERP payments charged to L&P from KCPL and Aquila. (Hyneman)		\$0	-\$242,269		\$0	\$0	
	5. To annualize Account 926 FAS 106 GMO-L&P OPEB expense (Hyneman)		\$0	\$23,297		\$0	\$0	
	6. To annualize L&P pension expense as an allocation of total GPE FAS 87 pension expense (Hyneman)		\$0	\$2,043,289		\$0	\$0	
E-156	Employee Pensions and Benefits-Electric-100%	926.000	\$0	\$0	\$0	\$0	\$246,729	\$246,729
	1. To annualize 3/31/2012 L7P ERISA pension asset balance over 60 months (Hyneman)		\$0	\$0		\$0	\$246,729	
E-164	Reg Comm Exp-Mo Proceeding-Elec-100%	928.011	\$29,001	\$218,613	\$247,614	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$29,001	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$235		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355. (Majors)		\$0	-\$36,984		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove over-amortization of 2007 rate case expenses. (Majors)		\$0	-\$36,438		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$18,844		\$0	\$0	
	6. To include current level of PSC Assessment (Prenger)		\$0	\$51,395		\$0	\$0	
	7. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$85,897		\$0	\$0	
	8. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$269,487		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$76,129		\$0	\$0	
E-166	Reg Comm Exp- FERC Proceedings	928.023	\$1,606	\$13,528	\$15,134	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,606	\$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
	2. To include current level of FERC Assessment as of August 31, 2012 (Hyneman)		\$0	\$13,528		\$0	\$0	
E-167	Reg. Comm. Load Research	928.030	\$471	\$0	\$471	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$471	\$0		\$0	\$0	
E-168	Reg. Comm. Misc Tariff Filing	928.040	\$2,224	\$0	\$2,224	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,224	\$0		\$0	\$0	
E-170	Miscellaneous A&G Expense	930.000	\$1,111	-\$35,072	-\$33,961	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,111	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 Removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$26,345		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$4		\$0	\$0	
	5. To adjust test year to annualize dues and donations (Prenger)		\$0	-\$8,723		\$0	\$0	
E-171	General Advertising Expense	930.100	\$729	-\$8,593	-\$7,864	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$729	\$0		\$0	\$0	
	2. To include an annualized level of advertising expenses (Prenger)		\$0	-\$8,593		\$0	\$0	
E-172	Admin & General Expense-Rents	931.000	\$0	\$145,891	\$145,891	\$0	-\$316,602	-\$316,602
	1. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$0		\$0	-\$277,540	
	2. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$17,260		\$0	\$0	
	3. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$129,578		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$947		\$0	\$0	
	5. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	\$0		\$0	-\$39,062	
E-173	A&G Transportation Expense	933.000	\$0	-\$591,690	-\$591,690	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$591,690		\$0	\$0	
E-174	Miscellaneous Settlement #1-Case No ER-2012-0175-October 19, 2012.		\$0	\$1,580,000	\$1,580,000	\$0	\$0	\$0
	1. To include the Miscellaneous Settlement in Case No ER-2012-0175-October 19, 2012		\$0	\$1,580,000		\$0	\$0	

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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-175	Miscellaneous Settlement #2-Case No. ER-2012-0175		\$0	\$1,400,000	\$1,400,000	\$0	\$0	\$0
	1. To include the Miscellaneous Settlement in Case No ER-2012-0175-October 19, 2012		\$0	\$1,400,000		\$0	\$0	
E-176	Annualized level of Renewable Energy Costs-Per Stipulation and Agreement in Case No. ER-2012-0175		\$0	-\$3,834,375	-\$3,834,375	\$0	\$0	\$0
	1. To remove the annualized level of Renewable Energy Standard costs as per Stipulation and Agreement and identified in account 910 as adjustment E-133.4.		\$0	-\$3,834,375		\$0	\$0	
E-179	Maint. Of General Plant	935.000	\$1,322	-\$1,330	-\$8	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,322	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$1,330		\$0	\$0	
E-184	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$3,096,424	\$3,096,424
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,096,424	
E-192	Amortization of Intangible Plant-Software	705.011	\$0	\$711,074	\$711,074	\$0	\$0	\$0
	1. To include amortization of Intangible Plant updated through August 31, 2012. (Gaskins)		\$0	\$711,074		\$0	\$0	
E-193	Amortization of Other Plant (Iatan Bridge)	705.011	\$0	\$11,025	\$11,025	\$0	\$0	\$0
	1. To include amortization of Other Plant (Gaskins)		\$0	\$11,025		\$0	\$0	
E-195	Iatan 1/Common Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$91,972	\$91,972
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 27 years. (Majors)		\$0	\$0		\$0	\$54,686	
	2. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 25.4 years. (Majors)		\$0	\$0		\$0	\$37,286	
E-196	Iatan 2/Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$102,590	\$102,590
	1. To annualize the amortization of Iatan Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	
	2. To amortize Iatan Unit 2 Regulatory Asset "Vintage 2" over 46.1 years. (Majors)		\$0	\$0		\$0	\$68,436	
E-207	Property Taxes - Elec-Allocated	708.120	\$0	\$390,740	\$390,740	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$390,740		\$0	\$0	
E-209	F.I.C.A. Taxes-Elec	708.142	\$0	\$138,247	\$138,247	\$0	\$0	\$0
	1. To adjust FICA taxes to an annualized level (Prenger)		\$0	\$187,729		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove test year OVRS payroll expenses		\$0	-\$49,482		\$0	\$0	
E-215	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$1,690,466	\$1,690,466
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,690,466	
	No Adjustment		\$0	\$0		\$0	\$0	
E-218	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	-\$2,220,635	-\$2,220,635
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,220,635	
E-219	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$3,640	\$3,640
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,640	
E-221	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	\$2,832,187	\$2,832,187
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	\$2,832,187	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$65,196	-\$65,196
Total Operating & Maint. Expense			\$2,375,435	-\$22,216,468	-\$19,841,033	\$0	\$6,160,885	\$6,160,885

St. Joseph Light and Power - Electric
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
1	TOTAL NET INCOME BEFORE TAXES		\$35,608,927	\$45,398,697	\$47,432,408	\$49,507,145
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,388,475	\$18,388,475	\$18,388,475	\$18,388,475
4	50% Meals & Entertainment		\$41,065	\$41,065	\$41,065	\$41,065
5	Book Amortization Expense		\$828,350	\$828,350	\$828,350	\$828,350
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,257,890	\$19,257,890	\$19,257,890	\$19,257,890
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.8980%	\$13,499,304	\$13,499,304	\$13,499,304	\$13,499,304
9	Tax Straight-Line Depreciation		\$35,882,458	\$35,882,458	\$35,882,458	\$35,882,458
10	IRS Tax Return Plant Amortization		\$479,266	\$479,266	\$479,266	\$479,266
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$49,861,028	\$49,861,028	\$49,861,028	\$49,861,028
12	NET TAXABLE INCOME		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$262,464	\$774,492	\$879,615	\$985,911
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$4,743,325	\$14,021,067	\$15,949,655	\$17,918,096
18	Federal Income Tax at the Rate of	See Tax Table	\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
24	Deduct Federal Income Tax at the Rate of	50.000%	\$806,366	\$2,403,687	\$2,755,435	\$3,129,439
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$4,199,423	\$12,391,872	\$14,073,835	\$15,774,568
27	Missouri Income Tax at the Rate of	6.250%	\$262,464	\$774,492	\$879,615	\$985,911
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$5,005,789	\$14,795,559	\$16,829,270	\$18,904,007
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,877
36	State Income Tax		\$262,464	\$774,492	\$879,615	\$985,911
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,875,195	\$5,581,865	\$6,390,484	\$7,244,788
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,848,095	\$6,848,095	\$6,848,095	\$6,848,095
41	Amortization of Deferred ITC		-\$37,432	-\$37,432	-\$37,432	-\$37,432
42	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
43	Amort Fed Def Inc Tax		-\$201,745	-\$201,745	-\$201,745	-\$201,745
44	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$6,608,918	\$6,608,918	\$6,608,918	\$6,608,918
46	TOTAL INCOME TAX		\$8,484,113	\$12,190,783	\$12,999,402	\$13,853,706

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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.13% Return	<u>E</u> 7.39% Return	<u>F</u> 7.65% Return
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Federal Tax Table						
Federal Income Taxes			\$4,743,325	\$14,021,067	\$15,949,655	\$17,918,096
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$1,498,831	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$0	\$1,407,373	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334			\$0	\$0	\$360,869	\$1,108,876
35% > \$18,333,333			\$0	\$0	\$0	\$0
Total Federal Income Taxes			\$1,612,731	\$4,807,373	\$5,510,869	\$6,258,876

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Capital Structure Schedule

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

St. Joseph Light and Power - Electric
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Rate Revenue Summary

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

St. Joseph Light and Power - Electric
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Rate Revenue Summary

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

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
		Adjustments					
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Billing Adjustments	Weather Adjustment	Large Cust Rate Switch/Annualiza tion	365- Day Adjustment	Load Growth
1	NATIVE LOAD						
2	Missouri Retail	2,109,428,218	183,449	11,897,241	3,290,400	-300,723	6,953,228
3	Wholesale	0	0			0	0
4	Non-Missouri Retail	0	0			0	0
5	Firm Capacity Customers	0	0			0	0
6	Company use	0	0			0	0
7	TOTAL NATIVE LOAD	2,109,428,218	183,449			-300,723	6,953,228
8	LOSSES						6.42%
9	NET SYSTEM INPUT						

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Updated through March 31, 2012
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	2,131,451,813
3	Wholesale	0
4	Non-Missouri Retail	0
5	Firm Capacity Customers	0
6	Company use	0
7	TOTAL NATIVE LOAD	2,131,451,813
8	LOSSES	145,501,000
9	NET SYSTEM INPUT	<u>2,276,952,813</u>

St. Joseph Light and Power - Electric
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Executive Case Summary

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