

MISSOURI PUBLIC SERVICE COMMISSION

COST OF SERVICE

Staff Accounting Schedules

TRUE-UP DIRECT

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

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

CASE NO. ER-2012-0175

*Jefferson City, Missouri
November 8, 2012*

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

MISSOURI PUBLIC SERVICE - ELECTRIC
Great Plains Energy, Inc.
KCP&L Greater Missouri Operations (GMO)
Test Year 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

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

Line Number	<u>A</u> Description	<u>B</u> 7.13% Return	<u>C</u> 7.39% Return	<u>D</u> 7.65% Return
1	Net Orig Cost Rate Base	\$1,365,006,256	\$1,365,006,256	\$1,365,006,256
2	Rate of Return	7.13%	7.39%	7.65%
3	Net Operating Income Requirement	\$97,311,296	\$100,901,262	\$104,477,579
4	Net Income Available	\$103,248,760	\$103,248,760	\$103,248,760
5	Additional Net Income Required	-\$5,937,464	-\$2,347,498	\$1,228,819
6	Income Tax Requirement			
7	Required Current Income Tax	\$19,661,702	\$21,898,527	\$24,126,847
8	Current Income Tax Available	\$23,361,199	\$23,361,199	\$23,361,199
9	Additional Current Tax Required	-\$3,699,497	-\$1,462,672	\$765,648
10	Revenue Requirement	-\$9,636,961	-\$3,810,170	\$1,994,467
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Missouri Energy Efficiency Investment Act	\$14,068,329	\$14,068,329	\$14,068,329
13	Gross Revenue Requirement	<u>\$4,431,368</u>	<u>\$10,258,159</u>	<u>\$16,062,796</u>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,298,164,061
2	Less Accumulated Depreciation Reserve		\$787,661,033
3	Net Plant In Service		<u>\$1,510,503,028</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,106,108
6	Materials and Supplies		\$26,853,471
7	Emission Allowances		\$1,745,534
8	Prepayments-MPS		\$1,603,555
9	Fuel Inventory-Oil		\$16,132,181
10	Fuel Inventory-Other		\$417,016
11	Fuel Inventory-Coal		\$13,188,026
12	Prepaid Pension Asset		\$13,776,409
13	ERISA Minimum Tracker		\$10,929,980
14	FAS 87 Pension Tracker		\$5,009,564
15	OPEB Tracker		-\$172,582
16	Vintage 1 DSM Costs		\$620,664
17	Vintage 2 DSM Costs		\$10,915,775
18	Vintage 3 DSM Costs		\$7,688,466
19	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$0
20	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$0
21	Deferred Income Tax-Crossroads		\$0
22	MPS Iatan Unit 1 and Common Regulatory Asset Vintage 1		\$2,192,749
23	Iatan Unit 2 Regulatory Asset Vintage 1		\$4,067,281
24	Iatan Unit 2 Regulatory Asset Vintage 2		\$5,907,636
25	MPS Iatan Unit 1 and Common Regulatory Asset Vintage 2		<u>\$885,048</u>
26	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$105,654,665</u>
27	SUBTRACT FROM NET PLANT		
28	Federal Tax Offset	5.1890%	\$982,000
29	State Tax Offset	5.1890%	\$154,314
30	City Tax Offset	5.1890%	\$0
31	Interest Expense Offset	16.4000%	\$6,487,492
32	Customer Advances		\$2,844,724
33	Customer Deposits		\$5,182,935
34	Deferred Income Taxes-Depreciation		\$231,166,671
35	Deferred Income Taxes on 1990 AAO		\$0
36	Deferred Income Taxes on 1992 AAO		\$0
37	Deferred Income Tax-Crossroads		<u>\$4,333,301</u>
38	TOTAL SUBTRACT FROM NET PLANT		<u>\$251,151,437</u>

Missouri Public Service - Electric
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
39	Total Rate Base		<u>\$1,365,006,256</u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5020%	\$0	\$21,556
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5000%	\$0	\$603,305
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$5,579,596	P-4	\$0	\$5,579,596	99.5020%	\$0	\$5,551,810
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$0	P-5	\$51	\$51	99.5000%	\$0	\$51
6		TOTAL PLANT INTANGIBLE	\$6,207,597		\$51	\$6,207,648		\$0	\$6,176,722
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land Elec-Sibley	\$396,706	P-10	\$0	\$396,706	99.5000%	\$0	\$394,722
11	311.000	Steam Prod Structures Elec - Sibley	\$46,880,276	P-11	\$0	\$46,880,276	99.5000%	\$0	\$46,645,875
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$178,260,939	P-12	\$0	\$178,260,939	99.5000%	\$0	\$177,369,634
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$108,666,747	P-13	\$0	\$108,666,747	99.5000%	\$0	\$108,123,413
14	314.000	Steam Prod Turbogenerator - Sibley	\$62,286,567	P-14	\$0	\$62,286,567	99.5000%	\$0	\$61,975,134
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,235,555	P-15	\$0	\$16,235,555	99.5000%	\$0	\$16,154,377
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,543,767	P-16	\$0	\$1,543,767	99.5000%	\$0	\$1,536,048
17		TOTAL STEAM PRODUCTION - SIBLEY	\$414,270,557		\$0	\$414,270,557		\$0	\$412,199,203
18		STEAM PRODUCTION - JEFFREY							
19	310.000	Steam Production Land Elec- Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5000%	\$0	\$355,300
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,584,126	P-20	\$0	\$20,584,126	99.5000%	\$0	\$20,481,205
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$61,392,200	P-21	\$0	\$61,392,200	99.5000%	\$0	\$61,085,239
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$51,718,154	P-22	\$0	\$51,718,154	99.5000%	\$0	\$51,459,563
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,645,501	P-23	\$0	\$19,645,501	99.5000%	\$0	\$19,547,273
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$6,874,967	P-24	\$1,708,019	\$8,582,986	99.5000%	\$0	\$8,540,071
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$0	\$0	99.5000%	\$0	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,394,364	P-26	\$0	\$2,394,364	99.5000%	\$0	\$2,382,392
27		TOTAL STEAM PRODUCTION - JEFFREY	\$162,966,397		\$1,708,019	\$164,674,416		\$0	\$163,851,043
28		STEAM PRODUCTION - IATAN COMMON							
29	311.000	Steam Production Struct- Iatan Common	\$6,982,017	P-29	\$0	\$6,982,017	99.5000%	\$0	\$6,947,107
30	312.000	Steam Boiler Plant - Iatan Common	\$19,904,235	P-30	\$0	\$19,904,235	99.5000%	\$0	\$19,804,714
31	314.000	Steam Turbogenerator - Iatan Common	\$553,220	P-31	\$0	\$553,220	99.5000%	\$0	\$550,454
32	315.000	Steam Access Equip - Iatan Common	\$580,656	P-32	\$0	\$580,656	99.5000%	\$0	\$577,753
33	316.000	Steam Production Misc. Power Plant Equip- Elec Iatan Common	\$24,812	P-33	\$0	\$24,812	99.5000%	\$0	\$24,688
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$28,044,940		\$0	\$28,044,940		\$0	\$27,904,716
35		STEAM PRODUCTION - IATAN 2							
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$53,083	P-36	\$0	\$53,083	99.5000%	\$0	\$52,818
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$387,155	P-37	\$0	\$387,155	99.5000%	\$0	\$385,219
38	311.000	Steam Production Structures-Iatan 2	\$21,844,435	P-38	\$0	\$21,844,435	99.5000%	\$0	\$21,735,213
39	311.050	Steam production structures-Iatan 2 disallowance	-\$284,376	P-39	\$0	-\$284,376	99.5000%	\$0	-\$282,954
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$155,084,584	P-40	\$0	\$155,084,584	99.5000%	\$0	\$154,309,161
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$2,043,910	P-41	\$0	-\$2,043,910	99.5000%	\$0	-\$2,033,690
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$20,117,135	P-42	\$0	\$20,117,135	99.5000%	\$0	\$20,016,549
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$282,546	P-43	\$0	-\$282,546	99.5000%	\$0	-\$281,133
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$6,876,750	P-44	\$0	\$6,876,750	99.5000%	\$0	\$6,842,366
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$94,422	P-45	\$0	-\$94,422	99.5000%	\$0	-\$93,950
46	316.000	Steam Prod. Misc Power Plant Equip.-Iatan 2	\$757,556	P-46	\$0	\$757,556	99.5000%	\$0	\$753,768

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47	316.050	Steam Production Misc Power Plant Equip- Iatan 2 disallowance	-\$10,558	P-47	\$0	-\$10,558	99.5000%	\$0	-\$10,505
48		TOTAL STEAM PRODUCTION - IATAN 2	\$202,404,886		\$0	\$202,404,886		\$0	\$201,392,862
49		TOTAL STEAM PRODUCTION	\$807,686,780		\$1,708,019	\$809,394,799		\$0	\$805,347,824
50		RETIREMENTS WORK IN PROGRESS- STEAM							
51		Steam Production Salvage & Removal Retirements not yet classified	\$0	P-51	\$0	\$0	99.5000%	\$0	\$0
52		TOTAL RETIREMENTS WORK IN PROGRESS- STEAM	\$0		\$0	\$0		\$0	\$0
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
55		HYDRAULIC PRODUCTION							
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
57		OTHER PRODUCTION							
58		OTHER PRODUCTION - NEVADA							
59	340.000	Other Production Land Elec - Nevada	\$59,905	P-59	\$0	\$59,905	99.5000%	\$0	\$59,605
60	341.000	Other Prod. Structures Elec-Nevada	\$297,862	P-60	\$0	\$297,862	99.5000%	\$0	\$296,373
61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$743,632	P-61	\$0	\$743,632	99.5000%	\$0	\$739,914
62	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-62	\$0	\$935,801	99.5000%	\$0	\$931,122
63	344.000	Other Prod. Generators Elec - Nevada	\$629,112	P-63	\$0	\$629,112	99.5000%	\$0	\$625,966
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$480,423	P-64	\$0	\$480,423	99.5000%	\$0	\$478,021
65		TOTAL OTHER PRODUCTION - NEVADA	\$3,146,735		\$0	\$3,146,735		\$0	\$3,131,001
66		OTHER PROD - RALPH GREEN							
67	340.000	Other Production Land Elec- RG	\$0	P-67	\$0	\$0	99.5000%	\$0	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	P-68	\$0	\$0	99.5000%	\$0	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	P-69	\$0	\$0	99.5000%	\$0	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	P-70	\$0	\$0	99.5000%	\$0	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	P-71	\$0	\$0	99.5000%	\$0	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	P-72	\$0	\$0	99.5000%	\$0	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	P-73	\$0	\$0	99.5000%	\$0	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	\$0
75		OTHER PROD - GREENWOOD							
76	340.000	Other Production Land Elec - Greenwood	\$233,662	P-76	\$0	\$233,662	99.5000%	\$0	\$232,494
77	341.000	Other Prod. Structures Elec - GW	\$3,065,928	P-77	\$0	\$3,065,928	99.5000%	\$0	\$3,050,598
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,540,008	P-78	\$0	\$3,540,008	99.5000%	\$0	\$3,522,308
79	343.000	Other Prod. Prime Movers - GW	\$34,999,801	P-79	\$0	\$34,999,801	99.5000%	\$0	\$34,824,802
80	344.000	Other Prod. Generators Elec - GW	\$9,121,266	P-80	\$0	\$9,121,266	99.5000%	\$0	\$9,075,660
81	345.000	Other Prod. Access Elec - GW	\$6,793,816	P-81	\$0	\$6,793,816	99.5000%	\$0	\$6,759,847
82	346.000	Other Prod. Misc Plant - GW	\$30,344	P-82	\$0	\$30,344	99.5000%	\$0	\$30,192
83		TOTAL OTHER PROD - GREENWOOD	\$57,784,825		\$0	\$57,784,825		\$0	\$57,495,901
84		OTHER PROD SOUTH HARPER							
85	340.000	Other Production Land - SH	\$1,034,874	P-85	\$0	\$1,034,874	99.5000%	\$0	\$1,029,700
86	341.000	Other Prod Structures - SH	\$10,884,973	P-86	\$0	\$10,884,973	99.5000%	\$0	\$10,830,548
87	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-87	\$0	\$4,004,628	99.5000%	\$0	\$3,984,605
88	343.000	Other Prod. Prime Movers - SH	\$68,663,289	P-88	\$0	\$68,663,289	99.5000%	\$0	\$68,319,973
89	344.000	Other Prod. Generators - SH	\$20,333,999	P-89	\$0	\$20,333,999	99.5000%	\$0	\$20,232,329
90	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-90	\$0	\$17,148,919	99.5000%	\$0	\$17,063,174
91	346.000	Other Prod. Misc Pwr Plt - SH	\$247,018	P-91	\$0	\$247,018	99.5000%	\$0	\$245,783
92		TOTAL OTHER PROD SOUTH HARPER	\$122,317,700		\$0	\$122,317,700		\$0	\$121,706,112
93		OTHER PRODUCTION CROSSROADS							
94	303.020	Misc Intangibles-Trans.-Crossroads	\$9,584,651	P-94	\$0	\$9,584,651	99.5000%	\$0	\$9,536,728
95	340.000	Other Production Land-Crossroads	\$187,039	P-95	\$0	\$187,039	99.5000%	\$0	\$186,104

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96	341.000	Other Production Structures-Crossroads	\$1,115,939	P-96	\$0	\$1,115,939	99.5000%	\$0	\$1,110,359
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,903,704	P-97	\$0	\$1,903,704	99.5000%	\$0	\$1,894,185
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,275,138	P-98	\$0	\$35,275,138	99.5000%	\$0	\$35,098,762
99	344.000	Other Prod. Generators-Crossroads	\$7,994,708	P-99	\$0	\$7,994,708	99.5000%	\$0	\$7,954,734
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$6,805,604	P-100	\$0	\$6,805,604	99.5000%	\$0	\$6,771,576
101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$57,268	P-101	\$0	\$57,268	99.5000%	\$0	\$56,982
102		TOTAL OTHER PRODUCTION CROSSROADS	\$62,924,051		\$0	\$62,924,051		\$0	\$62,609,430
103		OTHER PRODUCTION KCI							
104	340.000	Land & Land Rights-KCI	\$33,191	P-104	\$0	\$33,191	0.0000%	\$0	\$0
105	341.000	Structures & Improvements-KCI	\$403,201	P-105	\$0	\$403,201	0.0000%	\$0	\$0
106	342.000	Fuel Holders, Producers, and Access-KCI	\$506,815	P-106	\$0	\$506,815	0.0000%	\$0	\$0
107	343.000	Prime Movers-KCI	\$798,811	P-107	\$0	\$798,811	0.0000%	\$0	\$0
108	344.000	Generators-KCI	\$1,267,078	P-108	\$0	\$1,267,078	0.0000%	\$0	\$0
109	345.000	Access Electrical Equipment-KCI	\$477,872	P-109	\$0	\$477,872	0.0000%	\$0	\$0
110	346.000	Misc. Power Plant Equipment-KCI	\$0	P-110	\$0	\$0	0.0000%	\$0	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	P-111	\$0	\$0	0.0000%	\$0	\$0
112		TOTAL OTHER PRODUCTION KCI	\$3,486,968		\$0	\$3,486,968		\$0	\$0
113		TOTAL OTHER PRODUCTION	\$249,660,279		\$0	\$249,660,279		\$0	\$244,942,444
114		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
115		Other Production-Salvage & Removal Retirements not classified	\$0	P-115	\$0	\$0	99.5000%	\$0	\$0
116		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
117		TOTAL PRODUCTION PLANT	\$1,057,347,059		\$1,708,019	\$1,059,055,078		\$0	\$1,050,290,268
118		TRANSMISSION PLANT							
119	350.000	Transmission Land - Electric	\$2,267,317	P-119	\$0	\$2,267,317	99.5000%	\$0	\$2,255,980
120	350.040	Transmission Depreciable Land Rights	\$12,641,618	P-120	\$0	\$12,641,618	99.5000%	\$0	\$12,578,410
121	352.000	Transmission Structures and Imp.	\$7,736,631	P-121	\$0	\$7,736,631	99.5000%	\$0	\$7,697,948
122	353.000	Transmission Station Equipment	\$112,254,065	P-122	-\$1,708,019	\$110,546,046	99.5000%	\$0	\$109,993,316
123	353.001	Trans. Station Equip. Iatan 2	\$1,166,447	P-123	\$0	\$1,166,447	99.5000%	\$0	\$1,160,615
124	354.000	Transmission Towers and Fixtures	\$323,639	P-124	\$0	\$323,639	99.5000%	\$0	\$322,021
125	355.000	Transmission Poles and Fixtures	\$82,853,266	P-125	\$0	\$82,853,266	99.5000%	\$0	\$82,439,000
126	355.000	Trans Poles and Fixtures- Disallowance-Stip & Agreement-ER-2012-0175	\$0	P-126	-\$626,874	-\$626,874	100.0000%	\$0	-\$626,874
127	356.000	Transmission Overhead Cond & Devices	\$53,574,029	P-127	\$0	\$53,574,029	99.5000%	\$0	\$53,306,159
128	356.000	Trans Cond & Devices- Disallowance -Stip& Agreement-ER-2012-0175	\$0	P-128	-\$1,196,710	-\$1,196,710	100.0000%	\$0	-\$1,196,710
129	358.000	Transmission Underground Cond & Dev.	\$58,426	P-129	\$0	\$58,426	99.5000%	\$0	\$58,134
130		TOTAL TRANSMISSION PLANT	\$272,875,438		-\$3,531,603	\$269,343,835		\$0	\$267,987,999
131		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
132		Transmission-Salvage & Removal-Retirements	\$0	P-132	\$0	\$0	99.5000%	\$0	\$0
133		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
134		DISTRIBUTION PLANT							
135	360.000	Distribution Land Electric	\$4,934,504	P-135	\$0	\$4,934,504	99.5050%	\$0	\$4,910,078
136	360.010	Distribution Depreciable Land Rights	\$283,032	P-136	\$0	\$283,032	99.5050%	\$0	\$281,631
137	360.020	Distribution Land Leased	\$22,228	P-137	\$0	\$22,228	99.5050%	\$0	\$22,118
138	361.000	Distribution Structures & Improvements	\$9,653,602	P-138	\$0	\$9,653,602	99.5050%	\$0	\$9,605,817
139	362.000	Distribution Station Equipment	\$120,795,187	P-139	\$0	\$120,795,187	99.5050%	\$0	\$120,197,251
140	364.000	Distribution Poles, Towers, & Fixtures	\$156,641,282	P-140	\$0	\$156,641,282	99.5050%	\$0	\$155,865,908
141	365.000	Distribution Overhead Conductors & Devices	\$113,007,007	P-141	\$0	\$113,007,007	99.5050%	\$0	\$112,447,622

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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
142	365.000	Distrb. OH Conductor-Disallowance- Stip & Agreement- ER-2012-0175	\$0	P-142	-\$3,055,085	-\$3,055,085	100.0000%	\$0	-\$3,055,085
143	366.000	Distribution Underground Circuit	\$51,524,777	P-143	\$0	\$51,524,777	99.5050%	\$0	\$51,269,729
144		Distrb UG Circuit-Disallowance- Stip&Agreement-ER-2012-0175	\$0	P-144	-\$321,331	-\$321,331	100.0000%	\$0	-\$321,331
145	367.000	Distribution Underground Conductors & Devices	\$113,988,891	P-145	\$0	\$113,988,891	99.5050%	\$0	\$113,424,646
146	368.000	Distribution Line Transformers	\$163,720,988	P-146	\$0	\$163,720,988	99.5050%	\$0	\$162,910,569
147	369.010	Distribution Services Overhead	\$13,971,597	P-147	\$0	\$13,971,597	99.5050%	\$0	\$13,902,438
148	369.020	Distribution Services Underground	\$51,548,436	P-148	\$0	\$51,548,436	99.5050%	\$0	\$51,293,271
149	370.000	Distribution Meters Electric	\$27,656,318	P-149	\$0	\$27,656,318	99.5050%	\$0	\$27,519,419
150	370.010	Distribution Meters PURPA	\$2,038,114	P-150	\$0	\$2,038,114	99.5050%	\$0	\$2,028,025
151	371.000	Distribution Cust Prem Install	\$14,462,623	P-151	\$0	\$14,462,623	99.5050%	\$0	\$14,391,033
152	373.000	Distribution Street Light and Traffic Signal	\$32,159,759	P-152	\$0	\$32,159,759	99.5050%	\$0	\$32,000,568
153		TOTAL DISTRIBUTION PLANT	\$876,408,345		-\$3,376,416	\$873,031,929		\$0	\$868,693,707
154		RETIREMENT WORK IN PROGRESS - DISTRIBUTION							
155		Distribution- Salvage & Removal Retirements not yet classified	\$0	P-155	\$0	\$0	99.5050%	\$0	\$0
156		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
157		GENERAL PLANT							
158	389.000	General Land Electric	\$1,084,512	P-158	\$0	\$1,084,512	99.5020%	\$0	\$1,079,111
159	389.010	Gen-Ld Rt/ROW-Depr-Elec	\$2,303	P-159	\$0	\$2,303	99.5020%	\$0	\$2,292
160	390.000	General Structures & Improv. Electric	\$19,789,506	P-160	\$0	\$19,789,506	99.5020%	\$0	\$19,690,954
161	391.000	General Office Furniture & Equipment	\$3,177,851	P-161	\$0	\$3,177,851	99.5020%	-\$870,534	\$2,291,491
162	391.020	General Office Furniture - Computer	\$2,440,109	P-162	\$0	\$2,440,109	99.5020%	-\$991,870	\$1,436,087
163	391.020	General Office Furniture-Computer-latan2	\$1,578	P-163	\$0	\$1,578	99.5020%	\$0	\$1,570
164	391.040	General Office Furniture - Software	\$549,734	P-164	\$0	\$549,734	99.5020%	-\$183,463	\$363,533
165	392.000	General Transportation Equip Autos	\$165,985	P-165	\$0	\$165,985	99.5020%	\$0	\$165,158
166	392.010	General Transportation Equip Light Trucks	\$1,254,529	P-166	\$0	\$1,254,529	99.5020%	\$0	\$1,248,281
167	392.020	General Trans. Equip Heavy Trucks	\$8,635,463	P-167	\$0	\$8,635,463	99.5020%	\$0	\$8,592,458
168	392.030	General Trans Equip-Tractors-elec	\$324,748	P-168	\$0	\$324,748	99.5020%	\$0	\$323,131
169	392.040	General Trans Equip Trailers	\$777,178	P-169	\$0	\$777,178	99.5020%	\$0	\$773,308
170	392.050	General Trans Equip Medium Trucks	\$4,416,480	P-170	\$0	\$4,416,480	99.5020%	\$0	\$4,394,486
171	392.050	General Trans Equip Med Trucks-latan 2	\$10,217	P-171	\$0	\$10,217	99.5020%	\$0	\$10,166
172	393.000	General Stores Equipment	\$111,693	P-172	\$0	\$111,693	99.5020%	-\$67,205	\$43,932
173	394.000	General Tools Equipment	\$4,697,891	P-173	\$0	\$4,697,891	99.5020%	-\$921,229	\$3,753,267
174	395.000	General Laboratory Equipment	\$2,891,841	P-174	\$0	\$2,891,841	99.5020%	-\$242,414	\$2,635,026
175	396.000	General Power Operated Equipment	\$5,516,860	P-175	\$0	\$5,516,860	99.5020%	\$0	\$5,489,386
176	397.000	General Communication Equipment	\$24,930,625	P-176	\$0	\$24,930,625	99.5020%	-\$130,431	\$24,676,039
177	398.000	General Misc Equipment	\$175,788	P-177	\$0	\$175,788	99.5020%	-\$40,761	\$134,152
178		TOTAL GENERAL PLANT	\$80,954,891		\$0	\$80,954,891		-\$3,447,907	\$77,103,828
179		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT							
180		General Plant-Salvage & Removal-Retirements not classified	\$0	P-180	\$0	\$0	99.5020%	\$0	\$0
181		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
182		ECORP PLANT							
183	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$644,635	P-183	\$0	\$644,635	99.5020%	\$0	\$641,425
184	389.000	General Land Electric -Raytown	\$28,788	P-184	\$0	\$28,788	99.5020%	\$0	\$28,645
185	390.000	General Structures & Improve-Raytown	\$8,833,168	P-185	\$0	\$8,833,168	99.5020%	\$0	\$8,789,179
186	390.050	General Struct. Leasehold Improvements	\$0	P-186	\$0	\$0	99.5020%	\$0	\$0
187	391.000	General Office Furn. & Equipment-ECORP	\$1,609,740	P-187	\$0	\$1,609,740	99.5020%	-\$18,400	\$1,583,323
188	391.000	General Office Furn.-Raytown	\$2,242,063	P-188	\$0	\$2,242,063	99.5020%	\$0	\$2,230,898
189	391.020	General Office Furniture-Computer-ECORP	\$3,469,160	P-189	\$0	\$3,469,160	99.5020%	-\$582,791	\$2,869,093
190	391.020	General Office Furn Comp-Raytown	\$2,916,008	P-190	\$0	\$2,916,008	99.5020%	\$0	\$2,901,486
191	391.040	General Office Furniture Software-ECORP	\$14,017,661	P-191	\$0	\$14,017,661	99.5020%	-\$7,558,451	\$6,389,402
192	391.040	General Office Furn Software-Raytown	\$1,462,867	P-192	\$0	\$1,462,867	99.5020%	\$0	\$1,455,582
193	392.020	General Trans Heavy Trucks-Elec	\$0	P-193	\$0	\$0	99.5020%	\$0	\$0
194	392.040	General Trans. Trailers Electric	\$0	P-194	\$0	\$0	99.5020%	\$0	\$0

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
195	393.000	General Stores Equipment-ECORP	\$7,882	P-195	\$0	\$7,882	99.5020%	\$0	\$7,843
196	394.000	General Tools-Electric- Raytown	\$17,699	P-196	\$0	\$17,699	99.5020%	\$0	\$17,611
197	395.000	General Laboratory Equipment-ECORP	\$0	P-197	\$0	\$0	99.5020%	\$0	\$0
198	396.000	General Power Operatored Equip.-Raytown	\$16,611	P-198	\$0	\$16,611	99.5020%	\$0	\$16,528
199	397.000	General Communication Equipment-ECORP	\$298,501	P-199	\$0	\$298,501	99.5020%	\$0	\$297,014
200	397.000	General Communication-Raytown	\$631,487	P-200	\$0	\$631,487	99.5020%	\$0	\$628,342
201	398.000	General Miscellaneous Equipment-ECORP	\$18,728	P-201	\$0	\$18,728	99.5020%	\$0	\$18,635
202	398.000	General Misc. Equipment-Raytown	\$36,714	P-202	\$0	\$36,714	99.5020%	\$0	\$36,531
203		TOTAL ECORP PLANT	\$36,251,712		\$0	\$36,251,712		-\$8,159,642	\$27,911,537
204		RETIREMENTS-WORK IN PROGRESS-ECORP							
205		ECORP-Salvage-Retirements not yet classified	\$0	P-205	\$0	\$0	99.5020%	\$0	\$0
206		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
207		UCU COMMON GENERAL PLANT							
208	389.000	Land and Land Rights-UCU	\$0	P-208	\$0	\$0	100.0000%	\$0	\$0
209	390.000	Structures and Improvements Owned-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	390.051	Structures and Improvements Leased-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0
211	391.000	Gen Office Furniture & Equipment-UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212	391.020	Gen Office Furniture-Computer-UCU	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	391.040	Computer Software-UCU	\$0	P-213	\$0	\$0	100.0000%	\$0	\$0
214	391.050	Computer Software Developments-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	P-216	\$0	\$0	100.0000%	\$0	\$0
217	394.000	Tools, Shop and Garage Equipment-UCU	\$0	P-217	\$0	\$0	100.0000%	\$0	\$0
218	395.000	Lab Equipment-UCU	\$0	P-218	\$0	\$0	100.0000%	\$0	\$0
219	397.000	Communications Equipment-UCU	\$0	P-219	\$0	\$0	100.0000%	\$0	\$0
220	398.000	Miscellaneous Equipment-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
222		TOTAL PLANT IN SERVICE	\$2,330,045,042		-\$5,199,949	\$2,324,845,093		-\$11,607,549	\$2,298,164,061

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-5	Misc Intang-Cap Softwr-5 yr - latan	303.020		\$51		\$0
	1. To mirror MPS adjustment for miscellaneous intangible software.(Gaskins)		\$51		\$0	
P-24	Steam Prod Access Equip Elec - Jeffrey	315.000		\$1,708,019		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		\$1,708,019		\$0	
P-122	Transmission Station Equipment	353.000		-\$1,708,019		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)		-\$1,708,019		\$0	
P-126	Trans Poles and Fixtures- Disallowance-Stip &	355.000		-\$626,874		\$0
	1.Transmission Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons)		-\$626,874		\$0	
P-128	Trans Cond & Devices- Disallowance -Stip& Ag	356.000		-\$1,196,710		\$0
	1.Transmission Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons)		-\$1,196,710		\$0	
P-142	Distrb. OH Conductor-Disallowance- Stip &Agre	365.000		-\$3,055,085		\$0
	1.Distribution Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons)		-\$3,055,085		\$0	
P-144	Distrb UG Circuit-Disallowance-Stip&Agreemen			-\$321,331		\$0
	1.Distribution Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons)		-\$321,331		\$0	
P-161	General Office Furniture & Equipment	391.000		\$0		-\$870,534

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement in Case No ER-2012-0175. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$870,534	
P-162	General Office Furniture - Computer	391.020		\$0		-\$991,870
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$991,870	
P-164	General Office Furniture - Software	391.040		\$0		-\$183,463
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$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 retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$183,463	
P-172	General Stores Equipment	393.000		\$0		-\$67,205
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$67,205	
P-173	General Tools Equipment	394.000		\$0		-\$921,229
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$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 retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$921,229	
P-174	General Laboratory Equipment	395.000		\$0		-\$242,414
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$242,414	
P-176	General Communication Equipment	397.000		\$0		-\$130,431
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A 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 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$130,431	
P-177	General Misc Equipment	398.000		\$0		-\$40,761
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$40,761	
P-187	General Office Furn. & Equipment-ECORP	391.000		\$0		-\$18,400
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A 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 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$18,400	
P-189	General Office Furniture-Computer-ECORP	391.020		\$0		-\$582,791
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$582,791	
P-191	General Office Furniture Software-ECORP	391.040		\$0		-\$7,558,451
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	3. To include 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 as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$7,558,451	
Total Plant Adjustments				-\$5,199,949		-\$11,607,549

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,556	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,305	0.00%	\$0
4	303.020	Miscl Intang Plt - Cap Software 5 yr	\$5,551,810	0.00%	\$0
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$51	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$6,176,722		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land Elec-Sibley	\$394,722	0.00%	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$46,645,875	1.87%	\$872,278
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$177,369,634	2.19%	\$3,884,395
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$108,123,413	2.19%	\$2,367,903
14	314.000	Steam Prod Turbogenerator - Sibley	\$61,975,134	2.33%	\$1,444,021
15	315.000	Steam Prod Access Equip Elec - Sibley	\$16,154,377	2.40%	\$387,705
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$1,536,048	2.50%	\$38,401
17		TOTAL STEAM PRODUCTION - SIBLEY	\$412,199,203		\$8,994,703
18		STEAM PRODUCTION - JEFFREY			
19	310.000	Steam Production Land Elec- Jeffrey	\$355,300	0.00%	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$20,481,205	1.87%	\$382,999
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$61,085,239	2.10%	\$1,282,790
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$51,459,563	2.10%	\$1,080,651
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,547,273	2.31%	\$451,542
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$8,540,071	2.37%	\$202,400
25	315.000	Steam Prod - Jeffrey GSU's	\$0	2.37%	\$0
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$2,382,392	2.59%	\$61,704
27		TOTAL STEAM PRODUCTION - JEFFREY	\$163,851,043		\$3,462,086
28		STEAM PRODUCTION - IATAN COMMON			
29	311.000	Steam Production Struct- Iatan Common	\$6,947,107	1.87%	\$129,911
30	312.000	Steam Boiler Plant - Iatan Common	\$19,804,714	2.19%	\$433,723
31	314.000	Steam Turbogenerator - Iatan Common	\$550,454	2.33%	\$12,826
32	315.000	Steam Access Equip - Iatan Common	\$577,753	2.40%	\$13,866
33	316.000	Steam Production Misc. Power Plant Equip- Elec Iatan Common	\$24,688	2.59%	\$639

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$27,904,716		\$590,965
35		STEAM PRODUCTION - IATAN 2			
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$52,818	0.00%	\$0
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$385,219	0.00%	\$0
38	311.000	Steam Production Structures-Iatan 2	\$21,735,213	1.87%	\$406,448
39	311.050	Steam production structures-Iatan 2 disallowance	-\$282,954	1.87%	-\$5,291
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$154,309,161	2.19%	\$3,379,371
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$2,033,690	2.19%	-\$44,538
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$20,016,549	2.33%	\$466,386
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$281,133	2.33%	-\$6,550
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$6,842,366	2.40%	\$164,217
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$93,950	2.40%	-\$2,255
46	316.000	Steam Prod. Misc Power Plant Equip.-Iatan 2	\$753,768	2.50%	\$18,844
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$10,505	2.50%	-\$263
48		TOTAL STEAM PRODUCTION - IATAN 2	\$201,392,862		\$4,376,369
49		TOTAL STEAM PRODUCTION	\$805,347,824		\$17,424,123
50		RETIREMENTS WORK IN PROGRESS-STEAM			
51		Steam Production Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
52		TOTAL RETIREMENTS WORK IN PROGRESS-STEAM	\$0		\$0
53		NUCLEAR PRODUCTION			
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0
55		HYDRAULIC PRODUCTION			
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
57		OTHER PRODUCTION			
58		OTHER PRODUCTION - NEVADA			
59	340.000	Other Production Land Elec - Nevada	\$59,605	0.00%	\$0
60	341.000	Other Prod. Structures Elec-Nevada	\$296,373	1.75%	\$5,187

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61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$739,914	3.09%	\$22,863
62	343.000	Other Prod. Prime Movers - Nevada	\$931,122	4.81%	\$44,787
63	344.000	Other Prod. Generators Elec - Nevada	\$625,966	3.80%	\$23,787
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$478,021	2.85%	\$13,624
65		TOTAL OTHER PRODUCTION - NEVADA	\$3,131,001		\$110,248
66		OTHER PROD - RALPH GREEN			
67	340.000	Other Production Land Elec- RG	\$0	0.00%	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	1.75%	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	3.09%	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	4.81%	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	3.80%	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	2.85%	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	3.57%	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0
75		OTHER PROD - GREENWOOD			
76	340.000	Other Production Land Elec - Greenwood	\$232,494	0.00%	\$0
77	341.000	Other Prod. Structures Elec - GW	\$3,050,598	1.75%	\$53,385
78	342.000	Other Prod. Fuel Holders Elec. GW	\$3,522,308	3.09%	\$108,839
79	343.000	Other Prod. Prime Movers - GW	\$34,824,802	4.81%	\$1,675,073
80	344.000	Other Prod. Generators Elec - GW	\$9,075,660	3.80%	\$344,875
81	345.000	Other Prod. Access Elec - GW	\$6,759,847	2.85%	\$192,656
82	346.000	Other Prod. Misc Plant - GW	\$30,192	3.57%	\$1,078
83		TOTAL OTHER PROD - GREENWOOD	\$57,495,901		\$2,375,906
84		OTHER PROD SOUTH HARPER			
85	340.000	Other Production Land - SH	\$1,029,700	0.00%	\$0
86	341.000	Other Prod Structures - SH	\$10,830,548	1.75%	\$189,535
87	342.000	Other Prod. Fuel Holders - SH	\$3,984,605	3.09%	\$123,124
88	343.000	Other Prod. Prime Movers - SH	\$68,319,973	4.81%	\$3,286,191
89	344.000	Other Prod. Generators - SH	\$20,232,329	3.80%	\$768,829
90	345.000	Other Prod. Access Elec Eq - SH	\$17,063,174	2.85%	\$486,300
91	346.000	Other Prod. Misc Pwr Plt - SH	\$245,783	3.57%	\$8,774
92		TOTAL OTHER PROD SOUTH HARPER	\$121,706,112		\$4,862,753
93		OTHER PRODUCTION CROSSROADS			
94	303.020	Misc Intangibles-Trans.-Crossroads	\$9,536,728	0.00%	\$0
95	340.000	Other Production Land-Crossroads	\$186,104	0.00%	\$0
96	341.000	Other Production Structures-Crossroads	\$1,110,359	1.75%	\$19,431
97	342.000	Other Prod. Fuel Holders-Crossroads	\$1,894,185	3.09%	\$58,530
98	343.000	Other Prod. Prime Movers-Crossroads	\$35,098,762	4.81%	\$1,688,250
99	344.000	Other Prod. Generators-Crossroads	\$7,954,734	3.80%	\$302,280
100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$6,771,576	2.85%	\$192,990

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101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$56,982	3.57%	\$2,034
102		TOTAL OTHER PRODUCTION CROSSROADS	\$62,609,430		\$2,263,515
103		OTHER PRODUCTION KCI			
104	340.000	Land & Land Rights-KCI	\$0	0.00%	\$0
105	341.000	Structures & Improvements-KCI	\$0	2.63%	\$0
106	342.000	Fuel Holders, Producers, and Access-KCI	\$0	2.63%	\$0
107	343.000	Prime Movers-KCI	\$0	2.63%	\$0
108	344.000	Generators-KCI	\$0	2.63%	\$0
109	345.000	Access Electrical Equipment-KCI	\$0	2.63%	\$0
110	346.000	Misc. Power Plant Equipment-KCI	\$0	2.63%	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	0.00%	\$0
112		TOTAL OTHER PRODUCTION KCI	\$0		\$0
113		TOTAL OTHER PRODUCTION	\$244,942,444		\$9,612,422
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION			
115		Other Production-Salvage & Removal Retirements not classified	\$0	0.00%	\$0
116		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
117		TOTAL PRODUCTION PLANT	\$1,050,290,268		\$27,036,545
118		TRANSMISSION PLANT			
119	350.000	Transmission Land - Electric	\$2,255,980	0.00%	\$0
120	350.040	Transmission Depreciable Land Rights	\$12,578,410	0.00%	\$0
121	352.000	Transmission Structures and Imp.	\$7,697,948	1.83%	\$140,872
122	353.000	Transmission Station Equipment	\$109,993,316	1.70%	\$1,869,886
123	353.001	Trans. Station Equip. Iatan 2	\$1,160,615	1.70%	\$19,730
124	354.000	Transmission Towers and Fixtures	\$322,021	1.85%	\$5,957
125	355.000	Transmission Poles and Fixtures	\$82,439,000	2.93%	\$2,415,463
126	355.000	Trans Poles and Fixtures- Disallowance-Stip & Agreement-ER-2012-0175	-\$626,874	2.93%	-\$18,367
127	356.000	Transmission Overhead Cond & Devices	\$53,306,159	2.32%	\$1,236,703
128	356.000	Trans Cond & Devices- Disallowance -Stip& Agreement-ER-2012-0175	-\$1,196,710	2.32%	-\$27,764
129	358.000	Transmission Underground Cond & Dev.	\$58,134	2.49%	\$1,448
130		TOTAL TRANSMISSION PLANT	\$267,987,999		\$5,643,928
131		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			

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132		Transmission-Salvage & Removal-Retirements	\$0	0.00%	\$0
133		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0
134		DISTRIBUTION PLANT			
135	360.000	Distribution Land Electric	\$4,910,078	0.00%	\$0
136	360.010	Distribution Depreciable Land Rights	\$281,631	0.00%	\$0
137	360.020	Distribution Land Leased	\$22,118	0.00%	\$0
138	361.000	Distribution Structures & Improvements	\$9,605,817	1.61%	\$154,654
139	362.000	Distribution Station Equipment	\$120,197,251	2.08%	\$2,500,103
140	364.000	Distribution Poles, Towers, & Fixtures	\$155,865,908	3.89%	\$6,063,184
141	365.000	Distribution Overhead Conductors & Devices	\$112,447,622	2.18%	\$2,451,358
142	365.000	Distrb. OH Conductor-Disallowance- Stip & Agreement- ER-2012-0175	-\$3,055,085	2.18%	-\$66,601
143	366.000	Distribution Underground Circuit	\$51,269,729	1.70%	\$871,585
144		Distrb UG Circuit-Disallowance- Stip & Agreement-ER-2012-0175	-\$321,331	1.70%	-\$5,463
145	367.000	Distribution Underground Conductors & Devices	\$113,424,646	2.49%	\$2,824,274
146	368.000	Distribution Line Transformers	\$162,910,569	3.45%	\$5,620,415
147	369.010	Distribution Services Overhead	\$13,902,438	3.64%	\$506,049
148	369.020	Distribution Services Underground	\$51,293,271	3.05%	\$1,564,445
149	370.000	Distribution Meters Electric	\$27,519,419	2.00%	\$550,388
150	370.010	Distribution Meters PURPA	\$2,028,025	7.14%	\$144,801
151	371.000	Distribution Cust Prem Install	\$14,391,033	5.12%	\$736,821
152	373.000	Distribution Street Light and Traffic Signal	\$32,000,568	3.18%	\$1,017,618
153		TOTAL DISTRIBUTION PLANT	\$868,693,707		\$24,933,631
154		RETIREMENT WORK IN PROGRESS - DISTRIBUTION			
155		Distribution- Salvage & Removal Retirements not yet classified	\$0	0.00%	\$0
156		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	\$0		\$0
157		GENERAL PLANT			
158	389.000	General Land Electric	\$1,079,111	0.00%	\$0
159	389.010	Gen-Ld Rt/ROW-Depr-Elec	\$2,292	0.00%	\$0
160	390.000	General Structures & Improv. Electric	\$19,690,954	2.73%	\$537,563
161	391.000	General Office Furniture & Equipment	\$2,291,491	5.00%	\$114,575
162	391.020	General Office Furniture - Computer	\$1,436,087	12.50%	\$179,511
163	391.020	General Office Furniture-Computer-latan2	\$1,570	12.50%	\$196
164	391.040	General Office Furniture - Software	\$363,533	11.11%	\$40,389
165	392.000	General Transportation Equip Autos	\$165,158	11.25%	\$18,580

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166	392.010	General Transportation Equip Light Trucks	\$1,248,281	11.25%	\$140,432
167	392.020	General Trans. Equip Heavy Trucks	\$8,592,458	11.25%	\$966,652
168	392.030	General Trans Equip-Tractors-elec	\$323,131	11.25%	\$36,352
169	392.040	General Trans Equip Trailers	\$773,308	11.25%	\$86,997
170	392.050	General Trans Equip Medium Trucks	\$4,394,486	11.25%	\$494,380
171	392.050	General Trans Equip Med Trucks-latan 2	\$10,166	11.25%	\$1,144
172	393.000	General Stores Equipment	\$43,932	4.00%	\$1,757
173	394.000	General Tools Equipment	\$3,753,267	4.00%	\$150,131
174	395.000	General Laboratory Equipment	\$2,635,026	3.30%	\$86,956
175	396.000	General Power Operated Equipment	\$5,489,386	4.45%	\$244,278
176	397.000	General Communication Equipment	\$24,676,039	3.70%	\$913,013
177	398.000	General Misc Equipment	\$134,152	4.00%	\$5,366
178		TOTAL GENERAL PLANT	\$77,103,828		\$4,018,272
179		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT			
180		General Plant-Salvage & Removal-Retirements not classified	\$0	0.00%	\$0
181		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	\$0		\$0
182		ECORP PLANT			
183	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$641,425	0.00%	\$0
184	389.000	General Land Electric -Raytown	\$28,645	0.00%	\$0
185	390.000	General Structures & Improve-Raytown	\$8,789,179	2.22%	\$195,120
186	390.050	General Struct. Leasehold Improvements	\$0	0.00%	\$0
187	391.000	General Office Furn. & Equipment-ECORP	\$1,583,323	5.00%	\$79,166
188	391.000	General Office Furn.-Raytown	\$2,230,898	5.00%	\$111,545
189	391.020	General Office Furniture-Computer-ECORP	\$2,869,093	12.50%	\$358,637
190	391.020	General Office Furn Comp-Raytown	\$2,901,486	12.50%	\$362,686
191	391.040	General Office Furniture Software-ECORP	\$6,389,402	11.11%	\$709,863
192	391.040	General Office Furn Software-Raytown	\$1,455,582	11.11%	\$161,715
193	392.020	General Trans Heavy Trucks-Elec	\$0	12.50%	\$0
194	392.040	General Trans. Trailers Electric	\$0	12.50%	\$0
195	393.000	General Stores Equipment-ECORP	\$7,843	4.00%	\$314
196	394.000	General Tools-Electric- Raytown	\$17,611	4.00%	\$704
197	395.000	General Laboratory Equipment-ECORP	\$0	3.30%	\$0
198	396.000	General Power Operated Equip.-Raytown	\$16,528	4.45%	\$735
199	397.000	General Communication Equipment-ECORP	\$297,014	3.70%	\$10,990
200	397.000	General Communication-Raytown	\$628,342	3.70%	\$23,249
201	398.000	General Miscellaneous Equipment-ECORP	\$18,635	4.00%	\$745
202	398.000	General Misc. Equipment-Raytown	\$36,531	4.00%	\$1,461
203		TOTAL ECORP PLANT	\$27,911,537		\$2,016,930

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204		RETIREMENTS-WORK IN PROGRESS-ECORP			
205		ECORP-Salvage-Retirements not yet classified	\$0	0.00%	\$0
206		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
207		UCU COMMON GENERAL PLANT			
208	389.000	Land and Land Rights-UCU	\$0	0.00%	\$0
209	390.000	Structures and Improvements Owned-UCU	\$0	0.00%	\$0
210	390.051	Structures and Improvements Leased-UCU	\$0	0.00%	\$0
211	391.000	Gen Office Furniture & Equipment-UCU	\$0	0.00%	\$0
212	391.020	Gen Office Furniture-Computer-UCU	\$0	0.00%	\$0
213	391.040	Computer Software-UCU	\$0	0.00%	\$0
214	391.050	Computer Software Developments-UCU	\$0	0.00%	\$0
215	392.000	Gen Transportation Equip-Auto-Elec-UCU	\$0	0.00%	\$0
216	392.050	Gen Transportation Equip Med Trucks-UCU	\$0	0.00%	\$0
217	394.000	Tools, Shop and Garage Equipment-UCU	\$0	0.00%	\$0
218	395.000	Lab Equipment-UCU	\$0	0.00%	\$0
219	397.000	Communications Equipment-UCU	\$0	0.00%	\$0
220	398.000	Miscellaneous Equipment-UCU	\$0	0.00%	\$0
221		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
222		Total Depreciation	<u>\$2,298,164,061</u>		<u>\$63,649,306</u>

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1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$10,459	R-2	\$0	\$10,459	99.5020%	\$0	\$10,407
3	303.010	Miscellaneous Intangibles (Like 353)	\$34,751	R-3	\$0	\$34,751	99.5000%	\$0	\$34,577
4	303.020	Misc Intang Plt - Cap Software 5 yr	\$883,358	R-4	\$0	\$883,358	99.5020%	\$0	\$878,959
5	303.020	Misc Intang-Cap Softwr-5 yr - Iatan	\$0	R-5	\$0	\$0	99.5000%	\$0	\$0
6		TOTAL PLANT INTANGIBLE	\$928,568		\$0	\$928,568		\$0	\$923,943
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land Elec-Sibley	\$0	R-10	\$0	\$0	99.5000%	\$0	\$0
11	311.000	Steam Prod Structures Elec - Sibley	\$29,324,910	R-11	\$0	\$29,324,910	99.5000%	-\$5,928,595	\$23,249,690
12	312.000	Steam Prod Boiler Plant Elec- Sibley	\$96,568,059	R-12	\$0	\$96,568,059	99.5000%	\$0	\$96,085,219
13	312.020	Steam Prod Boiler AQC Elec- Sibley	\$3,076,009	R-13	\$0	\$3,076,009	99.5000%	\$0	\$3,060,629
14	314.000	Steam Prod Turbogenerator - Sibley	\$36,294,295	R-14	\$0	\$36,294,295	99.5000%	\$0	\$36,112,824
15	315.000	Steam Prod Access Equip Elec - Sibley	\$12,104,629	R-15	\$0	\$12,104,629	99.5000%	\$0	\$12,044,106
16	316.000	Steam Prod Misc Plant Equip- Sibley	\$533,781	R-16	\$0	\$533,781	99.5000%	\$0	\$531,112
17		TOTAL STEAM PRODUCTION - SIBLEY	\$177,901,683		\$0	\$177,901,683		-\$5,928,595	\$171,083,580
18		STEAM PRODUCTION - JEFFREY							
19	310.000	Steam Production Land Elec- Jeffrey	\$0	R-19	\$0	\$0	99.5000%	\$0	\$0
20	311.000	Steam Prod Structures Elec - Jeffrey	\$16,775,781	R-20	\$0	\$16,775,781	99.5000%	\$0	\$16,691,902
21	312.000	Steam Prod Boiler Elec - Jeffrey	\$42,027,289	R-21	\$0	\$42,027,289	99.5000%	\$0	\$41,817,153
22	312.020	Steam Prod Boiler AQC Elec - Jeffrey	\$2,778,108	R-22	\$0	\$2,778,108	99.5000%	\$0	\$2,764,217
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$9,176,833	R-23	\$0	\$9,176,833	99.5000%	\$0	\$9,130,949
24	315.000	Steam Prod Access Equip Elec - Jeffrey	\$5,253,931	R-24	\$0	\$5,253,931	99.5000%	\$0	\$5,227,661
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$948,910	\$948,910	99.5000%	\$0	\$944,165
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$741,931	R-26	\$0	\$741,931	99.5000%	\$0	\$738,221
27		TOTAL STEAM PRODUCTION - JEFFREY	\$76,753,873		\$948,910	\$77,702,783		\$0	\$77,314,268
28		STEAM PRODUCTION - IATAN COMMON							
29	311.000	Steam Production Struct- Iatan Common	\$384,122	R-29	\$0	\$384,122	99.5000%	\$0	\$382,201
30	312.000	Steam Boiler Plant - Iatan Common	\$1,201,359	R-30	\$0	\$1,201,359	99.5000%	\$0	\$1,195,352
31	314.000	Steam Turbogenerator - Iatan Common	\$35,537	R-31	\$0	\$35,537	99.5000%	\$0	\$35,359
32	315.000	Steam Access Equip - Iatan Common	\$32,225	R-32	\$0	\$32,225	99.5000%	\$0	\$32,064
33	316.000	Steam Production Misc. Power Plant Equip- Elec Iatan Common	\$833	R-33	\$0	\$833	99.5000%	\$0	\$829
34		TOTAL STEAM PRODUCTION - IATAN COMMON	\$1,654,076		\$0	\$1,654,076		\$0	\$1,645,805
35		STEAM PRODUCTION - IATAN 2							
36	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$9,503	R-36	\$0	\$9,503	99.5000%	\$0	\$9,455
37	303.100	Misc Iatan-Iatan Hwy & Bridge - Iatan 2	\$9,500	R-37	\$0	\$9,500	99.5000%	\$0	\$9,453
38	311.000	Steam Production Structures-Iatan 2	\$850,051	R-38	\$0	\$850,051	99.5000%	\$0	\$845,801
39	311.050	Steam production structures-Iatan 2 disallowance	-\$6,171	R-39	\$0	-\$6,171	99.5000%	\$0	-\$6,140
40	312.000	Steam Prod. Boiler Plant Equip-Iatan 2	\$6,607,338	R-40	\$0	\$6,607,338	99.5000%	\$0	\$6,574,301
41	312.050	Steam Production Boiler Plant Equip-Iatan 2 disallowance	-\$51,030	R-41	\$0	-\$51,030	99.5000%	\$0	-\$50,800
42	314.000	Steam Prod. Turbogenerator-Iatan 2	\$912,429	R-42	\$0	\$912,429	99.5000%	\$0	\$907,867
43	314.050	Steam Production Turbogenerator-Iatan 2 disallowance	-\$7,648	R-43	\$0	-\$7,648	99.5000%	\$0	-\$7,610
44	315.000	Steam Prod. Access Equip.- Iatan 2	\$321,128	R-44	\$0	\$321,128	99.5000%	\$0	\$319,522
45	315.050	Steam Production Access Equip-Iatan 2 disallowance	-\$2,622	R-45	\$0	-\$2,622	99.5000%	\$0	-\$2,609
46	316.000	Steam Prod. Misc Power Plant Equip.-Iatan 2	\$35,982	R-46	\$0	\$35,982	99.5000%	\$0	\$35,802
47	316.050	Steam Production Misc Power Plant Equip-Iatan 2 disallowance	-\$308	R-47	\$0	-\$308	99.5000%	\$0	-\$306
48		TOTAL STEAM PRODUCTION - IATAN 2	\$8,678,152		\$0	\$8,678,152		\$0	\$8,634,736

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49		TOTAL STEAM PRODUCTION	\$264,987,784		\$948,910	\$265,936,694		-\$5,928,595	\$258,678,389
50		RETIREMENTS WORK IN PROGRESS-STEAM							
51		Steam Production Salvage & Removal Retirements not yet classified	-\$378,345	R-51	\$0	-\$378,345	99.5000%	\$0	-\$376,453
52		TOTAL RETIREMENTS WORK IN PROGRESS-STEAM	-\$378,345		\$0	-\$378,345		\$0	-\$376,453
53		NUCLEAR PRODUCTION							
54		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
55		HYDRAULIC PRODUCTION							
56		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
57		OTHER PRODUCTION							
58		OTHER PRODUCTION - NEVADA							
59	340.000	Other Production Land Elec - Nevada	\$0	R-59	\$0	\$0	99.5000%	\$0	\$0
60	341.000	Other Prod. Structures Elec-Nevada	\$66,787	R-60	\$0	\$66,787	99.5000%	\$0	\$66,453
61	342.000	Other Prod. Fuel Holders Elec- Nevada	\$295,493	R-61	\$0	\$295,493	99.5000%	\$0	\$294,016
62	343.000	Other Prod. Prime Movers - Nevada	\$482,492	R-62	\$0	\$482,492	99.5000%	\$0	\$480,080
63	344.000	Other Prod. Generators Elec - Nevada	\$472,837	R-63	\$0	\$472,837	99.5000%	\$0	\$470,473
64	345.000	Other Prod. Access Eq - Elec - Nevada	\$358,498	R-64	\$0	\$358,498	99.5000%	\$0	\$356,706
65		TOTAL OTHER PRODUCTION - NEVADA	\$1,676,107		\$0	\$1,676,107		\$0	\$1,667,728
66		OTHER PROD - RALPH GREEN							
67	340.000	Other Production Land Elec- RG	\$0	R-67	\$0	\$0	99.5000%	\$0	\$0
68	341.000	Other Prod. Structures Elec - RG	\$0	R-68	\$0	\$0	99.5000%	\$0	\$0
69	342.000	Other Prod. Fuel Holders Elec - RG	\$0	R-69	\$0	\$0	99.5000%	\$0	\$0
70	343.000	Other Prod. Prime Movers - RG	\$0	R-70	\$0	\$0	99.5000%	\$0	\$0
71	344.000	Other Prod. Generators Elec - RG	\$0	R-71	\$0	\$0	99.5000%	\$0	\$0
72	345.000	Other Prod. Access. Elec - RG	\$0	R-72	\$0	\$0	99.5000%	\$0	\$0
73	346.000	Other Prod. Misc Plant - RG	\$0	R-73	\$0	\$0	99.5000%	\$0	\$0
74		TOTAL OTHER PROD - RALPH GREEN	\$0		\$0	\$0		\$0	\$0
75		OTHER PROD - GREENWOOD							
76	340.000	Other Production Land Elec - Greenwood	\$0	R-76	\$0	\$0	99.5000%	\$0	\$0
77	341.000	Other Prod. Structures Elec - GW	\$735,253	R-77	\$0	\$735,253	99.5000%	\$0	\$731,577
78	342.000	Other Prod. Fuel Holders Elec. GW	\$1,611,685	R-78	\$0	\$1,611,685	99.5000%	\$0	\$1,603,627
79	343.000	Other Prod. Prime Movers - GW	\$12,092,975	R-79	\$0	\$12,092,975	99.5000%	\$0	\$12,032,510
80	344.000	Other Prod. Generators Elec - GW	\$4,064,594	R-80	\$0	\$4,064,594	99.5000%	\$0	\$4,044,271
81	345.000	Other Prod. Access Elec - GW	\$2,612,122	R-81	\$0	\$2,612,122	99.5000%	\$0	\$2,599,061
82	346.000	Other Prod. Misc Plant - GW	\$626	R-82	\$0	\$626	99.5000%	\$0	\$623
83		TOTAL OTHER PROD - GREENWOOD	\$21,117,255		\$0	\$21,117,255		\$0	\$21,011,669
84		OTHER PROD SOUTH HARPER							
85	340.000	Other Production Land - SH	\$0	R-85	\$0	\$0	99.5000%	\$0	\$0
86	341.000	Other Prod Structures - SH	\$1,222,924	R-86	\$0	\$1,222,924	99.5000%	\$0	\$1,216,809
87	342.000	Other Prod. Fuel Holders - SH	\$903,059	R-87	\$0	\$903,059	99.5000%	\$0	\$898,544
88	343.000	Other Prod. Prime Movers - SH	\$22,319,083	R-88	\$0	\$22,319,083	99.5000%	\$0	\$22,207,488
89	344.000	Other Prod. Generators - SH	\$4,779,296	R-89	\$0	\$4,779,296	99.5000%	\$0	\$4,755,400
90	345.000	Other Prod. Access Elec Eq - SH	\$3,218,204	R-90	\$0	\$3,218,204	99.5000%	\$0	\$3,202,113
91	346.000	Other Prod. Misc Pwr Plt - SH	\$34,270	R-91	\$0	\$34,270	99.5000%	\$0	\$34,099
92		TOTAL OTHER PROD SOUTH HARPER	\$32,476,836		\$0	\$32,476,836		\$0	\$32,314,453
93		OTHER PRODUCTION CROSSROADS							
94	303.020	Misc Intangibles-Trans.-Crossroads	\$978,433	R-94	\$0	\$978,433	99.5000%	\$0	\$973,541
95	340.000	Other Production Land-Crossroads	\$0	R-95	\$0	\$0	99.5000%	\$0	\$0
96	341.000	Other Production Structures-Crossroads	\$74,149	R-96	\$0	\$74,149	99.5000%	\$0	\$73,778
97	342.000	Other Prod. Fuel Holders-Crossroads	\$238,396	R-97	\$0	\$238,396	99.5000%	\$0	\$237,204
98	343.000	Other Prod. Prime Movers-Crossroads	\$6,925,205	R-98	\$0	\$6,925,205	99.5000%	\$0	\$6,890,579
99	344.000	Other Prod. Generators-Crossroads	\$1,088,935	R-99	\$0	\$1,088,935	99.5000%	\$0	\$1,083,490

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100	345.000	Other Prod. Acc Elec Eq.-Crossroads	\$770,391	R-100	\$0	\$770,391	99.5000%	\$0	\$766,539
101	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$8,348	R-101	\$0	\$8,348	99.5000%	\$0	\$8,306
102		TOTAL OTHER PRODUCTION CROSSROADS	\$10,083,857		\$0	\$10,083,857		\$0	\$10,033,437
103		OTHER PRODUCTION KCI							
104	340.000	Land & Land Rights-KCI	\$27,589	R-104	\$0	\$27,589	0.0000%	\$0	\$0
105	341.000	Structures & Improvements-KCI	\$335,148	R-105	\$0	\$335,148	0.0000%	\$0	\$0
106	342.000	Fuel Holders, Producers, and Access-KCI	\$421,274	R-106	\$0	\$421,274	0.0000%	\$0	\$0
107	343.000	Prime Movers-KCI	\$663,986	R-107	\$0	\$663,986	0.0000%	\$0	\$0
108	344.000	Generators-KCI	\$1,053,219	R-108	\$0	\$1,053,219	0.0000%	\$0	\$0
109	345.000	Access Electrical Equipment-KCI	\$397,216	R-109	\$0	\$397,216	0.0000%	\$0	\$0
110	346.000	Misc. Power Plant Equipment-KCI	\$0	R-110	\$0	\$0	0.0000%	\$0	\$0
111		Other Production Act 342 Salvage & Removal Retirements not Classified	\$0	R-111	\$0	\$0	0.0000%	\$0	\$0
112		TOTAL OTHER PRODUCTION KCI	\$2,898,432		\$0	\$2,898,432		\$0	\$0
113		TOTAL OTHER PRODUCTION	\$68,252,487		\$0	\$68,252,487		\$0	\$65,027,287
114		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
115		Other Production-Salvage & Removal Retirements not classified	-\$121,729	R-115	\$0	-\$121,729	99.5000%	\$0	-\$121,120
116		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	-\$121,729		\$0	-\$121,729		\$0	-\$121,120
117		TOTAL PRODUCTION PLANT	\$332,740,197		\$948,910	\$333,689,107		-\$5,928,595	\$323,208,103
118		TRANSMISSION PLANT							
119	350.000	Transmission Land - Electric	\$0	R-119	\$0	\$0	99.5000%	\$0	\$0
120	350.040	Transmission Depreciable Land Rights	\$3,348,059	R-120	\$0	\$3,348,059	99.5000%	\$0	\$3,331,319
121	352.000	Transmission Structures and Imp.	\$2,009,470	R-121	\$0	\$2,009,470	99.5000%	-\$81,148	\$1,918,275
122	353.000	Transmission Station Equipment	\$36,622,304	R-122	-\$948,910	\$35,673,394	99.5000%	-\$6,448,577	\$29,046,450
123	353.001	Trans. Station Equip. Iatan 2	\$52,099	R-123	\$0	\$52,099	99.5000%	\$0	\$51,839
124	354.000	Transmission Towers and Fixtures	\$325,095	R-124	\$0	\$325,095	99.5000%	-\$22,692	\$300,778
125	355.000	Transmission Poles and Fixtures	\$27,937,529	R-125	\$0	\$27,937,529	99.5000%	\$0	\$27,797,841
126	355.000	Trans Poles and Fixtures- Disallowance-Stip & Agreement-ER-2012-0175	\$0	R-126	\$0	\$0	100.0000%	\$0	\$0
127	356.000	Transmission Overhead Cond & Devices	\$24,823,894	R-127	\$0	\$24,823,894	99.5000%	-\$550,323	\$24,149,452
128	356.000	Trans Cond & Devices- Disallowance -Stip& Agreement-ER-2012-0175	\$0	R-128	\$0	\$0	100.0000%	\$0	\$0
129	358.000	Transmission Underground Cond & Dev.	\$53,590	R-129	\$0	\$53,590	99.5000%	-\$3,268	\$50,054
130		TOTAL TRANSMISSION PLANT	\$95,172,040		-\$948,910	\$94,223,130		-\$7,106,008	\$86,646,008
131		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
132		Transmission-Salvage & Removal-Retirements	-\$105,918	R-132	\$0	-\$105,918	99.5000%	\$0	-\$105,388
133		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$105,918		\$0	-\$105,918		\$0	-\$105,388
134		DISTRIBUTION PLANT							
135	360.000	Distribution Land Electric	-\$2,250	R-135	\$0	-\$2,250	99.5050%	\$0	-\$2,239
136	360.010	Distribution Depreciable Land Rights	\$0	R-136	\$0	\$0	99.5050%	\$0	\$0
137	360.020	Distribution Land Leased	\$5,763	R-137	\$0	\$5,763	99.5050%	\$0	\$5,734
138	361.000	Distribution Structures & Improvements	\$2,215,254	R-138	\$0	\$2,215,254	99.5050%	\$0	\$2,204,288
139	362.000	Distribution Station Equipment	\$35,461,206	R-139	\$0	\$35,461,206	99.5050%	\$0	\$35,285,673
140	364.000	Distribution Poles, Towers, & Fixtures	\$80,850,060	R-140	\$0	\$80,850,060	99.5050%	\$0	\$80,449,852
141	365.000	Distribution Overhead Conductors & Devices	\$33,783,548	R-141	\$0	\$33,783,548	99.5050%	\$0	\$33,616,319
142	365.000	Distrb. OH Conductor-Disallowance- Stip & Agreement- ER-2012-0175	\$0	R-142	\$0	\$0	100.0000%	\$0	\$0
143	366.000	Distribution Underground Circuit	\$8,717,851	R-143	\$0	\$8,717,851	99.5050%	\$0	\$8,674,698
144		Distrb UG Circuit-Disallowance- Stip&Agreement-ER-2012-0175	\$0	R-144	\$0	\$0	100.0000%	\$0	\$0
145	367.000	Distribution Underground Conductors & Devices	\$36,590,562	R-145	\$0	\$36,590,562	99.5050%	\$0	\$36,409,439

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146	368.000	Distribution Line Transformers	\$68,810,986	R-146	\$0	\$68,810,986	99.5050%	\$0	\$68,470,372
147	369.010	Distribution Services Overhead	\$13,422,802	R-147	\$0	\$13,422,802	99.5050%	\$0	\$13,356,359
148	369.020	Distribution Services Underground	\$29,215,334	R-148	\$0	\$29,215,334	99.5050%	\$0	\$29,070,718
149	370.000	Distribution Meters Electric	\$13,572,563	R-149	\$0	\$13,572,563	99.5050%	\$0	\$13,505,379
150	370.010	Distribution Meters PURPA	\$2,804,220	R-150	\$0	\$2,804,220	99.5050%	\$0	\$2,790,339
151	371.000	Distribution Cust Prem Install	\$10,486,877	R-151	\$0	\$10,486,877	99.5050%	\$0	\$10,434,967
152	373.000	Distribution Street Light and Traffic Signal	\$9,048,068	R-152	\$0	\$9,048,068	99.5050%	\$0	\$9,003,280
153		TOTAL DISTRIBUTION PLANT	\$344,982,844		\$0	\$344,982,844		\$0	\$343,275,178
154		RETIREMENT WORK IN PROGRESS - DISTRIBUTION							
155		Distribution- Salvage & Removal Retirements not yet classified	-\$1,609,101	R-155	\$0	-\$1,609,101	99.5050%	\$0	-\$1,601,136
156		TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION	-\$1,609,101		\$0	-\$1,609,101		\$0	-\$1,601,136
157		GENERAL PLANT							
158	389.000	General Land Electric	\$0	R-158	\$0	\$0	99.5020%	\$0	\$0
159	389.010	Gen-Ld Rt/ROW-Depr-Elec	\$0	R-159	\$0	\$0	99.5020%	\$0	\$0
160	390.000	General Structures & Improv. Electric	\$3,585,071	R-160	\$0	\$3,585,071	99.5020%	-\$45,180	\$3,522,037
161	391.000	General Office Furniture & Equipment	\$2,193,153	R-161	\$0	\$2,193,153	99.5020%	-\$747,144	\$1,435,087
162	391.020	General Office Furniture - Computer	\$1,062,706	R-162	\$0	\$1,062,706	99.5020%	-\$312,738	\$744,676
163	391.020	General Office Furniture-Computer-latan2	\$233	R-163	\$0	\$233	99.5000%	\$0	\$232
164	391.040	General Office Furniture - Software	\$276,081	R-164	\$0	\$276,081	99.5020%	-\$89,453	\$185,253
165	392.000	General Transportation Equip Autos	\$154,652	R-165	\$0	\$154,652	99.5020%	\$0	\$153,882
166	392.010	General Transportation Equip Light Trucks	\$681,095	R-166	\$0	\$681,095	99.5020%	\$0	\$677,703
167	392.020	General Trans. Equip Heavy Trucks	\$3,057,929	R-167	\$0	\$3,057,929	99.5020%	\$0	\$3,042,701
168	392.030	General Trans Equip-Tractors-elec	\$193,639	R-168	\$0	\$193,639	99.5020%	\$0	\$192,675
169	392.040	General Trans Equip Trailers	\$841,426	R-169	\$0	\$841,426	99.5020%	\$0	\$837,236
170	392.050	General Trans Equip Medium Trucks	\$1,764,575	R-170	\$0	\$1,764,575	99.5020%	-\$1,560	\$1,754,227
171	392.050	General Trans Equip Med Trucks-latan 2	\$5,430	R-171	\$0	\$5,430	99.5020%	\$0	\$5,403
172	393.000	General Stores Equipment	\$82,755	R-172	\$0	\$82,755	99.5020%	-\$68,869	\$13,474
173	394.000	General Tools Equipment	\$3,586,660	R-173	\$0	\$3,586,660	99.5020%	-\$1,807,744	\$1,761,054
174	395.000	General Laboratory Equipment	\$1,726,758	R-174	\$0	\$1,726,758	99.5020%	-\$554,035	\$1,164,124
175	396.000	General Power Operated Equipment	\$1,837,394	R-175	\$0	\$1,837,394	99.5020%	\$0	\$1,828,244
176	397.000	General Communication Equipment	\$7,077,179	R-176	\$0	\$7,077,179	99.5020%	-\$1,019,645	\$6,022,290
177	398.000	General Misc Equipment	-\$66,383	R-177	\$0	-\$66,383	99.5020%	\$157,044	\$90,992
178		TOTAL GENERAL PLANT	\$28,060,353		\$0	\$28,060,353		-\$4,489,324	\$23,431,290
179		RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT							
180		General Plant-Salvage & Removal-Retirements not classified	-\$23,560	R-180	\$0	-\$23,560	99.5020%	\$0	-\$23,443
181		TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT	-\$23,560		\$0	-\$23,560		\$0	-\$23,443
182		ECORP PLANT							
183	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$305,176	R-183	\$0	\$305,176	99.5020%	\$0	\$303,656
184	389.000	General Land Electric -Raytown	\$0	R-184	\$0	\$0	99.5020%	\$0	\$0
185	390.000	General Structures & Improve-Raytown	-\$79,979	R-185	\$0	-\$79,979	99.5020%	\$172,773	\$93,192
186	390.050	General Struct. Leasehold Improvements	\$0	R-186	\$0	\$0	99.5020%	\$0	\$0
187	391.000	General Office Furn. & Equipment-ECORP	\$400,616	R-187	\$0	\$400,616	99.5020%	\$1,350,096	\$1,748,717
188	391.000	General Office Furn.-Raytown	\$562,101	R-188	\$0	\$562,101	99.5020%	\$0	\$559,302
189	391.020	General Office Furniture-Computer-ECORP	\$3,415,658	R-189	\$0	\$3,415,658	99.5020%	-\$1,041,131	\$2,357,517
190	391.020	General Office Furn Comp-Raytown	\$2,727,181	R-190	\$0	\$2,727,181	99.5020%	\$0	\$2,713,600
191	391.040	General Office Furniture Software-ECORP	\$9,044,421	R-191	\$0	\$9,044,421	99.5020%	-\$4,571,842	\$4,427,538
192	391.040	General Office Furn Software-Raytown	\$956,717	R-192	\$0	\$956,717	99.5020%	\$0	\$951,953
193	392.020	General Trans Heavy Trucks-Elec	\$0	R-193	\$0	\$0	99.5020%	\$0	\$0
194	392.040	General Trans. Trailers Electric	\$0	R-194	\$0	\$0	99.5020%	\$0	\$0
195	393.000	General Stores Equipment-ECORP	\$8,687	R-195	\$0	\$8,687	99.5020%	-\$4,704	\$3,940
196	394.000	General Tools-Electric- Raytown	\$19,948	R-196	\$0	\$19,948	99.5020%	\$5,531	\$25,380
197	395.000	General Laboratory Equipment-ECORP	\$0	R-197	\$0	\$0	99.5020%	-\$10,810	-\$10,810
198	396.000	General Power Operated Equip.-Raytown	\$19,136	R-198	\$0	\$19,136	99.5020%	\$0	\$19,041
199	397.000	General Communication Equipment-ECORP	-\$188,569	R-199	\$0	-\$188,569	99.5020%	-\$804,520	-\$992,150
200	397.000	General Communication-Raytown	-\$274,664	R-200	\$0	-\$274,664	99.5020%	\$0	-\$273,296
201	398.000	General Miscellaneous Equipment-ECORP	\$19,778	R-201	\$0	\$19,778	99.5020%	-\$79,445	-\$59,765

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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
202	398.000	General Misc. Equipment-Raytown	\$38,857	R-202	\$0	\$38,857	99.5020%	\$0	\$38,663
203		TOTAL ECORP PLANT	\$16,975,064		\$0	\$16,975,064		-\$4,984,052	\$11,906,478
204		RETIREMENTS-WORK IN PROGRESS-ECORP							
205		ECORP-Salvage-Retirements not yet classified	\$0	R-205	\$0	\$0	99.5020%	\$0	\$0
206		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
207		UCU COMMON GENERAL PLANT							
208	389.000	Land and Land Rights-UCU	\$0	R-208	\$0	\$0	100.0000%	\$0	\$0
209	390.000	Structures and Improvements Owned-UCU	-\$29,925	R-209	\$0	-\$29,925	100.0000%	\$29,925	\$0
210	390.051	Structures and Improvements Leased-UCU	-\$15,254	R-210	\$0	-\$15,254	100.0000%	\$15,254	\$0
211	391.000	Gen Office Furniture & Equipment-UCU	-\$228,633	R-211	\$0	-\$228,633	100.0000%	\$228,633	\$0
212	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-212	\$0	-\$5,248,745	100.0000%	\$5,248,745	\$0
213	391.040	Computer Software-UCU	-\$4,830,588	R-213	\$0	-\$4,830,588	100.0000%	\$4,830,588	\$0
214	391.050	Computer Software Developments-UCU	-\$2,111,548	R-214	\$0	-\$2,111,548	100.0000%	\$2,111,548	\$0
215	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$158	R-215	\$0	-\$158	100.0000%	\$158	\$0
216	392.050	Gen Transportation Equip Med Trucks-UCU	-\$1,403	R-216	\$0	-\$1,403	100.0000%	\$1,403	\$0
217	394.000	Tools, Shop and Garage Equipment-UCU	-\$15,220	R-217	\$0	-\$15,220	100.0000%	\$15,220	\$0
218	395.000	Lab Equipment-UCU	-\$10,810	R-218	\$0	-\$10,810	100.0000%	\$10,810	\$0
219	397.000	Communications Equipment-UCU	-\$1,511,306	R-219	\$0	-\$1,511,306	100.0000%	\$1,511,306	\$0
220	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-220	\$0	-\$72,431	100.0000%	\$72,431	\$0
221		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$14,076,021	\$0
222		TOTAL DEPRECIATION RESERVE	\$803,044,466		\$0	\$803,044,466		-\$8,431,958	\$787,661,033

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-11	Steam Prod Structures Elec - Sibley	311.000		\$0		-\$5,928,595
	1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175. (Rice)		\$0		-\$5,928,595	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$948,910		\$0
	To include reserve for JEC Common (Gaskins)		\$948,910		\$0	
R-121	Transmission Structures and Imp.	352.000		\$0		-\$81,148
	1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice)		\$0		-\$81,148	
R-122	Transmission Station Equipment	353.000		-\$948,910		-\$6,448,577
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	2. To remove reserve for JEC Common (Gaskins)		-\$948,910		\$0	
	3. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice)		\$0		-\$6,448,577	
R-124	Transmission Towers and Fixtures	354.000		\$0		-\$22,692
	1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice)		\$0		-\$22,692	
R-127	Transmission Overhead Cond & Devices	356.000		\$0		-\$550,323

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice)		\$0		-\$550,323	
R-129	Transmission Underground Cond & Dev.	358.000		\$0		-\$3,268
	1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice)		\$0		-\$3,268	
R-160	General Structures & Improv. Electric	390.000		\$0		-\$45,180
	1. 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 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$45,180	
R-161	General Office Furniture & Equipment	391.000		\$0		-\$747,144
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$870,534	

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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 \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$123,390	
R-162	General Office Furniture - Computer	391.020		\$0		-\$312,738
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$991,870	
	5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$679,132	
R-164	General Office Furniture - Software	391.040		\$0		-\$89,453
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$183,463	
	5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$94,010	
R-170	General Trans Equip Medium Trucks	392.050		\$0		-\$1,560
	1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulation and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$1,560	
R-172	General Stores Equipment	393.000		\$0		-\$68,869
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$67,205	

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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 \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		-\$1,664	
R-173	General Tools Equipment	394.000		\$0		-\$1,807,744
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$921,229	
	5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		-\$886,515	
R-174	General Laboratory Equipment	395.000		\$0		-\$554,035
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$242,414	
	5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		-\$311,621	
R-176	General Communication Equipment	397.000		\$0		-\$1,019,645
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$130,431	
	5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		-\$889,214	
R-177	General Misc Equipment	398.000		\$0		\$157,044

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$40,761	
	5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$197,805	
R-185	General Structures & Improve-Raytown	390.000		\$0		\$172,773
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	2. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$172,773	
R-187	General Office Furn. & Equipment-ECORP	391.000		\$0		\$1,350,096
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$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 retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$228,633	
	5. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$18,400	
	6. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$1,597,129	
R-189	General Office Furniture-Computer-ECORP	391.020		\$0		-\$1,041,131
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. 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.(Rice)		\$0		-\$5,248,745	

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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. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$582,791	
	6. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$4,790,405	
R-191	General Office Furniture Software-ECORP	391.040		\$0		-\$4,571,842
	1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$0		\$0	
	3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulation and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$6,942,136	
	5. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice)		\$0		-\$7,558,451	
	6. MPS portion of the \$4,221,592 adjustment for stopped depreciation under Aquila in 2006 through 2008.(Rice)		\$0		\$3,175,592	

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	7. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$6,753,153	
R-195	General Stores Equipment-ECORP	393.000		\$0		-\$4,704
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)		\$0		\$0	
	2. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		-\$4,704	
R-196	General Tools-Electric- Raytown	394.000		\$0		\$5,531
	1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of General Plant.(Rice)		\$0		\$0	
	2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$15,220	
	3. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$20,751	
R-197	General Laboratory Equipment-ECORP	395.000		\$0		-\$10,810
	1. 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 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$10,810	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-199	General Communication Equipment-ECORP	397.000		\$0		-\$804,520
	1. 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 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$1,511,306	
	3. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		\$706,786	
R-201	General Miscellaneous Equipment-ECORP	398.000		\$0		-\$79,445
	1. 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 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice)		\$0		-\$72,431	
	3. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175		\$0		-\$7,014	
R-209	Structures and Improvements Owned-UCU	390.000		\$0		\$29,925
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$29,925	
R-210	Structures and Improvements Leased-UCU	390.051		\$0		\$15,254
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$15,254	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-211	Gen Office Furniture & Equipment-UCU	391.000		\$0		\$228,633
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$228,633	
R-212	Gen Office Furniture-Computer-UCU	391.020		\$0		\$5,248,745
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$5,248,745	
R-213	Computer Software-UCU	391.040		\$0		\$4,830,588
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$4,830,588	
R-214	Computer Software Developments-UCU	391.050		\$0		\$2,111,548
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$2,111,548	
R-215	Gen Transportation Equip-Auto-Elec-UCU	392.000		\$0		\$158
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$158	
R-216	Gen Transportation Equip Med Trucks-UCU	392.050		\$0		\$1,403
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$1,403	
R-217	Tools, Shop and Garage Equipment-UCU	394.000		\$0		\$15,220
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$15,220	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-218	Lab Equipment-UCU	395.000		\$0		\$10,810
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$10,810	
R-219	Communications Equipment-UCU	397.000		\$0		\$1,511,306
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$1,511,306	
R-220	Miscellaneous Equipment-UCU	398.000		\$0		\$72,431
	1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice)		\$0		\$72,431	
Total Reserve Adjustments				\$0		-\$8,431,958

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense including taxes	\$43,211,132	26.69	13.85	12.84	0.035167	\$1,519,606
3	Accrued Vacation	\$2,727,224	26.69	344.83	-318.14	-0.871616	-\$2,377,092
4	Sibley - Coal & Freight	\$37,139,487	26.69	17.39	9.30	0.025479	\$946,277
5	Jeffrey-Coal	\$15,520,305	26.69	16.64	10.05	0.027534	\$427,336
6	Iatan- Coal	\$22,890,963	26.69	43.68	-16.99	-0.046548	-\$1,065,529
7	Fuel - Purchased Gas & Oil	\$15,577,125	26.69	39.83	-13.14	-0.036000	-\$560,777
8	Purchased Power	\$45,643,835	26.69	34.50	-7.81	-0.021397	-\$976,641
9	Injuries and Damages	\$785,492	26.69	44.27	-17.58	-0.048164	-\$37,832
10	Lake Road-Coal	\$9,603,686	26.69	20.37	6.32	0.017315	\$166,288
11	Pension Fund Payments	\$8,609,153	26.69	51.74	-25.05	-0.068630	-\$590,846
12	OPEB's	\$3,453,527	26.69	178.44	-151.75	-0.415753	-\$1,435,814
13	Cash Vouchers	\$112,334,927	26.69	30.00	-3.31	-0.009068	-\$1,018,653
14	TOTAL OPERATION AND MAINT. EXPENSE	\$317,496,856					-\$5,003,677
15	TAXES						
16	FICA - Employer Portion	\$3,491,801	26.69	16.50	10.19	0.027918	\$97,484
17	Federal/State Unemployment Taxes	\$154,938	26.69	75.88	-49.19	-0.134767	-\$20,881
18	MO Gross Receipts Taxes- 6%	\$4,033,663	11.49	68.29	-56.80	-0.155616	-\$627,703
19	MO Gross Receipts Taxes- 4%	\$1,349,331	11.49	36.60	-25.11	-0.068795	-\$92,827
20	MO Gross Receipts Taxes- Other Cities	\$26,088,262	11.49	45.92	-34.43	-0.094329	-\$2,460,880
21	Corporate Franchise	\$580,244	11.49	-77.50	88.99	0.243808	\$141,468
22	Property Tax	\$17,375,756	26.69	188.36	-161.67	-0.442932	-\$7,696,278
23	TOTAL TAXES	\$53,073,995					-\$10,659,617
24	OTHER EXPENSES						
25	Sales Taxes	\$15,378,150	11.49	22.00	-10.51	-0.028795	-\$442,814
26	TOTAL OTHER EXPENSES	\$15,378,150					-\$442,814
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$16,106,108
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$18,924,653	26.69	45.63	-18.94	-0.051890	-\$982,000
30	State Tax Offset	\$2,973,874	26.69	45.63	-18.94	-0.051890	-\$154,314
31	City Tax Offset	\$0	26.69	45.63	-18.94	-0.051890	\$0
32	Interest Expense Offset	\$39,557,881	26.69	86.55	-59.86	-0.164000	-\$6,487,492
33	TOTAL OFFSET FROM RATE BASE	\$61,456,408					-\$7,623,806
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$23,729,914

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Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$574,682,351	See Note (1)	See Note (1)	See Note (1)	\$574,682,351	-\$23,956,842	\$549,081,998	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$252,061,842	\$0	\$252,061,842	-\$45,134,208	\$206,927,634	\$0	\$205,827,352	\$604,361	\$205,222,991
3	TOTAL TRANSMISSION EXPENSES	\$15,525,859	\$0	\$15,525,859	-\$2,834,545	\$12,691,314	\$0	\$12,627,857	\$46,640	\$12,581,217
4	TOTAL DISTRIBUTION EXPENSES	\$21,991,543	\$0	\$21,991,543	\$810,199	\$22,801,742	\$0	\$22,688,869	\$203,465	\$22,485,404
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,195,307	\$0	\$14,195,307	-\$1,419,219	\$12,776,088	\$220,275	\$12,996,363	\$173,843	\$12,822,520
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,863,955	\$0	\$1,863,955	\$4,598,123	\$6,462,078	\$0	\$6,462,078	\$10,162	\$6,451,916
7	TOTAL SALES EXPENSES	\$173,892	\$0	\$173,892	\$4,987	\$178,879	\$0	\$178,879	\$4,987	\$173,892
8	TOTAL ADMIN. & GENERAL EXPENSES	\$50,610,749	\$0	\$50,610,749	\$6,492,222	\$57,102,971	-\$148,992	\$56,715,458	-\$2,136,329	\$58,851,787
9	TOTAL DEPRECIATION EXPENSE	\$60,632,243	See Note (1)	See Note (1)	See Note (1)	\$60,632,243	-\$2,257,537	\$63,608,503	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$234,927	\$0	\$234,927	\$1,873,878	\$2,108,805	\$0	\$2,098,303	\$0	\$2,098,303
11	TOTAL OTHER OPERATING EXPENSES	\$20,630,006	\$0	\$20,630,006	\$1,458,226	\$22,088,232	\$0	\$22,069,904	\$183,705	\$21,886,199
12	TOTAL OPERATING EXPENSE	\$437,920,323	\$0	\$377,288,080	-\$34,150,337	\$403,769,986	-\$2,186,254	\$405,273,566	-\$909,166	\$342,574,229
13	NET INCOME BEFORE TAXES	\$136,762,028	\$0	\$0	\$0	\$170,912,365	-\$21,770,588	\$143,808,432	\$0	\$0
14	TOTAL INCOME TAXES	\$859,279	See Note (1)	See Note (1)	See Note (1)	\$859,279	\$22,501,920	\$23,361,199	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$35,027,884	See Note (1)	See Note (1)	See Note (1)	\$35,027,884	-\$14,729,688	\$17,198,473	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$100,874,865	\$0	\$0	\$0	\$135,025,202	-\$29,542,820	\$103,248,760	\$0	\$0

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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$562,955,799			Rev-2		\$562,955,799	100.0000%	-\$22,656,548	\$540,299,251		
Rev-3		FCA and Unbilled Electric Rate Revenues	-\$9,844,567			Rev-3		-\$9,844,567	100.0000%	\$9,844,567	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$553,111,232					\$553,111,232		-\$12,811,981	\$540,299,251		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$218,413			Rev-6		\$218,413	99.4600%	\$245,787	\$463,021		
Rev-7	447.012	Wholesale Sales Capacity	\$940,000			Rev-7		\$940,000	99.4600%	-\$603,125	\$331,799		
Rev-8	447.030	SFR Off System Non Firm Sales	\$9,310,613			Rev-8		\$9,310,613	99.4600%	-\$9,260,336	\$0		
Rev-9	447.030	SFR Off System Firm Energy Sales	\$0			Rev-9		\$0	99.4600%	\$1,138,613	\$1,138,613		
Rev-10	447.031	Revenue InterUN/IntraST (blk11)	\$2,599,029			Rev-10		\$2,599,029	99.4600%	-\$2,584,994	\$0		
Rev-11	447.035	SFR Off System Sales WAPA	\$905,598			Rev-11		\$905,598	99.4600%	-\$459,124	\$441,584		
Rev-12	447.035	SFR Off System Sales WAPA-Net Margin	\$0			Rev-12		\$0	100.0000%	\$101,350	\$101,350		
Rev-13	447.101	Resales Private Utilities	\$15,034			Rev-13		\$15,034	99.4600%	\$0	\$14,953		
Rev-14	447.103	Resales Municipalities	\$1,546,193			Rev-14		\$1,546,193	0.0000%	\$0	\$0		
Rev-15	450.001	Other Oper Rev-Forf Disc	\$617,400			Rev-15		\$617,400	100.0000%	-\$372	\$617,028		
Rev-16	451.004	Other-Oper Rev- Disconnect Serv. Charge	\$501,801			Rev-16		\$501,801	100.0000%	\$0	\$501,801		
Rev-17	454.001	Other-Oper Rev. Rent Electric Property	\$839,589			Rev-17		\$839,589	100.0000%	\$0	\$839,589		
Rev-18	456.100	Revenue Trans Elect for Others	\$3,481,419			Rev-18		\$3,481,419	99.4600%	\$277,340	\$3,739,959		
Rev-19	456.101	Miscellaneous Electric Operating Revenue	\$331,340			Rev-19		\$331,340	99.5000%	\$0	\$329,683		
Rev-20	456.102	Other Revenue - Return Chk Svc Charge	\$264,690			Rev-20		\$264,690	99.5000%	\$0	\$263,367		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$21,571,119					\$21,571,119		-\$11,144,861	\$8,782,747		
Rev-22		TOTAL OPERATING REVENUES	\$574,682,351					\$574,682,351		-\$23,956,842	\$549,081,998		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$2,002,867	\$0	\$2,002,867	E-4	-\$138,931	\$1,863,936	99.5000%	\$0	\$1,854,616	-\$60,919	\$1,915,535
5	501.000	Fuel Expense	\$82,075,351	\$0	\$82,075,351	E-5	\$10,624,436	\$92,699,787	99.4600%	\$0	\$92,199,208	\$0	\$92,199,208
6	501.000	Fuel Additives - Limestone	\$420,935	\$0	\$420,935	E-6	-\$61,701	\$359,234	99.4600%	\$0	\$357,294	\$0	\$357,294
7	501.000	Fuel Additives - Ammonia	\$1,755,670	\$0	\$1,755,670	E-7	-\$169,353	\$1,586,317	99.4600%	\$0	\$1,577,751	\$0	\$1,577,751
8	501.000	Fuel Additives - PAC	\$101,409	\$0	\$101,409	E-8	\$28,534	\$129,943	99.4600%	\$0	\$129,241	\$0	\$129,241
9	501.000	Fuel Additives - Residuals	\$1,613,509	\$0	\$1,613,509	E-9	\$0	\$1,613,509	99.4600%	\$0	\$1,604,796	\$0	\$1,604,796
10	501.500	Fuel Handling	\$4,012,296	\$0	\$4,012,296	E-10	\$97,348	\$4,109,644	99.4600%	\$0	\$4,087,452	\$96,822	\$3,990,630
11	501.029	Fuel OSS - Fixed PRB	\$0	\$0	\$0	E-11	\$0	\$0	99.4600%	\$0	\$0	\$0	\$0
12	501.030	Fuel Off-System Steam (bk20)	\$0	\$0	\$0	E-12	-\$503,165	-\$503,165	99.4600%	\$0	-\$500,448	\$0	-\$500,448
13	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$0	\$0	\$0	E-13	\$0	\$0	99.4600%	\$0	\$0	\$0	\$0
14	502.000	Steam Expenses	\$4,474,620	\$0	\$4,474,620	E-14	\$309,782	\$4,784,402	99.5000%	\$0	\$4,760,480	\$115,516	\$4,644,964
15	505.000	Steam Operations Electric Expense	\$1,538,472	\$0	\$1,538,472	E-15	\$52,596	\$1,591,068	99.5000%	\$0	\$1,583,113	\$47,574	\$1,535,539
16	506.000	Misc. Steam Power Operations	\$2,414,680	\$0	\$2,414,680	E-16	\$93,425	\$2,508,105	99.5000%	\$0	\$2,495,564	\$35,010	\$2,460,554
17	507.000	Steam Power Operations Rents	\$3,753	\$0	\$3,753	E-17	-\$627	\$3,126	99.5000%	\$0	\$3,110	\$0	\$3,110
18	509.000	Allowances	\$3,943,471	\$0	\$3,943,471	E-18	-\$2,564,809	\$1,378,662	99.4600%	\$0	\$1,371,217	\$0	\$1,371,217
19		TOTAL OPERATION & MAINTENANCE EXPENSE	\$104,357,033	\$0	\$104,357,033		\$7,767,535	\$112,124,568		\$0	\$111,523,394	\$234,003	\$111,289,391
20		TOTAL STEAM POWER GENERATION	\$104,357,033	\$0	\$104,357,033		\$7,767,535	\$112,124,568		\$0	\$111,523,394	\$234,003	\$111,289,391
21		ELECTRIC MAINTENANCE EXPENSE											
22	510.000	Maint. Superv. & Eng - Steam Power	\$1,575,261	\$0	\$1,575,261	E-22	\$53,583	\$1,628,844	99.5000%	\$0	\$1,620,700	\$50,407	\$1,570,293

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
23	511.000	Maint. Of Structures - Steam Power	\$1,733,598	\$0	\$1,733,598	E-23	\$72,878	\$1,806,476	99.5000%	\$0	\$1,797,444	\$34,661	\$1,762,783
24	512.000	Maint. Of Boiler Plant - Steam Power	\$9,945,733	\$0	\$9,945,733	E-24	\$580,807	\$10,526,540	99.5000%	\$0	\$10,473,907	\$114,847	\$10,359,060
25	513.000	Maint. Of Electric Plant - Steam Power	\$2,938,058	\$0	\$2,938,058	E-25	\$227,172	\$3,165,230	99.5000%	\$0	\$3,149,403	\$32,947	\$3,116,456
26	514.000	Maint. Of Misc. Electric Plant - Steam Power	\$408,169	\$0	\$408,169	E-26	\$4,214	\$412,383	99.5000%	\$0	\$410,321	\$2,342	\$407,979
27		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$16,600,819	\$0	\$16,600,819		\$938,654	\$17,539,473		\$0	\$17,451,775	\$235,204	\$17,216,571
28		NUCLEAR POWER GENERATION											
29		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
30		HYDRAULIC POWER GENERATION											
31		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
32		OTHER POWER GENERATION											
33		OTHER POWER OPERATION											
34	546.000	Prod Turbine Oper - Super & Engrn	\$23,040	\$0	\$23,040	E-34	\$818	\$23,858	99.5000%	\$0	\$23,739	\$814	\$22,925
35	547.000	Prod Turbine Oper	\$10,948,611	\$0	\$10,948,611	E-35	\$2,605,886	\$13,554,497	99.4600%	\$0	\$13,481,303	\$0	\$13,481,303
36	547.020	Fuel On System Other Prod	-\$1,807,664	\$0	-\$1,807,664	E-36	\$5,822,736	\$4,015,072	99.4600%	\$0	\$3,993,391	\$0	\$3,993,391
37	547.030	Fuel Off System Other Prod	\$4,243,675	\$0	\$4,243,675	E-37	-\$4,243,675	\$0	99.4600%	\$0	\$0	\$0	\$0
38	547.033	Fuel Other InterUN/Intra S	\$1,684,129	\$0	\$1,684,129	E-38	-\$1,684,129	\$0	99.4600%	\$0	\$0	\$0	\$0
39	547.102	Fuel Handling CT Gas Purch	\$88,435	\$0	\$88,435	E-39	\$469	\$88,904	99.4600%	\$0	\$88,423	\$466	\$87,957
40	547.105	Hedging Settlements	\$4,710,449	\$0	\$4,710,449	E-40	-\$1,381,594	\$3,328,855	99.4600%	\$0	\$3,310,879	\$0	\$3,310,879
41	548.000	Other Power Generation Expense	\$463,790	\$0	\$463,790	E-41	\$11,478	\$475,268	99.5000%	\$0	\$472,892	\$11,421	\$461,471
42	549.000	Misc Other Power Generation Expense	\$686,787	\$0	\$686,787	E-42	\$6,225	\$693,012	99.5000%	\$0	\$689,547	\$6,194	\$683,353
43		TOTAL OTHER POWER OPERATION	\$21,041,252	\$0	\$21,041,252		\$1,138,214	\$22,179,466		\$0	\$22,060,174	\$18,895	\$22,041,279
44		OTHER POWER MAINTENANCE											
45	551.000	Other Maint - Supr Eng Structure Gen & Misc.	\$302,650	\$0	\$302,650	E-45	\$11,286	\$313,936	99.5000%	\$0	\$312,367	\$11,021	\$301,346
46	552.000	Other General Maintenance of Structures	\$115,636	\$0	\$115,636	E-46	\$9,694	\$125,330	99.5000%	\$0	\$124,703	\$1,318	\$123,385
47	553.000	Other General Maintenance of General Plant	\$4,544,100	\$0	\$4,544,100	E-47	\$41,309	\$4,585,409	99.5000%	\$0	\$4,562,482	\$33,782	\$4,528,700
48	554.000	Other General Maintenance of Misc. General Plant	\$1,668	\$0	\$1,668	E-48	-\$19	\$1,649	99.5000%	\$0	\$1,641	\$1	\$1,640
49		TOTAL OTHER POWER MAINTENANCE	\$4,964,054	\$0	\$4,964,054		\$62,270	\$5,026,324		\$0	\$5,001,193	\$46,122	\$4,955,071
50		TOTAL OTHER POWER GENERATION	\$26,005,306	\$0	\$26,005,306		\$1,200,484	\$27,205,790		\$0	\$27,061,367	\$65,017	\$26,996,350
51		OTHER POWER SUPPLY EXPENSES											
52	555.000	Puch. Pwr. Energy and Capacity	-\$120,173	\$0	-\$120,173	E-52	\$177,080	\$56,907	99.4600%	\$0	\$56,600	\$0	\$56,600
53	555.005	Purch Pwr Capacity Purch - Gardn	\$7,438,457	\$0	\$7,438,457	E-53	\$874,543	\$8,313,000	99.5000%	\$0	\$8,271,435	\$0	\$8,271,435
54	555.020	Purchased Power On-sys (bk10)	\$83,572,187	\$0	\$83,572,187	E-54	-\$45,996,880	\$37,575,307	99.4600%	\$0	\$37,372,400	\$0	\$37,372,400
55	555.021	Base Pwr On-Sys Interco (bk10)	\$2,108,315	\$0	\$2,108,315	E-55	-\$2,108,315	\$0	99.4600%	\$0	\$0	\$0	\$0
56	555.027	Purch Pwr On-Sys Demand	\$0	\$0	\$0	E-56	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0
57	555.030	Purch Power Off-System Sales	\$5,839,210	\$0	\$5,839,210	E-57	-\$5,839,210	\$0	99.4600%	\$0	\$0	\$0	\$0
58	555.031	Purch Power Off-System Interunit	\$959,076	\$0	\$959,076	E-58	-\$959,076	\$0	99.4600%	\$0	\$0	\$0	\$0
59	555.032	Purchase Power Intrastate (bk11)	\$684,737	\$0	\$684,737	E-59	-\$684,737	\$0	99.4600%	\$0	\$0	\$0	\$0
60	555.035	Purchased Power Off-Sys WAPA	\$573,743	\$0	\$573,743	E-60	-\$573,743	\$0	99.4600%	\$0	\$0	\$0	\$0
61	555.101	Purch Pwr MO Allocation	\$0	\$0	\$0	E-61	\$0	\$0	99.4600%	\$0	\$0	\$0	\$0
62	556.000	System Control and Load Dispatch	\$1,123,611	\$0	\$1,123,611	E-62	\$29,620	\$1,153,231	99.4600%	\$0	\$1,147,004	\$29,460	\$1,117,544
63	557.000	Other Production Expenses	\$2,919,521	\$0	\$2,919,521	E-63	\$39,837	\$2,959,358	99.4600%	\$0	\$2,943,377	\$40,677	\$2,902,700

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64		TOTAL OTHER POWER SUPPLY EXPENSES	\$105,098,684	\$0	\$105,098,684		-\$55,040,881	\$50,057,803		\$0	\$49,790,816	\$70,137	\$49,720,679	
65		TOTAL POWER PRODUCTION EXPENSES	\$252,061,842	\$0	\$252,061,842		-\$45,134,208	\$206,927,634		\$0	\$205,827,352	\$604,361	\$205,222,991	
66		TRANSMISSION EXPENSES												
67		OPERATION - TRANSMISSION EXP.												
68	560.000	Trans Oper Suprv and Engrg	\$825,387	\$0	\$825,387	E-68	-\$3,563	\$821,824	99.5000%	\$0	\$817,715	-\$3,545	\$821,260	
69	561.000	Trans Operations Expense	\$1,841,059	\$0	\$1,841,059	E-69	\$433,527	\$2,274,586	99.5000%	\$0	\$2,263,213	\$12,167	\$2,251,046	
70	562.000	Trans Oper- Station Expenses	\$139,922	\$0	\$139,922	E-70	\$4,294	\$144,216	99.5000%	\$0	\$143,495	\$4,273	\$139,222	
71	563.000	Trans Oper-OH Line Expense	\$81,648	\$0	\$81,648	E-71	\$968	\$82,616	99.5000%	\$0	\$82,203	\$963	\$81,240	
72	565.000	Trans of Electricity by Others	\$2,015,433	\$0	\$2,015,433	E-72	\$1,144,043	\$3,159,476	99.5000%	\$0	\$3,143,679	\$0	\$3,143,679	
73	565.021	Trans of Elec by Others Interunit	\$0	\$0	\$0	E-73	\$0	\$0	99.5000%	\$0	\$0	\$0	\$0	
74	565.027	Trans of Elec by Others Demand	\$7,126,339	\$0	\$7,126,339	E-74	-\$4,915,609	\$2,210,730	99.5000%	\$0	\$2,199,676	\$0	\$2,199,676	
75	565.030	Trans of Elec by Others Off Sys	\$64,378	\$0	\$64,378	E-75	\$0	\$64,378	99.5000%	\$0	\$64,056	\$0	\$64,056	
76	566.000	Trans Oper Misc Expense	\$1,154,825	\$0	\$1,154,825	E-76	\$20,795	\$1,175,620	99.5000%	\$0	\$1,169,742	\$20,577	\$1,149,165	
77	567.000	Trans Oper Rents	\$15,919	\$0	\$15,919	E-77	\$0	\$15,919	99.5000%	\$0	\$15,839	\$0	\$15,839	
78	575.000	Misc. Transmission Expenses	\$824,252	\$0	\$824,252	E-78	\$295,544	\$1,119,796	99.5000%	\$0	\$1,114,197	\$0	\$1,114,197	
79		TOTAL OPERATION - TRANSMISSION EXP.	\$14,089,162	\$0	\$14,089,162		-\$3,020,001	\$11,069,161		\$0	\$11,013,815	\$34,435	\$10,979,380	
80		MAINTENANCE - TRANSMISSION EXP.												
81	568.000	Maint. of Supervision and Engineering	\$676	\$0	\$676	E-81	\$0	\$676	99.5000%	\$0	\$673	\$0	\$673	
82	569.000	Trans Maintenance of Structures	\$18,477	\$0	\$18,477	E-82	\$2,626	\$21,103	99.5000%	\$0	\$20,997	\$328	\$20,669	
83	570.000	Trans Maintenance of Station Equipment	\$273,198	\$0	\$273,198	E-83	\$88,469	\$361,667	99.5000%	\$0	\$359,858	\$10,275	\$349,583	
84	571.000	Trans Maintenance of Overhead Lines	\$1,140,932	\$0	\$1,140,932	E-84	\$94,398	\$1,235,330	99.5000%	\$0	\$1,229,153	\$1,493	\$1,227,660	
85	572.000	Trans Maintenance of Underground Lines	\$404	\$0	\$404	E-85	-\$21	\$383	99.5000%	\$0	\$381	\$12	\$369	
86	573.000	Trans Maintenance of Misc. Trans Plant	\$3,010	\$0	\$3,010	E-86	-\$16	\$2,994	99.5000%	\$0	\$2,980	\$97	\$2,883	
87		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,436,697	\$0	\$1,436,697		\$185,456	\$1,622,153		\$0	\$1,614,042	\$12,205	\$1,601,837	
88		TOTAL TRANSMISSION EXPENSES	\$15,525,859	\$0	\$15,525,859		-\$2,834,545	\$12,691,314		\$0	\$12,627,857	\$46,640	\$12,581,217	
89		DISTRIBUTION EXPENSES												
90		OPERATION - DIST. EXPENSES												
91	580.000	Distrb Oper - Supr & Engineering	\$2,233,650	\$0	\$2,233,650	E-91	-\$87,049	\$2,146,601	99.5050%	\$0	\$2,135,975	-\$86,618	\$2,222,593	
92	581.000	Distrb Oper - Load Dispatching	\$253,889	\$0	\$253,889	E-92	\$7,384	\$261,273	99.5050%	\$0	\$259,979	\$7,347	\$252,632	
93	582.000	Distrb Oper - Station Expense	\$262,659	\$0	\$262,659	E-93	\$2,527	\$265,186	99.5050%	\$0	\$263,873	\$2,514	\$261,359	
94	583.000	Distrb Oper OH Line Expense	\$1,029,336	\$0	\$1,029,336	E-94	\$29,869	\$1,059,205	99.5050%	\$0	\$1,053,962	\$28,196	\$1,025,766	
95	584.000	Distrb Oper UG Line Expense	\$761,045	\$0	\$761,045	E-95	\$37,884	\$798,929	99.5050%	\$0	\$794,974	\$8,350	\$786,624	
96	585.000	Distrb Oper Street Light & Signal Expense	\$541	\$0	\$541	E-96	\$1	\$542	99.5050%	\$0	\$539	\$1	\$538	
97	586.000	Distrb Oper Meter Expense	\$1,219,462	\$0	\$1,219,462	E-97	\$73,707	\$1,293,169	99.5050%	\$0	\$1,286,767	\$36,919	\$1,249,848	
98	587.000	Distrb Oper Customer Install Expense	\$64,601	\$0	\$64,601	E-98	\$1,975	\$66,576	99.5050%	\$0	\$66,246	\$1,965	\$64,281	
99	588.000	Distr Oper Misc Distr Expense	\$6,079,059	\$0	\$6,079,059	E-99	\$135,125	\$6,214,184	99.5050%	\$0	\$6,183,423	\$120,529	\$6,062,894	
100	589.000	Distr Operations Rents	\$28,569	\$0	\$28,569	E-100	\$0	\$28,569	99.5050%	\$0	\$28,428	\$0	\$28,428	
101		TOTAL OPERATION - DIST. EXPENSES	\$11,932,811	\$0	\$11,932,811		\$201,423	\$12,134,234		\$0	\$12,074,166	\$119,203	\$11,954,963	
102		MAINTENANCE - DISTRIB. EXPENSES												
103	590.000	Distrb Maint-Suprv & Engineering	\$36,113	\$0	\$36,113	E-103	\$1,472	\$37,585	99.5050%	\$0	\$37,399	\$967	\$36,432	
104	591.000	Distrb Maint-Structures	\$357,670	\$0	\$357,670	E-104	\$19,155	\$376,825	99.5050%	\$0	\$374,960	\$5,183	\$369,777	
105	592.000	Distrb Maint-Station Equipment	\$219,374	\$0	\$219,374	E-105	\$42,749	\$262,123	99.5050%	\$0	\$260,825	\$6,002	\$254,823	
106	593.000	Distrb Maint-OH lines	\$7,666,152	\$0	\$7,666,152	E-106	\$354,494	\$8,020,646	99.5050%	\$0	\$7,980,944	\$46,382	\$7,934,562	
107	594.000	Distrb Maint-Maint Undergrnd Lines	\$351,068	\$0	\$351,068	E-107	\$11,777	\$362,845	99.5050%	\$0	\$361,048	\$9,557	\$351,491	
108	595.000	Distrb Maint-Maint Line Transformer	\$106,497	\$0	\$106,497	E-108	\$140,196	\$246,693	99.5050%	\$0	\$245,472	\$5,050	\$240,422	

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109	596.000	Distrib Maint- Maint St Lights/Signal	\$892,897	\$0	\$892,897	E-109	\$98,908	\$991,805	99.5050%	\$0	\$986,896	\$4,695	\$982,201
110	597.000	Distrib Maint-Maint of Meters	\$108,939	\$0	\$108,939	E-110	-\$10,392	\$98,547	99.5050%	\$0	\$98,059	\$2,189	\$95,870
111	598.000	Distrib Maint-Maint Misc Distrb Pln	\$320,022	\$0	\$320,022	E-111	-\$49,583	\$270,439	99.5050%	\$0	\$269,100	\$4,237	\$264,863
112		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$10,058,732	\$0	\$10,058,732		\$608,776	\$10,667,508		\$0	\$10,614,703	\$84,262	\$10,530,441
113		TOTAL DISTRIBUTION EXPENSES	\$21,991,543	\$0	\$21,991,543		\$810,199	\$22,801,742		\$0	\$22,688,869	\$203,465	\$22,485,404
114		CUSTOMER ACCOUNTS EXPENSE											
115	901.000	Customer Acct Superv Exp	\$501,478	\$0	\$501,478	E-115	-\$1,712	\$499,766	100.0000%	\$0	\$499,766	-\$1,712	\$501,478
116	902.000	Cust Accts Meter Reading Expense	\$3,541,832	\$0	\$3,541,832	E-116	-\$2,310,658	\$1,231,174	100.0000%	\$0	\$1,231,174	\$25,428	\$1,205,746
117	903.000	Customer Accts Records and Collection	\$6,691,397	\$0	\$6,691,397	E-117	\$153,175	\$6,844,572	100.0000%	\$220,275	\$7,064,847	\$146,645	\$6,918,202
118	904.000	Uncollectible Accounts Expense	\$3,163,648	\$0	\$3,163,648	E-118	\$229,611	\$3,393,259	100.0000%	\$0	\$3,393,259	\$0	\$3,393,259
119	905.000	Misc. Customer Accts Expense	\$296,952	\$0	\$296,952	E-119	\$510,365	\$807,317	100.0000%	\$0	\$807,317	\$3,482	\$803,835
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,195,307	\$0	\$14,195,307		-\$1,419,219	\$12,776,088		\$220,275	\$12,996,363	\$173,843	\$12,822,520
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Superv. Exp	\$125,667	\$0	\$125,667	E-122	\$4,577	\$130,244	100.0000%	\$0	\$130,244	\$4,577	\$125,667
123	908.000	Customer Assistance Expense	\$475,240	\$0	\$475,240	E-123	\$2,380,945	\$2,856,185	100.0000%	\$0	\$2,856,185	\$1,881	\$2,854,304
124	909.000	Instructional Advertising Expense	\$40,115	\$0	\$40,115	E-124	\$41,111	\$81,226	100.0000%	\$0	\$81,226	\$2,050	\$79,176
125	910.000	Misc Customer Accounts and Info Exp	\$1,222,933	\$0	\$1,222,933	E-125	\$2,171,490	\$3,394,423	100.0000%	\$0	\$3,394,423	\$1,654	\$3,392,769
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,863,955	\$0	\$1,863,955		\$4,598,123	\$6,462,078		\$0	\$6,462,078	\$10,162	\$6,451,916
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$455	\$0	\$455	E-128	\$14	\$469	100.0000%	\$0	\$469	\$14	\$455
129	912.000	Sales Expense	\$159,129	\$0	\$159,129	E-129	\$4,696	\$163,825	100.0000%	\$0	\$163,825	\$4,696	\$159,129
130	913.000	Sales Advertising Expense	\$4,111	\$0	\$4,111	E-130	\$0	\$4,111	100.0000%	\$0	\$4,111	\$0	\$4,111
131	916.000	Misc. Sales Expense	\$10,197	\$0	\$10,197	E-131	\$277	\$10,474	100.0000%	\$0	\$10,474	\$277	\$10,197
132		TOTAL SALES EXPENSES	\$173,892	\$0	\$173,892		\$4,987	\$178,879		\$0	\$178,879	\$4,987	\$173,892
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & Gen-Administrative Salaries-Allocated	\$14,191,040	\$0	\$14,191,040	E-135	-\$3,871,789	\$10,319,251	99.4740%	\$0	\$10,264,972	-\$2,315,230	\$12,580,202
136	920.000	Admin & Gen Administrative Salaries-100%	\$523,878	\$0	\$523,878	E-136	-\$295,456	\$228,422	100.0000%	\$0	\$228,422	\$0	\$228,422
137	921.000	A & G Expenses	\$1,625,348	\$0	\$1,625,348	E-137	-\$49,595	\$1,575,753	99.4740%	\$0	\$1,567,464	-\$44,666	\$1,612,130
138	922.000	A & G Expenses Transferred	\$2,899,950	\$0	\$2,899,950	E-138	-\$8,016	\$2,891,934	99.4740%	\$0	\$2,876,722	-\$7,974	\$2,884,696
139	922.050	KCPL Bill of Common Use Plant	\$0	\$0	\$0	E-139	\$0	\$0	99.4740%	\$0	\$0	\$0	\$0
140	923.000	Outside Services Employed-Allocated	\$5,487,940	\$0	\$5,487,940	E-140	-\$522,673	\$4,965,267	99.4740%	\$0	\$4,939,150	\$0	\$4,939,150
141	923.000	Outside Services Employed-100%	\$650,003	\$0	\$650,003	E-141	-\$650,003	\$0	100.0000%	\$0	\$0	\$0	\$0
142	924.000	Property Insurance	\$1,264,473	\$0	\$1,264,473	E-142	\$106,836	\$1,371,309	99.5050%	\$0	\$1,364,521	\$0	\$1,364,521
143	925.000	Injuries and Damages	\$2,334,001	\$0	\$2,334,001	E-143	-\$215,308	\$2,118,693	99.4740%	\$0	\$2,107,549	-\$475	\$2,108,024
144	926.000	Employee Pensions and Benefits-Allocated	\$12,671,696	\$0	\$12,671,696	E-144	\$6,267,597	\$18,939,293	99.4740%	\$0	\$18,839,672	\$207,206	\$18,632,466
145	926.000	Employee Pensions and Benefits-100%	\$148,512	\$0	\$148,512	E-145	\$1,825,113	\$1,973,625	100.0000%	\$0	\$1,973,625	\$0	\$1,973,625
146	928.000	Regulatory Commission Expense	\$5,521	\$0	\$5,521	E-146	\$0	\$5,521	100.0000%	\$0	\$5,521	\$0	\$5,521
147	928.001	MPSC Assessment	\$808,889	\$0	\$808,889	E-147	\$189,334	\$998,223	100.0000%	\$0	\$998,223	\$18,129	\$980,094
148	928.003	FERC Assessment	\$410,622	\$0	\$410,622	E-148	\$23,998	\$434,620	100.0000%	\$0	\$434,620	\$1,192	\$433,428
149	928.011	Reg Comm Exp- Mo Proceeding	\$1,383,203	\$0	\$1,383,203	E-149	\$256,628	\$1,639,831	100.0000%	\$0	\$1,639,831	\$0	\$1,639,831
150	928.023	Reg Comm Exp- FERC Proceedings	\$350,028	\$0	\$350,028	E-150	\$0	\$350,028	100.0000%	\$0	\$350,028	\$0	\$350,028
151	928.030	Reg. Comm. Load Research	\$12,587	\$0	\$12,587	E-151	\$459	\$13,046	100.0000%	\$0	\$13,046	\$459	\$12,587
152	928.040	Reg. Comm. Misc Tariff Filing	\$3,985	\$0	\$3,985	E-152	\$339	\$4,324	100.0000%	\$0	\$4,324	\$339	\$3,985
153	929.000	Duplicate Charges-Credit	-\$484,346	\$0	-\$484,346	E-153	\$0	-\$484,346	99.4740%	\$0	-\$481,798	\$0	-\$481,798
154	930.000	Miscellaneous A&G Expense	\$1,336,125	\$0	\$1,336,125	E-154	-\$44,188	\$1,291,937	99.4740%	\$0	\$1,285,141	\$1,074	\$1,284,067

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155	930.100	General Advertising Expense	\$56,863	\$0	\$56,863	E-155	-\$26,197	\$30,666	99.4740%	\$0	\$30,504	\$1,064	\$29,440
156	931.000	Admin & General Expense-Rents	\$2,702,124	\$0	\$2,702,124	E-156	-\$635,959	\$2,066,165	99.4740%	-\$148,992	\$1,906,305	\$0	\$1,906,305
157	933.000	A&G Transportation Expense	\$0	\$0	\$0	E-157	-\$1,592,421	-\$1,592,421	99.4740%	\$0	-\$1,584,045	\$0	-\$1,584,045
158	0.000	Miscellaneous Settlement Case No. ER-2012-0175, October 19, 2012	\$0	\$0	\$0	E-158	\$6,390,000	\$6,390,000	100.0000%	\$0	\$6,390,000	\$0	\$6,390,000
159	0.000	Miscellaneous Settlement # 2 Case No. Er-2012-0175,	\$0	\$0	\$0	E-159	\$1,000,000	\$1,000,000	100.0000%	\$0	\$1,000,000	\$0	\$1,000,000
160	0.000	Annualized level of Renewable Energy Costs per Stipulation and Agreement in Case No. ER-2012-0175.	\$0	\$0	\$0	E-160	-\$1,361,281	-\$1,361,281	100.0000%	\$0	-\$1,361,281	\$0	-\$1,361,281
161		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$48,382,442	\$0	\$48,382,442		\$6,787,418	\$55,169,860		-\$148,992	\$54,792,516	-\$2,138,882	\$56,931,398
162		MAINT., ADMIN. & GENERAL EXP.											
163	935.000	Maint. Of General Plant	\$2,228,307	\$0	\$2,228,307	E-163	-\$295,196	\$1,933,111	99.4740%	\$0	\$1,922,942	\$2,553	\$1,920,389
164		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,228,307	\$0	\$2,228,307		-\$295,196	\$1,933,111		\$0	\$1,922,942	\$2,553	\$1,920,389
165		TOTAL ADMIN. & GENERAL EXPENSES	\$50,610,749	\$0	\$50,610,749		\$6,492,222	\$57,102,971		-\$148,992	\$56,715,458	-\$2,136,329	\$58,851,787
166		DEPRECIATION EXPENSE											
167	703.000	Depreciation Expense, Dep. Exp.	\$66,195,695	See note (1)	See note (1)	E-167	See note (1)	\$66,195,695	99.5020%	-\$2,216,734	\$63,649,306	See note (1)	See note (1)
168	703.001	MO latan 1 Com RA Depr Expense	-\$5,563,452			E-168		-\$5,563,452	0.0000%	\$0	\$0		
169	703.101	Depr Steam Elec Prod ARC	\$0			E-169		\$0	0.0000%	\$0	\$0		
170	703.000	Depreciation Reserve Amortizations	\$0			E-170		\$0	99.5020%	-\$40,803	-\$40,803		
171		TOTAL DEPRECIATION EXPENSE	\$60,632,243	\$0	\$0		\$0	\$60,632,243		-\$2,257,537	\$63,608,503	\$0	\$0
172		AMORTIZATION EXPENSE											
173	704.000	Amort-LTD Term Electric Plant	\$285,834	\$0	\$285,834	E-173	-\$136,855	\$148,979	99.5020%	\$0	\$148,237	\$0	\$148,237
174	705.010	Amortization of Intangible Plant-Software	\$130,771	\$0	\$130,771	E-174	\$1,132,288	\$1,263,059	99.5020%	\$0	\$1,256,769	\$0	\$1,256,769
175	705.010	Amortization of Other Intangible Plant	-\$227,874	\$0	-\$227,874	E-175	\$587,667	\$359,793	99.5020%	\$0	\$358,001	\$0	\$358,001
176	705.000	latan 1 & 2/Common Regulatory Asset Amortization	\$46,196	\$0	\$46,196	E-176	\$290,778	\$336,974	99.5020%	\$0	\$335,296	\$0	\$335,296
177		TOTAL AMORTIZATION EXPENSE	\$234,927	\$0	\$234,927		\$1,873,878	\$2,108,805		\$0	\$2,098,303	\$0	\$2,098,303
178		OTHER OPERATING EXPENSES											
179	707.400	Regulatory Credits	-\$307,656	\$0	-\$307,656	E-179	\$0	-\$307,656	0.0000%	\$0	\$0	\$0	\$0
180	711.101	Accretion Expense Steam Prod ARO	\$214,652	\$0	\$214,652	E-180	\$0	\$214,652	0.0000%	\$0	\$0	\$0	\$0
181	708.101	State Cap Stk Tax Elec	\$541,910	\$0	\$541,910	E-181	\$0	\$541,910	99.5020%	\$0	\$539,211	\$0	\$539,211
182	708.103	Misc Occup Taxes Elec	\$0	\$0	\$0	E-182	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
183	708.110	Earnings Tax Electric	\$0	\$0	\$0	E-183	\$0	\$0	99.4740%	\$0	\$0	\$0	\$0
184	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-184	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
185	708.111	Other Tax Expense	\$0	\$0	\$0	E-185	\$0	\$0	99.4740%	\$0	\$0	\$0	\$0
186	708.112	Taxes Other than Income Taxes	\$57,124	\$0	\$57,124	E-186	\$0	\$57,124	100.0000%	\$0	\$57,124	\$0	\$57,124
187	708.120	Property Taxes - Elec	\$16,040,367	\$0	\$16,040,367	E-187	\$1,421,827	\$17,462,194	99.5020%	\$0	\$17,375,232	\$0	\$17,375,232
188	708.142	F.I.C.A. Taxes	\$6,488	\$0	\$6,488	E-188	-\$148,277	-\$141,789	99.4740%	\$0	-\$141,043	\$0	-\$141,043
189	708.143	Payroll Taxes Wolf Creek & JEC	\$134,652	\$0	\$134,652	E-189	\$0	\$134,652	99.4740%	\$0	\$133,944	\$0	\$133,944
190	708.144	Payroll Taxes Joint Owner	\$3,942,563	\$0	\$3,942,563	E-190	\$0	\$3,942,563	99.4740%	\$0	\$3,921,825	\$0	\$3,921,825
191	708.150	Const Payroll Tax	-\$94	\$0	-\$94	E-191	\$184,676	\$184,582	99.4740%	\$0	\$183,611	\$183,705	-\$94
192		TOTAL OTHER OPERATING EXPENSES	\$20,630,006	\$0	\$20,630,006		\$1,458,226	\$22,088,232		\$0	\$22,069,904	\$183,705	\$21,886,199
193		TOTAL OPERATING EXPENSE	\$437,920,323	\$0	\$377,288,080		-\$34,150,337	\$403,769,986		-\$2,186,254	\$405,273,566	-\$909,166	\$342,574,229
194		NET INCOME BEFORE TAXES	\$136,762,028					\$170,912,365		-\$21,770,588	\$143,808,432		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
195		INCOME TAXES											
196	709.101	Current Income Taxes	\$859,279	See note (1)	See note (1)	E-196	See note (1)	\$859,279	100.0000%	\$22,501,920	\$23,361,199	See note (1)	See note (1)
197		TOTAL INCOME TAXES	\$859,279					\$859,279		\$22,501,920	\$23,361,199		
198		DEFERRED INCOME TAXES											
199	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$26,920,140	See note (1)	See note (1)	E-199	See note (1)	\$26,920,140	100.0000%	-\$8,890,426	\$18,029,714	See note (1)	See note (1)
200	711.410	Amortization of Deferred ITC	-\$677,564			E-200		-\$677,564	100.0000%	\$0	-\$677,564		
201	710.111	Deferred Income Taxes-State	\$2,555,648			E-201		\$2,555,648	0.0000%	\$0	\$0		
202	711.110	Amort Fed Def Inc Tax	\$5,685,585			E-202		\$5,685,585	100.0000%	-\$5,839,262	-\$153,677		
203	711.111	Amort St Def Inc Tax	\$544,075			E-203		\$544,075	0.0000%	\$0	\$0		
204		TOTAL DEFERRED INCOME TAXES	\$35,027,884					\$35,027,884		-\$14,729,688	\$17,198,473		
205		NET OPERATING INCOME	\$100,874,865					\$135,025,202		-\$29,542,820	\$103,248,760		

(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	-\$22,656,548	-\$22,656,548
	1. To eliminate billed FAC revenues(Lyons)		\$0	\$0		\$0	-\$35,269,698	
	2. Update Period Adjustment(Wells)		\$0	\$0		\$0	\$5,280,519	
	3. Adjustment for Billing Corrections(Kliethermes)		\$0	\$0		\$0	-\$211,118	
	4. Adjustment for Rate Switchers.(Wells/Kliethermes)		\$0	\$0		\$0	-\$1,236,308	
	5. Annualization for Rate Change.(Wells/Kliethermes)		\$0	\$0		\$0	\$9,484,822	
	6. Weather Adjustment.(Wells)		\$0	\$0		\$0	-\$4,239,637	
	7. 365-Days Adjustment.(Wells/Kliethermes)		\$0	\$0		\$0	\$273,479	
	8. Annualization for Large Customer Load Changes.(Kliethermes)		\$0	\$0		\$0	\$1,877,505	
	9. Annualization for Customer Growth.(Lyons)		\$0	\$0		\$0	\$1,383,888	
Rev-3	FCA and Unbilled Electric Rate Revenues		\$0	\$0	\$0	\$0	\$9,844,567	\$9,844,567
	1. To eliminate FCA and Unbilled electric revenues(Lyons)		\$0	\$0		\$0	\$9,844,567	
Rev-6	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	\$245,787	\$245,787
	1.To annualize SPP Loss Revenue and Net RNU updated through August 31, 2012.(Harris)		\$0	\$0		\$0	\$245,787	
Rev-7	Wholesale Sales Capacity	447.012	\$0	\$0	\$0	\$0	-\$603,125	-\$603,125
	1. To adjust Firm capacity related WAPA sales updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$603,125	
Rev-8	SFR Off System Non Firm Sales	447.030	\$0	\$0	\$0	\$0	-\$9,260,336	-\$9,260,336
	1. To remove non-firm off-system sales revenues updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$9,260,336	
Rev-9	SFR Off System Firm Energy Sales	447.030	\$0	\$0	\$0	\$0	\$1,138,613	\$1,138,613
	1. To reflect Net Margin on non-firm off system sales updated through August 31, 2012. (Harris)		\$0	\$0		\$0	\$1,138,613	
Rev-10	Revenue InterUN/IntraST (blk11)	447.031	\$0	\$0	\$0	\$0	-\$2,584,994	-\$2,584,994
	1. To remove intercompany/rate district energy transfers from MPS to L&P. (Harris)		\$0	\$0		\$0	-\$2,584,994	
Rev-11	SFR Off System Sales WAPA	447.035	\$0	\$0	\$0	\$0	-\$459,124	-\$459,124
	1. To annualize energy revenue from WAPA sales updated through August 31, 2012. (Harris)		\$0	\$0		\$0	-\$459,124	
Rev-12	SFR Off System Sales WAPA-Net Margin	447.035	\$0	\$0	\$0	\$0	\$101,350	\$101,350
	1. To include miscellaneous fixed costs related to WAPA sales updated through August 31, 2012. (Harris)		\$0	\$0		\$0	\$101,350	

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Rev-15	Other Oper Rev-Forf Disc	450.001	\$0	\$0	\$0	\$0	-\$372	-\$372
	1. To include an annualized level of late fees through August 31, 2012. (Lyons)		\$0	\$0		\$0	-\$372	
Rev-18	Revenue Trans Elect for Others	456.100	\$0	\$0	\$0	\$0	\$277,340	\$277,340
	1.To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE.(Harris)		\$0	\$0		\$0	-\$314,234	
	2. To include transmission revenues through the True Up period, August 31, 2012. (Harris)		\$0	\$0		\$0	\$591,574	
E-4	Steam Operation Supervision	500.000	-\$61,225	-\$77,706	-\$138,931	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$31,881	\$0		\$0	\$0	
	2. To reflect an annualized level for Incentive Compensation expense.(Prenger)		-\$93,106	\$0		\$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	-\$162,670		\$0	\$0	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$84,964		\$0	\$0	
E-5	Fuel Expense	501.000	\$0	\$10,624,436	\$10,624,436	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense updated through August 31, 2012. (Majors)		\$0	\$10,854,851		\$0	\$0	
	2.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$230,415		\$0	\$0	
E-6	Fuel Additives - Limestone	501.000	\$0	-\$61,701	-\$61,701	\$0	\$0	\$0
	1. To annualize fuel additive-Limestone updated through August 31, 2012.(Majors)		\$0	-\$61,701		\$0	\$0	
E-7	Fuel Additives - Ammonia	501.000	\$0	-\$169,353	-\$169,353	\$0	\$0	\$0
	1. To annualize fuel additive-Ammonia/Urea updated through August 31, 2012. (Majors)		\$0	-\$169,353		\$0	\$0	
E-8	Fuel Additives - PAC	501.000	\$0	\$28,534	\$28,534	\$0	\$0	\$0
	1. To annualize fuel additive-PAC updated through August 31, 2012. (Majors)		\$0	\$28,534		\$0	\$0	
E-10	Fuel Handling	501.500	\$97,348	\$0	\$97,348	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$97,348	\$0		\$0	\$0	
E-12	Fuel Off-System Steam (bk20)	501.030	\$0	-\$503,165	-\$503,165	\$0	\$0	\$0
	1. To remove off system slaes costs in Book 20.(Harris)		\$0	-\$503,165		\$0	\$0	

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E-14	Steam Expenses	502.000	\$116,096	\$193,686	\$309,782	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$116,096	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses.(Lyons)		\$0	\$221,742		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	-\$28,056		\$0	\$0	
E-15	Steam Operations Electric Expense	505.000	\$47,813	\$4,783	\$52,596	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$47,813	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$19,230		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	-\$14,447		\$0	\$0	
E-16	Misc. Steam Power Operations	506.000	\$35,186	\$58,239	\$93,425	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$35,186	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$44,502		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$13,737		\$0	\$0	
E-17	Steam Power Operations Rents	507.000	\$0	-\$627	-\$627	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	-\$1,066		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$439		\$0	\$0	
E-18	Allowances	509.000	\$0	-\$2,564,809	-\$2,564,809	\$0	\$0	\$0
	1.To reflect the annualized amortization of SO2 emission allowances.(Harris)		\$0	\$206,058		\$0	\$0	
	2. To reflect the annualized use of emission allowances updated through August 31, 2012. (Majors)		\$0	-\$2,770,867		\$0	\$0	
E-22	Maint. Superv. & Eng - Steam Power	510.000	\$50,660	\$2,923	\$53,583	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$50,660	\$0		\$0	\$0	

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	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$11,356		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	-\$8,433		\$0	\$0	
E-23	Maint. Of Structures - Steam Power	511.000	\$34,835	\$38,043	\$72,878	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$34,835	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$34,714		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$3,329		\$0	\$0	
E-24	Maint. Of Boiler Plant - Steam Power	512.000	\$115,424	\$465,383	\$580,807	\$0	\$0	\$0
	1. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$451,239		\$0	\$0	
	2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$14,144		\$0	\$0	
	3. To include an annualized level of payroll expense.(Prenger)		\$115,424	\$0		\$0	\$0	
E-25	Maint. Of Electric Plant - Steam Power	513.000	\$33,113	\$194,059	\$227,172	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$33,113	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$153,442		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$40,617		\$0	\$0	
E-26	Maint. Of Misc. Electric Plant - Steam Power	514.000	\$2,354	\$1,860	\$4,214	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,354	\$0		\$0	\$0	
	2. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$138		\$0	\$0	
	3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	\$1,722		\$0	\$0	

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E-34	Prod Turbine Oper - Super & Engr	546.000	\$818	\$0	\$818	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$818	\$0		\$0	\$0	
E-35	Prod Turbine Oper	547.000	\$0	\$2,605,886	\$2,605,886	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense updated through August 31, 2012. (Majors)		\$0	\$2,605,886		\$0	\$0	
E-36	Fuel On System Other Prod	547.020	\$0	\$5,822,736	\$5,822,736	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense. (Prenger)		\$0	\$5,927,804		\$0	\$0	
	2. To annualize fuel and purchased power expense-Firm reservation charges updated through August 31, 2012. (Majors)		\$0	-\$105,068		\$0	\$0	
E-37	Fuel Off System Other Prod	547.030	\$0	-\$4,243,675	-\$4,243,675	\$0	\$0	\$0
	1. To remove Off System sales costs in Book 20.(Harris)		\$0	-\$4,243,675		\$0	\$0	
E-38	Fuel Other InterUN/Intra S	547.033	\$0	-\$1,684,129	-\$1,684,129	\$0	\$0	\$0
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$1,684,129		\$0	\$0	
E-39	Fuel Handling CT Gas Purch	547.102	\$469	\$0	\$469	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$469	\$0		\$0	\$0	
E-40	Hedging Settlements	547.105	\$0	-\$1,381,594	-\$1,381,594	\$0	\$0	\$0
	1.To include a normalized level of hedging costs for purchased power and on system generation updated through August 31, 2012. (Hyneman)		\$0	-\$1,381,594		\$0	\$0	
E-41	Other Power Generation Expense	548.000	\$11,478	\$0	\$11,478	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$11,478	\$0		\$0	\$0	
E-42	Misc Other Power Generation Expense	549.000	\$6,225	\$0	\$6,225	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$6,225	\$0		\$0	\$0	
E-45	Other Maint - Supr Eng Structure Gen & Misc.	551.000	\$11,076	\$210	\$11,286	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$210		\$0	\$0	
	2 To include an annualized level of Payroll expense.(Prenger)		\$11,076	\$0		\$0	\$0	
E-46	Other General Maintenance of Structures	552.000	\$1,325	\$8,369	\$9,694	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$8,369		\$0	\$0	

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	2. To include an annualized level of payroll expense.(Prenger)		\$1,325	\$0		\$0	\$0	
E-47	Other General Maintenance of General Plant	553.000	\$33,952	\$7,357	\$41,309	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	\$7,357		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$33,952	\$0		\$0	\$0	
E-48	Other General Maintenance of Misc. General Plant	554.000	\$1	-\$20	-\$19	\$0	\$0	\$0
	1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons)		\$0	-\$20		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1	\$0		\$0	\$0	
E-52	Puch. Pwr. Energy and Capacity	555.000	\$0	\$177,080	\$177,080	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$120,173		\$0	\$0	
	2. To include border customer costs through August 31, 2012. (Harris)		\$0	\$56,907		\$0	\$0	
E-53	Purch Pwr Capacity Purch - Gardn	555.005	\$0	\$874,543	\$874,543	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	\$874,543		\$0	\$0	
E-54	Purchased Power On-sys (bk10)	555.020	\$0	-\$45,996,880	-\$45,996,880	\$0	\$0	\$0
	1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges From Acct 547, Fuel.(Hyneman)		\$0	\$0		\$0	\$0	
	2.To remove test year charges associated with Hedging for Purchased Power consistent with Staff's Positon in GMO FAC Case No. GO-2011-0390.(Hyneman)		\$0	\$0		\$0	\$0	
	3. To annualize fuel and purchased power expense updated through August 31, 2012. (Majors)		\$0	-\$45,996,880		\$0	\$0	
E-55	Base Pwr On-Sys Interco (bk10)	555.021	\$0	-\$2,108,315	-\$2,108,315	\$0	\$0	\$0
	1. To annualize fuel and purchased power expense.(Prenger)		\$0	-\$2,108,315		\$0	\$0	
E-57	Purch Power Off-System Sales	555.030	\$0	-\$5,839,210	-\$5,839,210	\$0	\$0	\$0
	1.To remove off-system sales costs in Book 20.(Harris)		\$0	-\$5,839,210		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purch Power Off-System Interunit	555.031	\$0	-\$959,076	-\$959,076	\$0	\$0	\$0
	1.To remove interunit off-system sales costs.(Harris)		\$0	-\$959,076		\$0	\$0	

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E-59	Purchase Power Intrastate (bk11)	555.032	\$0	-\$684,737	-\$684,737	\$0	\$0	\$0
	1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)		\$0	-\$684,737		\$0	\$0	
E-60	Purchased Power Off-Sys WAPA	555.035	\$0	-\$573,743	-\$573,743	\$0	\$0	\$0
	1.To remove off-system WAPA sales cost.(Harris)		\$0	-\$573,743		\$0	\$0	
E-62	System Control and Load Dispatch	556.000	\$29,620	\$0	\$29,620	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$29,620	\$0		\$0	\$0	
E-63	Other Production Expenses	557.000	\$40,898	-\$1,061	\$39,837	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$40,898	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$1,061		\$0	\$0	
E-68	Trans Oper Suprv and Engrg	560.000	-\$3,563	\$0	-\$3,563	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$16,151	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$19,714	\$0		\$0	\$0	
E-69	Trans Operations Expense	561.000	\$12,228	\$421,299	\$433,527	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$12,228	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-MPS as of August 31, 2012.(Hyneman)		\$0	\$421,299		\$0	\$0	
E-70	Trans Oper- Station Expenses	562.000	\$4,294	\$0	\$4,294	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,294	\$0		\$0	\$0	
E-71	Trans Oper-OH Line Expense	563.000	\$968	\$0	\$968	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$968	\$0		\$0	\$0	
E-72	Trans of Electricity by Others	565.000	\$0	\$1,144,043	\$1,144,043	\$0	\$0	\$0
	1.To annualize Account 565 Transmission Expenses as of August 31, 2012.(Hyneman)		\$0	\$1,144,043		\$0	\$0	
E-74	Trans of Elec by Others Demand	565.027	\$0	-\$4,915,609	-\$4,915,609	\$0	\$0	\$0
	1. To remove the test year Transmission expense associated with Crossroads based on the Commission Order in Case No. ER-2012-0356.(Featherstone)		\$0	-\$4,915,609		\$0	\$0	
E-76	Trans Oper Misc Expense	566.000	\$20,680	\$115	\$20,795	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$20,680	\$0		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$115		\$0	\$0	
E-78	Misc. Transmission Expenses	575.000	\$0	\$295,544	\$295,544	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO- MPS as of August 31, 2012.(Hyneman)		\$0	\$295,544		\$0	\$0	
E-82	Trans Maintenance of Structures	569.000	\$330	\$2,296	\$2,626	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$2,296		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$330	\$0		\$0	\$0	
E-83	Trans Maintenance of Station Equipment	570.000	\$10,327	\$78,142	\$88,469	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$78,142		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$10,327	\$0		\$0	\$0	
E-84	Trans Maintenance of Overhead Lines	571.000	\$1,501	\$92,897	\$94,398	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	\$68,647		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$1,501	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$24,250		\$0	\$0	
E-85	Trans Maintenance of Underground Lines	572.000	\$12	-\$33	-\$21	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	-\$33		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$12	\$0		\$0	\$0	
E-86	Trans Maintenance of Miscl. Trans Plant	573.000	\$97	-\$113	-\$16	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)		\$0	-\$113		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$97	\$0		\$0	\$0	
E-91	Distrb Oper - Supr & Engineering	580.000	-\$87,049	\$0	-\$87,049	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$41,116	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$128,165	\$0		\$0	\$0	

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E-92	Distrb Oper - Load Dispatching	581.000	\$7,384	\$0	\$7,384	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$7,384	\$0		\$0	\$0	
E-93	Distrb Oper - Station Expense	582.000	\$2,527	\$0	\$2,527	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,527	\$0		\$0	\$0	
E-94	Distrb Oper OH Line Expense	583.000	\$28,336	\$1,533	\$29,869	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$28,511	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$175	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$1,533		\$0	\$0	
E-95	Distrb Oper UG Line Expense	584.000	\$8,392	\$29,492	\$37,884	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$8,392	\$0		\$0	\$0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)		\$0	\$25,768		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)		\$0	\$3,724		\$0	\$0	
E-96	Distrb Oper Street Light & Signal Expense	585.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1	\$0		\$0	\$0	
E-97	Distrb Oper Meter Expense	586.000	\$37,103	\$36,604	\$73,707	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$37,103	\$0		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$36,604		\$0	\$0	
E-98	Distrb Oper Customer Install Expense	587.000	\$1,975	\$0	\$1,975	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,975	\$0		\$0	\$0	
E-99	Distr Oper Misc Distr Expense	588.000	\$121,129	\$13,996	\$135,125	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$121,566	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$437	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$13,996		\$0	\$0	

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E-103	Distrb Maint-Suprv & Engineering	590.000	\$972	\$500	\$1,472	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$500		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$972	\$0		\$0	\$0	
E-104	Distrb Maint-Structures	591.000	\$5,209	\$13,946	\$19,155	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$13,946		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$5,209	\$0		\$0	\$0	
E-105	Distrb Maint-Station Equipment	592.000	\$6,032	\$36,717	\$42,749	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$31,858		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$6,032	\$0		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$4,859		\$0	\$0	
E-106	Distrb Maint-OH lines	593.000	\$46,613	\$307,881	\$354,494	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$142,070		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$46,743	\$0		\$0	\$0	
	3. To reflect an annualized level for Incentive Compensation expense.(Prenger)		-\$130	\$0		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$164,412		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$1,399		\$0	\$0	
E-107	Distrib Maint-Maint Undergrnd Lines	594.000	\$9,605	\$2,172	\$11,777	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$2,172		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$9,605	\$0		\$0	\$0	
E-108	Distrib Maint-Maint Line Transformer	595.000	\$5,075	\$135,121	\$140,196	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$36,526		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$5,075	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$98,595		\$0	\$0	
E-109	Distrib Maint- Maint St Lights/Signal	596.000	\$4,718	\$94,190	\$98,908	\$0	\$0	\$0

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	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	\$93,315		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$4,718	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$93		\$0	\$0	
	4. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$782		\$0	\$0	
E-110	Distrib Maint-Maint of Meters	597.000	\$2,200	-\$12,592	-\$10,392	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	-\$12,592		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$2,200	\$0		\$0	\$0	
E-111	Distrib Maint-Maint MiscI Distrib Pln	598.000	\$4,258	-\$53,841	-\$49,583	\$0	\$0	\$0
	1. To Include a normalized level of Distribution Maintenance Expense 3- year average(Lyons)		\$0	-\$53,841		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$4,258	\$0		\$0	\$0	
E-115	Customer Acct Superv Exp	901.000	-\$1,712	\$0	-\$1,712	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$13,150	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$14,862	\$0		\$0	\$0	
E-116	Cust Accts Meter Reading Expense	902.000	\$25,428	-\$2,336,086	-\$2,310,658	\$0	\$0	\$0
	1. To remove outsourced meter reading expense.(Lyons)		\$0	-\$2,396,213		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$25,428	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors)		\$0	\$60,127		\$0	\$0	
E-117	Customer Accts Records and Collection	903.000	\$146,645	\$6,530	\$153,175	\$0	\$220,275	\$220,275
	1. To reflect interest at 4.25%(Prime rate 3/31/12 plus 1%) on balance of Acct. 235 ending 3/31/12(Gaskins)		\$0	\$0		\$0	\$220,275	
	2. To include an annualized level of payroll expense.(Prenger)		\$146,645	\$0		\$0	\$0	
	3. To include an annualized level of credit/debit card expense through August 31, 2012. (Lyons)		\$0	\$6,530		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$229,611	\$229,611	\$0	\$0	\$0
	1.To include an annualized level of bad debt expense. (Lyons)		\$0	\$229,611		\$0	\$0	
E-119	Miscl. Customer Accts Expense	905.000	\$3,482	\$506,883	\$510,365	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$3,482	\$0		\$0	\$0	
	2.To annualize bank fees for the sale of accounts receivable.(Harris)		\$0	\$506,883		\$0	\$0	
	3		\$0	\$0		\$0	\$0	
E-122	Customer Service Superv. Exp	907.000	\$4,577	\$0	\$4,577	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,577	\$0		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$1,881	\$2,379,064	\$2,380,945	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM deferral.(Lyons)		\$0	\$907,928		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral updated through August 31, 2012.(Lyons)		\$0	\$1,281,411		\$0	\$0	
	3. To include an annualized level of payroll expense.(Prenger)		\$1,881	\$0		\$0	\$0	
	4. To include an annualized level of advertising expense.(Prenger)		\$0	-\$106		\$0	\$0	
	5. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)		\$0	\$117,500		\$0	\$0	
	6. To include ERPP amortization of a 3-year period.(Lyons)		\$0	\$72,331		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	\$2,050	\$39,061	\$41,111	\$0	\$0	\$0
	1.To include DSM advertising costs.(Lyons)		\$0	\$10,716		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		\$2,050	\$0		\$0	\$0	
	3. To include an annualized level of advertising expense.(Prenger)		\$0	-\$285		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)		\$0	\$28,630		\$0	\$0	
E-125	Misc Customer Accounts and Info Exp	910.000	\$1,654	\$2,169,836	\$2,171,490	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$12,451	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$10,797	\$0		\$0	\$0	
	3. To reflect KCPL's Adj CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$133		\$0	\$0	
	4.To include an annualized level of Renewable Energy Costs through August 31, 2012.(Lyons)		\$0	\$1,361,281		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable Energy Costs.(Lyons)		\$0	\$808,688		\$0	\$0	
E-128	Sales Supervision	911.000	\$14	\$0	\$14	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$14	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$4,696	\$0	\$4,696	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$4,696	\$0		\$0	\$0	
E-131	Miscl. Sales Expense	916.000	\$277	\$0	\$277	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$277	\$0		\$0	\$0	
E-135	Admin & Gen-Administrative Salaries-Allocated	920.000	-\$2,327,473	-\$1,544,316	-\$3,871,789	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$299,332	\$0		\$0	\$0	
	2. To reflect an annualized level of Incentive Compensation expense.(Prenger)		-\$169,736	\$0		\$0	\$0	
	3. To remove test year MPS expenses related to KCPL's ORVS employee severance program.(Hyneman)		-\$2,457,069	\$0		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses .(Prenger)		\$0	-\$1,183,870		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to remove executive discretionary bonuses and executive severance payments.(Majors)		\$0	-\$360,446		\$0	\$0	
E-136	Admin & Gen Administrative Salaries-100%	920.000	\$0	-\$295,456	-\$295,456	\$0	\$0	\$0
	1. To remove test year transition costs amortizations.(Majors)		\$0	-\$295,456		\$0	\$0	
E-137	A & G Expenses	921.000	-\$44,902	-\$4,693	-\$49,595	\$0	\$0	\$0
	1.To remove employee separation (ORVS) expenses booked to account 921 (career transition services). (Hyneman)		-\$44,902	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To correct expense report items to below the line.(Majors)		\$0	-\$977		\$0	\$0	
	4. To reflect KCPL's Adj CS-11 to correct lobbying expense to below the line.(Majors)		\$0	-\$18		\$0	\$0	
	5. To reflect KCPL's Adj CS-11 to correct reversals of expense entries.(Majors)		\$0	\$404		\$0	\$0	
	6. To reflect KCPL's Adj.CS-11 to remove spousal travel.(Majors)		\$0	-\$87		\$0	\$0	
	7. To include an annualized level of latan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons)		\$0	\$1,070		\$0	\$0	
	8. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons)		\$0	-\$5,085		\$0	\$0	

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E-138	A & G Expenses Transferred	922.000	-\$8,016	\$0	-\$8,016	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		-\$8,016	\$0		\$0	\$0	
E-140	Outside Services Employed-Allocated	923.000	\$0	-\$522,673	-\$522,673	\$0	\$0	\$0
	1. To reflect KCPL's Adj.CS-11 to remove expenses related to Aquila Headquarters and former executive.(Majors)		\$0	-\$141,524		\$0	\$0	
	2. To reflect KCPL's Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees.(Majors)		\$0	-\$381,447		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$298		\$0	\$0	
E-141	Outside Services Employed-100%	923.000	\$0	-\$650,003	-\$650,003	\$0	\$0	\$0
	1. To remove test year transition costs amortization.(Majors)		\$0	-\$650,003		\$0	\$0	
E-142	Property Insurance	924.000	\$0	\$106,836	\$106,836	\$0	\$0	\$0
	1. To include an annualized level of Insurance expense.(Gaskins)		\$0	\$106,836		\$0	\$0	
E-143	Injuries and Damages	925.000	-\$478	-\$214,830	-\$215,308	\$0	\$0	\$0
	1. To include an annualized level of Injuries & Damages.(Gaskins)		\$0	-\$593,470		\$0	\$0	
	2. To include an annualized level of payroll expense.(Prenger)		-\$478	\$0		\$0	\$0	
	3. To reflect KCPL's Adj.CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation.(Majors)		\$0	\$360,597		\$0	\$0	
	4. To include an annualized level of Insurance expense.(Gaskins)		\$0	\$18,043		\$0	\$0	
E-144	Employee Pensions and Benefits-Allocated	926.000	\$208,302	\$6,059,295	\$6,267,597	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,116	\$0		\$0	\$0	
	2. To reflect an annualized level for other benefits.(Prenger)		\$158,814	\$0		\$0	\$0	
	3. To reflect an annualized level of 401K expenses.(Prenger)		\$47,372	\$0		\$0	\$0	
	4. To adjust GMO SERP payments for reasonableness and proper allocation to Acct 926 Employee Benefits.(Hyneman)		\$0	-\$121,607		\$0	\$0	
	5. To annualized account 926 FAS 106 GMO MPS OPEB expense.(Hyneman)		\$0	-\$113,775		\$0	\$0	

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	6. To annualize MPS Pension expense based on ER-2010-0356 Stipulation - 12 yr avg MPS projected share of FAS 87 regulatory expense including funded status adjustment . (Hyneman)		\$0	\$6,294,677		\$0	\$0	
E-145	Employee Pensions and Benefits-100%	926.000	\$0	\$1,825,113	\$1,825,113	\$0	\$0	\$0
	1.To annualize 3/31/12 MPS ERISA pension asset balance over 60 months(Hyneman)		\$0	\$1,825,113		\$0	\$0	
E-147	MPSC Assessment	928.001	\$18,129	\$171,205	\$189,334	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$18,129	\$0		\$0	\$0	
	2. To reflect the most current MPSC assesment amount.(Prenger)		\$0	\$171,205		\$0	\$0	
E-148	FERC Assessment	928.003	\$1,192	\$22,806	\$23,998	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,192	\$0		\$0	\$0	
	2. To reflect the most current FERC assesment amount as of August 31, 2012. (Hyneman)		\$0	\$22,806		\$0	\$0	
E-149	Reg Comm Exp- Mo Proceeding	928.011	\$0	\$256,628	\$256,628	\$0	\$0	\$0
	1. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)		\$0	-\$875		\$0	\$0	
	2. To reflect KCPL's Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355.(Majors)		\$0	-\$95,138		\$0	\$0	
	3. To reflect KCPL's Adj. CS-11 to remove over amortization of 2007 rate case expenses. (Majors)		\$0	-\$158,966		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to remove Nextsource rate case expenses.(Majors)		\$0	-\$21,938		\$0	\$0	
	5.To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$128,700		\$0	\$0	
	6. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years.(Majors)		\$0	\$427,228		\$0	\$0	
	7. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$86,734		\$0	\$0	
	8. To include a normalized level of rate case expenses over 3 years.(Majors)		\$0	\$148,283		\$0	\$0	
E-151	Reg. Comm. Load Research	928.030	\$459	\$0	\$459	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$459	\$0		\$0	\$0	
E-152	Reg. Comm. Misc Tariff Filing	928.040	\$339	\$0	\$339	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$339	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$1,080	-\$45,268	-\$44,188	\$0	\$0	\$0

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	1. To include an annualized level of payroll expense. (Prenger)		\$1,080	\$0		\$0	\$0	
	2. To reflect an annualized level for dues & donations expense.(Prenger)		\$0	-\$24,099		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect KCPL's CS-11 Removal of Long-Term Incentive Program Equity Expenses.(Prenger)		\$0	-\$83,698		\$0	\$0	
	5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$18		\$0	\$0	
	6. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entires.(Majors)		\$0	\$62,525		\$0	\$0	
	7. To reflect KCPL's Adj.CS-11 to remove spousal travel(Majors)		\$0	-\$14		\$0	\$0	
E-155	General Advertising Expense	930.100	\$1,070	-\$27,267	-\$26,197	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$1,070	\$0		\$0	\$0	
	2. To include an annualized level of advertising expense.(Prenger)		\$0	-\$27,267		\$0	\$0	
E-156	Admin & General Expense-Rents	931.000	\$0	-\$635,959	-\$635,959	\$0	-\$148,992	-\$148,992
	1. To reflect an annualized level of lease expense.(Prenger)		\$0	\$361,649		\$0	\$0	
	2. To include costs associated with the lease abatement period.(Prenger)		\$0	\$0		\$0	-\$148,992	
	3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$5,657		\$0	\$0	
	4. To reflect KCPL's Adj. CS-11 to establish a rent abatement regulatory liability.(Majors)		\$0	-\$1,058,590		\$0	\$0	
	5. To reflect KCPL's Adj. CS-11 to correct for additional rent payment in the test year.(Majors)		\$0	\$55,325		\$0	\$0	
E-157	A&G Transportation Expense	933.000	\$0	-\$1,592,421	-\$1,592,421	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M(Gaskins)		\$0	-\$1,592,421		\$0	\$0	
E-158	Miscellaneous Settlement Case No. ER-2012-0175, October 19, 2012		\$0	\$6,390,000	\$6,390,000	\$0	\$0	\$0
	1. To include the Miscellaneous settlement in Case No. ER- 2012-0175 October 19,2012.		\$0	\$6,390,000		\$0	\$0	
E-159	Miscellaneous Settlement # 2 Case No. Er-2012-0175,		\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$0
	1. To include the Miscellaneous settlement # 2 in Case No. ER-2012-0175.		\$0	\$1,000,000		\$0	\$0	
E-160	Annualized level of Renewable Energy Costs per Stipulation and Agreement in Case No. ER-2012-0175.		\$0	-\$1,361,281	-\$1,361,281	\$0	\$0	\$0

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	1. To remove the annualized level of renewable standard energy costs as per Stipulation and agreement and identify in account 910 as adjustment E-125.4		\$0	-\$1,361,281		\$0	\$0	
E-163	Maint. Of General Plant	935.000	\$2,567	-\$297,763	-\$295,196	\$0	\$0	\$0
	1. To include an annualized level of payroll expense. (Prenger)		\$2,567	\$0		\$0	\$0	
	2. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)		\$0	\$47,640		\$0	\$0	
	3. To include an annualized level of general maintenance.(Lyons)		\$0	-\$345,403		\$0	\$0	
E-167	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	-\$2,216,734	-\$2,216,734
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$2,216,734	
E-170	Depreciation Reserve Amortizations	703.000	\$0	\$0	\$0	\$0	-\$40,803	-\$40,803
	1. To remove test year costs related to the Sibley AAO as per Stipulation and Agreement in Case No ER-2012-0175, October 2012.(Lyons)		\$0	\$0		\$0	-\$40,803	
E-173	Amort-LTD Term Electric Plant	704.000	\$0	-\$136,855	-\$136,855	\$0	\$0	\$0
	1. To include amortization of LTD-Term Electric Plant updated through August 31, 2012.(Gaskins)		\$0	-\$136,855		\$0	\$0	
E-174	Amortization of Intangible Plant-Software	705.010	\$0	\$1,132,288	\$1,132,288	\$0	\$0	\$0
	1. To include amortization of Intangible Plant Software updated through August 31, 2012.(Gaskins)		\$0	\$1,132,288		\$0	\$0	
E-175	Amortization of Other Intangible Plant	705.010	\$0	\$587,667	\$587,667	\$0	\$0	\$0
	1. To include an annualized level of interest expense for the AAO EO-90-101 and EO-93-37-Removed adjustment as per Stipulation and Agreement in Case No. ER-2012-0175. (Lyons)		\$0	\$0		\$0	\$0	
	2. To include amortization of Other Intangible Plant.(Gaskins)		\$0	\$587,667		\$0	\$0	
E-176	latan 1 & 2/Common Regulatory Asset Amortization	705.000	\$0	\$290,778	\$290,778	\$0	\$0	\$0
	1. To annualize the amortization of latan Unit 1 Common only Regulatory Asset "Vintage 1" over 27 years.(Majors)		\$0	\$62,598		\$0	\$0	
	2. To amortize latan Unit 1 Common only Regulatory Asset "Vintage 2" over 25.4 years.(Majors)		\$0	\$34,996		\$0	\$0	
	3. To amortize latan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years.(Majors)		\$0	\$64,441		\$0	\$0	
	4. To amortize latan Unit 2 and Common Regulatory Asset "Vintage 2" over 46.1 years.(Majors)		\$0	\$128,743		\$0	\$0	
E-187	Property Taxes - Elec	708.120	\$0	\$1,421,827	\$1,421,827	\$0	\$0	\$0

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	1. To include an annualized level of property taxes.(Gaskins)		\$0	\$1,421,827		\$0	\$0	
E-188	F.I.C.A. Taxes	708.142	\$0	-\$148,277	-\$148,277	\$0	\$0	\$0
	1. To remove ORVS Payroll Taxes booked in test year.(Hyneman)		\$0	-\$148,277		\$0	\$0	
E-191	Const Payroll Tax	708.150	\$184,676	\$0	\$184,676	\$0	\$0	\$0
	1. To reflect an annualized level of payroll taxes.(Prenger)		\$184,676	\$0		\$0	\$0	
E-196	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$22,501,920	\$22,501,920
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$22,501,920	
	No Adjustment		\$0	\$0		\$0	\$0	
E-199	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	-\$8,890,426	-\$8,890,426
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$8,890,426	
E-202	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	-\$5,839,262	-\$5,839,262
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	-\$5,839,262	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$23,956,842	-\$23,956,842
Total Operating & Maint. Expense			-\$915,243	-\$33,235,094	-\$34,150,337	\$0	\$5,585,978	\$5,585,978

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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		\$143,808,432	\$134,171,471	\$139,998,262	\$145,802,899
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$63,608,503	\$63,608,503	\$63,608,503	\$63,608,503
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$116,795	\$116,795	\$116,795	\$116,795
6	Book Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
7	Book Amortization Expense		\$1,763,007	\$1,763,007	\$1,763,007	\$1,763,007
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$65,488,305	\$65,488,305	\$65,488,305	\$65,488,305
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.8980%	\$39,557,881	\$39,557,881	\$39,557,881	\$39,557,881
11	Tax Straight-Line Depreciation		\$107,781,125	\$107,781,125	\$107,781,125	\$107,781,125
12	Production Income Deduction		\$0	\$0	\$0	\$0
13	IRS Nuclear Fuel Amortization		\$0	\$0	\$0	\$0
14	IRS Amortization Deduction		\$1,103,251	\$1,103,251	\$1,103,251	\$1,103,251
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$148,442,257	\$148,442,257	\$148,442,257	\$148,442,257
16	NET TAXABLE INCOME		\$60,854,480	\$51,217,519	\$57,044,310	\$62,848,947
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$60,854,480	\$51,217,519	\$57,044,310	\$62,848,947
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,172,508	\$2,670,108	\$2,973,874	\$3,276,485
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$57,681,972	\$48,547,411	\$54,070,436	\$59,572,462
22	Federal Income Tax at the Rate of	See Tax Table	\$20,188,691	\$16,991,594	\$18,924,653	\$20,850,362
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$20,188,691	\$16,991,594	\$18,924,653	\$20,850,362
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$60,854,480	\$51,217,519	\$57,044,310	\$62,848,947
28	Deduct Federal Income Tax at the Rate of	50.000%	\$10,094,346	\$8,495,797	\$9,462,327	\$10,425,181
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$50,760,134	\$42,721,722	\$47,581,983	\$52,423,766
31	Missouri Income Tax at the Rate of	6.250%	\$3,172,508	\$2,670,108	\$2,973,874	\$3,276,485
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$60,854,480	\$51,217,519	\$57,044,310	\$62,848,947
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$60,854,480	\$51,217,519	\$57,044,310	\$62,848,947
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$20,188,691	\$16,991,594	\$18,924,653	\$20,850,362
40	State Income Tax		\$3,172,508	\$2,670,108	\$2,973,874	\$3,276,485
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$23,361,199	\$19,661,702	\$21,898,527	\$24,126,847
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$18,029,714	\$18,029,714	\$18,029,714	\$18,029,714
45	Amortization of Deferred ITC		-\$677,564	-\$677,564	-\$677,564	-\$677,564
46	Deferred Income Taxes-State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$17,198,473	\$17,198,473	\$17,198,473	\$17,198,473
50	TOTAL INCOME TAX		\$40,559,672	\$36,860,175	\$39,097,000	\$41,325,320

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.13% Return	E 7.39% Return	F 7.65% Return
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Federal Tax Table						
	Federal Income Taxes		\$57,681,972	\$48,547,411	\$54,070,436	\$59,572,462
	15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
	25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
	34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
	39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
	34% > \$335,000 < \$10,000,001		\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
	35% > \$10MM < \$15,000,001		\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
	38% > \$15MM < \$18,333,334		\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
	35% > \$18,333,333		\$13,772,024	\$10,574,927	\$12,507,986	\$14,433,695
	Total Federal Income Taxes		\$20,188,691	\$16,991,594	\$18,924,653	\$20,850,362

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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	\$6,448,958,000	100.00%		7.129%	7.392%	7.654%
8	PreTax Cost of Capital				9.765%	10.192%	10.617%

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Rate Revenue Summary

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

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Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Description	365 Days Adjustment	Annualization for Large Customer Load Changes	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$429,322	\$0	\$1,205,937	\$3,066,007	\$294,949,821
4	Small General Service	-\$261,747	\$0	-\$481,815	\$1,437,879	\$77,129,509
5	Large General Service	-\$28,722	\$0	\$659,766	\$2,889,953	\$71,333,954
6	Large Power	\$134,626	\$1,877,505	\$0	\$4,831,640	\$86,343,686
7	Special	\$0	\$0	\$0	\$8,576	\$472,794
8	Lighting	\$0	\$0	\$0	\$379,095	\$9,308,897
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$273,479	\$1,877,505	\$1,383,888	\$12,613,150	\$539,538,661
10	OTHER RATE REVENUE					
11	Adjust to G/L	\$0	\$0	\$0	\$0	\$760,590
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$760,590
13	TOTAL MISSOURI RATE REVENUES	\$273,479	\$1,877,505	\$1,383,888	\$12,613,150	\$540,299,251

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Adjustments		<u>F</u>	<u>G</u>	<u>H</u>
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Weather Adjustment	Large Customer Rate/Switch Annualization	Customer Growth Large Power Load Change	Days Adjustment	Customer Growth Large Power Load Change	Total kWh Sales
1	NATIVE LOAD							
2	Missouri Retail	5,932,869,330	5,481,761	-25,751,744	1,349,849		54,633,817	5,968,583,013
3	Wholesale	27,473,000	224,000	0	0		0	27,697,000
4	Non-Missouri Retail	0	0	0	0		0	0
5	Firm Capacity Customers	12,912,000	0	0	0		0	12,912,000
6	Company use	0	0	0	0		0	0
7	TOTAL NATIVE LOAD	5,973,254,330	5,705,761	-25,751,744	1,349,849		54,633,817	6,009,192,013
8	LOSSES						6.64%	425,474,000
9	NET SYSTEM INPUT							6,434,666,013

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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$549,081,998
2	Total Missouri Rate Revenue By Rate Schedule	\$540,299,251
3	Missouri Retail kWh Sales	5,968,583,013
4	Average Rate (Cents per kWh)	9.052
5	Annualized Customer Number	244,572
6	Profit (Return on Equity)	\$61,343,381
7	Interest Expense	\$39,557,881
8	Annualized Payroll	-\$909,166
9	Utility Employees	3,055
10	Depreciation	\$63,649,306
11	Net Investment Plant	\$1,510,503,028
12	Pensions	\$20,606,091