

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



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

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

**Direct Filing - August 9, 2012**

**Great Plains Energy, Inc**

**KCP&L-Greater Missouri Operations (GMO)**

**Test Year 12 Months Ending September 30, 2011**

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

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

**Jefferson City, Missouri**

**August 2012**

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc Intangible-Cap Software 5 yr	\$3,118,216	P-3	\$0	\$3,118,216	100.0000%	\$0	\$3,118,216
4	303.020	Misc Intangible Cap Software - Iatan 1	\$221,549	P-4	\$0	\$221,549	100.0000%	\$0	\$221,549
5	303.020	Misc Intangible Cap Software - Lake Road	\$350,000	P-5	\$0	\$350,000	74.9600%	\$0	\$262,360
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$3,764,765</b>		<b>\$0</b>	<b>\$3,764,765</b>		<b>\$0</b>	<b>\$3,677,125</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - LAKE ROAD</b>							
10	310.000	Steam Production Land Elec - LR	\$38,919	P-10	\$0	\$38,919	74.9600%	\$0	\$29,174
11	311.000	Steam Production Structures - LR	\$15,839,150	P-11	\$0	\$15,839,150	74.9600%	\$0	\$11,873,027
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	P-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$60,123,614	P-13	\$0	\$60,123,614	63.1700%	\$0	\$37,980,087
14	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-14	\$0	\$11,547,185	63.1700%	\$0	\$7,294,357
15	314.000	Steam Prod Turbogenerator - LR	\$16,024,674	P-15	\$0	\$16,024,674	99.9400%	\$0	\$16,015,059
16	315.000	Steam Production Access Equip - LR	\$3,858,699	P-16	\$0	\$3,858,699	74.9600%	\$0	\$2,892,481
17	315.000	Steam Prod. Equip. - GSU	\$0	P-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$731,696	P-18	\$0	\$731,696	47.6000%	\$0	\$348,287
19		<b>TOTAL STEAM PRODUCTION - LAKE ROAD</b>	<b>\$108,163,937</b>		<b>\$0</b>	<b>\$108,163,937</b>		<b>\$0</b>	<b>\$76,432,472</b>
20		<b>STEAM PRODUCTION IATAN 1</b>							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$489,933	P-21	\$0	\$489,933	100.0000%	\$0	\$489,933
22	310.000	Steam Production Land - Iatan 1	\$249,279	P-22	\$0	\$249,279	100.0000%	\$0	\$249,279
23	311.000	Steam Production Structures - Iatan 1	\$5,092,940	P-23	\$0	\$5,092,940	100.0000%	\$0	\$5,092,940
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$15,150	P-24	\$0	-\$15,150	100.0000%	\$0	-\$15,150
25	312.000	Steam Production Boiler Plant - Iatan 1	\$95,594,484	P-25	\$0	\$95,594,484	100.0000%	\$0	\$95,594,484
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$262,720	P-26	\$0	-\$262,720	100.0000%	\$0	-\$262,720
27	312.020	Steam Production Boiler AQC - Iatan 1	\$455,225	P-27	\$0	\$455,225	100.0000%	\$0	\$455,225
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,737,070	P-28	\$0	\$10,737,070	100.0000%	\$0	\$10,737,070
29	315.000	Steam Prod Access Equip - Iatan 1	\$11,058,456	P-29	\$0	\$11,058,456	100.0000%	\$0	\$11,058,456
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$21,473	P-30	\$0	-\$21,473	100.0000%	\$0	-\$21,473
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$1,804,420	P-31	\$0	\$1,804,420	100.0000%	\$0	\$1,804,420
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$2,383	P-32	\$0	-\$2,383	100.0000%	\$0	-\$2,383
33		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$125,180,081</b>		<b>\$0</b>	<b>\$125,180,081</b>		<b>\$0</b>	<b>\$125,180,081</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Production Struct- Iatan Common	\$12,812,668	P-35	\$0	\$12,812,668	100.0000%	\$0	\$12,812,668
36	312.000	Steam Boiler Plant - Iatan Common	\$32,168,373	P-36	\$0	\$32,168,373	100.0000%	\$0	\$32,168,373
37	314.000	Steam Turbogenerator - Iatan Common	\$581,658	P-37	\$0	\$581,658	100.0000%	\$0	\$581,658
38	315.000	Steam Access Equip - Iatan Common	\$956,660	P-38	\$0	\$956,660	100.0000%	\$0	\$956,660
39	316.000	Steam Pwr-Misc Pwr Pit. Equip-Elec	\$20,271	P-39	\$0	\$20,271	100.0000%	\$0	\$20,271
40		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$46,539,630</b>		<b>\$0</b>	<b>\$46,539,630</b>		<b>\$0</b>	<b>\$46,539,630</b>
41		<b>STEAM PRODUCTION - IATAN 2</b>							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$28,152	P-42	\$0	\$28,152	100.0000%	\$0	\$28,152
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$205,188	P-43	\$0	\$205,188	100.0000%	\$0	\$205,188
44	311.000	Steam Production Structures-Iatan 2	\$11,564,004	P-44	\$0	\$11,564,004	100.0000%	\$0	\$11,564,004

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
45	311.050	Steam Production Struc-latan2 Disallowance	-\$150,716	P-45	\$0	-\$150,716	100.0000%	\$0	-\$150,716
46	312.000	Steam Prod. Boiler Plant Equip-latan 2	\$82,098,502	P-46	\$0	\$82,098,502	100.0000%	\$0	\$82,098,502
47	312.050	Steam Production Boiler Plant Equip- latan 2 disallowance	-\$1,083,121	P-47	\$0	-\$1,083,121	100.0000%	\$0	-\$1,083,121
48	314.000	Steam Prod. Turbogenerator-latan 2	\$10,649,601	P-48	\$0	\$10,649,601	100.0000%	\$0	\$10,649,601
49	314.050	Steam Production Turbogenerator-latan 2 Disallowance	-\$149,746	P-49	\$0	-\$149,746	100.0000%	\$0	-\$149,746
50	315.000	Steam Prod. Access Equip.- latan 2	\$3,640,412	P-50	\$0	\$3,640,412	100.0000%	\$0	\$3,640,412
51	315.050	Steam Production Access Equip-latan 2 Disallowance	-\$50,043	P-51	\$0	-\$50,043	100.0000%	\$0	-\$50,043
52	316.000	Steam Prod. Misc Power Plant Equip.- latan 2	\$401,035	P-52	\$0	\$401,035	100.0000%	\$0	\$401,035
53	316.050	Steam Production Misc Power Plant Equip-latan 2 Disallowance	-\$5,596	P-53	\$0	-\$5,596	100.0000%	\$0	-\$5,596
54		<b>TOTAL STEAM PRODUCTION - IATAN 2</b>	<b>\$107,147,672</b>		<b>\$0</b>	<b>\$107,147,672</b>		<b>\$0</b>	<b>\$107,147,672</b>
55		<b>TOTAL STEAM PRODUCTION</b>	<b>\$387,031,320</b>		<b>\$0</b>	<b>\$387,031,320</b>		<b>\$0</b>	<b>\$355,299,855</b>
56		<b>RETIREMENT WORK IN PROGRESS- STEAM</b>							
57		Steam Salvage & Removal Retirements not yet classified	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		<b>TOTAL RETIREMENT WORK IN PROGRESS- STEAM</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
59		<b>NUCLEAR PRODUCTION</b>							
60		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
61		<b>HYDRAULIC PRODUCTION</b>							
62		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
63		<b>OTHER PRODUCTION</b>							
64		<b>OTHER PRODUCTION PLANT</b>							
65	341.000	Other Prod Structures - Electric	\$1,477,027	P-65	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
66	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-66	\$0	\$605,108	100.0000%	\$0	\$605,108
67	343.000	Other Prod Prime Movers - Electric	\$11,005,810	P-67	\$0	\$11,005,810	100.0000%	\$0	\$11,005,810
68	344.000	Other Prod Generators - Electric	\$3,402,740	P-68	\$0	\$3,402,740	100.0000%	\$0	\$3,402,740
69	345.000	Other Prod Accessory Equip - Electric	\$1,148,058	P-69	\$0	\$1,148,058	100.0000%	\$0	\$1,148,058
70		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$17,638,743</b>		<b>\$0</b>	<b>\$17,638,743</b>		<b>\$0</b>	<b>\$17,638,743</b>
71		<b>OTHER PRODUCTION-LANDFILL GAS TURBINE</b>							
72	341.000	Other Prod Structures-Electric	\$1,343,649	P-72	\$0	\$1,343,649	100.0000%	\$0	\$1,343,649
73	342.000	Other Prod Fuel Holders-Electric	\$1,343,649	P-73	\$0	\$1,343,649	100.0000%	\$0	\$1,343,649
74	343.000	Other Prod Prime Movers-Electric	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	344.000	Other Prod Generators-Electric	\$4,030,947	P-75	\$0	\$4,030,947	100.0000%	\$0	\$4,030,947
76	345.000	Other Prod Accessory Equip-Electric	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		<b>TOTAL OTHER PRODUCTION-LANDFILL GAS TURBINE</b>	<b>\$6,718,245</b>		<b>\$0</b>	<b>\$6,718,245</b>		<b>\$0</b>	<b>\$6,718,245</b>
78		<b>OTHER PROD- RALPH GREEN</b>							
79	340.000	Other Production Land Elec-RG	\$11,376	P-79	\$0	\$11,376	100.0000%	\$0	\$11,376
80	341.000	Other Prod. Structures Elec-RG	\$1,446,707	P-80	\$0	\$1,446,707	100.0000%	\$0	\$1,446,707
81	342.000	Other Prod. Fuel Holders Elec-RG	\$442,781	P-81	\$0	\$442,781	100.0000%	\$0	\$442,781
82	343.000	Other Prod. Prime Movers-RG	\$5,336,929	P-82	\$0	\$5,336,929	100.0000%	\$0	\$5,336,929
83	344.000	Other Prod. Generators Elec-RG	\$6,758,368	P-83	\$0	\$6,758,368	100.0000%	\$0	\$6,758,368
84	345.000	Other Prod. Access Elec-RG	\$1,339,138	P-84	\$0	\$1,339,138	100.0000%	\$0	\$1,339,138
85	346.000	Other Prod. Misc Plant-RG	\$20,000	P-85	\$0	\$20,000	100.0000%	\$0	\$20,000
86		<b>TOTAL OTHER PROD- RALPH GREEN</b>	<b>\$15,355,299</b>		<b>\$0</b>	<b>\$15,355,299</b>		<b>\$0</b>	<b>\$15,355,299</b>
87		<b>TOTAL OTHER PRODUCTION</b>	<b>\$39,712,287</b>		<b>\$0</b>	<b>\$39,712,287</b>		<b>\$0</b>	<b>\$39,712,287</b>
88		<b>RETIREMENTS WORK IN PROGRESS- PRODUCTION</b>							

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
89		Other Production-Salvage & Removal Retirements not classified	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
91		TOTAL PRODUCTION PLANT	\$426,743,607		\$0	\$426,743,607		\$0	\$395,012,142
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$377,163	P-93	\$0	\$377,163	100.0000%	\$0	\$377,163
94	350.010	Transmission Land Rights - Electric	\$1,942,471	P-94	\$0	\$1,942,471	100.0000%	\$0	\$1,942,471
95	350.040	Transmission Depreciable Land Rights	\$3,901	P-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvements	\$582,240	P-96	\$0	\$582,240	100.0000%	\$0	\$582,240
97	353.000	Transmission Station Equipment	\$23,100,889	P-97	\$0	\$23,100,889	100.0000%	\$0	\$23,100,889
98	353.000	Transmission Station Equip - Iatan 2	\$618,203	P-98	\$0	\$618,203	100.0000%	\$0	\$618,203
99	355.000	Transmission Poles and Fixtures	\$15,970,873	P-99	\$0	\$15,970,873	100.0000%	\$0	\$15,970,873
100	356.000	Transmission Overhead Conductors	\$11,372,028	P-100	\$0	\$11,372,028	100.0000%	\$0	\$11,372,028
101	357.000	Transmission Underground Conduit	\$16,148	P-101	\$0	\$16,148	100.0000%	\$0	\$16,148
102	358.000	Transmission Underground Conductors	\$31,692	P-102	\$0	\$31,692	100.0000%	\$0	\$31,692
103		TOTAL TRANSMISSION PLANT	\$54,015,608		\$0	\$54,015,608		\$0	\$54,015,608
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
105		Transmission-Salvage & Removal-Retirements	\$0	P-105	\$0	\$0	100.0000%	\$0	\$0
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
107		DISTRIBUTION PLANT							
108	360.000	Distribution Land Electric	\$671,027	P-108	\$0	\$671,027	100.0000%	\$0	\$671,027
109	360.010	Distribution Land Rights	\$99,640	P-109	\$0	\$99,640	100.0000%	\$0	\$99,640
110	361.000	Distribution Structures & Improvements	\$2,468,746	P-110	\$0	\$2,468,746	100.0000%	\$0	\$2,468,746
111	362.000	Distribution Station Equipment	\$46,730,399	P-111	\$0	\$46,730,399	100.0000%	\$0	\$46,730,399
112	364.000	Distribution Poles, Towers, & Fixtures	\$39,681,598	P-112	\$0	\$39,681,598	100.0000%	\$0	\$39,681,598
113	365.000	Distribution Overhead Conductors	\$29,822,284	P-113	\$0	\$29,822,284	100.0000%	\$0	\$29,822,284
114	366.000	Distribution Underground Circuit	\$8,945,236	P-114	\$0	\$8,945,236	100.0000%	\$0	\$8,945,236
115	367.000	Distribution Underground Conductors	\$23,870,056	P-115	\$0	\$23,870,056	100.0000%	\$0	\$23,870,056
116	368.000	Distribution Line Transformers	\$40,799,676	P-116	\$0	\$40,799,676	100.0000%	\$0	\$40,799,676
117	369.010	Distribution Services Overhead	\$4,470,296	P-117	\$0	\$4,470,296	100.0000%	\$0	\$4,470,296
118	369.020	Distribution Services Underground	\$11,440,618	P-118	\$0	\$11,440,618	100.0000%	\$0	\$11,440,618
119	370.000	Distribution Services - Meters	\$8,542,118	P-119	\$0	\$8,542,118	100.0000%	\$0	\$8,542,118
120	371.000	Distribution Customer Installation	\$4,784,014	P-120	\$0	\$4,784,014	100.0000%	\$0	\$4,784,014
121	373.000	Distribution Street Light and Signals	\$6,321,357	P-121	\$0	\$6,321,357	100.0000%	\$0	\$6,321,357
122		TOTAL DISTRIBUTION PLANT	\$228,647,065		\$0	\$228,647,065		\$0	\$228,647,065
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
124		Distribution Salvage & Removal Retirements not yet classified	\$0	P-124	\$0	\$0	100.0000%	\$0	\$0
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
126		GENERAL PLANT							
127	389.000	General Land Electric	\$728,769	P-127	\$0	\$728,769	100.0000%	\$0	\$728,769
128	390.000	General Structures & Improv. Electric	\$8,054,907	P-128	\$0	\$8,054,907	100.0000%	\$0	\$8,054,907
129	391.000	General Office Furniture - Electric	\$369,541	P-129	-\$124,872	\$244,669	100.0000%	\$0	\$244,669
130	391.020	General Office Furn. - Comp. - Electric	\$1,157,781	P-130	-\$668,659	\$489,122	100.0000%	\$0	\$489,122
131	391.020	General Office Furn-Comp-Iatan 2	\$836	P-131	\$0	\$836	100.0000%	\$0	\$836
132	392.000	Gen-Transp Eq-Autos-Elec	\$0	P-132	\$0	\$0	100.0000%	\$0	\$0
133	392.010	General Trans Light Trucks - Electric	\$322,677	P-133	\$0	\$322,677	100.0000%	\$0	\$322,677
134	392.020	General Trans. Heavy Trucks - Electric	\$3,139,716	P-134	\$0	\$3,139,716	100.0000%	\$0	\$3,139,716
135	392.040	General Trans Trailers - Electric	\$133,480	P-135	\$0	\$133,480	100.0000%	\$0	\$133,480
136	392.050	General Trans Med Trucks - Electric	\$940,621	P-136	\$0	\$940,621	100.0000%	\$0	\$940,621
137	392.050	General trans Med Trucks-Iatan 2	\$5,415	P-137	\$0	\$5,415	100.0000%	\$0	\$5,415
138	393.000	General Stores Equipment - Electric	\$205,530	P-138	-\$85,554	\$119,976	100.0000%	\$0	\$119,976
139	394.000	General Tools - Electric	\$1,790,420	P-139	-\$277,360	\$1,513,060	100.0000%	\$0	\$1,513,060
140	395.000	General Laboratory - Electric	\$490,645	P-140	-\$51,777	\$438,868	100.0000%	\$0	\$438,868
141	396.000	General Power Oper. Equip - Electric	\$565,682	P-141	\$0	\$565,682	100.0000%	\$0	\$565,682
142	397.000	General Communication - Electric	\$4,520,151	P-142	-\$370,683	\$4,149,468	100.0000%	\$0	\$4,149,468

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
143	398.000	General Misc Equipment-Electric	\$40,130	P-143	-\$9,385	\$30,745	100.0000%	\$0	\$30,745
144		TOTAL GENERAL PLANT	\$22,466,301		-\$1,588,290	\$20,878,011		\$0	\$20,878,011
145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
146		General Plant Salvage & Removal Retirements not yet classified	\$0	P-146	\$0	\$0	100.0000%	\$0	\$0
147		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$2,093	P-149	\$0	\$2,093	74.9600%	\$0	\$1,569
150	391.000	General Office Furniture - LR	\$461,738	P-150	-\$134,608	\$327,130	74.9600%	\$0	\$245,217
151	391.020	General Office Furniture Computer - LR	\$458,646	P-151	-\$295,991	\$162,655	74.9600%	\$0	\$121,926
152	391.040	General Office Furniture Software - LR	\$222,241	P-152	-\$9,811	\$212,430	74.9600%	\$0	\$159,238
153	392.000	General Trans Autos - LR	\$0	P-153	\$0	\$0	74.9600%	\$0	\$0
154	392.010	General Trans Light Trucks - LR	\$67,200	P-154	\$0	\$67,200	74.9600%	\$0	\$50,373
155	392.020	General Trans Heavy Trucks - LR	\$0	P-155	\$0	\$0	74.9600%	\$0	\$0
156	392.040	General Trans Trailers	\$182,580	P-156	\$0	\$182,580	74.9600%	\$0	\$136,862
157	392.050	General Trans Med Trucks - LR	\$11,573	P-157	\$0	\$11,573	74.9600%	\$0	\$8,675
158	394.000	General Tools - LR	\$382,391	P-158	-\$36,587	\$345,804	74.9600%	\$0	\$259,215
159	395.000	General Laboratory - LR	\$355,059	P-159	-\$15,079	\$339,980	74.9600%	\$0	\$254,849
160	396.000	General Power Operated Equip - LR	\$898,632	P-160	\$0	\$898,632	74.9600%	\$0	\$673,615
161	397.000	General Communication - LR	\$308,048	P-161	\$0	\$308,048	74.9600%	\$0	\$230,913
162	398.000	General Misc. Equip - LR	\$12,091	P-162	-\$1,351	\$10,740	74.9600%	\$0	\$8,051
163		TOTAL GENERAL PLANT - LAKE ROAD	\$3,362,292		-\$493,427	\$2,868,865		\$0	\$2,150,503
164		GENERAL PLANT - IATAN							
165	390.000	General Structures & Impr-Elec	\$104,395	P-165	\$0	\$104,395	100.0000%	\$0	\$104,395
166	391.000	General Office Furniture - Iatan	\$3,895	P-166	-\$1,535	\$2,360	100.0000%	\$0	\$2,360
167	391.020	General Office Furn Comp - Iatan	\$92,340	P-167	\$0	\$92,340	100.0000%	\$0	\$92,340
168	391.040	General Office Furn Software - Iatan	\$157,762	P-168	-\$157,762	\$0	100.0000%	\$0	\$0
169	397.000	General Communications - Iatan	\$725,038	P-169	\$0	\$725,038	100.0000%	\$0	\$725,038
170		TOTAL GENERAL PLANT - IATAN	\$1,083,430		-\$159,297	\$924,133		\$0	\$924,133
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
172		General Plant-Salvage and Removal- Retirements not classified	\$0	P-172	\$0	\$0	100.0000%	\$0	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT							
175	310.090	Industrial Steam Land	\$11,450	P-175	\$0	\$11,450	0.0000%	\$0	\$0
176	311.090	Industrial Steam Structures	\$32,160	P-176	\$0	\$32,160	0.0000%	\$0	\$0
177	312.090	Industrial Steam Boiler Plant	\$1,237,464	P-177	\$0	\$1,237,464	0.0000%	\$0	\$0
178	315.090	Industrial Steam Accessory	\$48,849	P-178	\$0	\$48,849	0.0000%	\$0	\$0
179	375.090	Industrial Steam Distribution	\$151,660	P-179	\$0	\$151,660	0.0000%	\$0	\$0
180	376.090	Industrial Steam Mains	\$1,665,128	P-180	\$0	\$1,665,128	0.0000%	\$0	\$0
181	379.090	Industrial Steam CTY Gate	\$553,075	P-181	\$0	\$553,075	0.0000%	\$0	\$0
182	380.090	Industrial Steam Services	\$100,842	P-182	\$0	\$100,842	0.0000%	\$0	\$0
183	381.090	Industrial Steam Services - Other	\$412,137	P-183	\$0	\$412,137	0.0000%	\$0	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,212,765		\$0	\$4,212,765		\$0	\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
186		Industrial Steam Salvage & Removal Retirement not yet classified	\$0	P-186	\$0	\$0	0.0000%	\$0	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
188		ECORP PLANT							
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$197,805	P-189	\$0	\$197,805	74.9600%	\$0	\$148,275
190	389.000	General Land Electric -Raytown	\$7,703	P-190	\$0	\$7,703	100.0000%	\$0	\$7,703
191	390.000	General Structures & Improve-Raytown	\$2,361,261	P-191	\$0	\$2,361,261	74.9600%	\$0	\$1,770,001
192	390.050	General Struct. Leasehold Improvements	\$0	P-192	\$0	\$0	74.9600%	\$0	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$493,945	P-193	-\$5,646	\$488,299	100.0000%	\$0	\$488,299

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

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



St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Plant in Service

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$274,980		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$2,380		\$0	
P-140	General Laboratory - Electric	395.000		-\$51,777		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$76,997		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220		\$0	
P-142	General Communication - Electric	397.000		-\$370,683		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501		\$0	
P-143	General Misc Equipment-Electric	398.000		-\$9,385		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736		\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Plant in Service

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$15,079		\$0	
P-162	General Misc. Equip - LR	398.000		-\$1,351		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,351		\$0	
P-166	General Office Furniture - Iatan	391.000		-\$1,535		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,535		\$0	
P-168	General Office Furn Software - Iatan	391.040		-\$157,762		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$157,762		\$0	
P-193	General Office Furn. & Equipment-CORP	391.000		-\$5,646		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$173		\$0	
P-195	General Office Furniture-Computer-CORP	391.020		-\$178,822		\$0

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$38,566		\$0	
P-197	General Office Furniture Software-CORP	391.040		-\$2,319,210		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152		\$0	
<b>Total Plant Adjustments</b>				<b>-\$4,744,692</b>		<b>\$0</b>

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc Intangible-Cap Software 5 yr	\$211,273	R-3	\$0	\$211,273	100.0000%	\$0	\$211,273
4	303.020	Misc Intangible Cap Software - Iatan 1	\$142,696	R-4	\$0	\$142,696	100.0000%	\$0	\$142,696
5	303.020	Misc Intangible Cap Software - Lake Road	\$141,742	R-5	\$0	\$141,742	74.9600%	\$0	\$106,250
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$495,711</b>		<b>\$0</b>	<b>\$495,711</b>		<b>\$0</b>	<b>\$460,219</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - LAKE ROAD</b>							
10	310.000	Steam Production Land Elec - LR	\$0	R-10	\$0	\$0	74.9600%	\$0	\$0
11	311.000	Steam Production Structures - LR	\$6,685,962	R-11	\$0	\$6,685,962	74.9600%	\$0	\$5,011,797
12	311.010	Steam Prod. Struct, Lease Impr - LR	\$0	R-12	\$0	\$0	74.9600%	\$0	\$0
13	312.000	Steam Production Boiler Plant - LR	\$26,739,144	R-13	\$0	\$26,739,144	63.1700%	\$0	\$16,891,117
14	312.020	Steam Production Boiler AQC - LR	\$6,490,382	R-14	\$0	\$6,490,382	63.1700%	\$0	\$4,099,974
15	314.000	Steam Prod Turbogenerator - LR	\$10,135,650	R-15	\$0	\$10,135,650	99.9400%	\$0	\$10,129,569
16	315.000	Steam Production Access Equip - LR	\$3,183,137	R-16	\$0	\$3,183,137	74.9600%	\$0	\$2,386,079
17	315.000	Steam Prod. Equip. - GSU	\$0	R-17	\$0	\$0	74.9600%	\$0	\$0
18	316.000	Steam Prod Misc Power Plant - LR	\$185,204	R-18	\$0	\$185,204	47.6000%	\$0	\$88,157
19		<b>TOTAL STEAM PRODUCTION - LAKE ROAD</b>	<b>\$53,419,479</b>		<b>\$0</b>	<b>\$53,419,479</b>		<b>\$0</b>	<b>\$38,606,693</b>
20		<b>STEAM PRODUCTION IATAN 1</b>							
21	303.100	Misc Intangible Iatan 1 Highway & Bridge	\$7,742	R-21	\$0	\$7,742	100.0000%	\$0	\$7,742
22	310.000	Steam Production Land - Iatan 1	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	311.000	Steam Production Structures - Iatan 1	\$2,710,606	R-23	\$0	\$2,710,606	100.0000%	\$0	\$2,710,606
24	311.050	Steam Production Structures - Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$209	R-24	\$0	-\$209	100.0000%	\$0	-\$209
25	312.000	Steam Production Boiler Plant - Iatan 1	\$30,553,586	R-25	\$0	\$30,553,586	100.0000%	\$0	\$30,553,586
26	312.050	Steam Production Boiler Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$4,020	R-26	\$0	-\$4,020	100.0000%	\$0	-\$4,020
27	312.020	Steam Production Boiler AQC - Iatan 1	\$48,754	R-27	\$0	\$48,754	100.0000%	\$0	\$48,754
28	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,610,941	R-28	\$0	\$7,610,941	100.0000%	\$0	\$7,610,941
29	315.000	Steam Prod Access Equip - Iatan 1	\$4,796,150	R-29	\$0	\$4,796,150	100.0000%	\$0	\$4,796,150
30	315.050	Steam Prod Access Equip-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$387	R-30	\$0	-\$387	100.0000%	\$0	-\$387
31	316.000	Steam Prod Misc Power Plant - Iatan 1	\$545,490	R-31	\$0	\$545,490	100.0000%	\$0	\$545,490
32	316.000	Steam Prod Misc Power Plant-Iatan 1 Disallowance (Commission Order ER-2010-0356)	-\$45	R-32	\$0	-\$45	100.0000%	\$0	-\$45
33		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$46,268,608</b>		<b>\$0</b>	<b>\$46,268,608</b>		<b>\$0</b>	<b>\$46,268,608</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Production Struct- Iatan Common	\$714,614	R-35	\$0	\$714,614	100.0000%	\$0	\$714,614
36	312.000	Steam Boiler Plant - Iatan Common	\$2,139,589	R-36	\$0	\$2,139,589	100.0000%	\$0	\$2,139,589
37	314.000	Steam Turbogenerator - Iatan Common	\$35,917	R-37	\$0	\$35,917	100.0000%	\$0	\$35,917
38	315.000	Steam Access Equip - Iatan Common	\$50,748	R-38	\$0	\$50,748	100.0000%	\$0	\$50,748
39	316.000	Steam Pwr-Misc Pwr Plt. Equip-Elec	\$874	R-39	\$0	\$874	100.0000%	\$0	\$874
40		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$2,941,742</b>		<b>\$0</b>	<b>\$2,941,742</b>		<b>\$0</b>	<b>\$2,941,742</b>
41		<b>STEAM PRODUCTION - IATAN 2</b>							
42	303.020	Misc Intang-Cap Software -5yr - Iatan 2	\$2,565	R-42	\$0	\$2,565	100.0000%	\$0	\$2,565
43	303.100	Misc Intangible-Iatan 2 Highway & Bridge	\$3,240	R-43	\$0	\$3,240	100.0000%	\$0	\$3,240
44	311.000	Steam Production Structures-Iatan 2	\$343,462	R-44	\$0	\$343,462	100.0000%	\$0	\$343,462
45	311.050	Steam Production Struc-Iatan2 Disallowance	-\$2,102	R-45	\$0	-\$2,102	100.0000%	\$0	-\$2,102

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
90		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$46,186		\$0	-\$46,186		\$0	-\$46,186
91		TOTAL PRODUCTION PLANT	\$132,240,776		\$0	\$132,240,776		\$0	\$117,427,990
92		TRANSMISSION PLANT							
93	350.000	Transmission Land - Electric	\$0	R-93	\$0	\$0	100.0000%	\$0	\$0
94	350.010	Transmission Land Rights - Electric	\$0	R-94	\$0	\$0	100.0000%	\$0	\$0
95	350.040	Transmission Depreciable Land Rights	\$3,901	R-95	\$0	\$3,901	100.0000%	\$0	\$3,901
96	352.000	Transmission Structures and Improvments	\$258,583	R-96	\$0	\$258,583	100.0000%	\$0	\$258,583
97	353.000	Transmission Station Equipment	\$7,294,099	R-97	\$0	\$7,294,099	100.0000%	\$0	\$7,294,099
98	353.000	Transmission Station Equip - Iatan 2	\$23,233	R-98	\$0	\$23,233	100.0000%	\$0	\$23,233
99	355.000	Transmission Poles and Fixtures	\$8,807,838	R-99	\$0	\$8,807,838	100.0000%	-\$863,053	\$7,944,785
100	356.000	Transmission Overhead Conductors	\$6,384,788	R-100	\$0	\$6,384,788	100.0000%	\$0	\$6,384,788
101	357.000	Transmission Underground Conduit	\$5,649	R-101	\$0	\$5,649	100.0000%	\$0	\$5,649
102	358.000	Transmission Underground Conductors	\$32,425	R-102	\$0	\$32,425	100.0000%	\$0	\$32,425
103		TOTAL TRANSMISSION PLANT	\$22,810,516		\$0	\$22,810,516		-\$863,053	\$21,947,463
104		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
105		Transmission-Salvage & Removal-Retirements	-\$143,554	R-105	\$0	-\$143,554	100.0000%	\$0	-\$143,554
106		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$143,554		\$0	-\$143,554		\$0	-\$143,554
107		DISTRIBUTION PLANT							
108	360.000	Distribution Land Electric	\$0	R-108	\$0	\$0	100.0000%	\$0	\$0
109	360.010	Distribution Land Rights	\$0	R-109	\$0	\$0	100.0000%	\$0	\$0
110	361.000	Distribution Structures & Improvements	\$553,254	R-110	\$0	\$553,254	100.0000%	\$0	\$553,254
111	362.000	Distribution Station Equipment	\$19,014,363	R-111	\$0	\$19,014,363	100.0000%	\$0	\$19,014,363
112	364.000	Distribution Poles, Towers, & Fixtures	\$17,753,914	R-112	\$0	\$17,753,914	100.0000%	\$0	\$17,753,914
113	365.000	Distribution Overhead Conductors	\$10,500,680	R-113	\$0	\$10,500,680	100.0000%	\$0	\$10,500,680
114	366.000	Distribution Underground Circuit	\$2,260,016	R-114	\$0	\$2,260,016	100.0000%	\$0	\$2,260,016
115	367.000	Distribution Underground Conductors	\$5,520,743	R-115	\$0	\$5,520,743	100.0000%	\$0	\$5,520,743
116	368.000	Distribution Line Transformers	\$21,645,644	R-116	\$0	\$21,645,644	100.0000%	\$0	\$21,645,644
117	369.010	Distribution Services Overhead	\$3,650,615	R-117	\$0	\$3,650,615	100.0000%	\$0	\$3,650,615
118	369.020	Distribution Services Underground	\$5,624,101	R-118	\$0	\$5,624,101	100.0000%	\$0	\$5,624,101
119	370.000	Distribution Services - Meters	\$5,104,530	R-119	\$0	\$5,104,530	100.0000%	\$0	\$5,104,530
120	371.000	Distribution Customer Installation	\$2,704,285	R-120	\$0	\$2,704,285	100.0000%	\$0	\$2,704,285
121	373.000	Distribution Street Light and Signals	\$2,701,643	R-121	\$0	\$2,701,643	100.0000%	\$0	\$2,701,643
122		TOTAL DISTRIBUTION PLANT	\$97,033,788		\$0	\$97,033,788		\$0	\$97,033,788
123		DISTRIBUTION RETIREMENT WORK IN PROGRESS							
124		Distribution Salvage & Removal Retirements not yet classified	-\$1,097,183	R-124	\$0	-\$1,097,183	100.0000%	\$0	-\$1,097,183
125		TOTAL DISTRIBUTION RETIREMENT WORK IN PROGRESS	-\$1,097,183		\$0	-\$1,097,183		\$0	-\$1,097,183
126		GENERAL PLANT							
127	389.000	General Land Electric	\$0	R-127	\$0	\$0	100.0000%	\$0	\$0
128	390.000	General Structures & Improv. Electric	\$2,090,555	R-128	\$0	\$2,090,555	100.0000%	\$1,125,881	\$3,216,436
129	391.000	General Office Furniture - Electric	-\$78,706	R-129	-\$124,872	-\$203,578	100.0000%	\$344,032	\$140,454
130	391.020	General Office Furn. - Comp. - Electric	\$636,531	R-130	-\$668,659	-\$32,128	100.0000%	\$294,233	\$262,105
131	391.020	General Office Furn-Comp-Iatan 2	\$80	R-131	\$0	\$80	100.0000%	\$0	\$80
132	392.000	Gen-Transp Eq-Autos-Elec	\$2,965	R-132	\$0	\$2,965	100.0000%	\$0	\$2,965
133	392.010	General Trans Light Trucks - Electric	\$183,825	R-133	\$0	\$183,825	100.0000%	\$0	\$183,825
134	392.020	General Trans. Heavy Trucks - Electric	\$1,563,032	R-134	\$0	\$1,563,032	100.0000%	\$0	\$1,563,032
135	392.040	General Trans Trailers - Electric	\$133,480	R-135	\$0	\$133,480	100.0000%	\$0	\$133,480
136	392.050	General Trans Med Trucks - Electric	\$449,417	R-136	\$0	\$449,417	100.0000%	\$0	\$449,417
137	392.050	General Trans Med Trucks-Iatan 2	\$2,624	R-137	\$0	\$2,624	100.0000%	\$0	\$2,624
138	393.000	General Stores Equipment - Electric	\$216,252	R-138	-\$85,554	\$130,698	100.0000%	-\$153,824	-\$23,126
139	394.000	General Tools - Electric	\$1,080,073	R-139	-\$277,360	\$802,713	100.0000%	-\$46,343	\$756,370
140	395.000	General Laboratory - Electric	\$288,490	R-140	-\$51,777	\$236,713	100.0000%	-\$82,584	\$154,129
141	396.000	General Power Oper. Equip - Electric	\$193,269	R-141	\$0	\$193,269	100.0000%	\$0	\$193,269
142	397.000	General Communication - Electric	\$565,793	R-142	-\$370,683	\$195,110	100.0000%	\$775,773	\$970,883
143	398.000	General Misc Equipment-Electric	\$37,209	R-143	-\$9,385	\$27,824	100.0000%	-\$9,327	\$18,497
144		TOTAL GENERAL PLANT	\$7,364,889		-\$1,588,290	\$5,776,599		\$2,247,841	\$8,024,440

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
145		RETIREMENTS WORK IN PROGRESS - GENERAL PLANT							
146		General Plant Salvage & Removal	\$0	R-146	\$0	\$0	100.0000%	\$0	\$0
147		Retirements not yet classified							
		TOTAL RETIREMENTS WORK IN PROGRESS - GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
148		GENERAL PLANT - LAKE ROAD							
149	390.000	General Structures - LR	\$577	R-149	\$0	\$577	74.9600%	\$0	\$433
150	391.000	General Office Furniture - LR	\$266,075	R-150	-\$134,608	\$131,467	74.9600%	\$0	\$98,548
151	391.020	General Office Furniture Computer - LR	\$503,252	R-151	-\$295,991	\$207,261	74.9600%	\$0	\$155,363
152	391.040	General Office Furniture Software - LR	\$200,472	R-152	-\$9,811	\$190,661	74.9600%	\$0	\$142,919
153	392.000	General Trans Autos - LR	\$0	R-153	\$0	\$0	74.9600%	\$0	\$0
154	392.010	General Trans Light Trucks - LR	\$33,276	R-154	\$0	\$33,276	74.9600%	\$0	\$24,944
155	392.020	General Trans Heavy Trucks - LR	\$0	R-155	\$0	\$0	74.9600%	\$0	\$0
156	392.040	General Trans Trailers	\$51,202	R-156	\$0	\$51,202	74.9600%	\$0	\$38,381
157	392.050	General Trans Med Trucks - LR	\$13,819	R-157	\$0	\$13,819	74.9600%	\$0	\$10,359
158	394.000	General Tools - LR	\$290,183	R-158	-\$36,587	\$253,596	74.9600%	\$0	\$190,096
159	395.000	General Laboratory - LR	\$290,681	R-159	-\$15,079	\$275,602	74.9600%	\$0	\$206,591
160	396.000	General Power Operated Equip - LR	\$120,238	R-160	\$0	\$120,238	74.9600%	\$0	\$90,130
161	397.000	General Communication - LR	\$14,415	R-161	\$0	\$14,415	74.9600%	\$0	\$10,805
162	398.000	General Misc. Equip - LR	\$8,184	R-162	-\$1,352	\$6,832	74.9600%	\$0	\$5,121
163		TOTAL GENERAL PLANT - LAKE ROAD	\$1,792,374		-\$493,428	\$1,298,946		\$0	\$973,690
164		GENERAL PLANT - IATAN							
165	390.000	General Structures & Impr-Elec	\$3,365	R-165	\$0	\$3,365	100.0000%	\$0	\$3,365
166	391.000	General Office Furniture - Iatan	\$1,752	R-166	-\$1,535	\$217	100.0000%	\$0	\$217
167	391.020	General Office Furn Comp - Iatan	\$47,230	R-167	\$0	\$47,230	100.0000%	\$0	\$47,230
168	391.040	General Office Furn Software - Iatan	\$179,895	R-168	-\$157,762	\$22,133	100.0000%	\$1,277,254	\$1,299,387
169	397.000	General Communications - Iatan	\$78,568	R-169	\$0	\$78,568	100.0000%	\$0	\$78,568
170		TOTAL GENERAL PLANT - IATAN	\$310,810		-\$159,297	\$151,513		\$1,277,254	\$1,428,767
171		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
172		General Plant-Salvage and Removal- Retirements not classified	\$0	R-172	\$0	\$0	100.0000%	\$0	\$0
173		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
174		INDUSTRIAL STEAM PRODUCTION PLANT							
175	310.090	Industrial Steam Land	\$0	R-175	\$0	\$0	0.0000%	\$0	\$0
176	311.090	Industrial Steam Structures	-\$4,776	R-176	\$0	-\$4,776	0.0000%	\$0	\$0
177	312.090	Industrial Steam Boiler Plant	\$142,166	R-177	\$0	\$142,166	0.0000%	\$0	\$0
178	315.090	Industrial Steam Accessory	-\$33,287	R-178	\$0	-\$33,287	0.0000%	\$0	\$0
179	375.090	Industrial Steam Distribution	\$57,917	R-179	\$0	\$57,917	0.0000%	\$0	\$0
180	376.090	Industrial Steam Mains	\$1,087,434	R-180	\$0	\$1,087,434	0.0000%	\$0	\$0
181	379.090	Industrial Steam CTY Gate	\$283,998	R-181	\$0	\$283,998	0.0000%	\$0	\$0
182	380.090	Industrial Steam Services	\$101,476	R-182	\$0	\$101,476	0.0000%	\$0	\$0
183	381.090	Industrial Steam Services - Other	\$258,892	R-183	\$0	\$258,892	0.0000%	\$0	\$0
184		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,893,820		\$0	\$1,893,820		\$0	\$0
185		INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS							
186		Industrial Steam Salvage & Removal Retirement not yet classified	-\$100,615	R-186	\$0	-\$100,615	0.0000%	\$0	\$0
187		TOTAL INDUSTRIAL STEAM RETIREMENT WORK IN PROGRESS	-\$100,615		\$0	-\$100,615		\$0	\$0
188		ECORP PLANT							
189	303.020	Miscellaneous Intangibles-Cap Softwr-5 yr	\$77,227	R-189	\$0	\$77,227	74.9600%	\$0	\$57,889
190	389.000	General Land Electric -Raytown	\$0	R-190	\$0	\$0	100.0000%	\$0	\$0
191	390.000	General Structures & Improve-Raytown	-\$43,247	R-191	\$0	-\$43,247	74.9600%	\$682,588	\$650,170
192	390.050	General Struct. Leasehold Improvements	\$0	R-192	\$0	\$0	74.9600%	\$0	\$0
193	391.000	General Office Furn. & Equipment-CORP	\$112,792	R-193	-\$5,646	\$107,146	100.0000%	\$437,124	\$544,270
194	391.000	General Office Furn.-Raytown	\$138,048	R-194	\$0	\$138,048	74.9600%	\$0	\$103,481
195	391.020	General Office Furniture-Computer-CORP	\$986,921	R-195	-\$178,822	\$808,099	74.9600%	\$1,190,447	\$1,796,198
196	391.020	General Office Furn Comp-Raytown	\$699,912	R-196	\$0	\$699,912	74.9600%	\$0	\$524,654
197	391.040	General Office Furniture Software-CORP	\$2,672,031	R-197	-\$2,319,210	\$352,821	74.9600%	\$2,457,387	\$2,721,862



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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
198	391.040	General Office Furn Software-Raytown	\$248,208	R-198	\$0	\$248,208	74.9600%	\$0	\$186,057
199	392.020	General Trans Heavy Trucks-Elec	\$0	R-199	\$0	\$0	74.9600%	\$0	\$0
200	392.040	General Trans. Trailers Electric	\$0	R-200	\$0	\$0	100.0000%	\$0	\$0
201	393.000	General Stores Equipment-Electric-CORP	\$2,625	R-201	\$0	\$2,625	100.0000%	-\$1,326	\$1,299
202	394.000	General Tools-Electric-Raytown	\$5,259	R-202	\$0	\$5,259	100.0000%	\$3,495	\$8,754
203	395.000	General Laboratory Equipment-ECORP	\$0	R-203	\$0	\$0	74.9600%	\$3,180	\$3,180
204	396.000	General Power Operatored Equip.-Raytown	\$5,038	R-204	\$0	\$5,038	100.0000%	\$0	\$5,038
205	397.000	General Communication Equipment-CORP	-\$60,443	R-205	\$0	-\$60,443	100.0000%	\$658,686	\$598,243
206	397.000	General Communication-Raytown	-\$75,051	R-206	\$0	-\$75,051	74.9600%	\$0	-\$56,258
207	398.000	General Miscellaneous Equipment-CORP	\$5,975	R-207	\$0	\$5,975	100.0000%	\$11,058	\$17,033
208	398.000	General Misc. Equipment-Raytown	\$10,232	R-208	\$0	\$10,232	74.9600%	\$0	\$7,670
209		TOTAL ECORP PLANT	\$4,785,527		-\$2,503,678	\$2,281,849		\$5,442,639	\$7,169,540
210		RETIREMENTS-WORK IN PROGRESS-ECORP							
211		ECORP-Salvage-Retirements not yet classified	\$0	R-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
213		UCU COMMON GENERAL PLANT							
214	389.000	Land and Land Rights-UCU	\$0	R-214	\$0	\$0	100.0000%	\$0	\$0
215	390.000	Structures & Improvements-Electric-UCU	-\$9,484	R-215	\$0	-\$9,484	100.0000%	\$0	-\$9,484
216	390.050	Structures & Improvements-Leased-UCU	-\$5,453	R-216	\$0	-\$5,453	100.0000%	\$0	-\$5,453
217	391.000	Gen-Office Furniture & Equipment Elec-UCU	-\$66,320	R-217	\$0	-\$66,320	100.0000%	\$0	-\$66,320
218	391.020	Gen-Office Furniture Computer-UCU	-\$1,652,394	R-218	\$0	-\$1,652,394	100.0000%	\$0	-\$1,652,394
219	391.040	Gen Office Furniture Software-UCU	-\$1,553,646	R-219	\$0	-\$1,553,646	100.0000%	\$0	-\$1,553,646
220	391.050	Gen Office Furniture System Development-UCU	-\$897,861	R-220	\$0	-\$897,861	100.0000%	\$0	-\$897,861
221	392.000	Gen Transportation Equip-Auto-Elec-UCU	-\$55	R-221	\$0	-\$55	100.0000%	\$0	-\$55
222	392.050	Gen Transportation Equip-Med Trucks-Elec-UCU	-\$491	R-222	\$0	-\$491	100.0000%	\$0	-\$491
223	394.000	Gen Tools-Electric-UCU	-\$5,196	R-223	\$0	-\$5,196	100.0000%	\$0	-\$5,196
224	395.000	Gen Laboratory Equip-Elec-UCU	-\$3,467	R-224	\$0	-\$3,467	100.0000%	\$0	-\$3,467
225	397.000	Gen-Communication Equip-Electric-UCU	-\$526,602	R-225	\$0	-\$526,602	100.0000%	\$0	-\$526,602
226	398.000	Gen Misc Equipment-Elec-UCU	-\$23,513	R-226	\$0	-\$23,513	100.0000%	\$0	-\$23,513
227		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$4,744,482
228		TOTAL DEPRECIATION RESERVE	\$262,642,377		-\$4,744,693	\$257,897,684		\$8,104,681	\$248,480,678

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-99	Transmission Poles and Fixtures	355.000		\$0		-\$863,053
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$863,053	
R-128	General Structures & Improv. Electric	390.000		\$0		\$1,125,881
	1. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,125,881	
R-129	General Office Furniture - Electric	391.000		-\$124,872		\$344,032
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$178,753		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$53,881		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$344,032	
R-130	General Office Furn. - Comp. - Electric	391.020		-\$668,659		\$294,233
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$966,815		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$298,156		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$294,233	

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

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

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$25,220		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$82,584	
R-142	General Communication - Electric	397.000		-\$370,683		\$775,773
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$363,182		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$7,501		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$775,773	
R-143	General Misc Equipment-Electric	398.000		-\$9,385		-\$9,327
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$10,736		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$1,351		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		-\$9,327	
R-150	General Office Furniture - LR	391.000		-\$134,608		\$0

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

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)  No Adjustment		-\$134,608		\$0	
			\$0		\$0	
R-151	General Office Furniture Computer - LR	391.020		-\$295,991		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)  No Adjustment		-\$295,991		\$0	
			\$0		\$0	
R-152	General Office Furniture Software - LR	391.040		-\$9,811		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)  2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)  No Adjustment		-\$167,573		\$0	
			\$157,762		\$0	
			\$0		\$0	
R-158	General Tools - LR	394.000		-\$36,587		\$0
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)  No Adjustment		-\$36,587		\$0	
			\$0		\$0	
R-159	General Laboratory - LR	395.000		-\$15,079		\$0

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

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

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

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$5,819		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		\$173		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$437,124	
R-195	General Office Furniture-Computer-CORP	391.020		-\$178,822		\$1,190,447
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$140,256		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$38,566		\$0	
	3. To rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant. (Rice)		\$0		\$1,190,447	
R-197	General Office Furniture Software-CORP	391.040		-\$2,319,210		\$2,457,387
	1. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2010 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$1,868,058		\$0	
	2. To include General plant retirement where asset vintages have exceeded stated lives as of December 31, 2011 per Depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice)		-\$451,152		\$0	

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

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



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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense incl employee withholdings	\$17,876,020	25.50	13.85	11.65	0.031907	\$570,370
3	Accrued Vacation	\$1,201,425	25.50	344.83	-319.33	-0.874877	-\$1,051,099
4	Sibley Coal	\$12,431,152	25.50	17.39	8.11	0.022219	\$276,208
5	Jeffrey Coal	\$4,960,760	25.50	16.64	8.86	0.024274	\$120,417
6	Iatan- Coal	\$7,549,902	25.50	43.69	-18.19	-0.049836	-\$376,257
7	Lake Road Coal & Freight	\$3,082,954	25.50	20.37	5.13	0.014055	\$43,331
8	Fuel - Purchased Gas and Oil	\$3,310,394	25.50	39.83	-14.33	-0.039260	-\$129,966
9	Purchased Power	\$14,484,887	25.50	34.50	-9.00	-0.024658	-\$357,168
10	Injuries and Damages	\$207,509	25.50	31.45	-5.95	-0.016301	-\$3,383
11	Pension Fund Payments	\$2,029,755	25.50	51.74	-26.24	-0.071890	-\$145,919
12	OPEB's	\$1,039,683	25.50	178.44	-152.94	-0.419014	-\$435,642
13	Cash Vouchers	\$34,960,789	25.50	30.00	-4.50	-0.012329	-\$431,032
14	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$103,135,230</b>					<b>-\$1,920,140</b>
15	<b>TAXES</b>						
16	FICA - Employer Portion	\$1,294,415	25.50	13.63	11.87	0.032521	\$42,096
17	Federal/State Unemployment Taxes	\$264,431	25.50	75.88	-50.38	-0.138027	-\$36,499
18	City Franchise Taxes	\$4,051,611	10.25	38.63	-28.38	-0.077753	-\$315,025
19	Corporate Franchise	\$128,817	10.25	-76.00	86.25	0.236301	\$30,440
20	Property Tax	\$5,582,532	25.50	182.07	-156.57	-0.428959	-\$2,394,677
21	<b>TOTAL TAXES</b>	<b>\$11,321,806</b>					<b>-\$2,673,665</b>
22	<b>OTHER EXPENSES</b>						
23	Sales Taxes	\$3,462,369	10.25	22.00	-11.75	-0.032192	-\$111,461
24	<b>TOTAL OTHER EXPENSES</b>	<b>\$3,462,369</b>					<b>-\$111,461</b>
25	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$4,705,266</b>
26	<b>TAX OFFSET FROM RATE BASE</b>						
27	Federal Tax Offset	\$5,036,793	25.50	45.63	-20.13	-0.055151	-\$277,784
28	State Tax Offset	\$810,544	25.50	45.63	-20.13	-0.055151	-\$44,702
29	City Tax Offset	\$0	25.50	45.63	-20.13	-0.055151	\$0
30	Interest Expense Offset	\$13,683,435	25.50	86.55	-61.05	-0.167260	-\$2,288,691
31	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$19,530,772</b>					<b>-\$2,611,177</b>
32	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$7,316,443</b>

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

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$154,398,969			Rev-2		\$154,398,969	100.0000%	\$16,061,323	\$170,460,292		
Rev-3		Unbilled Electric Revenue and FCA Unbilled Electric Rate Revenue	\$8,853,016			Rev-3		\$8,853,016	100.0000%	-\$8,853,016	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$163,251,985					\$163,251,985		\$7,208,307	\$170,460,292		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.002	Bulk Power Sales	\$275,491			Rev-6		\$275,491	100.0000%	-\$49,405	\$226,086		
Rev-7	447.030	SFR Off System Sales	\$2,559,890			Rev-7		\$2,559,890	100.0000%	-\$2,559,890	\$0		
Rev-8	447.030	SFR Off System Sales - Net Margin	\$0			Rev-8		\$0	100.0000%	\$825,879	\$825,879		
Rev-9	447.031	Rev InterUN/Intra ST	\$3,067,391			Rev-9		\$3,067,391	100.0000%	-\$3,067,391	\$0		
Rev-10	447.101	Resales Private Utilities	\$5,748			Rev-10		\$5,748	100.0000%	\$0	\$5,748		
Rev-11	450.001	Other Oper Rev-Forf Disc	\$143,702			Rev-11		\$143,702	100.0000%	\$11,670	\$155,372		
Rev-12	451.004	Other-Oper Rev- Disconnect Serv. Charge	\$190,163			Rev-12		\$190,163	100.0000%	\$0	\$190,163		
Rev-13	454.001	Other-Oper Rev. Rent Electric Property	\$167,649			Rev-13		\$167,649	100.0000%	\$0	\$167,649		
Rev-14	456.100	Revenues Transmission Elect for Others	\$2,537,985			Rev-14		\$2,537,985	100.0000%	-\$447,070	\$2,090,915		
Rev-15	456.730	Other Elec. Revenue Ind Steam Ops SJP	\$16,772,048			Rev-15		\$16,772,048	0.0000%	\$0	\$0		
Rev-16	456.735	Industrial Steam - QCA	-\$565,336			Rev-16		-\$565,336	0.0000%	\$0	\$0		
Rev-17		TOTAL OTHER OPERATING REVENUES	\$25,154,731					\$25,154,731		-\$5,286,207	\$3,661,812		
Rev-18		TOTAL OPERATING REVENUES	\$188,406,716					\$188,406,716		\$1,922,100	\$174,122,104		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Steam Operation Supervision	\$1,818,013	\$0	\$1,818,013	E-4	\$221,189	\$2,039,202	82.8700%	\$0	\$1,689,887	\$70,219	\$1,619,668
5	500.000	Steam Operations Supervision-100%	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel Expense	\$30,603,409	\$0	\$30,603,409	E-6	-\$56,183	\$30,547,226	100.0000%	\$0	\$30,547,226	\$126,572	\$30,420,654
7	501.000	Fuel Additives Limestone	\$84,706	\$0	\$84,706	E-7	\$34,485	\$119,191	100.0000%	\$0	\$119,191	\$0	\$119,191
8	501.000	Fuel Additives Ammonia	\$73,588	\$0	\$73,588	E-8	\$357,424	\$431,012	100.0000%	\$0	\$431,012	\$0	\$431,012
9	501.000	Fuel Additives PAC	\$62,738	\$0	\$62,738	E-9	-\$24,419	\$38,319	100.0000%	\$0	\$38,319	\$0	\$38,319
10	501.000	Fuel Expense Residuals	\$317,909	\$0	\$317,909	E-10	\$0	\$317,909	100.0000%	\$0	\$317,909	\$0	\$317,909
11	501.500	Fuel Handling	\$2,301,099	\$0	\$2,301,099	E-11	\$0	\$2,301,099	100.0000%	\$0	\$2,301,099	\$0	\$2,301,099
12	501.029	Fuel OSS - Fixed PRB	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	501.030	Fuel Off-System Steam (bk20)	\$0	\$0	\$0	E-13	-\$334,930	-\$334,930	100.0000%	\$0	-\$334,930	\$0	-\$334,930
14	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	501.730	Industrial Steam - Fuel	\$1,153,696	\$0	\$1,153,696	E-15	\$0	\$1,153,696	0.0000%	\$0	\$0	\$0	\$0
16	501.731	Hedge Settlements - Steam	\$36,590	\$0	\$36,590	E-16	\$0	\$36,590	0.0000%	\$0	\$0	\$0	\$0
17	501.732	Industrial Steam PRB	\$3,205,711	\$0	\$3,205,711	E-17	\$0	\$3,205,711	0.0000%	\$0	\$0	\$0	\$0
18	501.733	Industrial Steam - Gas	\$4,301,385	\$0	\$4,301,385	E-18	\$0	\$4,301,385	0.0000%	\$0	\$0	\$0	\$0
19	501.734	Industrial Steam - Oil	\$54,389	\$0	\$54,389	E-19	\$0	\$54,389	0.0000%	\$0	\$0	\$0	\$0
20	502.000	Steam Expenses	\$4,043,592	\$0	\$4,043,592	E-20	\$421,034	\$4,464,626	82.8700%	\$0	\$3,699,836	\$182,752	\$3,517,084
21	504.000	Steam Transfer Credit	-\$8,715,181	\$0	-\$8,715,181	E-21	\$0	-\$8,715,181	0.0000%	\$0	\$0	\$0	\$0
22	505.000	Steam Operations Electric Expense	\$1,096,774	\$0	\$1,096,774	E-22	\$83,382	\$1,180,156	82.8700%	\$0	\$977,995	\$69,011	\$908,984
23	506.000	Misc. Steam Power Operations	\$2,128,875	\$0	\$2,128,875	E-23	\$159,501	\$2,288,376	82.8700%	\$0	\$1,896,377	\$49,363	\$1,847,014
24	507.000	Steam Power Operations Rents	\$2,765	\$0	\$2,765	E-24	\$116	\$2,881	82.8700%	\$0	\$2,387	\$0	\$2,387
25	509.000	Allowances	\$673,294	\$0	\$673,294	E-25	\$3,294	\$676,588	100.0000%	\$0	\$676,588	\$0	\$676,588
26		TOTAL OPERATION & MAINTENANCE EXPENSE	\$43,243,352	\$0	\$43,243,352		\$864,893	\$44,108,245		\$0	\$42,362,896	\$497,917	\$41,864,979

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
27		TOTAL STEAM POWER GENERATION	\$43,243,352	\$0	\$43,243,352		\$864,893	\$44,108,245		\$0	\$42,362,896	\$497,917	\$41,864,979
28		ELECTRIC MAINTENANCE EXPENSE											
29	510.000	Maint. Superv. & Eng - Steam Power	\$831,426	\$0	\$831,426	E-29	\$84,705	\$916,131	82.8700%	\$0	\$759,198	\$61,744	\$697,454
30	511.000	Maint. Of Structures - Steam Power	\$736,304	\$0	\$736,304	E-30	\$92,663	\$828,967	82.8700%	\$0	\$686,965	\$15,813	\$671,152
31	512.000	Maint. Of Boiler Plant - Steam Power	\$5,166,469	\$0	\$5,166,469	E-31	\$233,384	\$5,399,853	82.8700%	\$0	\$4,474,859	\$126,417	\$4,348,442
32	512.000	Maint. of Boiler Plant-Steam Power-100%	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	513.000	Maint. Of Electric Plant - Steam Power	\$1,425,487	\$0	\$1,425,487	E-33	\$103,101	\$1,528,588	82.8700%	\$0	\$1,266,741	\$18,230	\$1,248,511
34	514.000	Maint. Of Misc. Electric Plant - Steam Power	\$102,116	\$0	\$102,116	E-34	\$5,169	\$107,285	82.8700%	\$0	\$88,907	\$2,022	\$86,885
35		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$8,261,802	\$0	\$8,261,802		\$519,022	\$8,780,824		\$0	\$7,276,670	\$224,226	\$7,052,444
36		NUCLEAR POWER GENERATION											
37		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		HYDRAULIC POWER GENERATION											
39		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
40		OTHER POWER GENERATION											
41		OPERATION - OTHER POWER											
42	546.000	Other Gen. Oper. Superv. & Eng.	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	547.000	Other Generation Fuel	\$596,569	\$0	\$596,569	E-43	\$2,005,416	\$2,601,985	100.0000%	\$0	\$2,601,985	\$0	\$2,601,985
44	547.020	Fuel On-System Other Prod	-\$805,728	\$0	-\$805,728	E-44	\$815,656	\$9,928	100.0000%	\$0	\$9,928	\$0	\$9,928
45	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,669	\$0	\$612,669	E-45	-\$612,669	\$0	100.0000%	\$0	\$0	\$0	\$0
46	547.033	Fuel Other InterUNIntra ST/bk11	\$226,711	\$0	\$226,711	E-46	-\$226,711	\$0	100.0000%	\$0	\$0	\$0	\$0
47	547.102	Fuel Handling CT Gas Purch	\$15,055	\$0	\$15,055	E-47	\$346	\$15,401	100.0000%	\$0	\$15,401	\$346	\$15,055
48	548.000	Other Power Generation Expense	\$357,245	\$0	\$357,245	E-48	\$31,401	\$388,646	100.0000%	\$0	\$388,646	\$31,401	\$357,245
49	549.000	Misc Other Power Generation Expense	\$499	\$0	\$499	E-49	\$0	\$499	100.0000%	\$0	\$499	\$0	\$499
50		TOTAL OPERATION - OTHER POWER	\$1,003,020	\$0	\$1,003,020		\$2,013,439	\$3,016,459		\$0	\$3,016,459	\$31,747	\$2,984,712
51		MAINTENANCE - OTHER POWER											
52	551.000	Maintenance of Supervision and Engineer	\$111	\$0	\$111	E-52	\$10	\$121	100.0000%	\$0	\$121	\$10	\$111
53	552.000	Other Generation Maint. Struct CT	\$22,001	\$0	\$22,001	E-53	\$19,294	\$41,295	100.0000%	\$0	\$41,295	\$1,424	\$39,871
54	553.000	Other Generation Maint CT	\$356,422	\$0	\$356,422	E-54	\$55,226	\$411,648	100.0000%	\$0	\$411,648	\$6,923	\$404,725
55	554.000	Other Generation Maint Misc Exp.	\$16,261	\$0	\$16,261	E-55	\$1,438	\$17,699	100.0000%	\$0	\$17,699	\$1,258	\$16,441
56		TOTAL MAINTENANCE - OTHER POWER	\$394,795	\$0	\$394,795		\$75,968	\$470,763		\$0	\$470,763	\$9,615	\$461,148
57		TOTAL OTHER POWER GENERATION	\$1,397,815	\$0	\$1,397,815		\$2,089,407	\$3,487,222		\$0	\$3,487,222	\$41,362	\$3,445,860
58		OTHER POWER SUPPLY EXPENSES											
59	555.000	Purch Pwr-Energy & Cpcty Pur-Al	\$451,761	\$0	\$451,761	E-59	-\$7,904,750	-\$7,452,989	100.0000%	\$0	-\$7,452,989	\$0	-\$7,452,989
60	555.005	Purch Pwr Capacity Purch	\$7,692,989	\$0	\$7,692,989	E-60	\$0	\$7,692,989	100.0000%	\$0	\$7,692,989	\$0	\$7,692,989
61	555.020	Purchased Power On-sys (bk10)	\$28,358,849	\$0	\$28,358,849	E-61	-\$16,245,264	\$12,113,585	100.0000%	\$0	\$12,113,585	\$0	\$12,113,585
62	555.021	Base Pwr On-Sys Interco (bk10)	\$2,131,302	\$0	\$2,131,302	E-62	\$0	\$2,131,302	100.0000%	\$0	\$2,131,302	\$0	\$2,131,302
63	555.027	Purchased Power On-Sys Demand	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	555.030	Purchased Power Off-System Sales	\$2,869,044	\$0	\$2,869,044	E-64	-\$2,869,044	\$0	100.0000%	\$0	\$0	\$0	\$0
65	555.031	Purchased Power Off-System Interunit	\$467,727	\$0	\$467,727	E-65	-\$467,727	\$0	100.0000%	\$0	\$0	\$0	\$0
66	555.032	Purchase Power Intrastate (bk11)	\$1,968,579	\$0	\$1,968,579	E-66	-\$1,968,579	\$0	100.0000%	\$0	\$0	\$0	\$0
67	555.101	Purch Pwr MO Allocation	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
68	556.000	System Control and Load Dispatch	\$273,776	\$0	\$273,776	E-68	\$16,537	\$290,313	100.0000%	\$0	\$290,313	\$16,537	\$273,776
69	557.000	Other Production Expenses	\$1,045,079	\$0	\$1,045,079	E-69	\$43,997	\$1,089,076	100.0000%	\$0	\$1,089,076	\$44,258	\$1,044,818
70		TOTAL OTHER POWER SUPPLY EXPENSES	\$45,259,106	\$0	\$45,259,106		-\$29,394,830	\$15,864,276		\$0	\$15,864,276	\$60,795	\$15,803,481
71		TOTAL POWER PRODUCTION EXPENSES	\$98,162,075	\$0	\$98,162,075		-\$25,921,508	\$72,240,567		\$0	\$68,991,064	\$824,300	\$68,166,764
72		TRANSMISSION EXPENSES											
73		OPERATION - TRANSMISSION EXP.											
74	560.000	Transmission Oper Suprv and Engrg	\$281,338	\$0	\$281,338	E-74	\$15,387	\$296,725	100.0000%	\$0	\$296,725	\$13,151	\$283,574
75	561.000	Transmission Operations Expense	\$654,415	\$0	\$654,415	E-75	\$120,678	\$775,093	100.0000%	\$0	\$775,093	\$11,062	\$764,031
76	562.000	Transmission Oper- Station Expenses	\$193,715	\$0	\$193,715	E-76	\$15,824	\$209,539	100.0000%	\$0	\$209,539	\$15,824	\$193,715
77	563.000	Transmission Oper-OH Line Expense	\$95,370	\$0	\$95,370	E-77	\$1,546	\$96,916	100.0000%	\$0	\$96,916	\$1,546	\$95,370
78	565.000	Transmission of Electricity by Others	\$719,064	\$0	\$719,064	E-78	-\$920,264	-\$201,200	100.0000%	\$0	-\$201,200	\$0	-\$201,200
79	565.021	Transmission of Elec by Others Interunit	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80	565.027	Transmission of Elec by Others Demand	\$1,744,000	\$0	\$1,744,000	E-80	\$0	\$1,744,000	100.0000%	\$0	\$1,744,000	\$0	\$1,744,000
81	565.030	Transmission of Elec by Others Off Sys	\$15,809	\$0	\$15,809	E-81	\$0	\$15,809	100.0000%	\$0	\$15,809	\$0	\$15,809
82	566.000	Transmission Oper Misc Expense	\$347,362	\$0	\$347,362	E-82	\$16,984	\$364,346	100.0000%	\$0	\$364,346	\$16,984	\$347,362
83	567.000	Transmission Oper Rents	\$220,673	\$0	\$220,673	E-83	\$0	\$220,673	100.0000%	\$0	\$220,673	\$0	\$220,673
84	575.000	Misc. Transmission Expenses	\$299,404	\$0	\$299,404	E-84	\$74,223	\$373,627	100.0000%	\$0	\$373,627	\$0	\$373,627
85		TOTAL OPERATION - TRANSMISSION EXP.	\$4,571,150	\$0	\$4,571,150		-\$675,622	\$3,895,528		\$0	\$3,895,528	\$58,567	\$3,836,961
86		MAINTENANCE - TRANSMISSION EXP.											
87	568.000	Maintenance of Supervision and Engineering	\$168	\$0	\$168	E-87	\$651	\$819	100.0000%	\$0	\$819	\$0	\$819
88	569.000	Trans Maintenance of Structures	-\$14,555	\$0	-\$14,555	E-88	\$20,475	\$5,920	100.0000%	\$0	\$5,920	\$401	\$5,519
89	570.000	Trans Maintenance of Station Equipment	\$240,339	\$0	\$240,339	E-89	-\$23,265	\$217,074	100.0000%	\$0	\$217,074	\$7,762	\$209,312
90	571.000	Trans Maintenance of Overhead Lines	\$518,313	\$0	\$518,313	E-90	\$20,244	\$538,557	100.0000%	\$0	\$538,557	\$811	\$537,746
91	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-91	\$10	\$10	100.0000%	\$0	\$10	\$0	\$10
92	573.000	Trans Maintenance of Misc. Trans Plant	\$2,391	\$0	\$2,391	E-92	\$4	\$2,395	100.0000%	\$0	\$2,395	\$179	\$2,216
93		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$746,656	\$0	\$746,656		\$18,119	\$764,775		\$0	\$764,775	\$9,153	\$755,622
94		TOTAL TRANSMISSION EXPENSES	\$5,317,806	\$0	\$5,317,806		-\$657,503	\$4,660,303		\$0	\$4,660,303	\$67,720	\$4,592,583
95		DISTRIBUTION EXPENSES											
96		OPERATION - DIST. EXPENSES											
97	580.000	Distrb Oper - Supr & Engineering	\$523,602	\$0	\$523,602	E-97	\$41,040	\$564,642	100.0000%	\$0	\$564,642	\$22,544	\$542,098
98	581.000	Distrb Oper - Load Dispatching	\$79,449	\$0	\$79,449	E-98	\$5,841	\$85,290	100.0000%	\$0	\$85,290	\$5,841	\$79,449
99	582.000	Distrb Oper - Station Expense	\$66,490	\$0	\$66,490	E-99	\$2,489	\$68,979	100.0000%	\$0	\$68,979	\$2,489	\$66,490
100	583.000	Distrb Oper OH Line Expense	\$10,196	\$0	\$10,196	E-100	-\$3,782	\$6,414	100.0000%	\$0	\$6,414	-\$3,796	\$10,210
101	584.000	Distrb Oper UG Line Expense	\$266,523	\$0	\$266,523	E-101	\$11,867	\$278,390	100.0000%	\$0	\$278,390	\$11,860	\$266,530
102	585.000	Distrb Oper Street Light & Signal Expense	\$2,797	\$0	\$2,797	E-102	\$245	\$3,042	100.0000%	\$0	\$3,042	\$245	\$2,797
103	586.000	Distrb Oper Meter Expense	\$476,161	\$0	\$476,161	E-103	\$33,478	\$509,639	100.0000%	\$0	\$509,639	\$33,478	\$476,161
104	587.000	Distrb Oper Customer Install Expense	\$57,379	\$0	\$57,379	E-104	\$4,213	\$61,592	100.0000%	\$0	\$61,592	\$4,213	\$57,379
105	588.000	Distr Oper Miscel Distr Expense	\$1,940,989	\$0	\$1,940,989	E-105	\$104,343	\$2,045,332	100.0000%	\$0	\$2,045,332	\$105,004	\$1,940,328
106	588.730	Industrial Steam Distribution Operations	\$149,390	\$0	\$149,390	E-106	\$0	\$149,390	0.0000%	\$0	\$0	\$0	\$0
107	589.000	Distr Operations Rents	\$9,999	\$0	\$9,999	E-107	\$0	\$9,999	100.0000%	\$0	\$9,999	\$0	\$9,999
108		TOTAL OPERATION - DIST. EXPENSES	\$3,582,975	\$0	\$3,582,975		\$199,734	\$3,782,709		\$0	\$3,633,319	\$181,878	\$3,451,441
109		MAINTENANCE - DISTRIB. EXPENSES											
110	590.000	Distrb Maint-Suprv & Engineering	\$9,152	\$0	\$9,152	E-110	\$1,796	\$10,948	100.0000%	\$0	\$10,948	\$592	\$10,356
111	591.000	Distrb Maint-Structures	\$158,161	\$0	\$158,161	E-111	\$39,569	\$197,730	100.0000%	\$0	\$197,730	\$6,166	\$191,564

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F E Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
112	592.000	Distrb Maint-Station Equipment	\$286,494	\$0	\$286,494	E-112	-\$14,906	\$271,588	100.0000%	\$0	\$271,588	\$14,011	\$257,577
113	593.000	Distrb Maint-OH lines	\$2,009,633	\$0	\$2,009,633	E-113	\$8,149	\$2,017,782	100.0000%	\$0	\$2,017,782	\$30,737	\$1,987,045
114	594.000	Distrib Maint-Maint Undergrnd Lines	\$111,150	\$0	\$111,150	E-114	\$927	\$112,077	100.0000%	\$0	\$112,077	\$7,133	\$104,944
115	595.000	Distrib Maint-Maint Line Transformer	\$121,402	\$0	\$121,402	E-115	\$3,481	\$124,883	100.0000%	\$0	\$124,883	\$7,586	\$117,297
116	596.000	Distrib Maint- Maint St Lights/Signal	\$355,381	\$0	\$355,381	E-116	\$19,189	\$374,570	100.0000%	\$0	\$374,570	\$4,033	\$370,537
117	597.000	Distrib Maint-Maint of Meters	\$97,903	\$0	\$97,903	E-117	\$729	\$98,632	100.0000%	\$0	\$98,632	\$6,284	\$92,348
118	598.000	Distrib Maint-Maint MiscI Distrb Pin	\$100,309	\$0	\$100,309	E-118	-\$9,644	\$90,665	100.0000%	\$0	\$90,665	\$5,921	\$84,744
119	598.730	Industrial Steam Distribution Maint	\$87,720	\$0	\$87,720	E-119	\$0	\$87,720	0.0000%	\$0	\$0	\$0	\$0
120		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,337,305	\$0	\$3,337,305		\$49,290	\$3,386,595		\$0	\$3,298,875	\$82,463	\$3,216,412
121		TOTAL DISTRIBUTION EXPENSES	\$6,920,280	\$0	\$6,920,280		\$249,024	\$7,169,304		\$0	\$6,932,194	\$264,341	\$6,667,853
122		CUSTOMER ACCOUNTS EXPENSE											
123	901.000	Customer Acct Superv Exp	\$168,044	\$0	\$168,044	E-123	\$12,996	\$181,040	100.0000%	\$0	\$181,040	\$10,843	\$170,197
124	902.000	Cust Accts Meter Reading Expense	\$927,333	\$0	\$927,333	E-124	\$63,569	\$990,902	100.0000%	\$0	\$990,902	\$63,569	\$927,333
125	903.000	Customer Accts Records and Collection	\$1,704,668	\$0	\$1,704,668	E-125	\$141,189	\$1,845,857	100.0000%	\$120	\$1,845,857	\$90,930	\$1,754,927
126	904.000	Uncollectible Accounts Expense	\$718,500	\$0	\$718,500	E-126	\$212,838	\$931,338	100.0000%	\$0	\$931,338	\$0	\$931,338
127	905.000	MiscI. Customer Accts Expense	\$87,577	\$0	\$87,577	E-127	\$167,171	\$254,748	100.0000%	\$0	\$254,748	\$2,711	\$252,037
128		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,606,122	\$0	\$3,606,122		\$597,763	\$4,203,885		\$0	\$4,203,885	\$168,053	\$4,035,832
129		CUSTOMER SERVICE & INFO. EXP.											
130	907.000	Customer Service Superv. Exp	\$31,896	\$0	\$31,896	E-130	\$2,801	\$34,697	100.0000%	\$0	\$34,697	\$2,801	\$31,896
131	908.000	Customer Assistance Expense	\$109,947	\$0	\$109,947	E-131	\$422,105	\$532,052	100.0000%	\$0	\$532,052	\$1,000	\$531,052
132	909.000	Instructional Advertising Expense	\$9,022	\$0	\$9,022	E-132	\$13,407	\$22,429	100.0000%	\$0	\$22,429	\$1,279	\$21,150
133	910.000	Misc Customer Accounts and Info Exp	\$331,481	\$0	\$331,481	E-133	\$355,276	\$686,757	100.0000%	\$0	\$686,757	\$8,522	\$678,235
134		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$482,346	\$0	\$482,346		\$793,589	\$1,275,935		\$0	\$1,275,935	\$13,602	\$1,262,333
135		SALES EXPENSES											
136	911.000	Sales Supervision	\$115	\$0	\$115	E-136	\$9	\$124	100.0000%	\$0	\$124	\$9	\$115
137	912.000	Sales Expense	\$47,995	\$0	\$47,995	E-137	\$3,462	\$51,457	100.0000%	\$0	\$51,457	\$3,462	\$47,995
138	913.000	Sales Advertising Expense	\$806	\$0	\$806	E-138	\$0	\$806	100.0000%	\$0	\$806	\$0	\$806
139	916.000	MiscI. Sales Expense	\$2,973	\$0	\$2,973	E-139	\$201	\$3,174	100.0000%	\$0	\$3,174	\$201	\$2,973
140		TOTAL SALES EXPENSES	\$51,889	\$0	\$51,889		\$3,672	\$55,561		\$0	\$55,561	\$3,672	\$51,889
141		ADMIN. & GENERAL EXPENSES											
142		OPERATION- ADMIN. & GENERAL EXP.											
143	920.000	Admin & Gen-Administrative Salaries-Allocated	\$4,262,842	\$0	\$4,262,842	E-143	-\$1,041,268	\$3,221,574	91.7270%	\$0	\$2,955,053	\$209,466	\$2,745,587
144	920.000	Admin & Gen Administrative Salaries-100%	\$146,341	\$0	\$146,341	E-144	-\$74,208	\$72,133	100.0000%	\$0	\$72,133	\$0	\$72,133
145	920.000	Admin & Gen-Administrative Salaries-Steam	\$0	\$0	\$0	E-145	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
146	921.000	A & G Expenses	\$1,009,480	\$0	\$1,009,480	E-146	-\$23,471	\$986,009	91.7270%	\$0	\$904,437	\$2	\$904,435
147	922.000	A & G Expenses Transferred	-\$73,971	\$0	-\$73,971	E-147	-\$6,187	-\$80,158	91.7270%	\$0	-\$73,526	-\$5,675	-\$67,851
148	922.050	KCPL Bill of Common Use Plant	\$1,257,425	\$0	\$1,257,425	E-148	\$3,348	\$1,260,773	91.7270%	\$0	\$1,156,469	\$0	\$1,156,469
149	923.000	Outside Services Employed-Allocated	\$1,302,965	\$0	\$1,302,965	E-149	-\$119,099	\$1,183,866	91.7270%	\$0	\$1,085,925	\$0	\$1,085,925
150	923.000	Outside Services Employed-Amortization of Merger Transition-100%	\$163,257	\$0	\$163,257	E-150	-\$163,257	\$0	100.0000%	\$0	\$0	\$0	\$0
151	923.000	Outside Services Employed-Amortization of Merger Transition-Steam	\$0	\$0	\$0	E-151	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
152	923.100	GPES A&G Trnsf-Depr Int Tax	\$382	\$0	\$382	E-152	\$0	\$382	91.7270%	\$0	\$350	\$0	\$350
153	924.000	Property Insurance	\$318,297	\$0	\$318,297	E-153	\$8,830	\$327,127	91.7270%	\$0	\$300,064	\$0	\$300,064
154	925.000	Injuries and Damages	\$1,277,936	\$0	\$1,277,936	E-154	-\$622,914	\$655,022	91.7270%	\$0	\$600,832	-\$1,028	\$601,860

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

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

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

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

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



St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-4	Steam Operation Supervision	500.000	\$84,734	\$136,455	\$221,189	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$84,734	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$19,928		\$0	\$0	
	3. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	-\$15,032		\$0	\$0	
	4. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356. (Lyons)		\$0	\$131,559		\$0	\$0	
E-6	Fuel Expense	501.000	\$126,572	-\$182,755	-\$56,183	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$126,572	\$0		\$0	\$0	
	2. To annualize fuel and purchased power expense (Prenger)		\$0	\$690,747		\$0	\$0	
	3. To remove intercompany/Rate district energy Transfers from L&P to MPS. (Harris)		\$0	-\$873,502		\$0	\$0	
E-7	Fuel Additives Limestone	501.000	\$0	\$34,485	\$34,485	\$0	\$0	\$0
	1. To annualize fuel additives - Limestone (Prenger)		\$0	\$34,485		\$0	\$0	
E-8	Fuel Additives Ammonia	501.000	\$0	\$357,424	\$357,424	\$0	\$0	\$0
	1. To annualize fuel additives - Ammonia (Prenger)		\$0	\$357,424		\$0	\$0	
E-9	Fuel Additives PAC	501.000	\$0	-\$24,419	-\$24,419	\$0	\$0	\$0
	1. To annualize fuel additives - PAC (Prenger)		\$0	-\$24,419		\$0	\$0	
E-13	Fuel Off-System Steam (bk20)	501.030	\$0	-\$334,930	-\$334,930	\$0	\$0	\$0
	1. To remove off-system sales costs in Book 20. (Harris)		\$0	-\$334,930		\$0	\$0	
E-20	Steam Expenses	502.000	\$220,528	\$200,506	\$421,034	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$220,528	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$244,453		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$43,947		\$0	\$0	
E-22	Steam Operations Electric Expense	505.000	\$83,276	\$106	\$83,382	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$83,276	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$6,949		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$6,843		\$0	\$0	
E-23	Misc. Steam Power Operations	506.000	\$59,567	\$99,934	\$159,501	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$59,567	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$57,200		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$42,734		\$0	\$0	
E-24	Steam Power Operations Rents	507.000	\$0	\$116	\$116	\$0	\$0	\$0
	1. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	-\$566		\$0	\$0	
	2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$682		\$0	\$0	
E-25	Allowances	509.000	\$0	\$3,294	\$3,294	\$0	\$0	\$0
	1. To reflect the annualized amortization of SO2 emission allowances. (Harris)		\$0	\$3,294		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-29	Maint. Superv. & Eng - Steam Power	510.000	\$74,507	\$10,198	\$84,705	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$74,507	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$12,807		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$2,609		\$0	\$0	
E-30	Maint. Of Structures - Steam Power	511.000	\$19,082	\$73,581	\$92,663	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$19,082	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$53,891		\$0	\$0	
	3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	\$19,690		\$0	\$0	
E-31	Maint. Of Boiler Plant - Steam Power	512.000	\$152,548	\$80,836	\$233,384	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$152,548	\$0		\$0	\$0	
	2. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$127,968		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$13,151	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,236		\$0	\$0	
E-75	<b>Transmission Operations Expense</b>	561.000	\$11,062	\$109,616	\$120,678	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$11,062	\$0		\$0	\$0	
	2. To annualize SPP Schedule 1A Admin Fees for GMO-L&P. (Hyneman)		\$0	\$109,616		\$0	\$0	
E-76	<b>Transmission Oper- Station Expenses</b>	562.000	\$15,824	\$0	\$15,824	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$15,824	\$0		\$0	\$0	
E-77	<b>Transmission Oper-OH Line Expense</b>	563.000	\$1,546	\$0	\$1,546	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,546	\$0		\$0	\$0	
E-78	<b>Transmission of Electricity by Others</b>	565.000	\$0	-\$920,264	-\$920,264	\$0	\$0	\$0
	1. To annualize Account 565 Transmission Expenses (Hyneman)		\$0	-\$920,264		\$0	\$0	
E-82	<b>Transmission Oper Misc Expense</b>	566.000	\$16,984	\$0	\$16,984	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$16,984	\$0		\$0	\$0	
E-84	<b>Misc. Transmission Expenses</b>	575.000	\$0	\$74,223	\$74,223	\$0	\$0	\$0
	1. To annualize SPP Schedule 1A Admin Fees for GMO-L&P. (Hyneman)		\$0	\$74,223		\$0	\$0	
E-87	<b>Maintenance of Supervision and Engineering</b>	568.000	\$0	\$651	\$651	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$651		\$0	\$0	
E-88	<b>Trans Maintenance of Structures</b>	569.000	\$401	\$20,074	\$20,475	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	\$20,074		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$401	\$0		\$0	\$0	
E-89	<b>Trans Maintenance of Station Equipment</b>	570.000	\$7,762	-\$31,027	-\$23,265	\$0	\$0	\$0
	1. To include a normalized level of Transmission Maintenance Expense 4-Year Average (Lyons)		\$0	-\$31,159		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,762	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$132		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$33,478	\$0		\$0	\$0	
E-104	<b>Distrb Oper Customer Install Expense</b>	587.000	\$4,213	\$0	\$4,213	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,213	\$0		\$0	\$0	
E-105	<b>Distr Oper Misc Distr Expense</b>	588.000	\$105,004	-\$661	\$104,343	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$105,004	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$69		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$730		\$0	\$0	
E-110	<b>Distrb Maint-Suprv &amp; Engineering</b>	590.000	\$592	\$1,204	\$1,796	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$1,204		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$592	\$0		\$0	\$0	
E-111	<b>Distrb Maint-Structures</b>	591.000	\$6,166	\$33,403	\$39,569	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$33,403		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,166	\$0		\$0	\$0	
E-112	<b>Distrb Maint-Station Equipment</b>	592.000	\$14,011	-\$28,917	-\$14,906	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$28,917		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$14,011	\$0		\$0	\$0	
E-113	<b>Distrb Maint-OH lines</b>	593.000	\$30,737	-\$22,588	\$8,149	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$22,602		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$30,737	\$0		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$14		\$0	\$0	
E-114	<b>Distrib Maint-Maint Undergrnd Lines</b>	594.000	\$7,133	-\$6,206	\$927	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$6,206		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,133	\$0		\$0	\$0	



St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-115	Distrib Maint-Maint Line Transformer	595.000	\$7,586	-\$4,105	\$3,481	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$4,105		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$7,586	\$0		\$0	\$0	
E-116	Distrib Maint- Maint St Lights/Signal	596.000	\$4,033	\$15,156	\$19,189	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	\$15,156		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$4,033	\$0		\$0	\$0	
E-117	Distrib Maint-Maint of Meters	597.000	\$6,284	-\$5,555	\$729	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$5,555		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$6,284	\$0		\$0	\$0	
E-118	Distrib Maint-Maint MiscI Distrb Pln	598.000	\$5,921	-\$15,565	-\$9,644	\$0	\$0	\$0
	1. To include a normalized level of Distribution Maintenance Expense 2-Year Average (Lyons)		\$0	-\$15,565		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$5,921	\$0		\$0	\$0	
E-123	Customer Acct Superv Exp	901.000	\$10,843	\$2,153	\$12,996	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$10,843	\$0		\$0	\$0	
	2. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$2,153		\$0	\$0	
E-124	Cust Accts Meter Reading Expense	902.000	\$63,569	\$0	\$63,569	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$63,569	\$0		\$0	\$0	
E-125	Customer Accts Records and Collection	903.000	\$90,930	\$50,259	\$141,189	\$0	\$0	\$0
	1. To reflect interest at 4.25% (primie rate 3/31/12 plus 1%) on balance of acct 235 ending 3/31/12 (Gaskins)		\$0	\$50,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$90,930	\$0		\$0	\$0	
E-126	Uncollectible Accounts Expense	904.000	\$0	\$212,838	\$212,838	\$0	\$0	\$0
	1. To include an annualized level of Bad Debt Expense. (Lyons)		\$0	\$212,838		\$0	\$0	
E-127	MiscI. Customer Accts Expense	905.000	\$2,711	\$164,460	\$167,171	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,711	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize bank fees for the sale of accounts receivable. (Harris)		\$0	\$164,460		\$0	\$0	
E-130	<b>Customer Service Superv. Exp</b>	907.000	\$2,801	\$0	\$2,801	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2,801	\$0		\$0	\$0	
E-131	<b>Customer Assistance Expense</b>	908.000	\$1,000	\$421,105	\$422,105	\$0	\$0	\$0
	1. To include amortization for Vintage 2 ER-2010-0356 DSM Deferral (Lyons)		\$0	\$157,322		\$0	\$0	
	2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral (Lyons)		\$0	\$198,881		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,000	\$0		\$0	\$0	
	4. To include ERPP amortization over a 3-year period (Lyons)		\$0	\$29,434		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$35,500		\$0	\$0	
	6. To include an annualized level of advertising expenses (Prenger)		\$0	-\$32		\$0	\$0	
E-132	<b>Instructional Advertising Expense</b>	909.000	\$1,279	\$12,128	\$13,407	\$0	\$0	\$0
	1. To include DSM Advertising expense (Lyons)		\$0	\$3,259		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,279	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to establish regulatory asset for DSM Advertising costs. (Majors)		\$0	\$8,942		\$0	\$0	
	4. To include an annualized level of advertising expenses (Prenger)		\$0	-\$73		\$0	\$0	
E-133	<b>Misc Customer Accounts and Info Exp</b>	910.000	\$8,522	\$346,754	\$355,276	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$8,522	\$0		\$0	\$0	
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$34		\$0	\$0	
	3. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$1,564		\$0	\$0	
	4. To include an annualized level of Renewable Energy Costs through March 31, 2012 (Lyons)		\$0	\$120,234		\$0	\$0	
	5. To include a 3-Year Amortization of deferred Renewable energy Costs (Lyons)		\$0	\$224,990		\$0	\$0	
E-136	<b>Sales Supervision</b>	911.000	\$9	\$0	\$9	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$9	\$0		\$0	\$0	
E-137	<b>Sales Expense</b>	912.000	\$3,462	\$0	\$3,462	\$0	\$0	\$0

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$3,462	\$0		\$0	\$0	
E-139	Misc. Sales Expense	916.000	\$201	\$0	\$201	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$201	\$0		\$0	\$0	
E-143	Admin & Gen-Administrative Salaries-Allocated	920.000	\$228,358	-\$1,269,626	-\$1,041,268	\$0	\$0	\$0
	1. To remove test year L&P expenses related to KCPL's ORVS employee severance program (Hyneman)		\$0	-\$819,957		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$228,358	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses. (Prenger)		\$0	-\$364,241		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove discretionary bonuses and executive severance payments. (Majors)		\$0	-\$110,036		\$0	\$0	
	5. To include an annualized level of Short Term Incentive Compensation (Prenger)		\$0	\$24,608		\$0	\$0	
E-144	Admin & Gen Administrative Salaries-100%	920.000	\$0	-\$74,208	-\$74,208	\$0	\$0	\$0
	1. To remove test year transition costs amortization (Majors)		\$0	-\$74,208		\$0	\$0	
E-146	A & G Expenses	921.000	\$2	-\$23,473	-\$23,471	\$0	\$0	\$0
	1. To remove employee separation (OVRs) expenses booked to account 921 (career transition services) (Hyneman)		\$0	-\$14,008		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$2	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to correct expense report items to below the line. (Majors)		\$0	-\$291		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$5		\$0	\$0	
	6. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$26		\$0	\$0	
	7. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$8,438		\$0	\$0	
	8. To include an annualized level of Iatan 2 O&M expense (Lyons)		\$0	\$1,506		\$0	\$0	
	9. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 (Lyons)		\$0	-\$2,211		\$0	\$0	
E-147	A & G Expenses Transferred	922.000	-\$6,187	\$0	-\$6,187	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		-\$6,187	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

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

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To reflect L&P Adj. CS-11 to correct lobbying expenses to below the line. (Majors)		\$0	-\$235		\$0	\$0	
	3. To reflect L&P Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355. (Majors)		\$0	-\$36,984		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove over-amortization of 2007 rate case expenses. (Majors)		\$0	-\$36,438		\$0	\$0	
	5. To reflect L&P Adj. CS-11 to remove Nextsource rate case expenses (Majors)		\$0	-\$18,844		\$0	\$0	
	6. To include current level of PSC Assessment (Prenger)		\$0	\$51,395		\$0	\$0	
	7. To remove test year amortization of 2009 Rate Case expenses. (Majors)		\$0	-\$85,897		\$0	\$0	
	8. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years. (Majors)		\$0	\$269,487		\$0	\$0	
	9. To include a normalized level of rate case expenses over 3 years. (Majors)		\$0	\$76,129		\$0	\$0	
E-166	Reg Comm Exp- FERC Proceedings	928.023	\$1,159	\$4,676	\$5,835	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,159	\$0		\$0	\$0	
	2. To include current level of FERC Assessment (Prenger)		\$0	\$4,676		\$0	\$0	
E-167	Reg. Comm. Load Research	928.030	\$340	\$0	\$340	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$340	\$0		\$0	\$0	
E-168	Reg. Comm. Misc Tariff Filing	928.040	\$1,604	\$0	\$1,604	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$1,604	\$0		\$0	\$0	
E-170	Miscellaneous A&G Expense	930.000	\$526	-\$39,846	-\$39,320	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$526	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Adj. CS-11 Removal of Long-Term Incentive Program Equity Expenses (Prenger)		\$0	-\$26,345		\$0	\$0	
	4. To reflect L&P Adj. CS-11 to remove spousal travel (Majors)		\$0	-\$4		\$0	\$0	
	5. To adjust test year to annualize dues and donations (Prenger)		\$0	-\$13,497		\$0	\$0	
E-171	General Advertising Expense	930.100	\$801	-\$8,593	-\$7,792	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$801	\$0		\$0	\$0	
	2. To include an annualized level of advertising expenses (Prenger)		\$0	-\$8,593		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-172	<b>Admin &amp; General Expense-Rents</b>	931.000	\$0	\$145,891	\$145,891	\$0	-\$318,638	-\$318,638
	1. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$0		\$0	-\$277,540	
	2. To reflect L&P Adj. CS-11 to establish a rent abatement regulatory liability (Majors)		\$0	\$17,260		\$0	\$0	
	3. To include an annualized level of lease expense-Post Abatement (Prenger)		\$0	\$129,578		\$0	\$0	
	4. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$947		\$0	\$0	
	5. To include an annualized level of lease expense-MO Lease Abatement Amortization (Prenger)		\$0	\$0		\$0	-\$41,098	
E-173	<b>A&amp;G Transportation Expense</b>	933.000	\$0	-\$591,690	-\$591,690	\$0	\$0	\$0
	1. To eliminate depreciation expense on transportation equipment charged to O&M (Gaskins)		\$0	-\$591,690		\$0	\$0	
E-176	<b>Maint. Of General Plant</b>	935.000	\$954	-\$1,330	-\$376	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Prenger)		\$954	\$0		\$0	\$0	
	2. To include an annualized level of lease expense-Other Parking (Prenger)		\$0	-\$1,330		\$0	\$0	
E-181	<b>Depreciation Expense, Dep. Exp.</b>	703.000	\$0	\$0	\$0	\$0	\$2,966,666	\$2,966,666
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,966,666	
E-189	<b>Amortization of Intangible Plant-Software</b>	705.011	\$0	\$667,067	\$667,067	\$0	\$0	\$0
	1. To include amortization of Intangible Plant (Gaskins)		\$0	\$667,067		\$0	\$0	
E-190	<b>Amortization of Other Plant (Iatan Bridge)</b>	705.011	\$0	\$11,025	\$11,025	\$0	\$0	\$0
	1. To include amortization of Other Plant (Gaskins)		\$0	\$11,025		\$0	\$0	
E-191	<b>Amortization Expense-Misc Non-Plant (Ice Storm)</b>	705.011	\$0	-\$1,059,624	-\$1,059,624	\$0	\$0	\$0
	1. To remove amortization expense associated with the 2007 Ice Storm through the True Up Period, August 31, 2012. (Lyons)		\$0	-\$1,059,624		\$0	\$0	
E-192	<b>Iatan 1/Common Regulatory Asset Amortization</b>	705.001	\$0	\$0	\$0	\$0	\$91,850	\$91,850
	1. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 1" over 27 years. (Majors)		\$0	\$0		\$0	\$54,686	
	2. To annualize the amortization of Iatan Unit 1 and Common Regulatory Asset "Vintage 2" over 25.4 years. (Majors)		\$0	\$0		\$0	\$37,164	
E-193	<b>Iatan 2/Common Regulatory Asset Amortization</b>	705.100	\$0	\$0	\$0	\$0	\$102,466	\$102,466
	1. To annualize the amortization of Iatan Unit 2 Regulatory Asset "Vintage 1" over 47.7 years. (Majors)		\$0	\$0		\$0	\$34,154	

St. Joseph Light and Power - Electric  
Case No. ER-2012-0175  
Test Year 12 Months Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To amortize latan Unit 2 Regulatory Asset "Vintage "2" over 46.1 years. (Majors)		\$0	\$0		\$0	\$68,312	
E-204	Property Taxes - Elec-Allocated	708.120	\$0	\$390,740	\$390,740	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Gaskins)		\$0	\$390,740		\$0	\$0	
E-206	F.I.C.A. Taxes-Elec	708.142	\$0	\$87,369	\$87,369	\$0	\$0	\$0
	1. To adjust FICA taxes to an annualized level (Prenger)		\$0	\$136,851		\$0	\$0	
	2. To remove test year OVRS payroll expenses		\$0	-\$49,482		\$0	\$0	
E-212	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$4,647,668	\$4,647,668
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$4,647,668	
	No Adjustment		\$0	\$0		\$0	\$0	
E-215	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	-\$2,100,160	-\$2,100,160
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,100,160	
E-216	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$3,640	\$3,640
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$3,640	
E-218	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	\$2,832,187	\$2,832,187
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	\$2,832,187	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,922,100</b>	<b>\$1,922,100</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$1,713,811</b>	<b>-\$26,723,013</b>	<b>-\$25,009,202</b>	<b>\$0</b>	<b>\$8,225,679</b>	<b>\$8,225,679</b>

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.14% Return	E 7.40% Return	F 7.66% Return
1	TOTAL NET INCOME BEFORE TAXES		\$44,024,017	\$44,731,757	\$46,667,872	\$48,679,575
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,051,592	\$18,051,592	\$18,051,592	\$18,051,592
4	50% Meals & Entertainment		\$41,065	\$41,065	\$41,065	\$41,065
5	Book Amortization Expense		\$771,726	\$771,726	\$771,726	\$771,726
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$18,864,383	\$18,864,383	\$18,864,383	\$18,864,383
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.9710%	\$13,683,435	\$13,683,435	\$13,683,435	\$13,683,435
9	Tax Straight-Line Depreciation		\$35,882,458	\$35,882,458	\$35,882,458	\$35,882,458
10	IRS Tax Return Plant Amortization		\$479,266	\$479,266	\$479,266	\$479,266
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,045,159	\$50,045,159	\$50,045,159	\$50,045,159
12	NET TAXABLE INCOME		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$672,712	\$709,609	\$810,544	\$913,917
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$12,170,529	\$12,841,372	\$14,676,552	\$16,584,882
18	Federal Income Tax at the Rate of	See Tax Table	\$4,159,685	\$4,394,480	\$5,036,793	\$5,752,256
19	Subtract Federal Income Tax Credits					
20	Wind Production Tax Credit		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$4,159,685	\$4,394,480	\$5,036,793	\$5,752,256
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
24	Deduct Federal Income Tax at the Rate of	50.000%	\$2,079,843	\$2,197,240	\$2,518,397	\$2,876,128
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$10,763,398	\$11,353,741	\$12,968,699	\$14,622,671
27	Missouri Income Tax at the Rate of	6.250%	\$672,712	\$709,609	\$810,544	\$913,917
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$12,843,241	\$13,550,981	\$15,487,096	\$17,498,799
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$4,159,685	\$4,394,480	\$5,036,793	\$5,752,256
36	State Income Tax		\$672,712	\$709,609	\$810,544	\$913,917
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$4,832,397	\$5,104,089	\$5,847,337	\$6,666,173
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$6,968,570	\$6,968,570	\$6,968,570	\$6,968,570
41	Amortization of Deferred ITC		-\$37,432	-\$37,432	-\$37,432	-\$37,432
42	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
43	Amort Fed Def Inc Tax		-\$201,745	-\$201,745	-\$201,745	-\$201,745
44	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$6,729,393	\$6,729,393	\$6,729,393	\$6,729,393
46	TOTAL INCOME TAX		\$11,561,790	\$11,833,482	\$12,576,730	\$13,395,566



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

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.14% Return	<u>E</u> 7.40% Return	<u>F</u> 7.66% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

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

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

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	\$3,290,582,000	51.82%		4.146%	4.405%	4.664%
2	Equity Units-Taxable	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.61%	4.29%	0.026%	0.026%	0.026%
4	Long Term Debt	\$3,020,461,000	47.57%	6.25%	2.971%	2.971%	2.971%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units-Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$6,350,043,000</u>	<u>100.00%</u>		<u>7.143%</u>	<u>7.402%</u>	<u>7.661%</u>
8	PreTax Cost of Capital				9.660%	10.075%	10.490%

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

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

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

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

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

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

Schedule: Summary of Net System Input Components

Sponsor: Staff  
Page: 1 of 2

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

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

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

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