

*Exhibit No.:*  
*Issue:* Staff Accounting Schedules  
*Witness:* MoPSC Auditors  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Cost of Service Report  
*File No.:* ER-2010-0356  
*Date Testimony Prepared:* January 12, 2010

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**REVISED**

**COST OF SERVICE**

**STAFF ACCOUNTING SCHEDULES**

**TEST YEAR ENDED DECEMBER 31, 2009**  
**UPDATED JUNE 30, 2010**  
**ESTIMATED TRUE-UP DECEMBER 31, 2010**

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

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

*Jefferson City, Missouri*  
*January 12, 2010*

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

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

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

**Date Prepared:** January 12, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revised-EMS - Estimated True-Up Case**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI PUBLIC SERVICE - ELECTRIC**

**Great Plains Energy Incorporated**

**Greater Missouri Operations (GMO)**

**Test Year Ending December 31, 2009**

**Updated Through June 30, 2010**

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

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

**Jefferson City, Missouri**

**January 12, 2011**

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

Line Number	<u>A</u> Description	<u>B</u> 7.74% Return	<u>C</u> 7.98% Return	<u>D</u> 8.22% Return
1	Net Orig Cost Rate Base	\$1,183,697,249	\$1,183,697,249	\$1,183,697,249
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$91,582,656	\$94,423,530	\$97,264,403
4	Net Income Available	\$81,991,463	\$81,991,463	\$81,991,463
5	Additional Net Income Required	\$9,591,193	\$12,432,067	\$15,272,940
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,018,119	\$7,788,202	\$9,558,285
8	Current Income Tax Available	\$42,069	\$42,069	\$42,069
9	Additional Current Tax Required	\$5,976,050	\$7,746,133	\$9,516,216
10	Revenue Requirement	\$15,567,243	\$20,178,200	\$24,789,156
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	<b>Gross Revenue Requirement</b>	<b>\$15,567,243</b>	<b>\$20,178,200</b>	<b>\$24,789,156</b>

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,060,886,976
2	Less Accumulated Depreciation Reserve		\$710,181,554
3	Net Plant In Service		<u>\$1,350,705,422</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$12,901,624
6	Materials and Supplies		\$27,243,517
7	Emission Allowances		\$3,107,111
8	Prepayments - MPS		\$1,574,793
9	Fuel Inventory-Oil & Other		\$12,210,594
10	Fuel Inventory-Coal		\$15,802,877
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$693,523
13	Vintage 1 DSM Costs		\$812,774
14	Vintage 2 DSM Costs		\$8,448,285
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$6,012,968
18	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$63,396,324</u>
19	<b>SUBTRACT FROM NET PLANT</b>		
20	Federal Tax Offset	5.8027%	\$390,553
21	State Tax Offset	5.8027%	\$61,373
22	City Tax Offset	5.8027%	\$0
23	Interest Expense Offset	17.0137%	\$7,187,634
24	Customer Advances		\$5,261,606
25	Customer Deposits		\$5,607,729
26	Deferred Income Taxes-Depreciation		\$195,119,353
27	Deferred Income Taxes on 1990 AAO		\$9,925
28	Deferred Income Taxes on 1992 AAO		\$139,901
29	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
30	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$230,404,497</u>
31	<b>Total Rate Base</b>		<u><u>\$1,183,697,249</u></u>

Missouri Public Service - Electric  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$21,901,183	P-4	-\$21,901,183	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$135,315	P-5	\$0	\$135,315	99.5400%	\$0	\$134,693
6		TOTAL PLANT INTANGIBLE	\$22,664,499		-\$21,901,183	\$763,316		\$0	\$759,799
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,732,616	P-11	\$0	\$39,732,616	99.5400%	\$0	\$39,549,846
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$260,718,920	P-12	\$0	\$260,718,920	99.5400%	\$0	\$259,519,613
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,593,140	P-14	\$0	\$60,593,140	99.5400%	\$0	\$60,314,412
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,746,259	P-15	\$0	\$15,746,259	99.5400%	\$0	\$15,673,826
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$927,924	P-16	\$0	\$927,924	99.5400%	\$0	\$923,656
17		TOTAL STEAM PRODUCTION - SIBLEY	\$386,029,385		\$0	\$386,029,385		\$0	\$384,253,650
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$111,111	\$466,553
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,931,484	P-20	\$0	\$18,931,484	99.5400%	\$408,358	\$19,252,757
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$61,564,056	P-21	-\$4,831,649	\$56,732,407	99.5400%	\$1,430,989	\$57,902,427
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,504,853	P-22	\$0	\$42,504,853	99.5400%	\$0	\$42,309,331
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,169,342	P-23	\$0	\$19,169,342	99.5400%	\$0	\$19,081,163
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,779,764	P-24	\$0	\$6,779,764	99.5400%	\$0	\$6,748,577
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,705,540	\$1,705,540	99.5400%	\$0	\$1,697,695
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,889,407	P-26	\$0	\$1,889,407	99.5400%	\$31,919	\$1,912,635
27		TOTAL STEAM PROD. JEFFREY	\$151,195,991		-\$3,126,109	\$148,069,882		\$1,982,377	\$149,371,138
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$10,279,049	P-35	-\$6,684,641	\$3,594,408	99.5400%	\$0	\$3,577,874
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$24,213,275	P-36	-\$13,856,776	\$10,356,499	99.5400%	\$0	\$10,308,859
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$303,453	P-37	-\$140,088	\$163,365	99.5400%	\$0	\$162,614
38	315.000	Steam Prod Access Equip- Iatan Com	\$342,127	P-38	-\$80,117	\$262,010	99.5400%	\$0	\$260,805
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$35,137,904		-\$20,761,622	\$14,376,282		\$0	\$14,310,152
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$85,938	\$85,938	99.5400%	\$0	\$85,543
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,551,400	\$10,551,400	99.5400%	\$0	\$10,502,864
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$74,805,282	\$74,805,282	99.5400%	\$0	\$74,461,178
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,704,390	\$9,704,390	99.5400%	\$0	\$9,659,750
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	P-45	\$3,306,899	\$3,306,899	99.5400%	\$0	\$3,291,687
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$364,610	\$364,610	99.5400%	\$0	\$362,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$98,818,519	\$98,818,519		\$0	\$98,363,955
48		TOTAL STEAM PRODUCTION	\$572,363,280		\$74,930,788	\$647,294,068		\$1,982,377	\$646,298,895
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							

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Plant In Service

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52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,288,827	P-64	\$0	\$1,288,827	99.5400%	\$0	\$1,282,898
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,928	P-66	\$0	\$5,336,928	99.5400%	\$0	\$5,312,378
67	344.000	Other Prod. Generators Elec - RG	\$6,553,175	P-67	\$0	\$6,553,175	99.5400%	\$0	\$6,523,030
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc Plt Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,225		\$0	\$14,992,225		\$0	\$14,923,260
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,613,047	P-76	\$0	\$8,613,047	99.5400%	\$0	\$8,573,427
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,220	P-78	\$0	\$3,220	99.5400%	\$0	\$3,205
79		TOTAL OTHER PROD GREENWOOD	\$56,827,391		\$0	\$56,827,391		\$0	\$56,565,984
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,844,427	P-82	\$0	\$10,844,427	99.5400%	\$0	\$10,794,543
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,679,884	P-84	\$0	\$68,679,884	99.5400%	\$0	\$68,363,957
85	344.000	Other Prod. Generators - SH	\$17,303,656	P-85	\$0	\$17,303,656	99.5400%	\$0	\$17,224,059
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,879	P-87	\$0	\$156,879	99.5400%	\$0	\$156,157
88		TOTAL OTHER PROD SOUTH HARPER	\$119,173,267		\$0	\$119,173,267		\$0	\$118,625,071
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	\$0	\$5,118,376
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	\$0	\$2,093,042
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	\$0	\$36,088,326
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	\$0	\$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Plt.	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$8,337,618	P-100	-\$8,337,618	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$2,449,833	P-101	-\$2,449,833	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$73,500,109	P-102	-\$73,500,109	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$18,552,669	P-103	-\$18,552,669	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$11,555,555	P-104	-\$11,555,555	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$4,157,869	P-105	-\$4,157,869	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$118,981,043		-\$118,981,043	\$0		\$0	\$0

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107		TOTAL OTHER PRODUCTION	\$313,103,260		-\$56,749,592	\$256,353,668		\$0	\$255,174,440
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
111		TOTAL PRODUCTION PLANT	\$885,466,540		\$18,181,196	\$903,647,736		\$1,982,377	\$901,473,335
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,615,551	P-115	\$0	\$7,615,551	99.5400%	\$0	\$7,580,519
116	353.000	Transmission Station Equip	\$98,314,639	P-116	\$505,813	\$98,820,452	99.5400%	\$0	\$98,365,878
117	353.000	Trans. Station Equip. Iatan Common	\$1,189,318	P-117	-\$659,210	\$530,108	99.5400%	\$0	\$527,670
118	353.003	Transmission Station Equipment Common	\$443,392	P-118	\$0	\$443,392	99.5400%	\$0	\$441,352
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0	\$322,150
120	355.000	Transmission Poles and Fixtures	\$77,160,782	P-120	\$0	\$77,160,782	99.5400%	\$0	\$76,805,842
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	356.000	Transmission Overhead Cond & Devices	\$49,426,170	P-122	\$0	\$49,426,170	99.5400%	\$0	\$49,198,810
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$771,150	P-123	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
124	358.000	Transmission Underground Cond & Dev.	\$58,426	P-124	\$0	\$58,426	99.5400%	\$0	\$58,157
125		TOTAL TRANSMISSION PLANT	\$251,010,992		-\$1,262,157	\$249,748,835		\$0	\$248,599,990
126		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
127		Transmission-Salvage & Removal-Retirements not classified	\$0	P-127	\$0	\$0	100.0000%	\$0	\$0
128		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
129		DISTRIBUTION PLANT							
130	360.000	Distribution Land Electric	\$4,937,259	P-130	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
131	360.010	Distribution Depreciable Land Rights	\$274,734	P-131	\$0	\$274,734	99.5520%	\$0	\$273,503
132	360.020	Distribution Land Leased	\$22,228	P-132	\$0	\$22,228	99.5520%	\$0	\$22,128
133	361.000	Distribution Structures & Improvements	\$8,473,076	P-133	\$0	\$8,473,076	99.5520%	\$0	\$8,435,117
134	362.000	Distribution Station Equipment	\$114,042,761	P-134	\$0	\$114,042,761	99.5520%	\$0	\$113,531,849
135	364.000	Distribution Poles, Tower, & Fixtures	\$142,777,525	P-135	\$0	\$142,777,525	99.5520%	\$0	\$142,137,882
136	365.000	Distribution Overhead Conductor	\$102,143,224	P-136	\$0	\$102,143,224	99.5520%	\$0	\$101,685,622
137	366.000	Distribution Underground Circuit	\$42,273,161	P-137	\$0	\$42,273,161	99.5520%	\$0	\$42,083,777
138	367.000	Distribution Underground Conductors	\$105,391,839	P-138	\$0	\$105,391,839	99.5520%	\$0	\$104,919,684
139	368.000	Distribution Line Transformers	\$155,599,371	P-139	\$0	\$155,599,371	99.5520%	\$0	\$154,902,286
140	369.010	Distribution Services Overhead	\$15,596,229	P-140	\$0	\$15,596,229	99.5520%	\$0	\$15,526,358
141	369.020	Distribution Services Underground	\$49,549,927	P-141	\$0	\$49,549,927	99.5520%	\$0	\$49,327,943
142	370.000	Distribution Meters Electric	\$26,403,164	P-142	\$0	\$26,403,164	99.5520%	\$0	\$26,284,878
143	370.010	Distribution Meters PURPA	\$2,038,114	P-143	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
144	371.000	Distribution Cust Prem Install	\$15,034,486	P-144	\$0	\$15,034,486	99.5520%	\$0	\$14,967,132
145	373.000	Distribution Street Light and Traffic Signal	\$31,340,564	P-145	\$0	\$31,340,564	99.5520%	\$0	\$31,200,158
146		TOTAL DISTRIBUTION PLANT	\$815,897,662		\$0	\$815,897,662		\$0	\$812,242,440
147		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
148		Distribution-Salvage & Removal-Retirements not classified	\$0	P-148	\$0	\$0	100.0000%	\$0	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT							
151	389.000	General Land Electric	\$977,543	P-151	\$0	\$977,543	99.5450%	\$0	\$973,095
152	390.000	General Structures & Improv. Electric	\$17,794,933	P-152	\$0	\$17,794,933	99.5450%	\$0	\$17,713,966
153	391.000	General Office Furniture & Equipment	\$2,018,792	P-153	-\$10,859	\$2,007,933	99.5450%	\$0	\$1,998,797
154	391.020	General Office Furniture - Computer	\$2,036,708	P-154	\$0	\$2,036,708	99.5450%	\$0	\$2,027,441
155	391.040	General Office Furniture - Software	\$549,734	P-155	\$0	\$549,734	99.5450%	\$0	\$547,233
156	392.000	General Transportation Equip Autos	\$91,091	P-156	\$0	\$91,091	99.5450%	\$0	\$90,677

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
157	392.010	General Transportation Equip Light Trucks	\$890,461	P-157	\$0	\$890,461	99.5450%	\$0	\$886,409
158	392.020	General Trans Equip Heavy Trucks	\$6,452,458	P-158	\$0	\$6,452,458	99.5450%	\$0	\$6,423,099
159	392.040	General Trans Equip Trailers	\$713,552	P-159	\$0	\$713,552	99.5450%	\$0	\$710,305
160	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-160	\$0	\$5,043,943	99.5450%	\$0	\$5,020,993
161	393.000	General Stores Equipment	\$83,573	P-161	\$0	\$83,573	99.5450%	\$0	\$83,193
162	394.000	General Tools Electric	\$4,225,646	P-162	\$0	\$4,225,646	99.5450%	\$0	\$4,206,419
163	395.000	General Laboratory Equipment	\$2,251,565	P-163	\$0	\$2,251,565	99.5450%	\$0	\$2,241,320
164	396.000	General Power Operated Equipment	\$3,729,607	P-164	\$0	\$3,729,607	99.5450%	\$0	\$3,712,637
165	397.000	General Communication Equipment	\$13,402,707	P-165	\$0	\$13,402,707	99.5450%	\$0	\$13,341,725
166	398.000	General Misc. Equipment	\$169,253	P-166	\$0	\$169,253	99.5450%	\$0	\$168,483
167		TOTAL GENERAL PLANT	\$60,431,566		-\$10,859	\$60,420,707		\$0	\$60,145,792
168		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
169		General Plant-Salvage & Removal-Retirements not classified.	\$0	P-169	\$0	\$0	100.0000%	\$0	\$0
170		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
171		ECORP PLANT							
172	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$223,516	P-172	\$0	\$223,516	99.5450%	\$0	\$222,499
173	389.000	General Land Electric - Raytown	\$28,924	P-173	\$0	\$28,924	99.5450%	\$0	\$28,792
174	390.000	General Structures & Impr- Raytown	\$8,564,463	P-174	\$0	\$8,564,463	99.5450%	\$0	\$8,525,495
175	390.050	General Struct. Leasehold Improvements	\$0	P-175	\$0	\$0	99.5450%	\$0	\$0
176	391.000	General Office Furn. & Equipment-Elec	\$995,911	P-176	\$0	\$995,911	99.5450%	\$0	\$991,380
177	391.000	General Office Furn. - Raytown	\$2,160,833	P-177	\$0	\$2,160,833	99.5450%	\$0	\$2,151,001
178	391.020	General Office Furniture-Computer-ECORP	\$4,914,943	P-178	\$0	\$4,914,943	99.5450%	\$0	\$4,892,580
179	391.020	General Office Furn. Comp. - Raytown	\$2,498,532	P-179	\$0	\$2,498,532	99.5450%	\$0	\$2,487,164
180	391.040	General Office Furniture Software	\$16,090,724	P-180	\$0	\$16,090,724	99.5450%	\$0	\$16,017,511
181	391.040	General Office Furn Software - Raytown	\$1,419,222	P-181	\$0	\$1,419,222	99.5450%	\$0	\$1,412,765
182	392.020	General Trans. Heavy Trucks - Elec	\$0	P-182	\$0	\$0	99.5450%	\$0	\$0
183	392.040	General Trans. Trailers - Electric	\$0	P-183	\$0	\$0	99.5450%	\$0	\$0
184	393.000	General Stores Equipment- Electric	\$7,806	P-184	\$0	\$7,806	99.5450%	\$0	\$7,770
185	394.000	General Tools - Electric	\$17,783	P-185	\$0	\$17,783	99.5450%	\$0	\$17,702
186	395.000	General Laboratory Equipment - ECORP	\$0	P-186	\$0	\$0	99.5450%	\$0	\$0
187	396.000	General Power Operated Equip Electric	\$16,689	P-187	\$0	\$16,689	99.5450%	\$0	\$16,613
188	397.000	General Communication Equipment Elec	\$673,271	P-188	\$0	\$673,271	99.5450%	\$0	\$670,208
189	397.000	General Communication - Raytown	\$169,729	P-189	\$0	\$169,729	99.5450%	\$0	\$168,957
190	398.000	General Miscellaneous Equipment Elec	\$18,548	P-190	\$0	\$18,548	99.5450%	\$0	\$18,464
191	398.000	General Misc. Equip. - Raytown	\$36,887	P-191	\$0	\$36,887	99.5450%	\$0	\$36,719
192		TOTAL ECORP PLANT	\$37,837,781		\$0	\$37,837,781		\$0	\$37,665,620
193		UCU COMMON GENERAL PLANT							
194	389.000	Land & Land Rights-UCU	\$0	P-194	\$0	\$0	100.0000%	\$0	\$0
195	390.000	Structures & Improvements Owned - UCU	\$0	P-195	\$0	\$0	100.0000%	\$0	\$0
196	390.051	Structures & Improvements Leased -UCU	\$0	P-196	\$0	\$0	100.0000%	\$0	\$0
197	391.000	Gen Office Furniture & Equipment	\$0	P-197	\$0	\$0	100.0000%	\$0	\$0
198	391.020	Gen Office Furniture-Computer-UCU	\$0	P-198	\$0	\$0	100.0000%	\$0	\$0
199	391.040	Computer Software-UCU	\$0	P-199	\$0	\$0	100.0000%	\$0	\$0
200	391.050	Computer Software Developments-UCU	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-201	\$0	\$0	100.0000%	\$0	\$0
202	392.050	Gen Transportation Equip Med Trucks	\$0	P-202	\$0	\$0	100.0000%	\$0	\$0
203	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	395.000	Lab Equipment-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0
205	397.000	Communications Equipment-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	398.000	Miscellaneous Equipment-UCU	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
208		TOTAL PLANT IN SERVICE	\$2,073,309,040		-\$4,993,003	\$2,068,316,037		\$1,982,377	\$2,060,886,976



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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$21,901,183		\$0	
P-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$111,111
	1. To Include JEC Common Plant (Majors)		\$0		\$111,111	
P-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$408,358
	1. To Include JEC Common Plant (Majors)		\$0		\$408,358	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,831,649		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,831,649		\$0	
	2. To Include JEC Common Plant (Majors)		\$0		\$1,430,989	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,705,540		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production (Majors)		\$1,705,540		\$0	
P-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$31,919
	1. To Include JEC Common Plant (Majors)		\$0		\$31,919	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$6,684,641		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$10,279,049		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$3,396,948		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$197,460		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$13,856,776		\$0

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments to 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 remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$24,213,275		\$0	
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$9,783,210		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$573,289		\$0	
P-37	Steam Prod. TurboGen - latan Comm	314.000		-\$140,088		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$303,453		\$0	
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$151,000		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$12,365		\$0	
P-38	Steam Prod Access Equip- latan Com	315.000		-\$80,117		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$342,127		\$0	
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$256,633		\$0	
	3. To recognize latan Construction audit adjustments (Hyneman)		\$5,377		\$0	
P-41	Misc Intang.-Cap. Software-5yr-latan 2	303.020		\$85,938		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$946		\$0	
	2. To include 53MW of latan 2 Plant (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-latan 2	311.000		\$10,551,400		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		-\$896,781		\$0	

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments to 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 53MW allocation of Iatan 2 Plant (Majors)		\$11,448,181		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$74,805,282		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$6,490,753		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$81,296,035		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,704,390		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$842,529		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$10,546,919		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$3,306,899		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$298,152		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$3,605,051		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$364,610		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$32,375		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$396,985		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$8,337,618		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$8,337,618		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$2,449,833		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,449,833		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$73,500,109		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$73,500,109		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$18,552,669		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$18,552,669		\$0	
P-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$11,555,555		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$11,555,555		\$0	

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments to 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-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$4,157,869		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,157,869		\$0	
P-116	Transmission Station Equip	353.000		\$505,813		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production (Majors)		-\$1,705,540		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
P-117	Trans. Station Equip. Iatan Common	353.000		-\$659,210		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$529,297		\$0	
	3. To include Iatan Construction audit adjustments. (Hyneman)		\$811		\$0	
P-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$609,818		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$332,698		\$0	
P-123	Trans. OH Cond. & Dev.- Iatan Common	356.000		-\$498,942		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$272,208		\$0	
P-153	General Office Furniture & Equipment	391.000		-\$10,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				<u><u>-\$4,993,003</u></u>		<u><u>\$1,982,377</u></u>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,548	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$0	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$134,693	0.00%	\$0
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$759,799</b>		<b>\$0</b>
7		<b>PRODUCTION PLANT</b>			
8		<b>STEAM PRODUCTION</b>			
9		<b>STEAM PRODUCTION - SIBLEY</b>			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,549,846	1.8500%	\$731,672
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$259,519,613	2.8900%	\$7,500,117
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.8900%	\$227,657
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,314,412	2.8700%	\$1,731,024
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,673,826	2.2000%	\$344,824
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$923,656	2.6900%	\$24,846
17		<b>TOTAL STEAM PRODUCTION - SIBLEY</b>	<b>\$384,253,650</b>		<b>\$10,560,140</b>
18		<b>STEAM PROD. JEFFREY</b>			
19	310.000	Steam Production Land - Elec - Jeffrey	\$466,553	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$19,252,757	1.8500%	\$356,176
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$57,902,427	2.8900%	\$1,673,380
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,309,331	2.8900%	\$1,222,740
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,081,163	2.8700%	\$547,629
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,748,577	2.2000%	\$148,469
25	315.000	Steam Prod - Jeffrey GSU's	\$1,697,695	2.2000%	\$37,349
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,912,635	2.6900%	\$51,450
27		<b>TOTAL STEAM PROD. JEFFREY</b>	<b>\$149,371,138</b>		<b>\$4,037,193</b>
28		<b>STEAM PRODUCTION - IATAN 1</b>			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8500%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.8900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.8700%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.2000%	\$0
33		<b>TOTAL STEAM PRODUCTION - IATAN 1</b>	<b>\$0</b>		<b>\$0</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>			
35	311.000	Steam Prod. Struct. - Iatan Common	\$3,577,874	1.8500%	\$66,191
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$10,308,859	2.8900%	\$297,926
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$162,614	2.8700%	\$4,667
38	315.000	Steam Prod Access Equip- Iatan Com	\$260,805	2.2000%	\$5,738

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$14,310,152		\$374,522
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,543	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,502,864	1.8500%	\$194,303
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$74,461,178	2.8900%	\$2,151,928
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,659,750	2.8700%	\$277,235
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$3,291,687	2.2000%	\$72,417
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$362,933	2.6900%	\$9,763
47		TOTAL STEAM PRODUCTION - IATAN 2	\$98,363,955		\$2,705,646
48		TOTAL STEAM PRODUCTION	\$646,298,895		\$17,677,501
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	2.4400%	\$18,061
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.4000%	\$40,986
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.0000%	\$18,267
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	3.1300%	\$14,968
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$97,471
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,282,898	1.7500%	\$22,451
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	2.4400%	\$10,754
66	343.000	Other Prod. Prime Movers - RG	\$5,312,378	4.4000%	\$233,745
67	344.000	Other Prod. Generators Elec - RG	\$6,523,030	3.0000%	\$195,691
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.4400%	\$32,525
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.1300%	\$623
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,260		\$495,789
71		OTHER PROD GREENWOOD			



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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	2.4400%	\$85,979
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.4000%	\$1,525,088
76	344.000	Other Prod. Generators - GW	\$8,573,427	3.0000%	\$257,203
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.4400%	\$164,655
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,205	3.1300%	\$100
79		<b>TOTAL OTHER PROD GREENWOOD</b>	<b>\$56,565,984</b>		<b>\$2,082,442</b>
80		<b>OTHER PROD SOUTH HARPER</b>			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,794,543	1.7500%	\$188,905
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	2.4400%	\$97,263
84	343.000	Other Prod. Prime Movers - SH	\$68,363,957	4.4000%	\$3,008,014
85	344.000	Other Prod. Generators - SH	\$17,224,059	3.0000%	\$516,722
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.4400%	\$416,509
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,157	3.1300%	\$4,888
88		<b>TOTAL OTHER PROD SOUTH HARPER</b>	<b>\$118,625,071</b>		<b>\$4,232,301</b>
89		<b>OTHER PROD-PRUDENT TURBINES 4 AND 5</b>			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Strctures	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	2.4400%	\$51,070
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.4000%	\$1,587,886
94	344.000	Other Prod. Generators	\$9,174,885	3.0000%	\$275,247
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.4400%	\$229,468
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.1300%	\$2,070
97		<b>TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5</b>	<b>\$61,945,187</b>		<b>\$2,235,313</b>
98		<b>OTHER PROD - CROSSROADS</b>			
99	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	2.4400%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.4000%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.0000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.4400%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.1300%	\$0
106		<b>TOTAL OTHER PROD - CROSSROADS</b>	<b>\$0</b>		<b>\$0</b>
107		<b>TOTAL OTHER PRODUCTION</b>	<b>\$255,174,440</b>		<b>\$9,143,316</b>
108		<b>RETIREMENTS WORK IN PROGRESS- PRODUCTION</b>			

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
109		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
111		TOTAL PRODUCTION PLANT	\$901,473,335		\$26,820,817
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,580,519	1.75%	\$132,659
116	353.000	Transmission Station Equip	\$98,365,878	1.89%	\$1,859,115
117	353.000	Trans. Station Equip. Iatan Common	\$527,670	1.8900%	\$9,973
118	353.003	Transmission Station Equipment Common	\$441,352	1.8900%	\$8,342
119	354.000	Transmission Towers and Fixtures	\$322,150	2.18%	\$7,023
120	355.000	Transmission Poles and Fixtures	\$76,805,842	3.02%	\$2,319,536
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$331,168	3.0200%	\$10,001
122	356.000	Transmission Overhead Cond & Devices	\$49,198,810	2.42%	\$1,190,611
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$270,956	2.4200%	\$6,557
124	358.000	Transmission Underground Cond & Dev.	\$58,157	2.00%	\$1,163
125		TOTAL TRANSMISSION PLANT	\$248,599,990		\$5,544,980
126		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
127		Transmission-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
128		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
129		DISTRIBUTION PLANT			
130	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
131	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
132	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
133	361.000	Distribution Structures & Improvements	\$8,435,117	1.75%	\$147,615
134	362.000	Distribution Station Equipment	\$113,531,849	2.20%	\$2,497,701
135	364.000	Distribution Poles, Tower, & Fixtures	\$142,137,882	3.73%	\$5,301,743
136	365.000	Distribution Overhead Conductor	\$101,685,622	2.32%	\$2,359,106
137	366.000	Distribution Underground Circuit	\$42,083,777	2.00%	\$841,676
138	367.000	Distribution Underground Conductors	\$104,919,684	2.30%	\$2,413,153
139	368.000	Distribution Line Transformers	\$154,902,286	3.29%	\$5,096,285
140	369.010	Distribution Services Overhead	\$15,526,358	3.50%	\$543,423
141	369.020	Distribution Services Underground	\$49,327,943	3.29%	\$1,622,889
142	370.000	Distribution Meters Electric	\$26,284,878	2.33%	\$612,438
143	370.010	Distribution Meters PURPA	\$2,028,983	6.25%	\$126,811
144	371.000	Distribution Cust Prem Install	\$14,967,132	4.14%	\$619,639
145	373.000	Distribution Street Light and Traffic Signal	\$31,200,158	3.9800%	\$1,241,766

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
146		TOTAL DISTRIBUTION PLANT	\$812,242,440		\$23,424,245
147		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION			
148		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0
150		GENERAL PLANT			
151	389.000	General Land Electric	\$973,095	0.00%	\$0
152	390.000	General Structures & Improv. Electric	\$17,713,966	2.44%	\$432,221
153	391.000	General Office Furniture & Equipment	\$1,998,797	4.17%	\$83,350
154	391.020	General Office Furniture - Computer	\$2,027,441	12.50%	\$253,430
155	391.040	General Office Furniture - Software	\$547,233	11.11%	\$60,798
156	392.000	General Transportation Equip Autos	\$90,677	10.00%	\$9,068
157	392.010	General Transportation Equip Light Trucks	\$886,409	10.00%	\$88,641
158	392.020	General Trans Equip Heavy Trucks	\$6,423,099	7.50%	\$481,732
159	392.040	General Trans Equip Trailers	\$710,305	5.29%	\$37,575
160	392.050	General Trans Equip Medium Trucks	\$5,020,993	9.00%	\$451,889
161	393.000	General Stores Equipment	\$83,193	3.70%	\$3,078
162	394.000	General Tools Electric	\$4,206,419	3.68%	\$154,796
163	395.000	General Laboratory Equipment	\$2,241,320	3.43%	\$76,877
164	396.000	General Power Operated Equipment	\$3,712,637	4.07%	\$151,104
165	397.000	General Communication Equipment	\$13,341,725	3.70%	\$493,644
166	398.000	General Misc. Equipment	\$168,483	5.00%	\$8,424
167		TOTAL GENERAL PLANT	\$60,145,792		\$2,786,627
168		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT			
169		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
170		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
171		ECORP PLANT			
172	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$222,499	0.0000%	\$0
173	389.000	General Land Electric - Raytown	\$28,792	0.0000%	\$0
174	390.000	General Structures & Impr- Raytown	\$8,525,495	2.2200%	\$189,266
175	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
176	391.000	General Office Furn. & Equipment-Elec	\$991,380	4.1700%	\$41,341
177	391.000	General Office Furn. - Raytown	\$2,151,001	4.1700%	\$89,697
178	391.020	General Office Furniture-Computer-ECORP	\$4,892,580	12.5000%	\$611,573
179	391.020	General Office Furn. Comp. - Raytown	\$2,487,164	12.5000%	\$310,896
180	391.040	General Office Furniture Software	\$16,017,511	11.1100%	\$1,779,545
181	391.040	General Office Furn Software - Raytown	\$1,412,765	11.1100%	\$156,958

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
182	392.020	General Trans. Heavy Trucks - Elec	\$0	0.0000%	\$0
183	392.040	General Trans. Trailers - Electric	\$0	0.0000%	\$0
184	393.000	General Stores Equipment- Electric	\$7,770	0.0000%	\$0
185	394.000	General Tools - Electric	\$17,702	3.5700%	\$632
186	395.000	General Laboratory Equipment - ECORP	\$0	0.0000%	\$0
187	396.000	General Power Operated Equip Electric	\$16,613	0.0000%	\$0
188	397.000	General Communication Equipment Elec	\$670,208	3.7000%	\$24,798
189	397.000	General Communication - Raytown	\$168,957	3.7000%	\$6,251
190	398.000	General Miscellaneous Equipment Elec	\$18,464	4.1700%	\$770
191	398.000	General Misc. Equip. - Raytown	\$36,719	4.1700%	\$1,531
192		<b>TOTAL ECORP PLANT</b>	<b>\$37,665,620</b>		<b>\$3,213,258</b>
193		<b>UCU COMMON GENERAL PLANT</b>			
194	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
195	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
196	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
197	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
198	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
199	391.040	Computer Software-UCU	\$0	0.0000%	\$0
200	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
201	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
202	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
203	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0
204	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
205	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
206	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
207		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
208		<b>Total Depreciation</b>	<b>\$2,060,886,976</b>		<b>\$61,789,927</b>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization Electric	\$8,285	R-2	\$0	\$8,285	99.5130%	\$0	\$8,245
3	303.010	Miscellaneous Intangibles (Like 353)	\$9,563	R-3	\$0	\$9,563	99.5400%	\$0	\$9,519
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,106,472	R-4	-\$4,106,472	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$17,470	R-5	\$0	\$17,470	99.5400%	\$0	\$17,390
6		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$4,141,790</b>		<b>-\$4,106,472</b>	<b>\$35,318</b>		<b>\$0</b>	<b>\$35,154</b>
7		<b>PRODUCTION PLANT</b>							
8		<b>STEAM PRODUCTION</b>							
9		<b>STEAM PRODUCTION - SIBLEY</b>							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$27,819,613	R-11	\$0	\$27,819,613	99.5400%	\$0	\$27,691,643
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$89,183,972	R-12	\$0	\$89,183,972	99.5400%	\$0	\$88,773,726
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$338,185	R-13	\$0	\$338,185	99.5400%	\$0	\$336,629
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,347,832	R-14	\$0	\$33,347,832	99.5400%	\$0	\$33,194,432
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,303,144	R-15	\$0	\$11,303,144	99.5400%	\$0	\$11,251,150
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$476,232	R-16	\$0	\$476,232	99.5400%	\$0	\$474,041
17		<b>TOTAL STEAM PRODUCTION - SIBLEY</b>	<b>\$162,468,978</b>		<b>\$0</b>	<b>\$162,468,978</b>		<b>\$0</b>	<b>\$161,721,621</b>
18		<b>STEAM PROD. JEFFREY</b>							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$369,944	\$369,944
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,004,679	R-20	\$0	\$16,004,679	99.5400%	\$1,319,294	\$17,250,351
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$44,233,151	R-21	\$0	\$44,233,151	99.5400%	\$0	\$44,029,679
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$726,925	R-22	\$0	\$726,925	99.5400%	\$0	\$723,581
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,228,412	R-23	\$0	\$8,228,412	99.5400%	\$0	\$8,190,561
24	315.000	Steam Prod Access Equip - Jeffrey	\$5,005,941	R-24	\$0	\$5,005,941	99.5400%	\$30,699	\$5,013,613
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$625,440	R-26	\$0	\$625,440	99.5400%	\$0	\$622,563
27		<b>TOTAL STEAM PROD. JEFFREY</b>	<b>\$74,824,548</b>		<b>\$898,083</b>	<b>\$75,722,631</b>		<b>\$1,719,937</b>	<b>\$77,094,244</b>
28		<b>STEAM PRODUCTION - IATAN 1</b>							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		<b>TOTAL STEAM PRODUCTION - IATAN 1</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
34		<b>STEAM PRODUCTION - IATAN COMMON</b>							
35	311.000	Steam Prod. Struct. - Iatan Common	\$197,448	R-35	-\$122,193	\$75,255	99.5400%	\$0	\$74,909
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$548,445	R-36	-\$294,622	\$253,823	99.5400%	\$0	\$252,655
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$5,674	R-37	-\$2,159	\$3,515	99.5400%	\$0	\$3,499
38	315.000	Steam Prod Access Equip- Iatan Com	\$9,364	R-38	-\$1,395	\$7,969	99.5400%	\$0	\$7,932
39		<b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>	<b>\$760,931</b>		<b>-\$420,369</b>	<b>\$340,562</b>		<b>\$0</b>	<b>\$338,995</b>
40		<b>STEAM PRODUCTION - IATAN 2</b>							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$18,825	\$18,825	99.5400%	\$0	\$18,738
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$17,888	\$17,888	99.5400%	\$0	\$17,806
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$148,772	\$148,772	99.5400%	\$0	\$148,088
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$20,542	\$20,542	99.5400%	\$0	\$20,448
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	R-45	\$7,242	\$7,242	99.5400%	\$0	\$7,209
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$829	\$829	99.5400%	\$0	\$825
47		<b>TOTAL STEAM PRODUCTION - IATAN 2</b>	<b>\$0</b>		<b>\$214,098</b>	<b>\$214,098</b>		<b>\$0</b>	<b>\$213,114</b>
48		<b>TOTAL STEAM PRODUCTION</b>	<b>\$238,054,457</b>		<b>\$691,812</b>	<b>\$238,746,269</b>		<b>\$1,719,937</b>	<b>\$239,367,974</b>
49		<b>NUCLEAR PRODUCTION</b>							
50		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
51		<b>HYDRAULIC PRODUCTION</b>							
52		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>

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

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53		<b>OTHER PRODUCTION</b>							
54		<b>OTHER PROD - NEVADA</b>							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$58,604	R-56	\$0	\$58,604	99.5400%	\$0	\$58,334
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$242,583	R-57	\$0	\$242,583	99.5400%	\$0	\$241,467
58	343.000	Other Prod. Prime Movers - Nevada	\$373,384	R-58	\$0	\$373,384	99.5400%	\$0	\$371,666
59	344.000	Other Prod. Generators Elec - Nevada	\$423,112	R-59	\$0	\$423,112	99.5400%	\$0	\$421,166
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$337,000	R-60	\$0	\$337,000	99.5400%	\$0	\$335,450
61		<b>TOTAL OTHER PROD - NEVADA</b>	<b>\$1,434,683</b>		<b>\$0</b>	<b>\$1,434,683</b>		<b>\$0</b>	<b>\$1,428,083</b>
62		<b>OTHER PROD - RALPH GREEN</b>							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$465,410	R-64	\$0	\$465,410	99.5400%	\$0	\$463,269
65	342.000	Other Prod. Fuel Holders Elec - RG	\$136,122	R-65	\$0	\$136,122	99.5400%	\$0	\$135,496
66	343.000	Other Prod. Prime Movers - RG	\$2,030,983	R-66	\$0	\$2,030,983	99.5400%	\$0	\$2,021,640
67	344.000	Other Prod. Generators Elec - RG	\$4,674,408	R-67	\$0	\$4,674,408	99.5400%	\$0	\$4,652,906
68	345.000	Other Prod. Access. Elec Eq - RG	\$879,775	R-68	\$0	\$879,775	99.5400%	\$0	\$875,728
69	346.000	Other Prod. Misc Plt Eq - RG	\$1,468	R-69	\$0	\$1,468	99.5400%	\$0	\$1,461
70		<b>TOTAL OTHER PROD - RALPH GREEN</b>	<b>\$8,188,166</b>		<b>\$0</b>	<b>\$8,188,166</b>		<b>\$0</b>	<b>\$8,150,500</b>
71		<b>OTHER PROD GREENWOOD</b>							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$640,002	R-73	\$0	\$640,002	99.5400%	\$0	\$637,058
74	342.000	Other Prod. Fuel Holders - GW	\$1,382,240	R-74	\$0	\$1,382,240	99.5400%	\$0	\$1,375,882
75	343.000	Other Prod. Prime Movers - GW	\$8,520,211	R-75	\$0	\$8,520,211	99.5400%	\$0	\$8,481,018
76	344.000	Other Prod. Generators - GW	\$3,335,013	R-76	\$0	\$3,335,013	99.5400%	\$0	\$3,319,672
77	345.000	Other Prod. Access Eq - GW	\$2,178,742	R-77	\$0	\$2,178,742	99.5400%	\$0	\$2,168,720
78	346.000	Other Prod. Misc Pwr Plt - GW	\$15	R-78	\$0	\$15	99.5400%	\$0	\$15
79		<b>TOTAL OTHER PROD GREENWOOD</b>	<b>\$16,056,223</b>		<b>\$0</b>	<b>\$16,056,223</b>		<b>\$0</b>	<b>\$15,982,365</b>
80		<b>OTHER PROD SOUTH HARPER</b>							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$810,498	R-82	\$0	\$810,498	99.5400%	\$0	\$806,770
83	342.000	Other Prod. Fuel Holders - SH	\$634,949	R-83	\$0	\$634,949	99.5400%	\$0	\$632,028
84	343.000	Other Prod. Prime Movers - SH	\$15,201,947	R-84	\$0	\$15,201,947	99.5400%	\$0	\$15,132,018
85	344.000	Other Prod. Generators - SH	\$3,228,385	R-85	\$0	\$3,228,385	99.5400%	\$0	\$3,213,534
86	345.000	Other Prod. Access Elec Eq - SH	\$2,159,258	R-86	\$0	\$2,159,258	99.5400%	\$0	\$2,149,325
87	346.000	Other Prod. Misc Pwr Plt - SH	\$19,889	R-87	\$0	\$19,889	99.5400%	\$0	\$19,798
88		<b>TOTAL OTHER PROD SOUTH HARPER</b>	<b>\$22,054,926</b>		<b>\$0</b>	<b>\$22,054,926</b>		<b>\$0</b>	<b>\$21,953,473</b>
89		<b>OTHER PROD-PRUDENT TURBINES 4 AND 5</b>							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	\$0	\$384,308
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	\$0	\$333,393
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	\$0	\$8,024,884
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	\$0	\$1,719,691
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	\$0	\$1,189,605
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	99.5400%	\$0	\$8,423
97		<b>TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5</b>	<b>\$0</b>		<b>\$11,714,189</b>	<b>\$11,714,189</b>		<b>\$0</b>	<b>\$11,660,304</b>
98		<b>OTHER PROD - CROSSROADS</b>							
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$993,469	R-100	-\$993,469	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$515,430	R-101	-\$515,430	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$20,130,704	R-102	-\$20,130,704	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,767,341	R-103	-\$4,767,341	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$2,242,385	R-104	-\$2,242,385	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$1,010,680	R-105	-\$1,010,680	\$0	99.5400%	\$0	\$0
106		<b>TOTAL OTHER PROD - CROSSROADS</b>	<b>\$29,660,009</b>		<b>-\$29,660,009</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
107		<b>TOTAL OTHER PRODUCTION</b>	<b>\$77,394,007</b>		<b>-\$17,945,820</b>	<b>\$59,448,187</b>		<b>\$0</b>	<b>\$59,174,725</b>
108		<b>RETIREMENTS WORK IN PROGRESS- PRODUCTION</b>							

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

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109		Production- Salvage & Removal Retirements not classified.	-\$2,617,715	R-109	\$0	-\$2,617,715	99.5400%	\$0	-\$2,605,674
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$2,617,715		\$0	-\$2,617,715		\$0	-\$2,605,674
111		TOTAL PRODUCTION PLANT	\$312,830,749		-\$17,254,008	\$295,576,741		\$1,719,937	\$295,937,025
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$2,964,063	R-114	\$0	\$2,964,063	99.5400%	\$0	\$2,950,428
115	352.000	Transmission Structures and Imp.	\$1,723,271	R-115	\$0	\$1,723,271	99.5400%	\$0	\$1,715,344
116	353.000	Transmission Station Equip	\$32,944,244	R-116	-\$706,801	\$32,237,443	99.5400%	\$0	\$32,089,151
117	353.000	Trans. Station Equip. Iatan Common	\$11,460	R-117	-\$9,616	\$1,844	99.5400%	\$0	\$1,836
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$312,123	R-119	\$0	\$312,123	99.5400%	\$0	\$310,687
120	355.000	Transmission Poles and Fixtures	\$24,431,599	R-120	\$0	\$24,431,599	99.5400%	\$0	\$24,319,214
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$5,535	R-121	-\$1,523	\$4,012	99.5400%	\$0	\$3,994
122	356.000	Transmission Overhead Cond & Devices	\$22,371,389	R-122	\$0	\$22,371,389	99.5400%	\$0	\$22,268,481
123	356.000	Trans. OH Cond. & Dev. - Iatan Common	\$4,408	R-123	-\$1,809	\$2,599	99.5400%	\$0	\$2,587
124	358.000	Transmission Underground Cond & Dev.	\$50,438	R-124	\$0	\$50,438	99.5400%	\$0	\$50,206
125		TOTAL TRANSMISSION PLANT	\$84,818,530		-\$719,749	\$84,098,781		\$0	\$83,711,928
126		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
127		Transmission-Salvage & Removal-Retirements not classified	-\$772,892	R-127	\$0	-\$772,892	99.5400%	\$0	-\$769,337
128		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$772,892		\$0	-\$772,892		\$0	-\$769,337
129		DISTRIBUTION PLANT							
130	360.000	Distribution Land Electric	\$0	R-130	\$0	\$0	99.5520%	\$0	\$0
131	360.010	Distribution Depreciable Land Rights	\$0	R-131	\$0	\$0	99.5520%	\$0	\$0
132	360.020	Distribution Land Leased	\$5,276	R-132	\$0	\$5,276	99.5520%	\$0	\$5,252
133	361.000	Distribution Structures & Improvements	\$1,950,636	R-133	\$0	\$1,950,636	99.5520%	\$0	\$1,941,897
134	362.000	Distribution Station Equipment	\$30,883,463	R-134	\$0	\$30,883,463	99.5520%	\$0	\$30,745,105
135	364.000	Distribution Poles, Tower, & Fixtures	\$72,014,108	R-135	\$0	\$72,014,108	99.5520%	\$0	\$71,691,485
136	365.000	Distribution Overhead Conductor	\$31,788,768	R-136	\$0	\$31,788,768	99.5520%	\$0	\$31,646,354
137	366.000	Distribution Underground Circuit	\$8,292,020	R-137	\$0	\$8,292,020	99.5520%	\$0	\$8,254,872
138	367.000	Distribution Underground Conductors	\$32,905,637	R-138	\$0	\$32,905,637	99.5520%	\$0	\$32,758,220
139	368.000	Distribution Line Transformers	\$59,964,285	R-139	\$0	\$59,964,285	99.5520%	\$0	\$59,695,645
140	369.010	Distribution Services Overhead	\$12,535,539	R-140	\$0	\$12,535,539	99.5520%	\$0	\$12,479,380
141	369.020	Distribution Services Underground	\$26,173,767	R-141	\$0	\$26,173,767	99.5520%	\$0	\$26,056,509
142	370.000	Distribution Meters Electric	\$13,238,666	R-142	\$0	\$13,238,666	99.5520%	\$0	\$13,179,357
143	370.010	Distribution Meters PURPA	\$2,488,923	R-143	\$0	\$2,488,923	99.5520%	\$0	\$2,477,773
144	371.000	Distribution Cust Prem Install	\$9,280,885	R-144	\$0	\$9,280,885	99.5520%	\$0	\$9,239,307
145	373.000	Distribution Street Light and Traffic Signal	\$9,550,230	R-145	\$0	\$9,550,230	99.5520%	\$0	\$9,507,445
146		TOTAL DISTRIBUTION PLANT	\$311,072,203		\$0	\$311,072,203		\$0	\$309,678,601
147		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
148		Distribution-Salvage & Removal-Retirements not classified	-\$3,070,586	R-148	\$0	-\$3,070,586	99.5520%	\$0	-\$3,056,830
149		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	-\$3,070,586		\$0	-\$3,070,586		\$0	-\$3,056,830
150		GENERAL PLANT							
151	389.000	General Land Electric	\$0	R-151	\$0	\$0	99.5450%	\$0	\$0
152	390.000	General Structures & Improv. Electric	\$3,008,388	R-152	\$0	\$3,008,388	99.5450%	\$0	\$2,994,700
153	391.000	General Office Furniture & Equipment	\$1,513,696	R-153	-\$3,083	\$1,510,613	99.5450%	\$0	\$1,503,740
154	391.020	General Office Furniture - Computer	\$546,304	R-154	\$0	\$546,304	99.5450%	\$0	\$543,818
155	391.040	General Office Furniture - Software	\$166,819	R-155	\$0	\$166,819	99.5450%	\$0	\$166,060
156	392.000	General Transportation Equip Autos	\$91,091	R-156	\$0	\$91,091	99.5450%	\$0	\$90,677
157	392.010	General Transportation Equip Light Trucks	\$708,304	R-157	\$0	\$708,304	99.5450%	\$0	\$705,081
158	392.020	General Trans Equip Heavy Trucks	\$1,191,506	R-158	\$0	\$1,191,506	99.5450%	\$0	\$1,186,085
159	392.040	General Trans Equip Trailers	\$711,587	R-159	\$0	\$711,587	99.5450%	\$0	\$708,349
160	392.050	General Trans Equip Medium Trucks	\$1,168,729	R-160	\$0	\$1,168,729	99.5450%	\$0	\$1,163,411
161	393.000	General Stores Equipment	\$78,191	R-161	\$0	\$78,191	99.5450%	\$0	\$77,835
162	394.000	General Tools Electric	\$3,264,446	R-162	\$0	\$3,264,446	99.5450%	\$0	\$3,249,593

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

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163	395.000	General Laboratory Equipment	\$1,536,079	R-163	\$0	\$1,536,079	99.5450%	\$0	\$1,529,090
164	396.000	General Power Operated Equipment	\$1,690,685	R-164	\$0	\$1,690,685	99.5450%	\$0	\$1,682,992
165	397.000	General Communication Equipment	\$8,206,600	R-165	\$0	\$8,206,600	99.5450%	\$0	\$8,169,260
166	398.000	General Misc. Equipment	-\$80,580	R-166	\$0	-\$80,580	99.5450%	\$0	-\$80,213
167		TOTAL GENERAL PLANT	\$23,801,845		-\$3,083	\$23,798,762		\$0	\$23,690,478
168		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
169		General Plant-Salvage & Removal- Retirements not classified.	\$180,674	R-169	\$0	\$180,674	99.5450%	\$0	\$179,852
170		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$180,674		\$0	\$180,674		\$0	\$179,852
171		ECORP PLANT							
172	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$37,253	R-172	\$0	\$37,253	99.5450%	\$0	\$37,083
173	389.000	General Land Electric - Raytown	\$0	R-173	\$0	\$0	99.5450%	\$0	\$0
174	390.000	General Structures & Impr- Raytown	-\$343,817	R-174	\$0	-\$343,817	99.5450%	\$0	-\$342,253
175	390.050	General Struct. Leasehold Improvements	\$0	R-175	\$0	\$0	99.5450%	\$0	\$0
176	391.000	General Office Furn. & Equipment-Elec	\$101,204	R-176	\$0	\$101,204	99.5450%	\$0	\$100,744
177	391.000	General Office Furn. - Raytown	\$228,535	R-177	\$0	\$228,535	99.5450%	\$0	\$227,495
178	391.020	General Office Furniture-Computer-ECORP	\$3,775,228	R-178	\$0	\$3,775,228	99.5450%	\$0	\$3,758,051
179	391.020	General Office Furn. Comp. - Raytown	\$2,138,690	R-179	\$0	\$2,138,690	99.5450%	\$0	\$2,128,959
180	391.040	General Office Furniture Software	\$8,589,141	R-180	\$0	\$8,589,141	99.5450%	\$0	\$8,550,060
181	391.040	General Office Furn Software - Raytown	\$755,739	R-181	\$0	\$755,739	99.5450%	\$0	\$752,300
182	392.020	General Trans. Heavy Trucks - Elec	\$0	R-182	\$0	\$0	99.5450%	\$0	\$0
183	392.040	General Trans. Trailers - Electric	\$0	R-183	\$0	\$0	99.5450%	\$0	\$0
184	393.000	General Stores Equipment- Electric	\$7,950	R-184	\$0	\$7,950	99.5450%	\$0	\$7,914
185	394.000	General Tools - Electric	\$18,576	R-185	\$0	\$18,576	99.5450%	\$0	\$18,491
186	395.000	General Laboratory Equipment - ECORP	\$0	R-186	\$0	\$0	99.5450%	\$0	\$0
187	396.000	General Power Operated Equip Electric	\$17,617	R-187	\$0	\$17,617	99.5450%	\$0	\$17,537
188	397.000	General Communication Equipment Elec	-\$449,618	R-188	\$0	-\$449,618	99.5450%	\$0	-\$447,572
189	397.000	General Communication - Raytown	-\$75,954	R-189	\$0	-\$75,954	99.5450%	\$0	-\$75,608
190	398.000	General Miscellaneous Equipment Elec	\$18,548	R-190	\$0	\$18,548	99.5450%	\$0	\$18,464
191	398.000	General Misc. Equip. - Raytown	\$35,154	R-191	\$0	\$35,154	99.5450%	\$0	\$34,994
192		TOTAL ECORP PLANT	\$14,854,246		\$0	\$14,854,246		\$0	\$14,786,659
193		UCU COMMON GENERAL PLANT							
194	389.000	Land & Land Rights-UCU	\$0	R-194	\$0	\$0	99.5450%	\$0	\$0
195	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-195	\$0	-\$29,925	99.5450%	\$0	-\$29,789
196	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-196	\$0	-\$15,254	99.5450%	\$0	-\$15,185
197	391.000	Gen Office Furniture & Equipment	-\$228,633	R-197	\$0	-\$228,633	99.5450%	\$0	-\$227,593
198	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-198	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
199	391.040	Computer Software-UCU	-\$4,830,588	R-199	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
200	391.050	Computer Software Developments-UCU	-\$2,111,548	R-200	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
201	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-201	\$0	-\$158	99.5450%	\$0	-\$157
202	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-202	\$0	-\$1,403	99.5450%	\$0	-\$1,397
203	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-203	\$0	-\$15,220	99.5450%	\$0	-\$15,151
204	395.000	Lab Equipment-UCU	-\$10,810	R-204	\$0	-\$10,810	99.5450%	\$0	-\$10,761
205	397.000	Communications Equipment-UCU	-\$1,511,306	R-205	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
206	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-206	\$0	-\$72,431	99.5450%	\$0	-\$72,101
207		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
208		TOTAL DEPRECIATION RESERVE	\$733,780,538		-\$22,083,312	\$711,697,226		\$1,719,937	\$710,181,554



Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,106,472		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,106,472		\$0	
R-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$369,944
	1. To include reserve for JEC Common (Majors)		\$0		\$369,944	
R-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$1,319,294
	1. To include reserve for JEC Common (Majors)		\$0		\$1,319,294	
R-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$30,699
	1. To include reserve for JEC Common (Majors)		\$0		\$30,699	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$122,193		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$197,448		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$75,255		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$294,622		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$548,445		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$253,823		\$0	

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$2,159		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,674		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$3,515		\$0	
R-38	Steam Prod Access Equip- Iatan Com	315.000		-\$1,395		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$9,364		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$7,969		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$18,825		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$18,825		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$17,888		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$17,888		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$148,772		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$148,772		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$20,542		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$20,542		\$0	
R-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$7,242		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$7,242		\$0	

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments 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-46	Steam Production-Misc Power Plant Equipment	316.000		\$829		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$829		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$993,469		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$993,469		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$515,430		\$0

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Remove Crossroads Reserve (Hyneman)		-\$515,430		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$20,130,704		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$20,130,704		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,767,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,767,341		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$2,242,385		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$2,242,385		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$1,010,680		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$1,010,680		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. Iatan Common	353.000		-\$9,616		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$1,844		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$1,523		\$0

Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments 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 remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$4,012		\$0	
R-123	Trans. OH Cond. & Dev.- latan Common	356.000		-\$1,809		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$2,599		\$0	
R-153	General Office Furniture & Equipment	391.000		-\$3,083		\$0
	1. To remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$22,083,312</b>		<b>\$1,719,937</b>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$22,832,326	24.45	13.85	10.60	0.029041	\$663,074
3	Federal, State & City Income Tax Withheld	\$9,166,305	24.45	13.63	10.82	0.029644	\$271,726
4	Other Employee Withholdings	\$7,741,557	24.45	13.77	10.68	0.029260	\$226,518
5	FICA Taxes Withheld-Employee	\$3,457,406	24.45	13.77	10.68	0.029260	\$101,164
6	Sibley - Coal & Freight	\$65,046,600	24.45	17.39	7.06	0.019342	\$1,258,131
7	Jeffrey-Coal	\$20,189,780	24.45	16.64	7.81	0.021397	\$432,001
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$519,915	24.45	43.68	-19.23	-0.052685	-\$27,392
10	Fuel - Purchased Gas	\$16,197,190	24.45	39.83	-15.38	-0.042137	-\$682,501
11	Fuel - Purchased Oil	\$7,121	24.45	39.83	-15.38	-0.042137	-\$300
12	Purchased Power	\$48,396,487	24.45	34.50	-10.05	-0.027534	-\$1,332,549
13	Injuries and Damages	\$273,936	24.45	44.27	-19.82	-0.054301	-\$14,875
14	Lake Road-Coal	\$6,548,632	24.45	20.02	4.43	0.012137	\$79,481
15	Pension Fund Payments	\$7,945,506	24.45	51.74	-27.29	-0.074767	-\$594,062
16	OPEB's	\$1,133,876	24.45	178.44	-153.99	-0.421890	-\$478,371
17	Cash Vouchers	\$138,986,179	24.45	30.00	-5.55	-0.015205	-\$2,113,285
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$351,095,166</b>					<b>-\$4,539,348</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$3,457,406	24.45	16.50	7.95	0.021781	\$75,306
21	Federal/State Unemployment Taxes	\$167,487	24.45	75.88	-51.43	-0.140904	-\$23,600
22	MO Gross Receipts Taxes- 6%	\$3,491,316	7.25	68.29	-61.04	-0.167233	-\$583,863
23	MO Gross Receipts Taxes- 4%	\$1,193,688	7.25	36.60	-29.35	-0.080411	-\$95,986
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	7.25	45.92	-38.67	-0.105945	-\$2,323,763
25	Corporate Franchise	\$822,703	24.45	-77.50	101.95	0.279315	\$229,793
26	Property Tax	\$11,425,089	24.25	188.36	-164.11	-0.449604	-\$5,136,766
27	<b>TOTAL TAXES</b>	<b>\$42,491,365</b>					<b>-\$7,858,879</b>
28	<b>OTHER EXPENSES</b>						
29	Sales Taxes	\$12,456,941	7.25	22.00	-14.75	-0.040411	-\$503,397
30	<b>TOTAL OTHER EXPENSES</b>	<b>\$12,456,941</b>					<b>-\$503,397</b>
31	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$12,901,624</b>
32	<b>TAX OFFSET FROM RATE BASE</b>						
33	Federal Tax Offset	\$6,730,545	24.45	45.63	-21.18	-0.058027	-\$390,553
34	State Tax Offset	\$1,057,657	24.45	45.63	-21.18	-0.058027	-\$61,373
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$42,246,155	24.45	86.55	-62.10	-0.170137	-\$7,187,634
37	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$50,034,357</b>					<b>-\$7,639,560</b>
38	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$20,541,184</b>

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$29,345,731	\$539,590,901	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	\$13,376,509	\$260,979,591	-\$11,819,574	\$247,737,416	\$14,542,492	\$233,194,924
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$3,909,932	\$13,964,719	\$0	\$13,900,495	\$1,724,458	\$12,176,037
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$858,550	\$24,485,428	\$0	\$24,375,731	\$9,679,982	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,353,109	\$13,451,944	\$228,627	\$13,680,571	\$5,267,690	\$8,412,881
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$283,306	\$1,364,042	\$903,939	\$2,267,981	\$652,361	\$1,615,620
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$34,853	\$415,189	\$0	\$415,189	\$339,571	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	-\$4,173,629	\$43,079,049	\$5,834,263	\$48,717,783	\$9,245,500	\$39,472,283
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$1,867,971	\$58,672,510	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$118,186	\$723,179	\$0	\$723,179
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$7,795,636	\$23,186,038	\$0	\$23,074,986	\$353,145	\$22,721,841
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	\$15,618,402	\$438,616,485	-\$2,866,588	\$433,565,841	\$41,805,199	\$333,088,132
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$73,332,432	\$32,212,319	\$106,025,060	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$40,214,490	\$42,069	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$23,991,528	See Note (1)	See Note (1)	See Note (1)	\$23,991,528	\$0	\$23,991,528	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$105,131,727	\$0	\$0	\$0	\$89,513,325	-\$8,002,171	\$81,991,463	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. 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	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$18,827,156	\$499,246,651		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	-\$4,157,174	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	-\$1,599,862	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$13,070,120	\$499,246,651		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.4400%	\$0	\$245,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$28,095,185	\$32,280,630		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,819,574	\$0		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.0000%	\$0	\$0		
Rev-14	450.001	Other Oper Rev - Forf Disc	\$547,556			Rev-14		\$547,556	100.0000%	\$0	\$547,556		
Rev-15	451.004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.0000%	\$0	\$749,826		
Rev-16	454.001	Other Revenue- Rent Electric Property	\$1,007,432			Rev-16		\$1,007,432	100.0000%	\$0	\$1,007,432		
Rev-17	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-17		\$442,050	100.0000%	\$0	\$442,050		
Rev-18	456.101	Miscellaneous Electric Operating Revenue	\$634,152			Rev-18		\$634,152	99.5400%	\$0	\$631,235		
Rev-19	456.100	Regional Transmission Tariff Revenue	\$3,489,322			Rev-19		\$3,489,322	99.5400%	\$0	\$3,473,271		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$25,772,386					\$25,772,386		\$16,275,611	\$40,344,250		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$29,345,731	\$539,590,901		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$758,109	\$1,649,324	99.5400%	\$0	\$1,641,737	\$168,751	\$1,472,986
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$23,631,728	\$109,742,202	99.4400%	\$0	\$109,127,646	\$197,119	\$108,930,527
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$404,282	\$1,321,480	99.4400%	\$0	\$1,314,080	\$0	\$1,314,080
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$522,283	\$4,030,162	99.5400%	\$0	\$4,011,624	\$2,887,581	\$1,124,043
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$130,108	\$973,249	99.5400%	\$0	\$968,772	\$605,939	\$362,833
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$158,018	\$2,716,279	99.5400%	\$0	\$2,703,784	\$803,757	\$1,900,027
13	507.000	Steam Power Operations Rents	\$1,539	\$0	\$1,539	E-13	\$0	\$1,546	99.5400%	\$0	\$1,539	\$7	\$1,532
14	509.000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	-\$130,512	\$1,252,054	99.4400%	\$0	\$1,245,042	\$0	\$1,245,042
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$23,957,805	\$126,769,509		-\$782,915	\$125,286,056	\$6,354,360	\$118,931,696
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$130,701	\$1,342,656	99.5400%	\$0	\$1,336,480	\$1,311,163	\$25,317
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$491,702	\$1,748,236	99.5400%	\$0	\$1,740,194	\$892,824	\$847,370
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,514,093	\$9,714,450	99.5400%	\$0	\$9,669,764	\$3,009,812	\$6,659,952
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$188,990	\$2,892,334	99.5400%	\$0	\$2,879,029	\$819,423	\$2,059,606
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$99,415	\$233,084	99.5400%	\$0	\$232,012	\$74,111	\$157,901
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$2,226,071	\$15,930,760		\$0	\$15,857,479	\$6,107,333	\$9,750,146
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$26,183,876	\$142,700,269		-\$782,915	\$141,143,535	\$12,461,693	\$128,681,842
24		NUCLEAR POWER GENERATION											



Missouri Public Service - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29		OPERATION - OTHER POWER											
30	546.000	Other Gen. Oper. Superv. & Eng.	\$103,323	\$73,346	\$29,977	E-30	\$8,549	\$111,872	99.5400%	\$0	\$111,357	\$81,518	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$9,924,697	\$17,244,361	99.4400%	\$0	\$17,147,793	\$31,696	\$17,116,097
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,191	99.4400%	\$0	\$878,245	\$0	\$878,245
33	547.033	Fuel Other InterUNIntra ST/(bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.4400%	-\$764,995	\$0	\$0	\$0
34	547.105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$13,203,698	\$6,031,362	99.4400%	\$0	\$5,997,586	\$0	\$5,997,586
35	548.000	Other Power Generation Expense	\$459,125	\$280,546	\$178,579	E-35	\$32,699	\$491,824	99.5400%	\$0	\$489,562	\$311,804	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$19,594	\$731,531	99.5400%	\$0	\$728,166	\$186,926	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$2,947,872	\$26,263,444		-\$764,995	\$25,352,709	\$611,944	\$24,740,765
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$34,495	\$287,850	99.5400%	\$0	\$286,526	\$278,774	\$7,752
40	552.000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$185,735	\$358,786	99.5400%	\$0	\$357,136	\$103,246	\$253,890
41	553.000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	E-41	-\$140,216	\$4,018,722	99.5400%	\$0	\$4,000,236	\$493,641	\$3,506,595
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$29,543	\$37,090	99.5400%	\$0	\$36,920	\$5,022	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$109,557	\$4,702,448		\$0	\$4,680,818	\$880,683	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$2,838,315	\$30,965,892		-\$764,995	\$30,033,527	\$1,492,627	\$28,540,900
45		OTHER POWER SUPPLY EXPENSES											
46	555.000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$0	\$94,801	99.4400%	\$0	\$94,270	\$0	\$94,270
47	555.005	Purch Pwr Capacity Purch - Gardn	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.5400%	\$0	\$1,857,780	\$0	\$1,857,780
48	555.020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$30,060,683	\$36,742,969	99.4400%	\$0	\$36,537,208	\$0	\$36,537,208
49	555.021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.4400%	-\$0	\$1,650,710	\$0	\$1,650,710
50	555.027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$74,836	\$5,676,193	99.5400%	\$0	\$5,650,083	\$0	\$5,650,083
51	555.030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$20,535,304	\$24,084,435	99.4400%	\$0	\$23,949,562	\$0	\$23,949,562
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.4400%	\$0	\$3,816,433	\$0	\$3,816,433
56	556.000	System Control and Load Dispatch	\$993,291	\$615,461	\$377,830	E-56	\$71,924	\$1,065,215	99.4400%	\$0	\$1,059,250	\$683,536	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$590,433	\$1,093,595	99.4400%	\$0	\$1,087,471	-\$95,364	\$1,182,835
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$9,969,052	\$87,313,430		-\$10,271,664	\$76,560,354	\$588,172	\$75,972,182
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		\$13,376,509	\$260,979,591		-\$11,819,574	\$247,737,416	\$14,542,492	\$233,194,924
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$45,967	\$780,840	99.5400%	\$0	\$777,248	\$444,757	\$332,491
63	561.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$908,385	\$1,571,457	99.5400%	\$0	\$1,564,228	\$391,831	\$1,172,397
64	562.000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$4,732	\$68,005	99.5400%	\$0	\$67,692	\$45,122	\$22,570
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$1,116	\$127,536	99.5400%	\$0	\$126,949	\$10,639	\$116,310
66	565.000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	\$0	\$3,445,095	99.5400%	\$0	\$3,429,248	\$0	\$3,429,248

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67	565.021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017
68	565.027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915
69	565.030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$872,232	\$877,524	99.5400%	\$0	\$873,487	\$0	\$873,487
70	566.000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	\$19,743	\$1,006,203	99.5400%	\$0	\$1,001,574	\$563,893	\$437,681
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$2,990	\$2,990	100.0000%	\$0	\$2,990	\$0	\$2,990
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	-\$51,500	\$889,414	99.5400%	\$0	\$885,323	\$0	\$885,323
74		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$16,216,730</b>	<b>\$1,310,159</b>	<b>\$14,906,571</b>		<b>-\$3,939,939</b>	<b>\$12,276,791</b>		<b>\$0</b>	<b>\$12,220,331</b>	<b>\$1,456,242</b>	<b>\$10,764,089</b>
75		<b>MAINTENANCE - TRANSMISSION EXP.</b>											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,215	\$10,775	99.5400%	\$0	\$10,725	\$5,159	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,053	\$64,563	E-77	\$152,258	\$422,874	99.5400%	\$0	\$420,929	\$229,011	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$132,806	\$1,237,657	99.5400%	\$0	\$1,231,964	\$33,604	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$45	\$441	99.5400%	\$0	\$439	\$426	\$13
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$15,725	\$16,181	99.5400%	\$0	\$16,107	\$16	\$16,091
81		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>\$1,657,921</b>	<b>\$241,327</b>	<b>\$1,416,594</b>		<b>\$30,007</b>	<b>\$1,687,928</b>		<b>\$0</b>	<b>\$1,680,164</b>	<b>\$268,216</b>	<b>\$1,411,948</b>
82		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$17,874,651</b>	<b>\$1,551,486</b>	<b>\$16,323,165</b>		<b>-\$3,909,932</b>	<b>\$13,964,719</b>		<b>\$0</b>	<b>\$13,900,495</b>	<b>\$1,724,458</b>	<b>\$12,176,037</b>
83		<b>DISTRIBUTION EXPENSES</b>											
84		<b>OPERATION - DIST. EXPENSES</b>											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$46,453	\$1,200,537	99.5520%	\$0	\$1,195,158	\$865,036	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$56,219	\$636,899	99.5520%	\$0	\$634,045	\$536,147	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$9,273	\$260,571	99.5520%	\$0	\$259,404	\$88,692	\$170,712
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$68,824	\$884,651	99.5520%	\$0	\$880,687	\$656,352	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$29,852	\$989,167	99.5520%	\$0	\$984,736	\$284,688	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$963	\$9,307	99.5520%	\$0	\$9,266	\$9,181	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$147,465	\$1,804,873	99.5520%	\$0	\$1,796,787	\$1,406,337	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$11,565	\$136,084	99.5520%	\$0	\$135,475	\$110,295	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$174,400	\$5,920,472	99.5520%	\$0	\$5,893,948	\$2,166,830	\$3,727,118
94	589.000	Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005
95		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$11,663,429</b>	<b>\$5,947,222</b>	<b>\$5,716,207</b>		<b>\$196,214</b>	<b>\$11,859,643</b>		<b>\$0</b>	<b>\$11,806,511</b>	<b>\$6,123,558</b>	<b>\$5,682,953</b>
96		<b>MAINTENANCE - DISTRIB. EXPENSES</b>											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$13,310	\$59,438	99.5520%	\$0	\$59,172	\$48,548	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$127,749	\$217,418	99.5520%	\$0	\$216,444	\$128,203	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$308,082	\$680,697	99.5520%	\$0	\$677,648	\$260,247	\$417,401
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$662,697	\$9,920,355	99.5520%	\$0	\$9,875,911	\$2,293,180	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$213,973	\$648,218	99.5520%	\$0	\$645,314	\$342,176	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$100,612	\$283,172	99.5520%	\$0	\$281,903	\$197,515	\$84,388
103	596.000	Distrb Maint- Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$482,374	\$687,230	99.5520%	\$0	\$684,151	\$230,049	\$454,102
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$7,270	\$82,080	99.5520%	\$0	\$81,712	\$53,950	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,485	\$47,177	99.5520%	\$0	\$46,965	\$2,556	\$44,409
106		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>\$11,963,449</b>	<b>\$3,199,522</b>	<b>\$8,763,927</b>		<b>\$662,336</b>	<b>\$12,625,785</b>		<b>\$0</b>	<b>\$12,569,220</b>	<b>\$3,556,424</b>	<b>\$9,012,796</b>
107		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$23,626,878</b>	<b>\$9,146,744</b>	<b>\$14,480,134</b>		<b>\$858,550</b>	<b>\$24,485,428</b>		<b>\$0</b>	<b>\$24,375,731</b>	<b>\$9,679,982</b>	<b>\$14,695,749</b>
108		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$26,807	\$593,131	100.0000%	\$0	\$593,131	\$365,444	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$558,443	\$3,705,243	100.0000%	\$0	\$3,705,243	\$761,671	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$821,390	\$6,678,408	100.0000%	\$0	\$6,678,408	\$4,139,782	\$2,538,626
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$228,627	\$2,702,807	\$0	\$2,702,807

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113	905.000	Misc. Customer Accts Expense	\$899	\$710	\$189	E-113	\$83	\$982	100.0000%	\$0	\$982	\$793	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,353,109	\$13,451,944		\$228,627	\$13,680,571	\$5,267,690	\$8,412,881
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$15,803	\$208,126	100.0000%	\$0	\$208,126	\$211,863	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	\$260,972	\$721,712	100.0000%	\$903,939	\$1,625,651	\$96,242	\$1,529,409
118	909.000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$23,084	\$65,455	100.0000%	\$0	\$65,455	\$60,556	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$29,615	\$368,749	100.0000%	\$0	\$368,749	\$283,700	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		\$283,306	\$1,364,042		\$903,939	\$2,267,981	\$652,361	\$1,615,620
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$5,108	\$49,105	100.0000%	\$0	\$49,105	\$48,935	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$26,151	\$312,527	100.0000%	\$0	\$312,527	\$250,519	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$594	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916.000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$4,188	\$49,294	100.0000%	\$0	\$49,294	\$40,117	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$34,853	\$415,189		\$0	\$415,189	\$339,571	\$75,618
127		ADMIN. & GENERAL EXPENSES											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920.000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	-\$1,026,283	\$11,369,750	99.5100%	\$0	\$11,314,039	\$7,494,186	\$3,819,853
130	921.000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$40,666	\$1,604,744	99.5100%	\$0	\$1,596,881	\$177	\$1,596,704
131	922.000	A & G Expenses Transferred	-\$313,697	-\$254,418	-\$59,279	E-131	-\$29,653	-\$343,350	99.5100%	\$0	-\$341,668	-\$282,679	-\$58,989
132	922.050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-132	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
133	923.000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-133	-\$152,671	\$1,844,549	99.5100%	\$0	\$1,835,511	\$0	\$1,835,511
134	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-134	-\$891,059	\$1,200,574	99.5130%	\$0	\$1,194,727	\$0	\$1,194,727
135	925.000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-135	\$1,521,527	\$3,412,495	99.5100%	\$0	\$3,395,774	\$114,838	\$3,280,936
136	926.000	Employee Pensions and Benefits	\$13,609,867	\$57,350	\$13,552,517	E-136	-\$536,079	\$13,073,788	99.5100%	\$5,459,164	\$18,468,891	-\$205,264	\$18,674,155
137	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-137	\$47,647	\$64,436	100.0000%	\$0	\$64,436	\$47,647	\$16,789
138	928.001	MPSC Assessment	\$788,763	\$0	\$788,763	E-138	-\$37,547	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
139	928.003	FERC Assessment	\$335,565	\$0	\$335,565	E-139	\$62,212	\$397,777	100.0000%	\$0	\$397,777	\$3,715	\$394,062
140	928.011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-140	-\$223,658	\$817,208	100.0000%	\$0	\$817,208	\$409,019	\$408,189
141	928.230	Reg. Comm. FERC Proceedings	\$1,111,288	\$31,954	\$1,079,334	E-141	-\$357	\$1,110,931	100.0000%	\$0	\$1,110,931	\$31,954	\$1,078,977
142	928.030	Reg. Comm. Load Research	\$12,207	\$3,687	\$8,520	E-142	\$0	\$12,207	100.0000%	\$0	\$12,207	\$3,687	\$8,520
143	928.040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-143	\$3,530	\$13,662	100.0000%	\$0	\$13,662	\$30,278	-\$16,616
144	929.000	Duplicate Charges-Credit	-\$422,699	\$10	-\$422,709	E-144	\$1	-\$422,698	99.5100%	\$0	-\$420,627	\$11	-\$420,638
145	930.100	General Advertising Expense	\$44,593	\$0	\$44,593	E-145	-\$8,818	\$35,775	99.5100%	\$0	\$35,600	\$2,843	\$32,757
146	930.000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-146	-\$61,847	\$1,134,700	99.5100%	\$375,099	\$1,504,239	\$60,934	\$1,443,305
147	931.000	Admin & General Expense-Rents	\$2,535,480	\$0	\$2,535,480	E-147	-\$629,332	\$1,906,148	99.5100%	\$0	\$1,896,808	\$0	\$1,896,808
148	933.000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-148	-\$1,158,387	-\$1,154,119	99.5100%	\$0	-\$1,148,463	\$1,489,286	-\$2,637,749
149		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		-\$3,892,332	\$40,923,381		\$5,834,263	\$46,572,678	\$9,200,632	\$37,372,046
150		MAINT., ADMIN. & GENERAL EXP.											
151	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-151	-\$281,297	\$2,155,668	99.5100%	\$0	\$2,145,105	\$44,868	\$2,100,237
152		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$281,297	\$2,155,668		\$0	\$2,145,105	\$44,868	\$2,100,237
153		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		-\$4,173,629	\$43,079,049		\$5,834,263	\$48,717,783	\$9,245,500	\$39,472,283
154		DEPRECIATION EXPENSE											
155	703.000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-155	See note (1)	\$57,384,151	99.5130%	\$4,685,237	\$61,789,927	See note (1)	See note (1)
156	703.001	MO latan 1 and Com RA Depr Exp	-\$335,980			E-156		-\$335,980	99.5130%	\$0	-\$334,344		
157	703.101	Depr Steam Elec Prod ARC	\$34,360			E-157		\$34,360	99.5130%	-\$34,192	\$1		
158	703.000	Depreciation Reserve Amortization	\$0			E-158		\$0	100.0000%	-\$2,783,074	-\$2,783,074		

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
159		TOTAL DEPRECIATION EXPENSE	\$57,082,531	\$0	\$0		\$0	\$57,082,531		\$1,867,971	\$58,672,510	\$0	\$0
160		AMORTIZATION EXPENSE											
161	704.000	Amort-LTD Term Electric Plant	\$603,064	\$0	\$603,064	E-161	\$0	\$603,064	99.5130%	\$0	\$600,127	\$0	\$600,127
162	705.010	Amortization Expense - Other	\$4,890	\$0	\$4,890	E-162	\$0	\$4,890	99.5130%	\$118,186	\$123,052	\$0	\$123,052
163		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954		\$0	\$607,954		\$118,186	\$723,179	\$0	\$723,179
164		OTHER OPERATING EXPENSES											
165	707.400	Regulatory Credits	-\$216,157	\$0	-\$216,157	E-165	\$216,157	\$0	99.5130%	\$0	\$0	\$0	\$0
166	708.101	State Cap Stk Tax Elec	\$783,872	\$0	\$783,872	E-166	\$0	\$783,872	99.5130%	\$0	\$780,055	\$0	\$780,055
167	708.103	Misc Occup Taxes Elec	\$5,183	\$0	\$5,183	E-167	\$353,145	\$358,328	100.0000%	\$0	\$358,328	\$353,145	\$5,183
168	708.110	Earnings Tax Electric	\$101,376	\$0	\$101,376	E-168	\$0	\$101,376	99.5100%	\$0	\$100,879	\$0	\$100,879
169	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-169	\$3,223	\$3,223	100.0000%	\$0	\$3,223	\$0	\$3,223
170	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-170	\$0	-\$61,740	99.5100%	\$0	-\$61,437	\$0	-\$61,437
171	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-171	\$0	\$41,470	100.0000%	\$0	\$41,470	\$0	\$41,470
172	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-172	\$7,224,345	\$18,705,346	99.5130%	\$0	\$18,614,251	\$0	\$18,614,251
173	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-173	\$0	\$125,476	99.5100%	\$0	\$124,861	\$0	\$124,861
174	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921	E-174	-\$1,234	\$3,128,687	99.5100%	\$0	\$3,113,356	\$0	\$3,113,356
175		TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402		\$7,795,636	\$23,186,038		\$0	\$23,074,986	\$353,145	\$22,721,841
176		TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409		\$15,618,402	\$438,616,485		-\$2,866,588	\$433,565,841	\$41,805,199	\$333,088,132
177		NET INCOME BEFORE TAXES	\$88,950,834					\$73,332,432		\$32,212,319	\$106,025,060		
178		INCOME TAXES											
179	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-179	See note (1)	-\$40,172,421	100.0000%	\$40,214,490	\$42,069	See note (1)	See note (1)
180		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$40,214,490	\$42,069		
181		DEFERRED INCOME TAXES											
182	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$25,044,473	See note (1)	See note (1)	E-182	See note (1)	\$25,044,473	100.0000%	\$0	\$25,044,473	See note (1)	See note (1)
183	711.410	Amortization of Deferred ITC	-\$899,268			E-183		-\$899,268	100.0000%	\$0	-\$899,268		
184	710.111	Deferred Income Taxes - State	\$0			E-184		\$0	100.0000%	\$0	\$0		
185	711.110	Amort Fed Def Inc Tax	-\$153,677			E-185		-\$153,677	100.0000%	\$0	-\$153,677		
186	711.111	Amort St Def Inc Tax	\$0			E-186		\$0	100.0000%	\$0	\$0		
187	711.101	Accretion Exp Steam Prod ARO	\$0			E-187		\$0	100.0000%	\$0	\$0		
188		TOTAL DEFERRED INCOME TAXES	\$23,991,528					\$23,991,528		\$0	\$23,991,528		
189		NET OPERATING INCOME	\$105,131,727					\$89,513,325		-\$8,002,171	\$81,991,463		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	<b>Electric Rate Revenue</b>		\$0	\$0	\$0	\$0	\$18,827,156	\$18,827,156
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$803,962	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$3,872,741	
	10. Removed billed FAC revenues (McMellen)		\$0	\$0		\$0	-\$31,945,392	
Rev-3	<b>Unbilled Electric Rate Revenue</b>		\$0	\$0	\$0	\$0	-\$4,157,174	-\$4,157,174
	1. To remove unbilled electric revenues		\$0	\$0		\$0	-\$4,157,174	
Rev-4	<b>FCA Unbilled Electric Rate Revenue</b>		\$0	\$0	\$0	\$0	-\$1,599,862	-\$1,599,862
	1. To remove FCA unbilled revenue		\$0	\$0		\$0	-\$1,599,862	
Rev-9	<b>SFR Off System Sales</b>	447.030	\$0	\$0	\$0	\$0	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost (Harris)		\$0	\$0		\$0	\$28,095,185	
Rev-10	<b>Revenue InterUN/IntraST (bk11)</b>	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	<b>Steam Operations Supervision</b>	500.000	-\$760,975	\$2,866	-\$758,109	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$2,866		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$108,455	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$505,703	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)		-\$363,727	\$0		\$0	\$0	
E-5	<b>Fuel Expense</b>	501.000	\$198,229	\$23,433,499	\$23,631,728	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$198,229	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$23,433,499		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$404,282		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$302,822	\$219,461	\$522,283	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$302,822	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$219,461		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$63,545	\$66,563	\$130,108	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$63,545	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$66,563		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$83,738	\$74,280	\$158,018	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$84,355	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$617	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$74,824		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$130,512	-\$130,512	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
	2. To include annualized amortization of emission allowances (Harris)		\$0	-\$33,104		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$137,502	-\$6,801	\$130,701	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$137,502	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$8,530		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$93,631	\$398,071	\$491,702	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Staff Payroll Annualization (Prenger)		\$93,631	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$108,045		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$315,640	\$1,198,453	\$1,514,093	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$416,105		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$315,640	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$85,933	\$103,057	\$188,990	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$31,052		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$85,933	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$7,772	-\$107,187	-\$99,415	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$3,143		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$7,772	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$8,549	\$0	\$8,549	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$8,549	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$3,327	\$9,921,370	\$9,924,697	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,327	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$7,721,859		\$0	\$0	
	3. To adjust test year for reservation charges through known and measurable updated June 30, 2010 (Harris)		\$0	\$244,719		\$0	\$0	
	4. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$2,439,116		\$0	\$0	
	5. To remove Crossroads Natural Gas Reservation Chargesn (Hyneman)		\$0	-\$484,324		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$270,287		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-34	Hedge Settlements	547.105	\$0	-\$13,203,698	-\$13,203,698	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$13,203,698		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$32,699	\$0	\$32,699	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,699	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$19,594	\$0	\$19,594	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$19,604	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$10	\$0		\$0	\$0	
E-39	Other Gen Maint Superv. & Eng	551.000	\$29,235	\$5,260	\$34,495	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,260		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$29,235	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$10,827	\$174,908	\$185,735	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$10,827	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$51,768	-\$191,984	-\$140,216	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$51,768	\$0		\$0	\$0	
E-42	Other Gen Maint Misc Exp	554.000	\$527	\$29,016	\$29,543	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$527	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$30,060,683	-\$30,060,683	\$0	\$0	\$0



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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$30,060,683		\$0	\$0	
E-50	Purch Pwr On-Sys Demand	555.027	\$0	\$74,836	\$74,836	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$74,836		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$20,535,304	\$20,535,304	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,664
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$71,924	\$0	\$71,924	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$71,924	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$590,176	-\$257	-\$590,433	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$79		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$57,705	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		-\$647,881	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$46,744	-\$777	\$45,967	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$46,631	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$113	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$41,085	\$867,300	\$908,385	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41,085	\$0		\$0	\$0	
	2. To update SPP admin fees through the K&M period of June 30, 2010 (Harris)		\$0	\$867,300		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$4,732	\$0	\$4,732	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,732	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-65	Trans Oper-OH Line Expense	563.000	\$1,116	\$0	\$1,116	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,116	\$0		\$0	\$0	
E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$872,232	\$872,232	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$872,232		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$59,136	-\$39,393	\$19,743	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$59,136	\$0		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$2,990	\$2,990	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$2,990		\$0	\$0	
E-73	Misc. Transmission Expense	575.000	\$0	-\$51,500	-\$51,500	\$0	\$0	\$0
	2. To update SPP admin fees through the K&M period of June 30, 2010 (Harris)		\$0	-\$51,500		\$0	\$0	
E-76	Trans Maintenance of Structures	569.000	\$541	-\$5,756	-\$5,215	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$541	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$24,016	\$128,242	\$152,258	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$24,016	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$128,242		\$0	\$0	
E-78	Trans Maintenance of Overhead Lines	571.000	\$3,524	-\$136,330	-\$132,806	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,524	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	
E-79	Trans Maintenance of Underground Lines	572.000	\$45	\$0	\$45	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$45	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. No adjustment		\$0	\$0		\$0	\$0	
E-80	Trans Maintenanceof Misc. Trans Plant	573.000	\$2	\$15,723	\$15,725	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$15,723		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr & Engineering	580.000	\$46,453	\$0	\$46,453	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$95,859	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$49,406	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$56,219	\$0	\$56,219	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$56,219	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$9,300	-\$27	\$9,273	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$9,300	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$27		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$68,824	\$0	\$68,824	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$68,824	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$29,852	\$0	\$29,852	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$29,852	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$963	\$0	\$963	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$963	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$147,465	\$0	\$147,465	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$147,465	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$11,565	\$0	\$11,565	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,565	\$0		\$0	\$0	
E-93	Distr Oper Misc. Distr Expense	588.000	-\$166,748	-\$7,652	-\$174,400	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$273,127	\$0		\$0	\$0	
	2. To reflectMPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$439,875	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$5,091	\$8,219	\$13,310	\$0	\$0	\$0

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Staff Payroll Annualization (Prenger)		\$5,091	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0	
E-98	<b>Distrb Maint-Structures</b>	591.000	\$13,431	-\$141,180	-\$127,749	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$13,431	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$139,100		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0	
E-99	<b>Distrb Maint-Station Equipment</b>	592.000	\$27,289	\$280,793	\$308,082	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,289	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0	
E-100	<b>Distrb Maint-OH lines</b>	593.000	\$240,458	\$422,239	\$662,697	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$240,458	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0	
E-101	<b>Distrib Maint-Maint Undergrnd Lines</b>	594.000	\$35,880	\$178,093	\$213,973	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$35,880	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0	
E-102	<b>Distrib Maint-Maint Line Transformer</b>	595.000	\$20,711	\$79,901	\$100,612	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$20,711	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	<b>Distrib Maint- Maint St Lights/Signal</b>	596.000	\$24,122	-\$506,496	-\$482,374	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$24,122	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$506,496		\$0	\$0	
E-104	<b>Distrib Maint-Maint of Meters</b>	597.000	\$5,657	\$1,613	\$7,270	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,657	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-105	Distrib Maint-Maint Misc Distrb Pln	598.000	\$268	-\$33,753	-\$33,485	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$268	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$33,753		\$0	\$0	
E-109	Customer Acct Superv Exp	901.000	-\$26,259	-\$548	-\$26,807	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$45,627	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$71,886	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$79,413	\$479,030	\$558,443	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$79,413	\$0		\$0	\$0	
	2. To include an annualized Meter Reading Expense (Lyons)		\$0	\$115,528		\$0	\$0	
	3. To include bank fees associated with the sale of Accounts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111	Customer Accts Records and Collection	903.000	\$430,134	\$391,256	\$821,390	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$430,134	\$0		\$0	\$0	
	2. To reflect Interest on customer deposits at current rate of prime plus 1 (4.25%) (Prenger)		\$0	\$238,328		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	4. To annualize electronic card acceptance fees (McMellen)		\$0	\$160,956		\$0	\$0	
	5. To remove test year severence costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$228,627	\$228,627
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$228,627	
E-113	Misc. Customer Accts Expense	905.000	\$83	\$0	\$83	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$83	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp	907.000	\$22,116	-\$6,313	\$15,803	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,116	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$20,822	\$281,794	\$260,972	\$0	\$903,939	\$903,939
	1. Staff Payroll Annualization (Prenger)		\$13,644	\$0		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$844,828	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$34,466	\$0		\$0	\$0	
	7. To reflect on-going expense for Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$228,516		\$0	\$0	
	8. To reflect 12-month amortization (3-year) for ERPP. (Fred/Prenger)		\$0	\$62,873		\$0	\$0	
E-118	Instructional Advertising Expense	909.000	\$6,321	-\$29,405	-\$23,084	\$0	\$0	\$0
	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$6,321	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$29,615	\$0	\$29,615	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$29,615	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$5,108	\$0	\$5,108	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,108	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$26,151	\$0	\$26,151	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26,151	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913.000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1. To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Miscl. Sales Expense	916.000	\$4,188	\$0	\$4,188	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,188	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,054,037	\$27,754	-\$1,026,283	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,000,634	\$0		\$0	\$0	
	2. To remove test year severance costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,436,431	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$618,240	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$40,584		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-130	<b>A &amp; G Expense</b>	921.000	\$19	-\$40,685	-\$40,666	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$19	\$0		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$11,224		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	<b>A &amp; G Expenses Transferred</b>	922.000	-\$29,653	\$0	-\$29,653	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		-\$29,653	\$0		\$0	\$0	
E-132	<b>KCPL Bill of Common Use Plant</b>	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-133	<b>Outside Services Employed</b>	923.000	\$0	-\$152,671	-\$152,671	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-134	<b>Property Insurance</b>	924.000	\$0	-\$891,059	-\$891,059	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$891,059		\$0	\$0	
E-135	<b>Injuries and Damages</b>	925.000	\$12,046	\$1,509,481	\$1,521,527	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$12,046	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,701,407		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$191,926		\$0	\$0	
E-136	<b>Employee Pensions and Benefits</b>	926.000	-\$263,625	-\$272,454	-\$536,079	\$0	\$5,459,164	\$5,459,164
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost (Harrison)		\$0	\$0		\$0	\$5,459,164	
	3. To reflect the FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$255,089		\$0	\$0	
	4. Staff Payroll Annualization (Prenger)		\$6,684	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benefits, including medical through 12 months ending June 30, 2010. (Prenger)		-\$395,726	\$0		\$0	\$0	
	7. To reflect 401k expense through Known and Measurable 6-30-10 (Prenger)		\$125,417	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-137	Regulatory Commission Expense	928.000	\$47,647	\$0	\$47,647	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$47,647	\$0		\$0	\$0	
E-138	MPSC Assessment	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0
	1. To annualize the PSC Assessment		\$0	-\$37,547		\$0	\$0	
E-139	FERC Assessment	928.003	\$3,715	\$58,497	\$62,212	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,715	\$0		\$0	\$0	
	2. To annualize FERC assessment for 12 months ending June 30, 2010		\$0	\$58,497		\$0	\$0	
E-140	Reg. Comm. MO Proceeding Exp	928.011	\$0	-\$223,658	-\$223,658	\$0	\$0	\$0
	1. To remove 2005 test year rate case amortization (Majors)		\$0	-\$19,187		\$0	\$0	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	-\$173,418		\$0	\$0	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	-\$46,800		\$0	\$0	
	4. To include rate case expense for Case No. ER-2010-0355-5 yr amortization (Majors)		\$0	\$17,063		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
E-141	Reg. Comm. FERC Proceedings	928.230	\$0	-\$357	-\$357	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$357		\$0	\$0	
E-143	Reg. Comm. Misc Tariff Filing	928.040	\$3,530	\$0	\$3,530	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,530	\$0		\$0	\$0	
E-144	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
E-145	General Advertising Expense	930.100	\$2,857	-\$11,675	-\$8,818	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenger)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$2,857	\$0		\$0	\$0	
E-146	Miscellaneous A&G Expense	930.000	\$3,833	-\$65,680	-\$61,847	\$0	\$375,099	\$375,099
	1. Staff Payroll Annualization (Prenger)		\$3,833	\$0		\$0	\$0	
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$0	\$0	
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$375,099	



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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-147	Admin & General Expense-Rents	931.000	\$0	-\$629,332	-\$629,332	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$422,870		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$206,462		\$0	\$0	
E-148	A&G Transportation Expense	933.000	\$156,229	-\$1,314,616	-\$1,158,387	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$156,229	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$1,314,616		\$0	\$0	
E-151	Maint. Of General Plant	935.000	\$4,642	-\$285,939	-\$281,297	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,642	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,675		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-155	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$4,685,237	\$4,685,237
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,685,237	
E-157	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,192	-\$34,192
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,192	
E-158	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	-\$2,783,074	-\$2,783,074
	1. Depreciation Reserve Amortization (Rice)		\$0	\$0		\$0	-\$2,732,000	
	2. Adjust Sibley AAO		\$0	\$0		\$0	-\$51,074	
E-162	Amortization Expense - Other	705.010	\$0	\$0	\$0	\$0	\$118,186	\$118,186
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	\$0		\$0	\$118,186	
E-165	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-167	Misc Occup Taxes Elec	708.103	\$353,145	\$0	\$353,145	\$0	\$0	\$0
	1. To reflect payroll taxes through Known and Measurable 6-30-10		\$353,145	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Kansas City Earnings Tax	708.000	\$0	\$3,223	\$3,223	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$3,223		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-172	Property Taxes - Elec	708.120	\$0	\$7,224,345	\$7,224,345	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$7,224,345		\$0	\$0	
E-174	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-179	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$40,214,490	\$40,214,490
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$40,214,490	
	1. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,345,731</b>	<b>\$29,345,731</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$720,256</b>	<b>\$14,898,146</b>	<b>\$15,618,402</b>	<b>\$0</b>	<b>\$37,347,902</b>	<b>\$37,347,902</b>

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.74% Return	E 7.98% Return	F 8.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$106,025,060	\$121,592,303	\$126,203,260	\$130,814,216
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,672,510	\$58,672,510	\$58,672,510	\$58,672,510
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$1,396,087	\$1,396,087	\$1,396,087	\$1,396,087
7	Advances for Construction		-\$1,247,919	-\$1,247,919	-\$1,247,919	-\$1,247,919
8	Book Amortization		\$414,074	\$414,074	\$414,074	\$414,074
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$59,315,805	\$59,315,805	\$59,315,805	\$59,315,805
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5690%	\$42,246,155	\$42,246,155	\$42,246,155	\$42,246,155
12	Tax Straight-Line Depreciation		\$57,182,973	\$57,182,973	\$57,182,973	\$57,182,973
13	Excess of tax over Straight-Line Tax Dep.		\$65,802,151	\$65,802,151	\$65,802,151	\$65,802,151
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$165,231,279	\$165,231,279	\$165,231,279	\$165,231,279
15	NET TAXABLE INCOME		\$109,586	\$15,676,829	\$20,287,786	\$24,898,742
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$109,586	\$15,676,829	\$20,287,786	\$24,898,742
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$5,713	\$817,275	\$1,057,657	\$1,298,039
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$103,873	\$14,859,554	\$19,230,129	\$23,600,703
21	Federal Income Tax at the Rate of	35.00%	\$36,356	\$5,200,844	\$6,730,545	\$8,260,246
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$36,356	\$5,200,844	\$6,730,545	\$8,260,246
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$109,586	\$15,676,829	\$20,287,786	\$24,898,742
28	Deduct Federal Income Tax at the Rate of	50.000%	\$18,178	\$2,600,422	\$3,365,273	\$4,130,123
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$91,408	\$13,076,407	\$16,922,513	\$20,768,619
31	Missouri Income Tax at the Rate of	6.250%	\$5,713	\$817,275	\$1,057,657	\$1,298,039
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$109,586	\$15,676,829	\$20,287,786	\$24,898,742
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$109,586	\$15,676,829	\$20,287,786	\$24,898,742
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$36,356	\$5,200,844	\$6,730,545	\$8,260,246
40	State Income Tax		\$5,713	\$817,275	\$1,057,657	\$1,298,039
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$42,069	\$6,018,119	\$7,788,202	\$9,558,285
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$25,044,473	\$25,044,473	\$25,044,473	\$25,044,473
45	Amortization of Deferred ITC		-\$899,268	-\$899,268	-\$899,268	-\$899,268
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	TOTAL DEFERRED INCOME TAXES		\$23,991,528	\$23,991,528	\$23,991,528	\$23,991,528
51	TOTAL INCOME TAX		\$24,033,597	\$30,009,647	\$31,779,730	\$33,549,813

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	12.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$5,984,403,446</b>	<b>100.00%</b>		<b>7.737%</b>	<b>7.977%</b>	<b>8.217%</b>
8	<b>PreTax Cost of Capital</b>				<b>10.334%</b>	<b>10.724%</b>	<b>11.113%</b>

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

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Large Customer Rate Switchers/Ne w Customers/An nualizations	Weather/ Rate Switch Adjustment	Annualization for Rate Change	Annualization for Large Customer Load Changes
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$241,890,618	\$0	\$0	\$11,043,122	\$19,773,652	\$0
4	Small General Service	\$67,809,697	\$0	\$0	\$854,872	\$5,297,510	\$0
5	Large General Service	\$57,454,955	\$0	\$0	\$568,192	\$4,422,783	\$0
6	Large Power	\$73,163,802	\$92,962	\$655,720	\$0	\$5,491,034	\$803,962
7	Special	\$396,724	\$0	\$0	\$0	\$31,140	\$0
8	Lighting	\$8,005,967	\$0	\$0	\$0	\$548,036	\$0
9	Adjust to G/L	-\$247,660	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$803,962
11	OTHER RATE REVENUE						
12	None	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$803,962

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

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	<b>MISSOURI RATE REVENUES</b>				
2	<b>RATE REVENUE BY RATE SCHEDULE</b>				
3	Residential	-\$2,442,602	\$1,409,716	\$29,783,888	\$271,674,506
4	Small General Service	-\$249,689	\$42,781	\$5,945,474	\$73,755,171
5	Large General Service	\$14,084	\$2,420,244	\$7,425,303	\$64,880,258
6	Large Power	-\$4,971	\$0	\$7,038,707	\$80,202,509
7	Special	\$0	\$0	\$31,140	\$427,864
8	Lighting	\$0	\$0	\$548,036	\$8,554,003
9	Adjust to G/L	\$0	\$0	\$0	-\$247,660
10	<b>TOTAL RATE REVENUE BY RATE SCHEDULE</b>	<b>-\$2,683,178</b>	<b>\$3,872,741</b>	<b>\$50,772,548</b>	<b>\$499,246,651</b>
11	<b>OTHER RATE REVENUE</b>				
12	None	\$0	\$0	\$0	\$0
13	<b>TOTAL OTHER RATE REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
14	<b>TOTAL MISSOURI RATE REVENUES</b>	<b>-\$2,683,178</b>	<b>\$3,872,741</b>	<b>\$50,772,548</b>	<b>\$499,246,651</b>

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

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

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

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



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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$539,590,901
2	Total Missouri Rate Revenue By Rate Schedule	\$499,246,651
3	Missouri Retail kWh Sales	5,938,395,146
4	Average Rate (Cents per kWh)	8.407
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$51,088,373
7	Interest Expense	\$42,246,155
8	Annualized Payroll	\$41,805,199
9	Utility Employees	0
10	Depreciation	\$61,789,927
11	Net Investment Plant	\$1,350,705,422
12	Pensions	\$0



**Exhibit No.:** \_\_\_\_\_  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2010-0356  
**Date Prepared:** January 12, 2011



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revised-EMS - Estimated True-Up Case**

**STAFF ACCOUNTING SCHEDULES**

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

**Great Plains Energy Incorporated**

**Greater Missouri Operations (GMO)**

**Test Year Ending December 31, 2009**

**Updated Through June 30, 2010**

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

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

**Jefferson City, Missouri**

**January 12, 2011**

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

Line Number	A Description	B 7.74% Return	C 7.98% Return	D 8.22% Return
1	Net Orig Cost Rate Base	\$487,270,388	\$487,270,388	\$487,270,388
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$37,700,110	\$38,869,559	\$40,039,008
4	Net Income Available	\$25,466,204	\$25,466,204	\$25,466,204
5	Additional Net Income Required	\$12,233,906	\$13,403,355	\$14,572,804
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,126,143	\$6,854,800	\$7,583,456
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$6,126,143	\$6,854,800	\$7,583,456
10	Revenue Requirement	\$18,360,049	\$20,258,155	\$22,156,260
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	<b>Gross Revenue Requirement</b>	<b>\$18,360,049</b>	<b>\$20,258,155</b>	<b>\$22,156,260</b>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$718,700,045
2	Less Accumulated Depreciation Reserve		\$220,405,982
3	Net Plant In Service		<u>\$498,294,063</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$3,965,983
6	Materials and Supplies		\$9,832,913
7	Emission Allowance		\$5,895,795
8	Prepayments-L&P		\$325,596
9	Fuel Inventory-Oil and Others		\$2,239,212
10	Fuel Inventory-Coal		\$10,051,168
11	Vintage 1 DSM Costs		\$281,570
12	Vintage 2 DSM Costs		\$1,507,326
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		\$2,022,355
15	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$36,767,384</u>
16	<b>SUBTRACT FROM NET PLANT</b>		
17	Federal Tax Offset	5.8027%	\$343,746
18	State Tax Offset	5.8027%	\$54,017
19	City Tax Offset	5.8027%	\$0
20	Interest Expense Offset	17.0137%	\$2,958,798
21	Customer Deposits		\$1,268,691
22	Customer Advances for Construction		\$286,085
23	Deferred Income Taxes-Depreciation		\$42,879,722
24	Unamortized Investment Tax Credit		\$0
25	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$47,791,059</u>
26	<b>Total Rate Base</b>		<u><u>\$487,270,388</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - Iatan	\$189,168	P-3	\$0	\$189,168	100.0000%	\$0	\$189,168
4	303.020	Misc. Intangible Cap Software - Lake Road	\$120,000	P-4	\$0	\$120,000	80.3480%	\$0	\$96,418
5		TOTAL PLANT INTANGIBLE	\$384,168		\$0	\$384,168		\$0	\$360,586
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
10	311.000	Steam Production Structures - LR	\$14,962,371	P-10	\$0	\$14,962,371	80.3480%	\$0	\$12,021,966
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$11,411	P-11	\$0	\$11,411	80.3480%	\$0	\$9,169
12	312.000	Steam Production Boiler Plant - LR	\$55,331,697	P-12	\$0	\$55,331,697	70.5810%	\$0	\$39,053,665
13	312.020	Steam Production Boiler AQC - LR	\$11,505,550	P-13	\$0	\$11,505,550	70.5810%	\$0	\$8,120,732
14	314.000	Steam Prod Turbogenerator - LR	\$15,318,078	P-14	\$0	\$15,318,078	99.9570%	\$0	\$15,311,491
15	315.000	Steam Production Access Equip - LR	\$4,064,496	P-15	\$0	\$4,064,496	80.3480%	\$0	\$3,265,741
16	315.000	Steam Prod. Equip. - GSU	\$0	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
17	316.000	Steam Prod Misc Power Plant - LR	\$384,033	P-17	\$0	\$384,033	58.2000%	\$0	\$223,507
18		TOTAL STEAM PROD - LAKE ROAD	\$101,616,555		\$544,360	\$102,160,915		\$0	\$78,474,924
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
21	311.000	Steam Production Structures - Iatan 1	\$13,730,091	P-21	-\$465,764	\$13,264,327	100.0000%	\$0	\$13,264,327
22	312.000	Steam Production Boiler Plant - Iatan 1	\$116,479,182	P-22	-\$15,059,692	\$101,419,490	100.0000%	\$0	\$101,419,490
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-23	\$0	\$455,225	100.0000%	\$0	\$455,225
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,787,748	P-24	\$0	\$10,787,748	100.0000%	\$0	\$10,787,748
25	315.000	Steam Prod Access Equip - Iatan 1	\$8,216,080	P-25	-\$544,360	\$7,671,720	100.0000%	\$0	\$7,671,720
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$852,801	P-26	\$0	\$852,801	100.0000%	\$0	\$852,801
27		TOTAL STEAM PRODUCTION IATAN 1	\$150,770,406		-\$16,069,816	\$134,700,590		\$0	\$134,700,590
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. Iatan Common	\$0	P-29	\$6,781,911	\$6,781,911	100.0000%	\$0	\$6,781,911
30	312.000	Steam Prod Boiler Plant Iatan Common	\$0	P-30	\$19,540,588	\$19,540,588	100.0000%	\$0	\$19,540,588
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	P-31	\$308,237	\$308,237	100.0000%	\$0	\$308,237
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	P-32	\$485,744	\$485,744	100.0000%	\$0	\$485,744
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$27,116,480	\$27,116,480		\$0	\$27,116,480
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-35	\$162,148	\$162,148	100.0000%	\$0	\$162,148
36	311.000	Steam Production-Structures-Iatan 2	\$0	P-36	\$19,908,264	\$19,908,264	100.0000%	\$0	\$19,908,264
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-37	\$141,141,759	\$141,141,759	100.0000%	\$0	\$141,141,759
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-38	\$18,310,134	\$18,310,134	100.0000%	\$0	\$18,310,134
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-39	\$6,239,418	\$6,239,418	100.0000%	\$0	\$6,239,418
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-40	\$687,941	\$687,941	100.0000%	\$0	\$687,941
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$186,449,664	\$186,449,664		\$0	\$186,449,664
42		TOTAL STEAM PRODUCTION	\$252,386,961		\$198,040,688	\$450,427,649		\$0	\$426,741,658
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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

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47		<b>OTHER PRODUCTION</b>							
48		<b>OTHER PRODUCTION PLANT</b>							
49	341.000	Other Prod Structures - Electric	\$1,477,027	P-49	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
50	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-50	\$0	\$605,108	100.0000%	\$0	\$605,108
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-51	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
52	344.000	Other Prod Generators - Electric	\$3,107,235	P-52	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-53	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
54		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$17,294,864</b>		<b>\$0</b>	<b>\$17,294,864</b>		<b>\$0</b>	<b>\$17,294,864</b>
55		<b>TOTAL OTHER PRODUCTION</b>	<b>\$17,294,864</b>		<b>\$0</b>	<b>\$17,294,864</b>		<b>\$0</b>	<b>\$17,294,864</b>
56		<b>RETIREMENTS WORK IN PROGRESS</b>							
57		Production-Salvage and Removal	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		Retirements not classified	\$0		\$0	\$0		\$0	\$0
59		<b>TOTAL RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
59		<b>TOTAL PRODUCTION PLANT</b>	<b>\$269,681,825</b>		<b>\$198,040,688</b>	<b>\$467,722,513</b>		<b>\$0</b>	<b>\$444,036,522</b>
60		<b>TRANSMISSION PLANT</b>							
61	350.000	Transmission Land - Electric	\$377,163	P-61	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
62	350.010	Transmission Land Rights - Electric	\$1,897,345	P-62	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
63	350.040	Transmission Land Rights - Depreciable	\$3,901	P-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvements	\$580,667	P-64	-\$197,297	\$383,370	100.0000%	\$0	\$383,370
65	353.000	Transmission Station Equipment	\$16,124,714	P-65	\$0	\$16,124,714	100.0000%	\$0	\$16,124,714
66	353.000	Transmission Station Equip - Iatan	\$873,319	P-66	\$0	\$873,319	100.0000%	\$0	\$873,319
67	353.001	Transmission Station Equipment - Iatan 2	\$0	P-67	\$1,000,204	\$1,000,204	100.0000%	\$0	\$1,000,204
68	355.000	Transmission Poles & Fixtures	\$14,118,979	P-68	-\$1,053,817	\$13,065,162	100.0000%	\$0	\$13,065,162
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$0	P-69	\$627,732	\$627,732	100.0000%	\$0	\$627,732
70	356.000	Transmission Overhead Conductors	\$9,240,593	P-70	-\$1,006,219	\$8,234,374	100.0000%	\$0	\$8,234,374
71	356.001	Transmission OH Conductors - Iatan 2	\$0	P-71	\$513,599	\$513,599	100.0000%	\$0	\$513,599
72	357.000	Transmission Underground Conduit	\$16,148	P-72	\$0	\$16,148	100.0000%	\$0	\$16,148
73	358.000	Transmission Underground Conductors	\$31,692	P-73	\$0	\$31,692	100.0000%	\$0	\$31,692
74		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$43,264,521</b>		<b>-\$435,629</b>	<b>\$42,828,892</b>		<b>\$0</b>	<b>\$42,828,892</b>
75		<b>RETIREMENTS WORK IN PROGRESS-TRANSMISSION</b>							
76		Transmission-Salvage and Removal-	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		Retirements not classified	\$0		\$0	\$0		\$0	\$0
77		<b>TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
78		<b>DISTRIBUTION PLANT</b>							
79	360.000	Distribution Land - Electric	\$671,027	P-79	\$0	\$671,027	100.0000%	\$0	\$671,027
80	360.010	Distribution Land Rights - Electric	\$99,640	P-80	\$0	\$99,640	100.0000%	\$0	\$99,640
81	361.000	Distribution Structures and Improvements	\$2,074,314	P-81	\$0	\$2,074,314	100.0000%	\$0	\$2,074,314
82	362.000	Distribution Station Equipment	\$37,743,375	P-82	\$0	\$37,743,375	100.0000%	\$0	\$37,743,375
83	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	P-83	\$0	\$33,936,049	100.0000%	\$0	\$33,936,049
84	365.000	Distribution Overhead Conductors	\$26,920,579	P-84	\$0	\$26,920,579	100.0000%	\$0	\$26,920,579
85	366.000	Distribution Underground Circuits	\$8,077,951	P-85	\$0	\$8,077,951	100.0000%	\$0	\$8,077,951
86	367.000	Distribution Underground Conductors	\$20,420,252	P-86	\$0	\$20,420,252	100.0000%	\$0	\$20,420,252
87	368.000	Distribution Line Transformers	\$36,950,303	P-87	\$0	\$36,950,303	100.0000%	\$0	\$36,950,303
88	369.010	Distribution Services - Overhead	\$5,819,778	P-88	\$0	\$5,819,778	100.0000%	\$0	\$5,819,778
89	369.020	Distribution Services - Underground	\$10,765,173	P-89	\$0	\$10,765,173	100.0000%	\$0	\$10,765,173
90	370.000	Distribution Services - Meters	\$7,964,701	P-90	\$0	\$7,964,701	100.0000%	\$0	\$7,964,701
91	371.000	Distribution Customer Installation	\$4,837,595	P-91	\$0	\$4,837,595	100.0000%	\$0	\$4,837,595
92	373.000	Distribution Street Light & Signals	\$5,804,658	P-92	\$0	\$5,804,658	100.0000%	\$0	\$5,804,658
93		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$202,085,395</b>		<b>\$0</b>	<b>\$202,085,395</b>		<b>\$0</b>	<b>\$202,085,395</b>
94		<b>RETIREMENT WORK IN PROGRESS</b>							
95		Distribution-Salvage and Removal-	\$0	P-95	\$0	\$0	100.0000%	\$0	\$0
96		Retirements not classified	\$0		\$0	\$0		\$0	\$0
96		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>

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

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97		GENERAL PLANT							
98	389.000	General Land - Electric	\$728,769	P-98	\$0	\$728,769	100.0000%	\$0	\$728,769
99	390.000	General Structures & Improv. - Electric	\$6,930,786	P-99	\$0	\$6,930,786	100.0000%	\$0	\$6,930,786
100	391.000	General Office Furniture - Electric	\$309,177	P-100	\$0	\$309,177	100.0000%	\$0	\$309,177
101	391.020	General Office Furn. Comp - Electric	\$952,655	P-101	\$0	\$952,655	100.0000%	\$0	\$952,655
102	392.010	General Trans Light Trucks - Electric	\$299,921	P-102	\$0	\$299,921	100.0000%	\$0	\$299,921
103	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	P-103	\$0	\$2,376,573	100.0000%	\$0	\$2,376,573
104	392.040	General Trans Trailers - Electric	\$241,007	P-104	\$0	\$241,007	100.0000%	\$0	\$241,007
105	392.050	General Trans Med Trucks - Electric	\$1,114,656	P-105	\$0	\$1,114,656	100.0000%	\$0	\$1,114,656
106	393.000	General Stores Equipment - Electric	\$97,441	P-106	\$0	\$97,441	100.0000%	\$0	\$97,441
107	394.000	General Tools - Electric	\$1,541,870	P-107	\$0	\$1,541,870	100.0000%	\$0	\$1,541,870
108	395.000	General Laboratory - Electric	\$418,914	P-108	\$0	\$418,914	100.0000%	\$0	\$418,914
109	396.000	General Power Oper. Equip - Electric	\$285,796	P-109	\$0	\$285,796	100.0000%	\$0	\$285,796
110	397.000	General Communication - Electric	\$1,961,160	P-110	\$0	\$1,961,160	100.0000%	\$0	\$1,961,160
111	398.000	General Misc. Equip - Electric	\$34,556	P-111	\$0	\$34,556	100.0000%	\$0	\$34,556
112		TOTAL GENERAL PLANT	\$17,293,281		\$0	\$17,293,281		\$0	\$17,293,281
113		GENERAL PLANT - LAKE ROAD							
114	390.000	General Structures - LR	\$3,928	P-114	\$0	\$3,928	80.3480%	\$0	\$3,156
115	391.000	General Office Furniture - LR	\$461,738	P-115	\$0	\$461,738	80.3480%	\$0	\$370,997
116	391.020	General Office Furniture Computer - LR	\$459,393	P-116	\$0	\$459,393	80.3480%	\$0	\$369,113
117	391.040	General Office Furniture Software - LR	\$222,241	P-117	\$0	\$222,241	80.3480%	\$0	\$178,566
118	392.000	General Trans Autos - LR	\$25,099	P-118	\$0	\$25,099	80.3480%	\$0	\$20,167
119	392.010	General Trans Light Trucks - LR	\$52,697	P-119	\$0	\$52,697	80.3480%	\$0	\$42,341
120	392.020	General Trans Heavy Trucks - LR	\$21,121	P-120	\$0	\$21,121	80.3480%	\$0	\$16,970
121	392.050	General Trans Med Trucks - LR	\$15,688	P-121	\$0	\$15,688	80.3480%	\$0	\$12,605
122	394.000	General Tools - LR	\$541,617	P-122	\$0	\$541,617	80.3480%	\$0	\$435,178
123	395.000	General Laboratory - LR	\$371,967	P-123	\$0	\$371,967	80.3480%	\$0	\$298,868
124	396.000	General Power Operated Equip. - LR	\$1,058,781	P-124	\$0	\$1,058,781	80.3480%	\$0	\$850,709
125	397.000	General Communication - LR	\$111,916	P-125	\$0	\$111,916	80.3480%	\$0	\$89,922
126	398.000	General Misc. Equip - LR	\$14,045	P-126	\$0	\$14,045	80.3480%	\$0	\$11,285
127		TOTAL GENERAL PLANT - LAKE ROAD	\$3,360,231		\$0	\$3,360,231		\$0	\$2,699,877
128		GENERAL PLANT - IATAN							
129	391.000	General Office Furniture - Iatan	\$1,693	P-129	\$0	\$1,693	100.0000%	\$0	\$1,693
130	391.020	General Office Furn Comp - Iatan	\$92,340	P-130	\$0	\$92,340	100.0000%	\$0	\$92,340
131	391.040	General Office Furn Software - Iatan	\$157,762	P-131	\$0	\$157,762	100.0000%	\$0	\$157,762
132	397.000	General Communications - Iatan	\$122,543	P-132	\$0	\$122,543	100.0000%	\$0	\$122,543
133		TOTAL GENERAL PLANT - IATAN	\$374,338		\$0	\$374,338		\$0	\$374,338
134		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
135		General Plant-Salvage and Removal- Retirements not classified	\$0	P-135	\$0	\$0	100.0000%	\$0	\$0
136		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
137		INDUSTRIAL STEAM PRODUCTION PLANT							
138	310.090	Industrial Steam Land	\$11,450	P-138	\$0	\$11,450	0.0000%	\$0	\$0
139	311.090	Industrial Steam Structures	\$32,160	P-139	\$0	\$32,160	0.0000%	\$0	\$0
140	312.090	Industrial Steam Boiler Plant	\$1,041,987	P-140	\$0	\$1,041,987	0.0000%	\$0	\$0
141	315.090	Industrial Steam Accessory	\$80,600	P-141	\$0	\$80,600	0.0000%	\$0	\$0
142	375.090	Industrial Steam Distribution	\$151,660	P-142	\$0	\$151,660	0.0000%	\$0	\$0
143	376.090	Industrial Steam Mains	\$1,665,128	P-143	\$0	\$1,665,128	0.0000%	\$0	\$0
144	379.090	Industrial Steam CTY Gate	\$553,075	P-144	\$0	\$553,075	0.0000%	\$0	\$0
145	380.090	Industrial Steam Services	\$100,842	P-145	\$0	\$100,842	0.0000%	\$0	\$0
146	381.090	Industrial Steam Services- Other	\$412,137	P-146	\$0	\$412,137	0.0000%	\$0	\$0
147		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,049,039		\$0	\$4,049,039		\$0	\$0
148		ECORP PLANT							
149	303.020	Misc Intang - Cap Softwr- 5 yr	\$71,425	P-149	\$0	\$71,425	80.3480%	\$0	\$57,389
150	389.000	General Land - Electric Raytown	\$7,568	P-150	\$0	\$7,568	80.3480%	\$0	\$6,081
151	390.000	General Structures & Improv. Raytown	\$2,240,862	P-151	\$0	\$2,240,862	80.3480%	\$0	\$1,800,488
152	390.050	General Leasehold Improvements	\$0	P-152	\$0	\$0	80.3480%	\$0	\$0
153	391.000	General Office Furniture & Eq-Elec	\$318,246	P-153	\$0	\$318,246	80.3480%	\$0	\$255,704



St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
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154	391.000	General Office Furn. - Raytown	\$565,374	P-154	\$0	\$565,374	80.3480%	\$0	\$454,267
155	391.020	General Office Furniture - Computer	\$1,570,582	P-155	\$0	\$1,570,582	80.3480%	\$0	\$1,261,931
156	391.020	General Office Furn. Comp. - Raytown	\$653,732	P-156	\$0	\$653,732	80.3480%	\$0	\$525,261
157	391.040	General Office Furn Software	\$5,141,832	P-157	\$0	\$5,141,832	80.3480%	\$0	\$4,131,359
158	391.040	General Office Furn Software - Raytown	\$371,334	P-158	\$0	\$371,334	80.3480%	\$0	\$298,359
159	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-159	\$0	\$0	80.3480%	\$0	\$0
160	392.040	Gen Trans Trailers Electric	\$0	P-160	\$0	\$0	80.3480%	\$0	\$0
161	393.000	General Stores Equipment- Elec	\$2,494	P-161	\$0	\$2,494	80.3480%	\$0	\$2,004
162	394.000	General Tools - Electric - ECORP	\$4,653	P-162	\$0	\$4,653	80.3480%	\$0	\$3,739
163	395.000	General Laboratory Equip - Lake Road	\$0	P-163	\$0	\$0	80.3480%	\$0	\$0
164	396.000	General Power Operated Equip Elec	\$4,367	P-164	\$0	\$4,367	80.3480%	\$0	\$3,509
165	397.000	General Communication Equip Elec	\$215,145	P-165	\$0	\$215,145	80.3480%	\$0	\$172,865
166	397.000	General Communication - Raytown	\$44,409	P-166	\$0	\$44,409	80.3480%	\$0	\$35,682
167	398.000	General Miscellaneous Electric Equipment	\$5,927	P-167	\$0	\$5,927	80.3480%	\$0	\$4,762
168	398.000	General Misc. Equip. - Raytown	\$9,651	P-168	\$0	\$9,651	80.3480%	\$0	\$7,754
169		TOTAL ECORP PLANT	\$11,227,601		\$0	\$11,227,601		\$0	\$9,021,154
170		UCU COMMON GENERAL PLANT							
171	389.000	Land & Land Rights-UCU	\$0	P-171	\$0	\$0	100.0000%	\$0	\$0
172	390.000	Structures & Improvements-Electric	\$0	P-172	\$0	\$0	100.0000%	\$0	\$0
173	390.050	Structures & Improvements - Leased	\$0	P-173	\$0	\$0	100.0000%	\$0	\$0
174	391.000	Gen-Office Furniture & Equipment-Electric	\$0	P-174	\$0	\$0	100.0000%	\$0	\$0
175	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	P-175	\$0	\$0	100.0000%	\$0	\$0
176	391.040	Gen-Office-Furn-Software	\$0	P-176	\$0	\$0	100.0000%	\$0	\$0
177	391.050	Gen-Office Furn-Sys Develop	\$0	P-177	\$0	\$0	100.0000%	\$0	\$0
178	392.000	Gen-Trans Equip-Auto-Electric	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	P-179	\$0	\$0	100.0000%	\$0	\$0
180	394.000	Gen Tools-Electric	\$0	P-180	\$0	\$0	100.0000%	\$0	\$0
181	395.000	Gen Laboratory Equip-Electric	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182	397.000	Gen-Communication Equip-Electric	\$0	P-182	\$0	\$0	100.0000%	\$0	\$0
183	398.000	Gen Misc Equipment-Elect	\$0	P-183	\$0	\$0	100.0000%	\$0	\$0
184		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
185		TOTAL PLANT IN SERVICE	\$551,720,399		\$197,605,059	\$749,325,458		\$0	\$718,700,045

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-16	Steam Prod. Equip. - GSU	315.000		\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-21	Steam Production Structures - Iatan 1	311.000		-\$465,764		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$465,764		\$0	
P-22	Steam Production Boiler Plant - Iatan 1	312.000		-\$15,059,692		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$15,059,692		\$0	
P-25	Steam Prod Access Equip - Iatan 1	315.000		-\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
P-29	Steam Prod. Struct. Iatan Common	311.000		\$6,781,911		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$6,409,336		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$372,575		\$0	
P-30	Steam Prod Boiler Plant Iatan Common	312.000		\$19,540,588		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$18,458,886		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$1,081,702		\$0	
P-31	Steam Prod. Turbogenerator Iatan Common	314.000		\$308,237		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$284,906		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$23,331		\$0	

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-32	Steam Prod Accessory Electrical latan Common	315.000		\$485,744		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$484,214		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-35	Misc Intangible-Capitalized Software-5yr-latan 2	303.020		\$162,148		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,785		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$163,933		\$0	
P-36	Steam Production-Structures-latan 2	311.000		\$19,908,264		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,692,078		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$21,600,342		\$0	
P-37	Steam Production-Boiler Plant Equip.-latan 2	312.000		\$141,141,759		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$12,246,987		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$153,388,746		\$0	
P-38	Steam Production-Turbogenerator-latan 2	314.000		\$18,310,134		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,589,713		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$19,899,847		\$0	
P-39	Steam Production Accessory Equipment - latan	315.000		\$6,239,418		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$562,564		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$6,801,982		\$0	

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-40	Steam Production-Misc Power Plant Equipment	316.000		\$687,941		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$61,087		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$749,028		\$0	
P-61	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-64	Transmission Structures and Improvments	352.000		-\$197,297		\$0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-67	Transmission Station Equipment - latan 2	353.001		\$1,000,204		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$998,674		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-68	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	
P-69	Transmission Poles and Fixtures - latan 2	355.001		\$627,732		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$627,732		\$0	
P-70	Transmission Overhead Conductors	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-71	Transmission OH Conductors - latan 2	356.001		\$513,599		\$0

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan Transmission Plant (Majors)		\$513,599		\$0	
<b>Total Plant Adjustments</b>				<b><u>\$197,605,059</u></b>		<b><u>\$0</u></b>

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 - Iatan	\$189,168	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$96,418	0.0000%	\$0
5		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$360,586</b>		<b>\$0</b>
6		<b>PRODUCTION PLANT</b>			
7		<b>STEAM PRODUCTION</b>			
8		<b>STEAM PROD - LAKE ROAD</b>			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.0000%	\$0
10	311.000	Steam Production Structures - LR	\$12,021,966	2.0000%	\$240,439
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$9,169	2.0000%	\$183
12	312.000	Steam Production Boiler Plant - LR	\$39,053,665	2.4000%	\$937,288
13	312.020	Steam Production Boiler AQC - LR	\$8,120,732	3.0000%	\$243,622
14	314.000	Steam Prod Turbogenerator - LR	\$15,311,491	2.6600%	\$407,286
15	315.000	Steam Production Access Equip - LR	\$3,265,741	2.4400%	\$79,684
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.4400%	\$10,672
17	316.000	Steam Prod Misc Power Plant - LR	\$223,507	4.2400%	\$9,477
18		<b>TOTAL STEAM PROD - LAKE ROAD</b>	<b>\$78,474,924</b>		<b>\$1,928,651</b>
19		<b>STEAM PRODUCTION IATAN 1</b>			
20	310.000	Steam Production Land - Iatan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - Iatan 1	\$13,264,327	2.0000%	\$265,287
22	312.000	Steam Production Boiler Plant - Iatan 1	\$101,419,490	2.4000%	\$2,434,068
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	3.0000%	\$13,657
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,787,748	2.6600%	\$286,954
25	315.000	Steam Prod Access Equip - Iatan 1	\$7,671,720	2.4400%	\$187,190
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$852,801	4.2400%	\$36,159
27		<b>TOTAL STEAM PRODUCTION IATAN 1</b>	<b>\$134,700,590</b>		<b>\$3,223,315</b>
28		<b>STEAM PRODUCTION IATAN COMMON</b>			
29	311.000	Steam Prod. Struct. Iatan Common	\$6,781,911	1.8500%	\$125,465
30	312.000	Steam Prod Boiler Plant Iatan Common	\$19,540,588	2.8900%	\$564,723
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$308,237	2.8700%	\$8,846
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$485,744	2.2000%	\$10,686
33		<b>TOTAL STEAM PRODUCTION IATAN COMMON</b>	<b>\$27,116,480</b>		<b>\$709,720</b>
34		<b>STEAM PRODUCTION IATAN 2</b>			
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$162,148	0.0000%	\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36	311.000	Steam Production-Structures-Iatan 2	\$19,908,264	2.0000%	\$398,165
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$141,141,759	2.4000%	\$3,387,402
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$18,310,134	2.6600%	\$487,050
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$6,239,418	2.4400%	\$152,242
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$687,941	4.2400%	\$29,169
41		<b>TOTAL STEAM PRODUCTION IATAN 2</b>	<b>\$186,449,664</b>		<b>\$4,454,028</b>
42		<b>TOTAL STEAM PRODUCTION</b>	<b>\$426,741,658</b>		<b>\$10,315,714</b>
43		<b>NUCLEAR PRODUCTION</b>			
44		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>
45		<b>HYDRAULIC PRODUCTION</b>			
46		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>
47		<b>OTHER PRODUCTION</b>			
48		<b>OTHER PRODUCTION PLANT</b>			
49	341.000	Other Prod Structures - Electric	\$1,477,027	2.1000%	\$31,018
50	342.000	Other Prod Fuel Holders - Electric	\$605,108	2.7500%	\$16,640
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	2.0000%	\$219,149
52	344.000	Other Prod Generators - Electric	\$3,107,235	2.2000%	\$68,359
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.3300%	\$26,750
54		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$17,294,864</b>		<b>\$361,916</b>
55		<b>TOTAL OTHER PRODUCTION</b>	<b>\$17,294,864</b>		<b>\$361,916</b>
56		<b>RETIREMENTS WORK IN PROGRESS</b>			
57		Production-Salvage and Removal Retirements not classified	\$0	0.0000%	\$0
58		<b>TOTAL RETIREMENTS WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>
59		<b>TOTAL PRODUCTION PLANT</b>	<b>\$444,036,522</b>		<b>\$10,677,630</b>
60		<b>TRANSMISSION PLANT</b>			
61	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
62	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
64	352.000	Transmission Structures and Improvments	\$383,370	1.75%	\$6,709

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
65	353.000	Transmission Station Equipment	\$16,124,714	2.92%	\$470,842
66	353.000	Transmission Station Equip - Iatan	\$873,319	2.9200%	\$25,501
67	353.001	Transmission Station Equipment - Iatan 2	\$1,000,204	2.9200%	\$29,206
68	355.000	Transmission Poles & Fixtures	\$13,065,162	2.34%	\$305,725
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$627,732	2.34%	\$14,689
70	356.000	Transmission Overhead Conductors	\$8,234,374	1.92%	\$158,100
71	356.001	Transmission OH Conductors - Iatan 2	\$513,599	1.92%	\$9,861
72	357.000	Transmission Underground Conduit	\$16,148	1.67%	\$270
73	358.000	Transmission Underground Conductors	\$31,692	2.00%	\$634
74		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$42,828,892</b>		<b>\$1,021,537</b>
75		<b>RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>			
76		Transmission-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
77		<b>TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>	<b>\$0</b>		<b>\$0</b>
78		<b>DISTRIBUTION PLANT</b>			
79	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
80	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
81	361.000	Distribution Structures and Improvements	\$2,074,314	2.18%	\$45,220
82	362.000	Distribution Station Equipment	\$37,743,375	2.20%	\$830,354
83	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	3.46%	\$1,174,187
84	365.000	Distribution Overhead Conductors	\$26,920,579	2.27%	\$611,097
85	366.000	Distribution Underground Circuits	\$8,077,951	2.08%	\$168,021
86	367.000	Distribution Underground Conductors	\$20,420,252	1.91%	\$390,027
87	368.000	Distribution Line Transformers	\$36,950,303	2.44%	\$901,587
88	369.010	Distribution Services - Overhead	\$5,819,778	3.50%	\$203,692
89	369.020	Distribution Services - Underground	\$10,765,173	2.88%	\$310,037
90	370.000	Distribution Services - Meters	\$7,964,701	2.10%	\$167,259
91	371.000	Distribution Customer Installation	\$4,837,595	4.20%	\$203,179
92	373.000	Distribution Street Light & Signals	\$5,804,658	3.00%	\$174,140
93		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$202,085,395</b>		<b>\$5,178,800</b>
94		<b>RETIREMENT WORK IN PROGRESS</b>			
95		Distribution-Salvage and Removal-Retirements not classified	\$0	0.0000%	\$0
96		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>
97		<b>GENERAL PLANT</b>			
98	389.000	General Land - Electric	\$728,769	0.00%	\$0
99	390.000	General Structures & Improv. - Electric	\$6,930,786	2.44%	\$169,111
100	391.000	General Office Furniture - Electric	\$309,177	4.17%	\$12,893
101	391.020	General Office Furn. Comp - Electric	\$952,655	12.50%	\$119,082
102	392.010	General Trans Light Trucks - Electric	\$299,921	8.50%	\$25,493



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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
103	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	6.93%	\$164,697
104	392.040	General Trans Trailers - Electric	\$241,007	3.39%	\$8,170
105	392.050	General Trans Med Trucks - Electric	\$1,114,656	7.59%	\$84,602
106	393.000	General Stores Equipment - Electric	\$97,441	3.70%	\$3,605
107	394.000	General Tools - Electric	\$1,541,870	3.68%	\$56,741
108	395.000	General Laboratory - Electric	\$418,914	3.43%	\$14,369
109	396.000	General Power Oper. Equip - Electric	\$285,796	4.73%	\$13,518
110	397.000	General Communication - Electric	\$1,961,160	3.70%	\$72,563
111	398.000	General Misc. Equip - Electric	\$34,556	3.71%	\$1,282
112		<b>TOTAL GENERAL PLANT</b>	<b>\$17,293,281</b>		<b>\$746,126</b>
113		<b>GENERAL PLANT - LAKE ROAD</b>			
114	390.000	General Structures - LR	\$3,156	2.4400%	\$77
115	391.000	General Office Furniture - LR	\$370,997	4.1700%	\$15,471
116	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
117	391.040	General Office Furniture Software - LR	\$178,566	11.1100%	\$19,839
118	392.000	General Trans Autos - LR	\$20,167	12.1500%	\$2,450
119	392.010	General Trans Light Trucks - LR	\$42,341	8.5000%	\$3,599
120	392.020	General Trans Heavy Trucks - LR	\$16,970	6.9300%	\$1,176
121	392.050	General Trans Med Trucks - LR	\$12,605	7.5900%	\$957
122	394.000	General Tools - LR	\$435,178	3.6800%	\$16,015
123	395.000	General Laboratory - LR	\$298,868	3.4300%	\$10,251
124	396.000	General Power Operated Equip. - LR	\$850,709	4.7300%	\$40,239
125	397.000	General Communication - LR	\$89,922	3.7000%	\$3,327
126	398.000	General Misc. Equip - LR	\$11,285	3.7100%	\$419
127		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$2,699,877</b>		<b>\$159,959</b>
128		<b>GENERAL PLANT - IATAN</b>			
129	391.000	General Office Furniture - Iatan	\$1,693	4.1700%	\$71
130	391.020	General Office Furn Comp - Iatan	\$92,340	12.5000%	\$11,543
131	391.040	General Office Furn Software - Iatan	\$157,762	11.1100%	\$17,527
132	397.000	General Communications - Iatan	\$122,543	3.7000%	\$4,534
133		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$374,338</b>		<b>\$33,675</b>
134		<b>RETIREMENTS WORK IN PROGRESS- GENERAL PLANT</b>			
135		General Plant-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
136		<b>TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
137		<b>INDUSTRIAL STEAM PRODUCTION PLANT</b>			
138	310.090	Industrial Steam Land	\$0	0.0000%	\$0
139	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
140	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
141	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
142	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
143	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
144	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
145	380.090	Industrial Steam Services	\$0	0.0000%	\$0
146	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
147		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
148		ECORP PLANT			
149	303.020	Misc Intang - Cap Softwr- 5 yr	\$57,389	0.0000%	\$0
150	389.000	General Land - Electric Raytown	\$6,081	0.0000%	\$0
151	390.000	General Structures & Improv. Raytown	\$1,800,488	2.2200%	\$39,971
152	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
153	391.000	General Office Furniture & Eq-Elec	\$255,704	4.1700%	\$10,663
154	391.000	General Office Furn. - Raytown	\$454,267	4.1700%	\$18,943
155	391.020	General Office Furniture - Computer	\$1,261,931	12.5000%	\$157,741
156	391.020	General Office Furn. Comp. - Raytown	\$525,261	12.5000%	\$65,658
157	391.040	General Office Furn Software	\$4,131,359	11.1100%	\$458,994
158	391.040	General Office Furn Software - Raytown	\$298,359	11.1100%	\$33,148
159	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	0.0000%	\$0
160	392.040	Gen Trans Trailers Electric	\$0	0.0000%	\$0
161	393.000	General Stores Equipment- Elec	\$2,004	0.0000%	\$0
162	394.000	General Tools - Electric - ECORP	\$3,739	3.5700%	\$133
163	395.000	General Laboratory Equip - Lake Road	\$0	0.0000%	\$0
164	396.000	General Power Operated Equip Elec	\$3,509	0.0000%	\$0
165	397.000	General Communication Equip Elec	\$172,865	3.7000%	\$6,396
166	397.000	General Communication - Raytown	\$35,682	3.7000%	\$1,320
167	398.000	General Miscellaneous Electric Equipment	\$4,762	4.1700%	\$199
168	398.000	General Misc. Equip. - Raytown	\$7,754	4.1700%	\$323
169		TOTAL ECORP PLANT	\$9,021,154		\$793,489
170		UCU COMMON GENERAL PLANT			
171	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
172	390.000	Structures & Improvements-Electric	\$0	0.0000%	\$0
173	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
174	391.000	Gen-Office Furniture & Equipment-Electric	\$0	0.0000%	\$0
175	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	0.0000%	\$0
176	391.040	Gen-Office-Furn-Software	\$0	0.0000%	\$0
177	391.050	Gen-Office Furn-Sys Develop	\$0	0.0000%	\$0
178	392.000	Gen-Trans Equip-Auto-Electric	\$0	0.0000%	\$0
179	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	0.0000%	\$0
180	394.000	Gen Tools-Electric	\$0	0.0000%	\$0
181	395.000	Gen Laboratory Equip-Electric	\$0	0.0000%	\$0
182	397.000	Gen-Communication Equip-Electric	\$0	0.0000%	\$0
183	398.000	Gen Misc Equipment-Elect	\$0	0.0000%	\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
184		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
185		Total Depreciation	<u>\$718,700,045</u>		<u>\$18,611,216</u>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$106,300	R-3	\$0	\$106,300	100.0000%	\$0	\$106,300
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$106,300		\$0	\$106,300		\$0	\$106,300
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$0	R-9	\$0	\$0	80.3480%	\$0	\$0
10	311.000	Steam Production Structures - LR	\$6,226,345	R-10	\$0	\$6,226,345	80.3480%	\$0	\$5,002,744
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	R-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$25,346,856	R-12	\$0	\$25,346,856	70.5810%	\$0	\$17,890,064
13	312.020	Steam Production Boiler AQC - LR	\$6,056,043	R-13	\$0	\$6,056,043	70.5810%	\$0	\$4,274,416
14	314.000	Steam Prod Turbogenerator - LR	\$9,520,311	R-14	\$0	\$9,520,311	99.9570%	\$0	\$9,516,217
15	315.000	Steam Production Access Equip - LR	\$3,029,026	R-15	\$0	\$3,029,026	80.3480%	\$0	\$2,433,762
16	315.000	Steam Prod. Equip. - GSU	\$0	R-16	\$163,093	\$163,093	80.3480%	\$0	\$131,042
17	316.000	Steam Prod Misc Power Plant - LR	\$218,619	R-17	\$0	\$218,619	58.2000%	\$0	\$127,236
18		TOTAL STEAM PROD - LAKE ROAD	\$50,397,200		\$163,093	\$50,560,293		\$0	\$39,375,481
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$12,343	R-20	\$0	\$12,343	100.0000%	\$0	\$12,343
21	311.000	Steam Production Structures - Iatan 1	\$2,789,334	R-21	\$0	\$2,789,334	100.0000%	\$0	\$2,789,334
22	312.000	Steam Production Boiler Plant - Iatan 1	\$28,644,678	R-22	\$0	\$28,644,678	100.0000%	\$0	\$28,644,678
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$32,503	R-23	\$0	\$32,503	100.0000%	\$0	\$32,503
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,297,457	R-24	\$0	\$7,297,457	100.0000%	\$0	\$7,297,457
25	315.000	Steam Prod Access Equip - Iatan 1	\$4,496,051	R-25	-\$163,093	\$4,332,958	100.0000%	\$0	\$4,332,958
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$506,773	R-26	\$0	\$506,773	100.0000%	\$0	\$506,773
27		TOTAL STEAM PRODUCTION IATAN 1	\$43,779,139		-\$163,093	\$43,616,046		\$0	\$43,616,046
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. Iatan Common	\$0	R-29	\$141,991	\$141,991	100.0000%	\$0	\$141,991
30	312.000	Steam Prod Boiler Plant Iatan Common	\$0	R-30	\$478,912	\$478,912	100.0000%	\$0	\$478,912
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	R-31	\$6,633	\$6,633	100.0000%	\$0	\$6,633
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	R-32	\$15,036	\$15,036	100.0000%	\$0	\$15,036
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$642,572	\$642,572		\$0	\$642,572
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-Syr-Iatan 2	\$0	R-35	\$35,519	\$35,519	100.0000%	\$0	\$35,519
36	311.000	Steam Production-Structures-Iatan 2	\$0	R-36	\$33,751	\$33,751	100.0000%	\$0	\$33,751
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-37	\$280,702	\$280,702	100.0000%	\$0	\$280,702
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-38	\$38,758	\$38,758	100.0000%	\$0	\$38,758
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-39	\$13,664	\$13,664	100.0000%	\$0	\$13,664
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-40	\$1,564	\$1,564	100.0000%	\$0	\$1,564
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$403,958	\$403,958		\$0	\$403,958
42		TOTAL STEAM PRODUCTION	\$94,176,339		\$1,046,530	\$95,222,869		\$0	\$84,038,057
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
47		OTHER PRODUCTION							

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		<b>OTHER PRODUCTION PLANT</b>							
49	341.000	Other Prod Structures - Electric	\$1,327,170	R-49	\$0	\$1,327,170	100.0000%	\$0	\$1,327,170
50	342.000	Other Prod Fuel Holders - Electric	\$656,971	R-50	\$0	\$656,971	100.0000%	\$0	\$656,971
51	343.000	Other Prod Prime Movers - Electric	\$12,290,318	R-51	\$0	\$12,290,318	100.0000%	\$0	\$12,290,318
52	344.000	Other Prod Generators - Electric	\$3,439,283	R-52	\$0	\$3,439,283	100.0000%	\$0	\$3,439,283
53	345.000	Other Prod Accessory Equip - Electric	\$890,589	R-53	\$0	\$890,589	100.0000%	\$0	\$890,589
54		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$18,604,331</b>		<b>\$0</b>	<b>\$18,604,331</b>		<b>\$0</b>	<b>\$18,604,331</b>
55		<b>TOTAL OTHER PRODUCTION</b>	<b>\$18,604,331</b>		<b>\$0</b>	<b>\$18,604,331</b>		<b>\$0</b>	<b>\$18,604,331</b>
56		<b>RETIREMENTS WORK IN PROGRESS</b>							
57		Production-Salvage and Removal Retirements not classified	-\$1,053,790	R-57	\$0	-\$1,053,790	100.0000%	\$0	-\$1,053,790
58		<b>TOTAL RETIREMENTS WORK IN PROGRESS</b>	<b>-\$1,053,790</b>		<b>\$0</b>	<b>-\$1,053,790</b>		<b>\$0</b>	<b>-\$1,053,790</b>
59		<b>TOTAL PRODUCTION PLANT</b>	<b>\$111,726,880</b>		<b>\$1,046,530</b>	<b>\$112,773,410</b>		<b>\$0</b>	<b>\$101,588,598</b>
60		<b>TRANSMISSION PLANT</b>							
61	350.000	Transmission Land - Electric	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	350.010	Transmission Land Rights - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	R-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvements	\$239,862	R-64	\$0	\$239,862	100.0000%	\$0	\$239,862
65	353.000	Transmission Station Equipment	\$6,723,852	R-65	\$0	\$6,723,852	100.0000%	\$0	\$6,723,852
66	353.000	Transmission Station Equip - Iatan	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	353.001	Transmission Station Equipment - Iatan 2	\$0	R-67	\$3,479	\$3,479	100.0000%	\$0	\$3,479
68	355.000	Transmission Poles & Fixtures	\$8,516,254	R-68	\$0	\$8,516,254	100.0000%	\$0	\$8,516,254
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$0	R-69	\$7,570	\$7,570	100.0000%	\$0	\$7,570
70	356.000	Transmission Overhead Conductors	\$6,415,347	R-70	\$0	\$6,415,347	100.0000%	\$0	\$6,415,347
71	356.001	Transmission OH Conductors - Iatan 2	\$0	R-71	\$4,904	\$4,904	100.0000%	\$0	\$4,904
72	357.000	Transmission Underground Conduit	\$5,169	R-72	\$0	\$5,169	100.0000%	\$0	\$5,169
73	358.000	Transmission Underground Conductors	\$31,044	R-73	\$0	\$31,044	100.0000%	\$0	\$31,044
74		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$21,935,429</b>		<b>\$15,953</b>	<b>\$21,951,382</b>		<b>\$0</b>	<b>\$21,951,382</b>
75		<b>RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>							
76		Transmission-Salvage and Removal- Retirements not classified	-\$152,929	R-76	\$0	-\$152,929	100.0000%	\$0	-\$152,929
77		<b>TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>	<b>-\$152,929</b>		<b>\$0</b>	<b>-\$152,929</b>		<b>\$0</b>	<b>-\$152,929</b>
78		<b>DISTRIBUTION PLANT</b>							
79	360.000	Distribution Land - Electric	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80	360.010	Distribution Land Rights - Electric	\$0	R-80	\$0	\$0	100.0000%	\$0	\$0
81	361.000	Distribution Structures and Improvements	\$487,765	R-81	\$0	\$487,765	100.0000%	\$0	\$487,765
82	362.000	Distribution Station Equipment	\$17,621,434	R-82	\$0	\$17,621,434	100.0000%	\$0	\$17,621,434
83	364.000	Distribution Poles, Towers, and Fixtures	\$16,135,695	R-83	\$0	\$16,135,695	100.0000%	\$0	\$16,135,695
84	365.000	Distribution Overhead Conductors	\$10,381,724	R-84	\$0	\$10,381,724	100.0000%	\$0	\$10,381,724
85	366.000	Distribution Underground Circuits	\$2,056,008	R-85	\$0	\$2,056,008	100.0000%	\$0	\$2,056,008
86	367.000	Distribution Underground Conductors	\$5,165,873	R-86	\$0	\$5,165,873	100.0000%	\$0	\$5,165,873
87	368.000	Distribution Line Transformers	\$19,926,291	R-87	\$0	\$19,926,291	100.0000%	\$0	\$19,926,291
88	369.010	Distribution Services - Overhead	\$3,373,143	R-88	\$0	\$3,373,143	100.0000%	\$0	\$3,373,143
89	369.020	Distribution Services - Underground	\$5,045,930	R-89	\$0	\$5,045,930	100.0000%	\$0	\$5,045,930
90	370.000	Distribution Services - Meters	\$4,874,624	R-90	\$0	\$4,874,624	100.0000%	\$0	\$4,874,624
91	371.000	Distribution Customer Installation	\$2,381,821	R-91	\$0	\$2,381,821	100.0000%	\$0	\$2,381,821
92	373.000	Distribution Street Light & Signals	\$2,462,855	R-92	\$0	\$2,462,855	100.0000%	\$0	\$2,462,855
93		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$89,913,163</b>		<b>\$0</b>	<b>\$89,913,163</b>		<b>\$0</b>	<b>\$89,913,163</b>
94		<b>RETIREMENT WORK IN PROGRESS</b>							
95		Distribution-Salvage and Removal- Retirements not classified	-\$1,246,376	R-95	\$0	-\$1,246,376	100.0000%	\$0	-\$1,246,376
96		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>-\$1,246,376</b>		<b>\$0</b>	<b>-\$1,246,376</b>		<b>\$0</b>	<b>-\$1,246,376</b>
97		<b>GENERAL PLANT</b>							
98	389.000	General Land - Electric	\$0	R-98	\$0	\$0	100.0000%	\$0	\$0
99	390.000	General Structures & Improv. - Electric	\$2,060,597	R-99	\$0	\$2,060,597	100.0000%	\$0	\$2,060,597
100	391.000	General Office Furniture - Electric	-\$126,618	R-100	\$0	-\$126,618	100.0000%	\$0	-\$126,618

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Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
101	391.020	General Office Furn. Comp - Electric	\$453,178	R-101	\$0	\$453,178	100.0000%	\$0	\$453,178
102	392.010	General Trans Light Trucks - Electric	\$154,169	R-102	\$0	\$154,169	100.0000%	\$0	\$154,169
103	392.020	General Trans Heavy Trucks - Electric	\$1,134,911	R-103	\$0	\$1,134,911	100.0000%	\$0	\$1,134,911
104	392.040	General Trans Trailers - Electric	\$241,007	R-104	\$0	\$241,007	100.0000%	\$0	\$241,007
105	392.050	General Trans Med Trucks - Electric	\$361,789	R-105	\$0	\$361,789	100.0000%	\$0	\$361,789
106	393.000	General Stores Equipment - Electric	\$103,727	R-106	\$0	\$103,727	100.0000%	\$0	\$103,727
107	394.000	General Tools - Electric	\$976,602	R-107	\$0	\$976,602	100.0000%	\$0	\$976,602
108	395.000	General Laboratory - Electric	\$262,054	R-108	\$0	\$262,054	100.0000%	\$0	\$262,054
109	396.000	General Power Oper. Equip - Electric	\$109,759	R-109	\$0	\$109,759	100.0000%	\$0	\$109,759
110	397.000	General Communication - Electric	\$844,606	R-110	\$0	\$844,606	100.0000%	\$0	\$844,606
111	398.000	General Misc. Equip - Electric	\$1,640	R-111	\$0	\$1,640	100.0000%	\$0	\$1,640
112		<b>TOTAL GENERAL PLANT</b>	<b>\$6,577,421</b>		<b>\$0</b>	<b>\$6,577,421</b>		<b>\$0</b>	<b>\$6,577,421</b>
113		<b>GENERAL PLANT - LAKE ROAD</b>							
114	390.000	General Structures - LR	\$2,278	R-114	\$0	\$2,278	80.3480%	\$0	\$1,830
115	391.000	General Office Furniture - LR	\$234,293	R-115	\$0	\$234,293	80.3480%	\$0	\$188,250
116	391.020	General Office Furniture Computer - LR	\$426,923	R-116	\$0	\$426,923	80.3480%	\$0	\$343,024
117	391.040	General Office Furniture Software - LR	\$162,998	R-117	\$0	\$162,998	80.3480%	\$0	\$130,966
118	392.000	General Trans Autos - LR	\$22,176	R-118	\$0	\$22,176	80.3480%	\$0	\$17,818
119	392.010	General Trans Light Trucks - LR	\$19,007	R-119	\$0	\$19,007	80.3480%	\$0	\$15,272
120	392.020	General Trans Heavy Trucks - LR	\$21,121	R-120	\$0	\$21,121	80.3480%	\$0	\$16,970
121	392.050	General Trans Med Trucks - LR	\$15,308	R-121	\$0	\$15,308	80.3480%	\$0	\$12,300
122	394.000	General Tools - LR	\$331,105	R-122	\$0	\$331,105	80.3480%	\$0	\$266,036
123	395.000	General Laboratory - LR	\$257,767	R-123	\$0	\$257,767	80.3480%	\$0	\$207,111
124	396.000	General Power Operated Equip. - LR	\$393,237	R-124	\$0	\$393,237	80.3480%	\$0	\$315,958
125	397.000	General Communication - LR	\$5,246	R-125	\$0	\$5,246	80.3480%	\$0	\$4,215
126	398.000	General Misc. Equip - LR	\$9,608	R-126	\$0	\$9,608	80.3480%	\$0	\$7,720
127		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$1,901,067</b>		<b>\$0</b>	<b>\$1,901,067</b>		<b>\$0</b>	<b>\$1,527,470</b>
128		<b>GENERAL PLANT - IATAN</b>							
129	391.000	General Office Furniture - Iatan	\$1,622	R-129	\$0	\$1,622	100.0000%	\$0	\$1,622
130	391.020	General Office Furn Comp - Iatan	\$31,999	R-130	\$0	\$31,999	100.0000%	\$0	\$31,999
131	391.040	General Office Furn Software - Iatan	\$157,762	R-131	\$0	\$157,762	100.0000%	\$0	\$157,762
132	397.000	General Communications - Iatan	\$45,424	R-132	\$0	\$45,424	100.0000%	\$0	\$45,424
133		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$236,807</b>		<b>\$0</b>	<b>\$236,807</b>		<b>\$0</b>	<b>\$236,807</b>
134		<b>RETIREMENTS WORK IN PROGRESS- GENERAL PLANT</b>							
135		General Plant-Salvage and Removal- Retirements not classified	\$31,444	R-135	\$0	\$31,444	100.0000%	\$0	\$31,444
136		<b>TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT</b>	<b>\$31,444</b>		<b>\$0</b>	<b>\$31,444</b>		<b>\$0</b>	<b>\$31,444</b>
137		<b>INDUSTRIAL STEAM PRODUCTION PLANT</b>							
138	310.090	Industrial Steam Land	\$0	R-138	\$0	\$0	0.0000%	\$0	\$0
139	311.090	Industrial Steam Structures	-\$6,356	R-139	\$0	-\$6,356	0.0000%	\$0	\$0
140	312.090	Industrial Steam Boiler Plant	\$85,009	R-140	\$0	\$85,009	0.0000%	\$0	\$0
141	315.090	Industrial Steam Accessory	-\$3,805	R-141	\$0	-\$3,805	0.0000%	\$0	\$0
142	375.090	Industrial Steam Distribution	\$50,467	R-142	\$0	\$50,467	0.0000%	\$0	\$0
143	376.090	Industrial Steam Mains	\$1,004,177	R-143	\$0	\$1,004,177	0.0000%	\$0	\$0
144	379.090	Industrial Steam CTY Gate	\$256,345	R-144	\$0	\$256,345	0.0000%	\$0	\$0
145	380.090	Industrial Steam Services	\$96,433	R-145	\$0	\$96,433	0.0000%	\$0	\$0
146	381.090	Industrial Steam Services- Other	\$225,807	R-146	\$0	\$225,807	0.0000%	\$0	\$0
147		<b>TOTAL INDUSTRIAL STEAM PRODUCTION PLANT</b>	<b>\$1,708,077</b>		<b>\$0</b>	<b>\$1,708,077</b>		<b>\$0</b>	<b>\$0</b>
148		<b>ECORP PLANT</b>							
149	303.020	Misc Intang - Cap Softwr- 5 yr	\$11,904	R-149	\$0	\$11,904	80.3480%	\$0	\$9,565
150	389.000	General Land - Electric Raytown	\$0	R-150	\$0	\$0	80.3480%	\$0	\$0
151	390.000	General Structures & Improv. Raytown	-\$89,958	R-151	\$0	-\$89,958	80.3480%	\$0	-\$72,279
152	390.050	General Leasehold Improvements	\$0	R-152	\$0	\$0	80.3480%	\$0	\$0
153	391.000	General Office Furniture & Eq-Elec	\$32,340	R-153	\$0	\$32,340	80.3480%	\$0	\$25,985
154	391.000	General Office Furn. - Raytown	\$59,795	R-154	\$0	\$59,795	80.3480%	\$0	\$48,044
155	391.020	General Office Furniture - Computer	\$1,206,384	R-155	\$0	\$1,206,384	80.3480%	\$0	\$969,305
156	391.020	General Office Furn. Comp. - Raytown	\$559,581	R-156	\$0	\$559,581	80.3480%	\$0	\$449,612
157	391.040	General Office Furn Software	\$2,744,682	R-157	\$0	\$2,744,682	80.3480%	\$0	\$2,205,297
158	391.040	General Office Furn Software - Raytown	\$197,736	R-158	\$0	\$197,736	80.3480%	\$0	\$158,877
159	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-159	\$0	\$0	80.3480%	\$0	\$0

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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
160	392.040	Gen Trans Trailers Electric	\$0	R-160	\$0	\$0	80.3480%	\$0	\$0
161	393.000	General Stores Equipment- Elec	\$2,541	R-161	\$0	\$2,541	80.3480%	\$0	\$2,042
162	394.000	General Tools - Electric - ECORP	\$4,860	R-162	\$0	\$4,860	80.3480%	\$0	\$3,905
163	395.000	General Laboratory Equip - Lake Road	\$0	R-163	\$0	\$0	80.3480%	\$0	\$0
164	396.000	General Power Operated Equip Elec	\$4,609	R-164	\$0	\$4,609	80.3480%	\$0	\$3,703
165	397.000	General Communication Equip Elec	-\$143,677	R-165	\$0	-\$143,677	80.3480%	\$0	-\$115,442
166	397.000	General Communication - Raytown	-\$19,873	R-166	\$0	-\$19,873	80.3480%	\$0	-\$15,968
167	398.000	General Miscellaneous Electric Equipment	\$5,927	R-167	\$0	\$5,927	80.3480%	\$0	\$4,762
168	398.000	General Misc. Equip. - Raytown	\$9,198	R-168	\$0	\$9,198	80.3480%	\$0	\$7,390
169		TOTAL ECORP PLANT	\$4,586,049		\$0	\$4,586,049		\$0	\$3,684,798
170		UCU COMMON GENERAL PLANT							
171	389.000	Land & Land Rights-UCU	\$0	R-171	\$0	\$0	80.3480%	\$0	\$0
172	390.000	Structures & Improvements-Electric	-\$9,484	R-172	\$0	-\$9,484	80.3480%	\$0	-\$7,620
173	390.050	Structures & Improvements - Leased	-\$5,453	R-173	\$0	-\$5,453	80.3480%	\$0	-\$4,381
174	391.000	Gen-Office Furniture & Equipment-Electric	-\$66,320	R-174	\$0	-\$66,320	80.3480%	\$0	-\$53,287
175	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	-\$1,652,394	R-175	\$0	-\$1,652,394	80.3480%	\$0	-\$1,327,666
176	391.040	Gen-Office-Furn-Software	-\$1,553,646	R-176	\$0	-\$1,553,646	80.3480%	\$0	-\$1,248,323
177	391.050	Gen-Office Furn-Sys Develop	-\$897,861	R-177	\$0	-\$897,861	80.3480%	\$0	-\$721,413
178	392.000	Gen-Trans Equip-Auto-Electric	-\$55	R-178	\$0	-\$55	80.3480%	\$0	-\$44
179	392.050	Gen-Trans Equip-Med Trucks-Electric	-\$491	R-179	\$0	-\$491	80.3480%	\$0	-\$395
180	394.000	Gen Tools-Electric	-\$5,196	R-180	\$0	-\$5,196	80.3480%	\$0	-\$4,175
181	395.000	Gen Laboratory Equip-Electric	-\$3,467	R-181	\$0	-\$3,467	80.3480%	\$0	-\$2,786
182	397.000	Gen-Communication Equip-Electric	-\$526,602	R-182	\$0	-\$526,602	80.3480%	\$0	-\$423,114
183	398.000	Gen Misc Equipment-Elect	-\$23,513	R-183	\$0	-\$23,513	80.3480%	\$0	-\$18,892
184		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$3,812,096
185		TOTAL DEPRECIATION RESERVE	\$232,578,850		\$1,062,483	\$233,641,333		\$0	\$220,405,982

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-16	Steam Prod. Equip. - GSU	315.000		\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		\$163,093		\$0	
R-25	Steam Prod Access Equip - Iatan 1	315.000		-\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		-\$163,093		\$0	
R-29	Steam Prod. Struct. Iatan Common	311.000		\$141,991		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$141,991		\$0	
R-30	Steam Prod Boiler Plant Iatan Common	312.000		\$478,912		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$478,912		\$0	
R-31	Steam Prod. Turbogenerator Iatan Common	314.000		\$6,633		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$6,633		\$0	
R-32	Steam Prod Accessory Electrical Iatan Common	315.000		\$15,036		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$15,036		\$0	
R-35	Misc Intangible-Capitalized Software-5yr-Iatan 2	303.020		\$35,519		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$35,519		\$0	
R-36	Steam Production-Structures-Iatan 2	311.000		\$33,751		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$33,751		\$0	
R-37	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$280,702		\$0



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

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$280,702		\$0	
R-38	Steam Production-Turbogenerator-Iatan 2	314.000		\$38,758		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$38,758		\$0	
R-39	Steam Production Accessory Equipment - Iatan	315.000		\$13,664		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$13,664		\$0	
R-40	Steam Production-Misc Power Plant Equipment	316.000		\$1,564		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$1,564		\$0	
R-67	Transmission Station Equipment - Iatan 2	353.001		\$3,479		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$3,479		\$0	
R-69	Transmission Poles and Fixtures - Iatan 2	355.001		\$7,570		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$7,570		\$0	
R-71	Transmission OH Conductors - Iatan 2	356.001		\$4,904		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$4,904		\$0	
<b>Total Reserve Adjustments</b>				<b>\$1,062,483</b>		<b>\$0</b>

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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	\$8,472,584	24.45	13.85	10.60	0.029030	\$245,959
3	Federal, State & City Income Tax Withheld	\$3,618,091	24.45	13.63	10.82	0.029644	\$107,255
4	Other Employee Withholdings	\$3,055,720	24.25	13.63	10.62	0.029096	\$88,909
5	FICA Taxes Withheld-Employee	\$1,315,854	24.45	13.77	10.68	0.029260	\$38,502
6	Accrued Vacation	\$887,620	24.25	344.83	-320.58	-0.878301	-\$779,598
7	Sibley Coal	\$517,757	24.45	17.39	7.06	0.019342	\$10,014
8	Iatan 1 Coal	\$13,639,673	24.45	43.69	-19.24	-0.052703	-\$718,852
9	Lake Road Coal & Freight	\$9,185,613	24.25	20.37	3.88	0.010630	\$97,643
10	Fuel - Purchased Gas	\$2,086,095	24.25	39.83	-15.58	-0.042685	-\$89,045
11	Fuel - Purchased Oil	\$5,786	24.25	39.83	-15.58	-0.042685	-\$247
12	Purchased Power	\$14,783,988	24.25	34.50	-10.25	-0.028082	-\$415,164
13	Injuries and Damages	\$287,836	24.25	31.45	-7.20	-0.019726	-\$5,678
14	Pension Fund Payments	\$672,833	24.25	51.74	-27.49	-0.075315	-\$50,674
15	OPEB Expenses	\$306,053	24.45	178.44	-153.99	-0.421890	-\$129,121
16	Cash Vouchers	\$31,583,968	24.45	30.00	-5.55	-0.015205	-\$480,234
17	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$90,419,471</b>					<b>-\$2,080,331</b>
18	<b>TAXES</b>						
19	FICA - Employer Portion	\$1,315,854	24.45	13.63	10.82	0.029644	\$39,007
20	Federal/State Unemployment Taxes	\$63,775	24.45	75.88	-51.43	-0.140904	-\$8,986
21	City Franchise Taxes	\$3,847,474	7.25	38.63	-31.38	-0.085973	-\$330,779
22	Corporate Franchise Taxes	\$112,732	24.45	-76.00	100.45	0.275205	\$31,024
23	Property Tax	\$3,442,677	24.45	182.07	-157.62	-0.431836	-\$1,486,672
24	<b>TOTAL TAXES</b>	<b>\$8,782,512</b>					<b>-\$1,756,406</b>
25	<b>OTHER EXPENSES</b>						
26	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
27	<b>TOTAL OTHER EXPENSES</b>	<b>\$3,198,288</b>					<b>-\$129,246</b>
28	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$3,965,983</b>
29	<b>TAX OFFSET FROM RATE BASE</b>						
30	Federal Tax Offset	\$5,923,901	24.45	45.63	-21.18	-0.058027	-\$343,746
31	State Tax Offset	\$930,899	24.45	45.63	-21.18	-0.058027	-\$54,017
32	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
33	Interest Expense Offset	\$17,390,680	24.45	86.55	-62.10	-0.170137	-\$2,958,798
34	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$24,245,480</b>					<b>-\$3,356,561</b>
35	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$7,322,544</b>

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$11,779,455	\$145,462,038	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	-\$8,096,890	\$73,050,289	-\$2,034,978	\$58,817,776	\$8,684,064	\$50,133,712
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	\$221,318	\$5,035,185	\$0	\$5,035,185	\$576,408	\$4,458,777
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$194,518	\$7,319,255	\$0	\$7,178,677	\$3,121,944	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$289,161	\$3,389,363	\$20,149	\$3,409,512	\$1,768,425	\$1,641,087
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	\$96,214	\$404,233	\$171,211	\$575,444	\$174,737	\$400,707
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	\$3,820	\$106,034	\$0	\$106,034	\$85,825	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$2,180,807	\$16,809,776	-\$23,182	\$15,296,843	\$2,577,299	\$12,719,544
9	TOTAL DEPRECIATION EXPENSE	\$13,426,938	See Note (1)	See Note (1)	See Note (1)	\$13,426,938	\$2,645,087	\$15,955,299	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$1,931,471	\$6,281,362	\$0	\$6,281,362	\$67,099	\$6,214,263
12	TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210	-\$7,541,195	\$127,411,871	\$778,287	\$114,245,568	\$17,055,801	\$81,234,468
13	NET INCOME BEFORE TAXES	\$14,755,154	\$0	\$0	\$0	\$22,296,349	\$11,001,168	\$31,216,470	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$5,750,266	See Note (1)	See Note (1)	See Note (1)	\$5,750,266	\$0	\$5,750,266	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$2,368,524	\$0	\$0	\$0	\$9,909,719	\$17,637,532	\$25,466,204	\$0	\$0

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

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$6,586,379	\$139,363,472		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3		\$516,585	100.0000%	-\$516,585	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$6,314,729	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949					\$126,978,949		\$12,384,523	\$139,363,472		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8		\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$1,429,911	\$2,488,950		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,034,979			Rev-10		\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11		\$132,503	100.0000%	\$0	\$132,503		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12		\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13		\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15		\$226,128	100.0000%	\$0	\$226,128		
Rev-16	456.730	Other Electric Revenue Ind Steam Ops SJP	\$18,071,970			Rev-16		\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - QCA	-\$2,046,333			Rev-17		-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18		\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271					\$22,729,271		-\$605,068	\$6,098,566		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$11,779,455	\$145,462,038		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$909,323	\$679,753	\$229,570	E-4	\$396,600	\$1,305,923	84.9420%	\$0	\$1,109,277	\$909,683	\$199,594
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$9,330,794	\$35,165,093	100.0000%	\$0	\$35,165,093	\$63,571	\$35,101,522
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$0	\$2,098,076	100.0000%	\$0	\$2,098,076	\$1,306,617	\$791,459
7	501.029	Fuel OSS - Fixed PRB	\$1,194,488	\$0	\$1,194,488	E-7	\$0	\$1,194,488	100.0000%	\$0	\$1,194,488	\$0	\$1,194,488
8	501.030	Fuel Off-System Steam (bk20)	\$232,170	\$0	\$232,170	E-8	\$1,355,276	\$1,587,446	100.0000%	\$0	\$1,587,446	\$0	\$1,587,446
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$1,640,900	\$0	\$1,640,900	E-9	\$0	\$1,640,900	100.0000%	-\$1,640,900	\$0	\$0	\$0
10	501.730	Industrial Steam - Fuel	\$2,125,395	\$0	\$2,125,395	E-10	\$0	\$2,125,395	0.0000%	\$0	\$0	\$0	\$0
11	501.731	Hedge Settlements - Steam	\$1,224,510	\$0	\$1,224,510	E-11	\$0	\$1,224,510	0.0000%	\$0	\$0	\$0	\$0
12	501.732	Industrial Steam - PRB	\$2,707,146	\$0	\$2,707,146	E-12	\$0	\$2,707,146	0.0000%	\$0	\$0	\$0	\$0
13	501.733	Industrial Steam - Gas	\$3,423,898	\$0	\$3,423,898	E-13	\$0	\$3,423,898	0.0000%	\$0	\$0	\$0	\$0
14	501.734	Industrial Steam - Oil	\$2,288	\$0	\$2,288	E-14	\$0	\$2,288	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Expenses	\$3,561,478	\$2,001,973	\$1,559,505	E-15	\$511,480	\$4,072,958	84.9420%	\$0	\$3,459,652	\$1,783,251	\$1,676,401
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	100.0000%	\$0	-\$8,258,727	\$0	-\$8,258,727
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$161,931	\$1,162,571	84.9420%	\$0	\$987,511	\$665,324	\$322,187
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$181,590	\$2,315,040	84.9420%	\$0	\$1,966,441	\$739,915	\$1,226,526
19	507.000	Steam Power Operations Rents	\$1,184	\$0	\$1,184	E-19	\$0	\$1,184	84.9420%	\$0	\$1,006	\$0	\$1,006
20	509.000	Allowances	\$373,900	\$0	\$373,900	E-20	-\$2,326	\$371,574	100.0000%	\$0	\$371,574	\$0	\$371,574
21	509.002	Seasonal NOX Expense	\$37,960	\$0	\$37,960	E-21	\$0	\$37,960	100.0000%	\$0	\$37,960	\$0	\$37,960
22		TOTAL OPERATION - STEAM POWER	\$40,242,378	\$5,565,941	\$34,676,437		\$11,935,345	\$52,177,723		-\$1,640,900	\$39,719,797	\$5,468,361	\$34,251,436
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$73,693	\$1,142,079	84.9420%	\$0	\$970,105	\$883,587	\$86,518
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,752	\$378,477	E-25	\$310,760	\$922,989	84.9420%	\$0	\$784,005	\$208,214	\$575,791
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$1,268,603	\$5,527,457	84.9420%	\$0	\$4,695,133	\$1,202,986	\$3,492,147
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$232,730	\$1,424,952	84.9420%	\$0	\$1,210,383	\$218,928	\$991,455

St. Joseph Light and Power - Electric  
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Test Year Ending 12/31/2009  
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28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$100,851	\$150,472	84.9420%	\$0	\$127,814	\$25,341	\$102,473
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,986,637	\$9,167,949		\$0	\$7,787,440	\$2,539,056	\$5,248,384
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$13,921,982	\$61,345,672		-\$1,640,900	\$47,507,237	\$8,007,417	\$39,499,820
31		NUCLEAR POWER GENERATION											
32		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		HYDRAULIC POWER GENERATION											
34		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		OTHER POWER GENERATION											
36		OPERATION - OTHER POWER											
37	546.000	Other Gen. Oper. Superv. & Eng.	\$7	\$0	\$7	E-37	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
38	547.000	Other Generation Fuel	\$61,911	\$4,321	\$57,590	E-38	\$1,482,697	\$1,544,608	100.0000%	\$0	\$1,544,608	\$4,531	\$1,540,077
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$33,211	\$105,286	100.0000%	\$0	\$105,286	\$0	\$105,286
40	547.033	Fuel Other InterUNIntra ST/(bk11)	\$37,228	\$0	\$37,228	E-40	\$0	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	\$9,471	\$206,664	100.0000%	\$0	\$206,664	\$204,131	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	\$69	\$1,727	100.0000%	\$0	\$1,727	\$1,490	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$1,525,448	\$1,895,520		-\$37,228	\$1,858,292	\$210,152	\$1,648,140
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$1,948	\$14,534	100.0000%	\$0	\$14,534	\$12,422	\$2,112
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	\$121,751	\$402,055	100.0000%	\$0	\$402,055	\$53,130	\$348,925
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	\$305	\$5,250	100.0000%	\$0	\$5,250	\$4,554	\$696
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		\$120,108	\$421,839		\$0	\$421,839	\$70,106	\$351,733
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$1,645,556	\$2,317,359		-\$37,228	\$2,280,131	\$280,258	\$1,999,873
51		OTHER POWER SUPPLY EXPENSES											
52	555.005	Purchased Power Capacity Purchases	\$2,478,000	\$0	\$2,478,000	E-52	\$0	\$2,478,000	100.0000%	\$0	\$2,478,000	\$0	\$2,478,000
53	555.020	Purchased Power On-sys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$13,162,139	-\$535,835	100.0000%	\$0	-\$535,835	\$0	-\$535,835
54	555.021	Base Pwr On-Sys Interco (bk10)	\$11,815,098	\$0	\$11,815,098	E-54	\$0	\$11,815,098	100.0000%	\$0	\$11,815,098	\$0	\$11,815,098
55	555.027	Purchased Power On-Sys Demand	\$7,570,000	\$0	\$7,570,000	E-55	-\$10,033,000	-\$2,463,000	100.0000%	\$0	-\$2,463,000	\$0	-\$2,463,000
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	-\$487,497	\$670,541	100.0000%	\$0	\$670,541	\$0	\$670,541
57	555.031	Purchased Power Off-System Interunit	\$71,038	\$0	\$71,038	E-57	\$0	\$71,038	100.0000%	\$0	\$71,038	\$0	\$71,038
58	555.032	Purchase Power Intrastate (bk11)	\$356,850	\$0	\$356,850	E-58	\$0	\$356,850	100.0000%	-\$356,850	\$0	\$0	\$0
59	555.101	Purchased Power MO Allocation	-\$3,837,925	\$0	-\$3,837,925	E-59	\$0	-\$3,837,925	100.0000%	\$0	-\$3,837,925	\$0	-\$3,837,925
60	556.000	System Control and Load Dispatch	\$225,916	\$151,517	\$74,399	E-60	\$7,293	\$233,209	100.0000%	\$0	\$233,209	\$158,810	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	\$10,915	\$599,282	100.0000%	\$0	\$599,282	\$237,579	\$361,703
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$23,664,428	\$9,387,258		-\$356,850	\$9,030,408	\$396,389	\$8,634,019
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		-\$8,096,890	\$73,050,289		-\$2,034,978	\$58,817,776	\$8,684,064	\$50,133,712
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	\$5,543	\$199,960	100.0000%	\$0	\$199,960	\$123,583	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	\$61,958	\$520,388	100.0000%	\$0	\$520,388	\$119,504	\$400,884

St. Joseph Light and Power - Electric  
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68	562.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	\$2,153	\$49,523	100.0000%	\$0	\$49,523	\$46,396	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	\$129	\$63,911	100.0000%	\$0	\$63,911	\$2,775	\$61,136
70	565.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	\$17,044	-\$18,402	100.0000%	\$0	-\$18,402	\$0	-\$18,402
71	565.021	Transmission of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-71	\$0	\$442,050	100.0000%	\$0	\$442,050	\$0	\$442,050
72	565.027	Transmission of Elec by Others Demand	\$2,313,040	\$0	\$2,313,040	E-72	\$0	\$2,313,040	100.0000%	\$0	\$2,313,040	\$0	\$2,313,040
73	565.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	566.000	Transmission Operations Misc. Expense	\$304,153	\$114,562	\$189,591	E-74	\$5,574	\$309,727	100.0000%	\$0	\$309,727	\$120,136	\$189,591
75	567.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	575.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	\$1,618	\$289,785	100.0000%	\$0	\$289,785	\$0	\$289,785
77		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$4,277,371</b>	<b>\$393,241</b>	<b>\$3,884,130</b>		<b>\$94,019</b>	<b>\$4,371,390</b>		<b>\$0</b>	<b>\$4,371,390</b>	<b>\$412,394</b>	<b>\$3,958,996</b>
78		<b>MAINTENANCE - TRANSMISSION EXP.</b>											
79	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$983	\$983	100.0000%	\$0	\$983	\$0	\$983
80	569.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,606	\$18,681	100.0000%	\$0	\$18,681	\$4,865	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$165,243	\$340,621	100.0000%	\$0	\$340,621	\$150,321	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$40,923	\$294,908	100.0000%	\$0	\$294,908	\$8,828	\$286,080
83	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>\$536,496</b>	<b>\$156,404</b>	<b>\$380,092</b>		<b>\$127,299</b>	<b>\$663,795</b>		<b>\$0</b>	<b>\$663,795</b>	<b>\$164,014</b>	<b>\$499,781</b>
86		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$4,813,867</b>	<b>\$549,645</b>	<b>\$4,264,222</b>		<b>\$221,318</b>	<b>\$5,035,185</b>		<b>\$0</b>	<b>\$5,035,185</b>	<b>\$576,408</b>	<b>\$4,458,777</b>
87		<b>DISTRIBUTION EXPENSES</b>											
88		<b>OPERATION - DIST. EXPENSES</b>											
89	580.000	Distrb Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$19,495	\$379,191	100.0000%	\$0	\$379,191	\$306,934	\$72,257
90	581.000	Distrb Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	\$3,137	\$75,638	100.0000%	\$0	\$75,638	\$67,606	\$8,032
91	582.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	\$3,814	\$137,069	100.0000%	\$0	\$137,069	\$82,406	\$54,663
92	583.000	Distrb Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	\$928	\$38,195	100.0000%	\$0	\$38,195	\$20,011	\$18,184
93	584.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	\$4,267	\$271,246	100.0000%	\$0	\$271,246	\$91,964	\$179,282
94	585.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	\$221	\$17,334	100.0000%	\$0	\$17,334	\$4,770	\$12,564
95	586.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	\$19,300	\$539,007	100.0000%	\$0	\$539,007	\$415,995	\$123,012
96	587.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	\$3,288	\$76,085	100.0000%	\$0	\$76,085	\$70,869	\$5,216
97	588.000	Distr Oper Miscel Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$86,149	\$2,193,071	100.0000%	\$0	\$2,193,071	\$885,034	\$1,308,037
98	588.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	589.000	Distribution Operations Rents	\$18,032	\$0	\$18,032	E-99	\$0	\$18,032	100.0000%	\$0	\$18,032	\$0	\$18,032
100		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$3,674,967</b>	<b>\$1,803,143</b>	<b>\$1,871,824</b>		<b>\$140,599</b>	<b>\$3,815,566</b>		<b>\$0</b>	<b>\$3,744,868</b>	<b>\$1,945,589</b>	<b>\$1,799,279</b>
101		<b>MAINTENANCE - DISTRIB. EXPENSES</b>											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	\$393	\$9,521	100.0000%	\$0	\$9,521	\$8,471	\$1,050
103	591.000	Distribution Maintenance-Structures	\$183,162	\$86,662	\$96,500	E-103	\$3,557	\$186,719	100.0000%	\$0	\$186,719	\$90,884	\$95,835
104	592.000	Distribution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	\$4,217	\$151,645	100.0000%	\$0	\$151,645	\$90,884	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$696,517	\$1,558,190	E-105	\$33,888	\$2,288,595	100.0000%	\$0	\$2,288,595	\$730,405	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	\$3,608	\$135,848	100.0000%	\$0	\$135,848	\$77,769	\$58,079
107	595.000	Distrb Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	\$2,166	\$69,301	100.0000%	\$0	\$69,301	\$46,679	\$22,622
108	596.000	Distrb Maint- Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	\$3,239	\$540,479	100.0000%	\$0	\$540,479	\$69,815	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	\$1,131	\$31,193	100.0000%	\$0	\$31,193	\$24,372	\$6,821
110	598.000	Distrb Maint-Maint Miscel Distr Pln	\$18,788	\$35,356	-\$16,568	E-110	\$1,720	\$20,508	100.0000%	\$0	\$20,508	\$37,076	-\$16,568
111	598.730	Industrial Steam Distribution Maint	\$69,880	\$0	\$69,880	E-111	\$0	\$69,880	0.0000%	\$0	\$0	\$0	\$0
112		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>\$3,449,770</b>	<b>\$1,121,771</b>	<b>\$2,327,999</b>		<b>\$53,919</b>	<b>\$3,503,689</b>		<b>\$0</b>	<b>\$3,433,809</b>	<b>\$1,176,355</b>	<b>\$2,257,454</b>
113		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$7,124,737</b>	<b>\$2,924,914</b>	<b>\$4,199,823</b>		<b>\$194,518</b>	<b>\$7,319,255</b>		<b>\$0</b>	<b>\$7,178,677</b>	<b>\$3,121,944</b>	<b>\$4,056,733</b>

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114		CUSTOMER ACCOUNTS EXPENSE											
115	901.000	Customer Accounts Supervision Expense	\$205,490	\$139,746	\$65,744	E-115	\$15,191	\$220,681	100.0000%	\$0	\$220,681	\$155,077	\$65,604
116	902.000	Customer Accounts Meter Reading Expense	\$684,724	\$578,162	\$106,562	E-116	\$126,837	\$811,561	100.0000%	\$0	\$811,561	\$606,336	\$205,225
117	903.000	Customer Accts Records and Collection	\$1,505,095	\$955,937	\$549,158	E-117	\$146,965	\$1,652,060	100.0000%	\$0	\$1,652,060	\$1,003,383	\$648,677
118	904.000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	\$20,149	\$721,477	\$0	\$721,477
119	905.000	Miscellaneous Customer Accounts Expense	\$3,565	\$3,461	\$104	E-119	\$168	\$3,733	100.0000%	\$0	\$3,733	\$3,629	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$289,161	\$3,389,363		\$20,149	\$3,409,512	\$1,768,425	\$1,641,087
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Supervision Expense	\$50,104	\$49,491	\$613	E-122	\$789	\$50,893	100.0000%	\$0	\$50,893	\$51,899	-\$1,006
123	908.000	Customer Assistance Expense	\$143,870	\$38,778	\$105,092	E-123	\$100,999	\$244,869	100.0000%	\$171,211	\$416,080	\$45,232	\$370,848
124	909.000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$8,471	\$16,538	100.0000%	\$0	\$16,538	\$15,172	\$1,366
125	910.000	Misc Customer Accounts and Info Expense	\$89,036	\$59,537	\$29,499	E-125	\$2,897	\$91,933	100.0000%	\$0	\$91,933	\$62,434	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745		\$96,214	\$404,233		\$171,211	\$575,444	\$174,737	\$400,707
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$11,308	\$11,264	\$44	E-128	\$548	\$11,856	100.0000%	\$0	\$11,856	\$11,812	\$44
129	912.000	Sales Expense	\$83,529	\$66,907	\$16,622	E-129	\$3,255	\$86,784	100.0000%	\$0	\$86,784	\$70,162	\$16,622
130	913.000	Sales Advertising Expense	\$1,312	\$0	\$1,312	E-130	-\$162	\$1,150	100.0000%	\$0	\$1,150	\$0	\$1,150
131	916.000	Miscellaneous Sales Expense	\$6,065	\$3,672	\$2,393	E-131	\$179	\$6,244	100.0000%	\$0	\$6,244	\$3,851	\$2,393
132		TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371		\$3,820	\$106,034		\$0	\$106,034	\$85,825	\$20,209
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & General - Administrative Salaries	\$3,634,328	\$2,596,743	\$1,037,585	E-135	-\$223,630	\$3,410,698	91.6850%	\$0	\$3,127,098	\$2,170,740	\$956,358
136	921.000	A & G Expense	\$954,621	\$47	\$954,574	E-136	\$5,924	\$960,545	91.6850%	\$0	\$880,676	\$45	\$880,631
137	922.000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-137	-\$4,170	-\$109,129	91.6850%	\$0	-\$100,055	-\$82,403	-\$17,652
138	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-138	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
139	923.000	Outside Services Employed	\$955,166	\$0	\$955,166	E-139	-\$32,359	\$922,807	91.6850%	\$0	\$846,076	\$0	\$846,076
140	924.000	Property Insurance	\$510,082	\$0	\$510,082	E-140	-\$122,606	\$387,476	91.6850%	\$0	\$355,257	\$0	\$355,257
141	925.000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-141	\$159,105	\$743,876	91.6850%	\$0	\$682,022	\$15,147	\$666,875
142	926.000	Employee Pensions and Benefits	\$8,278,685	\$6,276	\$8,272,409	E-142	-\$821,246	\$7,457,439	91.6850%	-\$142,214	\$6,695,139	-\$382,010	\$7,077,149
143	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-143	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
144	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-144	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
145	928.001	MPSC Assessment	\$343,186	\$0	\$343,186	E-145	-\$146,984	\$196,202	91.6850%	\$0	\$179,888	\$0	\$179,888
146	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-146	\$14,180	\$132,494	91.6850%	\$0	\$121,477	\$0	\$121,477
147	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-147	-\$67,254	\$355,349	91.6850%	\$0	\$325,802	\$282,396	\$43,406
148	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-148	\$784	\$118,029	91.6850%	\$0	\$108,215	\$21,547	\$86,668
149	928.030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-149	\$1	\$5,786	91.6850%	\$0	\$5,305	\$9	\$5,296
150	928.040	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-150	\$342	\$4,245	91.6850%	\$0	\$3,892	\$6,609	-\$2,717
151	929.000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-151	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
152	930.100	General Advertising Expense	\$13,649	\$0	\$13,649	E-152	-\$3,265	\$10,384	91.6850%	\$0	\$9,521	\$333	\$9,188
153	930.000	Miscellaneous A&G Expense	\$339,036	\$14,675	\$324,361	E-153	-\$19,709	\$319,327	91.6850%	\$119,032	\$411,807	\$13,777	\$398,030
154	931.000	Administrative & General Expense-Rents	\$784,676	\$0	\$784,676	E-154	-\$228,907	\$555,769	91.6850%	\$0	\$509,557	\$0	\$509,557
155	933.000	A&G Transportation Expense	\$3,720	\$539,802	-\$536,082	E-155	-\$401,818	-\$398,098	91.6850%	\$0	-\$364,996	\$518,997	-\$883,993
156		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$2,089,899	\$16,214,348		-\$23,182	\$14,750,925	\$2,565,190	\$12,185,735
157		MAINT., ADMIN. & GENERAL EXP.											
158	935.000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-158	-\$90,908	\$595,428	91.6850%	\$0	\$545,918	\$12,109	\$533,809
159		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$90,908	\$595,428		\$0	\$545,918	\$12,109	\$533,809
160		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$2,180,807	\$16,809,776		-\$23,182	\$15,296,843	\$2,577,299	\$12,719,544

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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
161		DEPRECIATION EXPENSE											
162	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-162	See note (1)	\$13,300,501	100.0000%	\$5,310,715	\$18,611,216	See note (1)	See note (1)
163	703.426	MO Iatan 1 and Com RA Depr Exp	-\$28,417			E-163		-\$28,417	100.0000%	\$0	-\$28,417		
164	703.730	Depreciation Expense Industrial Steam	\$116,726			E-164		\$116,726	0.0000%	\$0	\$0		
165	703.000	Depreciation Reserve Amortization	\$0			E-165		\$0	100.0000%	-\$2,627,500	-\$2,627,500		
166	703.101	Depre Steam Asset Retirement Cost	\$38,128			E-166		\$38,128	100.0000%	-\$38,128	\$0		
167		TOTAL DEPRECIATION EXPENSE	\$13,426,938	\$0	\$0		\$0	\$13,426,938		\$2,645,087	\$15,955,299	\$0	\$0
168		AMORTIZATION EXPENSE											
169	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-169	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
170		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$0	\$1,589,436	\$0	\$1,589,436
171		OTHER OPERATING EXPENSES											
172	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-172	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
173	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-173	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
174	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-174	\$67,099	\$68,752	100.0000%	\$0	\$68,752	\$67,099	\$1,653
175	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-175	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
176	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-176	\$6,082	\$6,082	100.0000%	\$0	\$6,082	\$0	\$6,082
177	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-177	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
178	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-178	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
179	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-179	\$1,226,888	\$4,615,455	100.0000%	\$0	\$4,615,455	\$0	\$4,615,455
180	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-180	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
181		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$1,931,471	\$6,281,362		\$0	\$6,281,362	\$67,099	\$6,214,263
182		TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210		-\$7,541,195	\$127,411,871		\$778,287	\$114,245,568	\$17,055,801	\$81,234,468
183		NET INCOME BEFORE TAXES	\$14,755,154					\$22,296,349		\$11,001,168	\$31,216,470		
184		INCOME TAXES											
185	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-185	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
186		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
187		DEFERRED INCOME TAXES											
188	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$6,388,235	See note (1)	See note (1)	E-188	See note (1)	\$6,388,235	100.0000%	\$0	\$6,388,235	See note (1)	See note (1)
189	711.410	Amortization of Deferred ITC	-\$423,708			E-189		-\$423,708	100.0000%	\$0	-\$423,708		
190	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-190		-\$214,261	100.0000%	\$0	-\$214,261		
191	711.111	Amortization of State Deferred Income Tax	\$0			E-191		\$0	100.0000%	\$0	\$0		
192	711.101	Accretion Exp Steam Prod ARO	\$0			E-192		\$0	100.0000%	\$0	\$0		
193		TOTAL DEFERRED INCOME TAXES	\$5,750,266					\$5,750,266		\$0	\$5,750,266		
194		NET OPERATING INCOME	\$2,368,524					\$9,909,719		\$17,637,532	\$25,466,204		

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



St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,586,379	\$6,586,379
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Swtich Adjustments (Wells)		\$0	\$0		\$0	\$2,705,118	
	3. Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	-\$79,394	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$79,394	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$220,782	
	6. Annualize for 2008 rate change (Wells)		\$0	\$0		\$0	\$11,265,573	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	-\$339,915	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$329,666	
	10. Remove billed FAC revenue (McMellen)		\$0	\$0		\$0	-\$6,733,727	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$516,585	-\$516,585
	1. To remove unbilled electric revenue		\$0	\$0		\$0	-\$516,585	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,314,729	\$6,314,729
	1. To adjust FCA unbilled electric revenue		\$0	\$0		\$0	\$6,314,729	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$1,429,911	\$1,429,911
	1. To annualize off system sales revenue		\$0	\$0		\$0	\$1,429,911	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$2,034,979	
E-4	Steam Operations Supervision	500.000	\$391,193	\$5,407	\$396,600	\$0	\$0	\$0
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$5,407		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$4,787	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$11,899	\$0		\$0	\$0	
	4. To reflect latan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$374,507	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$63,571	\$9,267,223	\$9,330,794	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$63,571	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$9,267,223		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$1,355,276	\$1,355,276	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	\$1,355,276		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$1,640,900	-\$1,640,900
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$1,640,900	
E-15	Steam Expenses	502.000	\$97,402	\$414,078	\$511,480	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$414,078		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$97,402	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	\$36,340	\$125,591	\$161,931	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$125,591		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$36,340	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations	506.000	\$40,414	\$141,176	\$181,590	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$141,176		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$40,414	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-20	Allowances	509.000	\$0	-\$2,326	-\$2,326	\$0	\$0	\$0
	1. To include annualized amortization of emission allowances (Harris)		\$0	-\$2,326		\$0	\$0	
E-24	Maint. Superv. & Eng. - Steam Power	510.000	\$48,262	\$25,431	\$73,693	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$16,094		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$9,337		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$48,262	\$0		\$0	\$0	
E-25	Maint. of Structures - Steam Power	511.000	\$11,373	\$299,387	\$310,760	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$203,859		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$11,373	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	\$65,708	\$1,202,895	\$1,268,603	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$785,104		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$65,708	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	\$11,958	\$220,772	\$232,730	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$58,588		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$11,958	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	\$1,384	\$99,467	\$100,851	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$5,929		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$1,384	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	\$210	\$1,482,487	\$1,482,697	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$210	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$1,482,487		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$33,211	\$33,211	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,228
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548.000	\$9,471	\$0	\$9,471	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$9,471	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	\$69	\$0	\$69	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$69	\$0		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	\$576	-\$2,524	-\$1,948	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,524		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$576	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	\$2,465	\$119,286	\$121,751	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$119,286		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 Staff's payroll annualization (Prenger)		\$2,465	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	\$211	\$94	\$305	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$94		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$211	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	-\$13,162,139	-\$13,162,139	\$0	\$0	\$0
	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	-\$13,162,139		\$0	\$0	
E-55	Purchased Power On-System Demand	555.027	\$0	-\$10,033,000	-\$10,033,000	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated (Harris)		\$0	-\$10,033,000		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	Purchased Power Off-System Sales	555.030	\$0	-\$487,497	-\$487,497	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	-\$487,497		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$356,850	-\$356,850
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$356,850	
E-60	System Control and Load Dispatch	556.000	\$7,293	\$0	\$7,293	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,293	\$0		\$0	\$0	
E-61	Other Production Expenses	557.000	\$10,985	-\$70	\$10,915	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$148		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$10,985	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560.000	\$5,749	-\$206	\$5,543	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,732	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$17	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561.000	\$5,548	\$56,410	\$61,958	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,548	\$0		\$0	\$0	
	2. To update SPP admin fees through K&M period of June 30, 2010 (Harris)		\$0	\$56,410		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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-68	Transmission Operation- Station Expenses	562.000	\$2,153	\$0	\$2,153	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,153	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	\$129	\$0	\$129	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$129	\$0		\$0	\$0	
E-70	Transmission Operation Elec By Others	565.000	\$0	\$17,044	\$17,044	\$0	\$0	\$0
	1. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	2. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	3. To annualize off-system sales cost (Harris)		\$0	\$17,044		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	\$5,574	\$0	\$5,574	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,574	\$0		\$0	\$0	
E-76	Miscellaneous Transmission Expense	575.000	\$0	\$1,618	\$1,618	\$0	\$0	\$0
	1. To update SPP admin fees through K&M period of June 30, 2010 (Harris)		\$0	\$1,618		\$0	\$0	
E-79	Maintenance of Supervision and Engineering	568.000	\$0	\$983	\$983	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$983		\$0	\$0	
E-80	Trans Maintenance of Structures	569.000	\$226	-\$6,832	-\$6,606	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$226	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$6,832		\$0	\$0	
E-81	Trans Maintenance of Station Equipment	570.000	\$6,974	\$158,269	\$165,243	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$6,974	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$158,269		\$0	\$0	
E-82	Trans Maintenance of Overhead Lines	571.000	\$410	-\$41,333	-\$40,923	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$410	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$41,333		\$0	\$0	
E-83	Trans Maintenance of Underground Lines	572.000	\$0	\$8,602	\$8,602	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580.000	\$19,495	\$0	\$19,495	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,986	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$5,509	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581.000	\$3,137	\$0	\$3,137	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$3,137	\$0		\$0	\$0	
E-91	Distrb Oper - Station Expense	582.000	\$3,823	-\$9	\$3,814	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$3,823	\$0		\$0	\$0	
	2. No Adjustment		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	\$928	\$0	\$928	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$928	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	\$4,267	\$0	\$4,267	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$4,267	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	\$221	\$0	\$221	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$221	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	\$19,300	\$0	\$19,300	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$19,300	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	\$3,288	\$0	\$3,288	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$3,288	\$0		\$0	\$0	
E-97	Distr Oper Misc Distr Expense	588.000	\$87,987	-\$1,838	\$86,149	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$38,779	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,838		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$49,208	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	\$393	\$0	\$393	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$393	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	\$4,222	-\$665	\$3,557	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$4,222	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distribution Maintenance-Station Equipment	592.000	\$4,217	\$0	\$4,217	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$4,217	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	\$33,888	\$0	\$33,888	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$33,888	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	\$3,608	\$0	\$3,608	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$3,608	\$0		\$0	\$0	
E-107	Distrib Maint-Maint Line Transformer	595.000	\$2,166	\$0	\$2,166	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,166	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	\$3,239	\$0	\$3,239	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$3,239	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	\$1,131	\$0	\$1,131	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,131	\$0		\$0	\$0	
E-110	Distrib Maint-Maint Misc Distrb Pln	598.000	\$1,720	\$0	\$1,720	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,720	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$15,331	-\$140	\$15,191	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$6,811	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$8,520	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	\$28,174	\$98,663	\$126,837	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$28,174	\$0		\$0	\$0	
	2. To include bank fees associated with the sale of Accounts Receivable (Prenger)		\$0	\$98,663		\$0	\$0	
E-117	Customer Accts Records and Collection	903.000	\$47,446	\$99,519	\$146,965	\$0	\$0	\$0
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500		\$0	\$0	
	2. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) (Prenger)		\$0	\$53,919		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$47,476		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization (Prenger)		\$47,446	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$20,149	\$20,149
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$20,149	
E-119	Miscellaneous Customer Accounts Expense	905.000	\$168	\$0	\$168	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$168	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	\$2,408	-\$1,619	\$789	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,408	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$6,454	\$94,545	\$100,999	\$0	\$171,211	\$171,211
	1. To reflect Staff's payroll annualization (Prenger)		\$1,887	\$0		\$0	\$0	
	2. To allow an annualized level of costs for the Connections program (Prenger)		\$0	-\$2,899		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$20,478	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$150,733	
	5. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$4,567	\$0		\$0	\$0	
	6. To reflect on-going expense for the Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$76,172		\$0	\$0	
	7. To reflect 12-month amortization (3-year) for the ERPP. (Fred/Prenger)		\$0	\$21,272		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	\$704	-\$9,175	-\$8,471	\$0	\$0	\$0
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$704	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	\$2,897	\$0	\$2,897	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,897	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	\$548	\$0	\$548	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$548	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$3,255	\$0	\$3,255	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$3,255	\$0		\$0	\$0	
E-130	Sales Advertising Expense	913.000	\$0	-\$162	-\$162	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162		\$0	\$0	
E-131	Miscellaneous Sales Expense	916.000	\$179	\$0	\$179	\$0	\$0	\$0



St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reflect Staff's payroll annualization (Prenger)		\$179	\$0		\$0	\$0	
E-135	<b>Admin &amp; General - Administrative Salaries</b>	920.000	-\$229,136	\$5,506	-\$223,630	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$126,341	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$82,637	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$9,382		\$0	\$0	
E-136	<b>A &amp; G Expense</b>	921.000	\$2	\$5,922	\$5,924	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,702		\$0	\$0	
	2. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$21,176		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$2	\$0		\$0	\$0	
E-137	<b>A &amp; G Expenses Transferred</b>	922.000	-\$4,170	\$0	-\$4,170	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$4,170	\$0		\$0	\$0	
E-138	<b>KCPL Bill of Common Use Plant</b>	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-139	<b>Outside Services Employed</b>	923.000	\$0	-\$32,359	-\$32,359	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-140	<b>Property Insurance</b>	924.000	\$0	-\$122,606	-\$122,606	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$122,606		\$0	\$0	
E-141	<b>Injuries and Damages</b>	925.000	\$767	\$158,338	\$159,105	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$767	\$0		\$0	\$0	
	3. To include a three year avrage 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$111,568		\$0	\$0	
E-142	<b>Employee Pensions and Benefits</b>	926.000	-\$422,931	-\$398,315	-\$821,246	\$0	-\$142,214	-\$142,214
	1. No adjustment		\$0	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 the FAS 87 pension cost (Harrison)		\$0	\$0		\$0	-\$142,214	
	3. To annualize FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$58,258		\$0	\$0	
	4. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$30,673	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		\$305	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending June 30, 2010 (Prenger)		-\$453,909	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
E-145	<b>MPSC Assessment</b>	928.001	\$0	-\$146,984	-\$146,984	\$0	\$0	\$0
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$146,984		\$0	\$0	
E-146	<b>FERC Assessment</b>	928.003	\$0	\$14,180	\$14,180	\$0	\$0	\$0
	1. To reflect an annualized FERC Assessment for 12 months ending June 30, 2010 (Prenger)		\$0	\$14,180		\$0	\$0	
E-147	<b>Regulatory Commission MO Proceeding Exp</b>	928.011	\$14,300	-\$81,554	-\$67,254	\$0	\$0	\$0
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	-\$6,112		\$0	\$0	
	2. To remove Test Year 2006 Rate Case Amortization (Majors)		\$0	-\$43,354		\$0	\$0	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	-\$31,235		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$14,300	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
E-148	<b>Regulatory Commission FERC Proceedings</b>	928.230	\$1,094	-\$310	\$784	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,094	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-149	<b>Regulatory Commission Load Research</b>	928.030	\$1	\$0	\$1	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1	\$0		\$0	\$0	
E-150	<b>Regulatory Commission Misc Tariff Filing</b>	928.040	\$342	\$0	\$342	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$342	\$0		\$0	\$0	
E-152	<b>General Advertising Expense</b>	930.100	\$363	-\$3,628	-\$3,265	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$363	\$0		\$0	\$0	

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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-153	Miscellaneous A&G Expense	930.000	\$351	-\$20,060	-\$19,709	\$0	\$119,032	\$119,032
	1. To reflect Staff's payroll annualization (Prenger)		\$351	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$119,032	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-154	Administrative & General Expense-Rents	931.000	\$0	-\$228,907	-\$228,907	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$170,158		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$58,749		\$0	\$0	
E-155	A&G Transportation Expense	933.000	\$26,263	-\$428,081	-\$401,818	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$26,263	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-158	Maintenance Of General Plant	935.000	\$641	-\$91,549	-\$90,908	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$4,211		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$641	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-162	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$5,310,715	\$5,310,715
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,310,715	
E-165	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	-\$2,627,500	-\$2,627,500
	1. Depreciation Reserve amortization (Rice)		\$0	\$0		\$0	-\$2,627,500	
E-166	Depre Steam Asset Retirement Cost	703.101	\$0	\$0	\$0	\$0	-\$38,128	-\$38,128
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$38,128	
E-172	Regulatory Credits	707.400	\$0	\$631,797	\$631,797	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797		\$0	\$0	
E-174	Misc Occup Taxes Elec	708.103	\$67,099	\$0	\$67,099	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for annualized amount of payroll taxes. (Prenger)		\$67,099	\$0		\$0	\$0	
E-176	Kansas City Earnings Tax	708.000	\$0	\$6,082	\$6,082	\$0	\$0	\$0

St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
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 include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$6,082		\$0	\$0	
E-179	Property Taxes - Elec	708.120	\$0	\$1,226,888	\$1,226,888	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$1,226,888		\$0	\$0	
E-180	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-185	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	-\$6,636,364	-\$6,636,364
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,636,364	
	2. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,779,455</b>	<b>\$11,779,455</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$585,228</b>	<b>-\$8,126,423</b>	<b>-\$7,541,195</b>	<b>\$0</b>	<b>-\$5,858,077</b>	<b>-\$5,858,077</b>

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.74% Return	E 7.98% Return	F 8.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$31,216,470	\$49,576,519	\$51,474,625	\$53,372,730
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$15,955,299	\$15,955,299	\$15,955,299	\$15,955,299
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$602,937	\$602,937	\$602,937	\$602,937
6	Advances for Construction		-\$21,800	-\$21,800	-\$21,800	-\$21,800
7	Book Amortization Expense		\$1,589,436	\$1,589,436	\$1,589,436	\$1,589,436
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$18,144,586	\$18,144,586	\$18,144,586	\$18,144,586
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5690%	\$17,390,680	\$17,390,680	\$17,390,680	\$17,390,680
11	Tax Straight-Line Depreciation		\$15,561,266	\$15,561,266	\$15,561,266	\$15,561,266
12	Excess of tax over Straight-Line Tax Dep.		\$18,810,935	\$18,810,935	\$18,810,935	\$18,810,935
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,762,881	\$51,762,881	\$51,762,881	\$51,762,881
14	NET TAXABLE INCOME		-\$2,401,825	\$15,958,224	\$17,856,330	\$19,754,435
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$15,958,224	\$17,856,330	\$19,754,435
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$831,945	\$930,899	\$1,029,852
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$15,126,279	\$16,925,431	\$18,724,583
20	Federal Income Tax at the Rate of	35.00%	\$0	\$5,294,198	\$5,923,901	\$6,553,604
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$5,294,198	\$5,923,901	\$6,553,604
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$15,958,224	\$17,856,330	\$19,754,435
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,647,099	\$2,961,951	\$3,276,802
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$13,311,125	\$14,894,379	\$16,477,633
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$831,945	\$930,899	\$1,029,852
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$15,958,224	\$17,856,330	\$19,754,435
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$0	\$15,958,224	\$17,856,330	\$19,754,435
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$5,294,198	\$5,923,901	\$6,553,604
39	State Income Tax		\$0	\$831,945	\$930,899	\$1,029,852
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$6,126,143	\$6,854,800	\$7,583,456
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,388,235	\$6,388,235	\$6,388,235	\$6,388,235
44	Amortization of Deferred ITC		-\$423,708	-\$423,708	-\$423,708	-\$423,708
45	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
46	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
47	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
48	TOTAL DEFERRED INCOME TAXES		\$5,750,266	\$5,750,266	\$5,750,266	\$5,750,266
49	TOTAL INCOME TAX		\$5,750,266	\$11,876,409	\$12,605,066	\$13,333,722

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$5,984,403,446</b>	<b>100.00%</b>		<b>7.737%</b>	<b>7.977%</b>	<b>8.217%</b>
8	<b>PreTax Cost of Capital</b>				<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>

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

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

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

A	B	I	J	K	L	M
Line Number	Description	Annualization for Large Customer Load Changes	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$0	-\$659,188	\$132,400	\$6,753,606	\$60,982,169
4	Small General Service	\$0	-\$69,560	\$53,414	\$984,921	\$10,623,727
5	Large General Service	\$0	-\$67,711	\$143,852	\$2,309,676	\$25,194,698
6	Large Power	-\$339,915	-\$5,728	\$0	\$2,958,451	\$39,400,322
7	Lighting	\$0	\$0	\$0	\$234,045	\$3,244,311
8	Adjust to G/L	\$0	\$0	\$0	\$0	-\$161,162
9	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$339,915	-\$802,187	\$329,666	\$13,240,699	\$139,284,065
10	OTHER RATE REVENUE					
11	Excess Facilities Charges	\$0	\$0	\$0	\$79,407	\$79,407
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$79,407	\$79,407
13	TOTAL MISSOURI RATE REVENUES	-\$339,915	-\$802,187	\$329,666	\$13,320,106	\$139,363,472



St. Joseph Light and Power - Electric  
Case No. ER-2010-0356  
Test Year Ending 12/31/2009  
6/30/2010 Update - True Up 12/31/2010  
Summary of Net System Input Components

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

**St. Joseph Light and Power - Electric**  
**Case No. ER-2010-0356**  
**Test Year Ending 12/31/2009**  
**6/30/2010 Update - True Up 12/31/2010**  
**Summary of Net System Input Components**

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

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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$145,462,038
2	Total Missouri Rate Revenue By Rate Schedule	\$139,363,472
3	Missouri Retail kWh Sales	2,122,435,549
4	Average Rate (Cents per kWh)	6.566
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$21,030,590
7	Interest Expense	\$17,390,680
8	Annualized Payroll	\$17,055,801
9	Utility Employees	0
10	Depreciation	\$18,611,216
11	Net Investment Plant	\$498,294,063
12	Pensions	\$0