

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

Schedule JPW-2010-8

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$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	\$60		
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	\$7	\$1,546	99.5400%	\$0	\$1,539	\$7	\$1,532
14	509.000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	-\$130,512	\$1,252,054	99.4400%	\$0	\$1,245,042	\$0	\$1,245,042
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$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

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24		NUCLEAR POWER GENERATION											
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 Interc (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

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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
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		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$3,939,939	\$12,276,791		\$0	\$12,220,331	\$1,456,242	\$10,764,089
75		MAINTENANCE - TRANSMISSION EXP.											
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		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$30,007	\$1,687,928		\$0	\$1,680,164	\$268,216	\$1,411,948
82		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
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
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	\$638,899	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	\$1,796,767	\$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		TOTAL OPERATION - DIST. EXPENSES	\$11,663,429	\$5,947,222	\$5,716,207		\$196,214	\$11,859,643		\$0	\$11,806,511	\$6,123,558	\$5,682,953
96		MAINTENANCE - DISTRIB. EXPENSES											
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	\$662,997	\$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		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$662,336	\$12,625,785		\$0	\$12,569,220	\$3,556,424	\$9,012,796
107		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
108		CUSTOMER ACCOUNTS EXPENSE											
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

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

Schedule JPW-2010-8

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
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%	\$432,739	\$2,906,919	\$0	\$2,906,919
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		\$432,739	\$13,884,683	\$5,267,690	\$8,616,993
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	-\$30,417	\$430,323	100.0000%	\$889,326	\$1,319,649	\$96,242	\$1,223,407
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		-\$8,083	\$1,072,653		\$889,326	\$1,961,979	\$652,361	\$1,309,618
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	-\$343,550	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	\$371	\$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											

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	M MO Adj. Juris. Non Labor
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%	\$4,225,244	\$61,329,934	See note (1)	See note (1)
156	703.001	MO Iatan 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		
159		TOTAL DEPRECIATION EXPENSE	\$57,082,531	\$0	\$0		\$0	\$57,082,531		\$1,407,978	\$58,212,517	\$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	\$6,956,431	\$18,437,432	99.5130%	\$0	\$18,347,642	\$0	\$18,347,642
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		\$7,527,722	\$22,918,124		\$0	\$22,808,377	\$353,145	\$22,455,232
176		TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409		\$15,059,099	\$438,057,182		-\$3,137,082	\$432,737,349	\$41,805,195	\$332,719,633
177		NET INCOME BEFORE TAXES	\$88,950,834					\$73,891,735		\$32,482,813	\$106,853,552		
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%	\$40,357,776	\$185,355	See note (1)	See note (1)
180		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$40,357,776	\$185,355		
181		DEFERRED INCOME TAXES											
182	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$25,216,582	See note (1)	See note (1)	E-182	See note (1)	\$25,216,582	100.0000%	\$0	\$25,216,582	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	\$24,163,637					\$24,163,637		\$0	\$24,163,637		
189		NET OPERATING INCOME	\$104,959,618					\$89,900,519		-\$7,874,983	\$82,504,560		

(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	Electric Rate Revenue		\$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	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$4,157,174	\$4,157,174
	1. To remove unbilled electric revenues		\$0	\$0		\$0	-\$4,157,174	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$1,599,862	\$1,599,862
	1. To remove FCA unbilled revenue		\$0	\$0		\$0	-\$1,599,862	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost (Harris)		\$0	\$0		\$0	\$28,095,185	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	\$11,819,574	\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$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	Fuel Expense	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
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E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (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
	1. Staff Payroll Annualization (Prenger)		\$93,631	\$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
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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance 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 Iatan 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 Iatan 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 Iatan 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
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$270,287		\$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-33	Fuel Other Inter/Intra 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
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$30,060,683		\$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-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	
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	

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-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	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Misc. Trans Plant	573.000	\$2	\$15,723	\$15,725	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2	\$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 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 reflect MPS 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
	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	

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-98	Distrib Maint-Structures	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	Distrib Maint-Station Equipment	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	Distrib Maint-OH lines	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	Distrib Maint-Maint Undergrnd Lines	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	Distrib Maint-Maint Line Transformer	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	Distrib Maint-Maint St Lights/Signal	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	Distrib Maint-Maint of Meters	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	
E-105	Distrib Maint-Maint Miscl Distrib Pin	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	

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
	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 severance costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$432,739	\$432,739
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$432,739	
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	-\$9,595	\$30,417	\$0	\$889,326	\$889,326
	1. Staff Payroll Annualization (Prenger)		\$13,644	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$830,215	

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
	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	
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	Misc. 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	
E-130	A & G Expense	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 Iatan 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	A & G Expenses Transferred	922.000	\$29,653	\$0	\$29,653	\$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)		-\$29,653	\$0		\$0	\$0	
E-132	KCPL Bill of Common Use Plant	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-133	Outside Services Employed	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	Property Insurance	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	Injuries and Damages	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	Employee Pensions and Benefits	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	
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

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)		\$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	
	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	

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 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	\$4,225,244	\$4,225,244
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,225,244	
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	
E-172	Property Taxes - Elec	708.120	\$0	\$6,956,431	\$6,956,431	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$6,956,431		\$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	\$40,357,776	\$40,357,776
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$40,357,776	
	1. No Adjustment		\$0	\$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
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$29,345,731	\$29,345,731
	Total Operating & Maint. Expense		\$720,256	\$14,338,843	\$15,059,099	\$0	\$37,220,694	\$37,220,694

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		\$106,853,552	\$121,571,278	\$126,181,716	\$130,792,154
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,212,517	\$58,212,517	\$58,212,517	\$58,212,517
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		\$58,855,812	\$58,855,812	\$58,855,812	\$58,855,812
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5690%	\$42,241,403	\$42,241,403	\$42,241,403	\$42,241,403
12	Tax Straight-Line Depreciation		\$56,735,767	\$56,735,767	\$56,735,767	\$56,735,767
13	Excess of tax over Straight-Line Tax Dep.		\$66,249,357	\$66,249,357	\$66,249,357	\$66,249,357
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$165,226,527	\$165,226,527	\$165,226,527	\$165,226,527
15	NET TAXABLE INCOME		\$482,837	\$15,200,563	\$19,811,001	\$24,421,439
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$482,837	\$15,200,563	\$19,811,001	\$24,421,439
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$25,172	\$792,446	\$1,032,801	\$1,273,156
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$457,665	\$14,408,117	\$18,778,200	\$23,148,283
21	Federal Income Tax at the Rate of	35.00%	\$160,183	\$5,042,841	\$6,572,370	\$8,101,899
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		\$160,183	\$5,042,841	\$6,572,370	\$8,101,899
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$482,837	\$15,200,563	\$19,811,001	\$24,421,439
28	Deduct Federal Income Tax at the Rate of	50.000%	\$80,092	\$2,521,421	\$3,286,185	\$4,050,950
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$402,745	\$12,679,142	\$16,524,816	\$20,370,489
31	Missouri Income Tax at the Rate of	6.250%	\$25,172	\$792,446	\$1,032,801	\$1,273,156
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$482,837	\$15,200,563	\$19,811,001	\$24,421,439
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		\$482,837	\$15,200,563	\$19,811,001	\$24,421,439
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$160,183	\$5,042,841	\$6,572,370	\$8,101,899
40	State Income Tax		\$25,172	\$792,446	\$1,032,801	\$1,273,156
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$185,355	\$5,835,287	\$7,605,171	\$9,375,055
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$25,216,582	\$25,216,582	\$25,216,582	\$25,216,582
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		\$24,163,637	\$24,163,637	\$24,163,637	\$24,163,637
51	TOTAL INCOME TAX		\$24,348,992	\$29,998,924	\$31,768,808	\$33,538,692

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	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				10.334%	10.724%	11.113%

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	\$487,248,110	\$487,248,110	\$487,248,110
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$37,698,386	\$38,867,782	\$40,037,177
4	Net Income Available	\$26,133,504	\$26,133,504	\$26,133,504
5	Additional Net Income Required	\$11,564,882	\$12,734,278	\$13,903,673
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,771,993	\$6,500,616	\$7,229,239
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,771,993	\$6,500,616	\$7,229,239
10	Revenue Requirement	\$17,336,875	\$19,234,894	\$21,132,912
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$17,336,875	\$19,234,894	\$21,132,912

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	A Description	B 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)	\$21,029,628
7	Interest Expense	\$17,389,885
8	Annualized Payroll	\$17,055,801
9	Utility Employees	0
10	Depreciation	\$17,704,121
11	Net Investment Plant	\$498,294,063
12	Pensions	\$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
 Rate Revenue Summary

A Line Number	B Description	C As Billed	D Adjustment for Billing Corrections	E Adjustment for Excess Facilities	F Large Customer Rate Switchers/Ne w Customers/An n	G Weather adjustment/ Rate Switchers	H 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 Line Number	B Jurisdiction Description	I 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	2,275,838,026

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		\$498,294,063
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,964,506
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		\$1,462,884
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		\$2,022,355
15	TOTAL ADD TO NET PLANT IN SERVICE		\$36,724,419
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	5.8027%	\$325,985
18	State Tax Offset	5.8027%	\$51,226
19	City Tax Offset	5.8027%	\$0
20	Interest Expense Offset	17.0137%	\$2,958,663
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	TOTAL SUBTRACT FROM NET PLANT		\$47,770,372
26	Total Rate Base		\$487,248,110

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
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
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		OTHER PRODUCTION PLANT							
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		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal Retirements not classified	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
59		TOTAL PRODUCTION PLANT	\$269,681,825		\$198,040,688	\$467,722,513		\$0	\$444,036,522
60		TRANSMISSION PLANT							
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 Improvments	\$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		TOTAL TRANSMISSION PLANT	\$43,264,521		-\$435,629	\$42,828,892		\$0	\$42,828,892
75		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
76		Transmission-Salvage and Removal- Retirements not classified	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
78		DISTRIBUTION PLANT							
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		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$0	\$202,085,395		\$0	\$202,085,395
94		RETIREMENT WORK IN PROGRESS							
95		Distribution-Salvage and Removal- Retirements not classified	\$0	P-95	\$0	\$0	100.0000%	\$0	\$0
96		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
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

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
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
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

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
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

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-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

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-32	Steam Prod Accessory Electrical Iatan Commo	315.000		\$485,744		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$484,214		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-35	Misc Intangible-Capitalized Software-5yr-Iatan	303.020		\$162,148		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$1,785		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$163,933		\$0	
P-36	Steam Production-Structures-Iatan 2	311.000		\$19,908,264		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$1,692,078		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$21,600,342		\$0	
P-37	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$141,141,759		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$12,246,987		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$153,388,746		\$0	
P-38	Steam Production-Turbogenerator-Iatan 2	314.000		\$18,310,134		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$1,589,713		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$19,899,847		\$0	
P-39	Steam Production Accessory Equipment - Iatan	315.000		\$6,239,418		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$562,564		\$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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$6,801,982		\$0	
P-40	Steam Production-Misc Power Plant Equipment	316.000		\$687,941		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$61,087		\$0	
	2. To include 100MW allocation of Iatan 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 Improvements	352.000		-\$197,297		\$0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-67	Transmission Station Equipment - Iatan 2	353.001		\$1,000,204		\$0
	1. To include 100MW allocation of Iatan Transmission Plant (Majors)		\$998,674		\$0	
	2. To recognize Iatan 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 - Iatan 2	355.001		\$627,732		\$0
	1. To include 100MW allocation of Iatan 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	

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

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-71	Transmission OH Conductors - Iatan 2	356.001		\$513,599		\$0
	1. To include 100MW allocation of Iatan Transmission Plant (Majors)		\$513,599		\$0	
Total Plant Adjustments				\$197,605,059		\$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
1		INTANGIBLE PLANT			
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		TOTAL PLANT INTANGIBLE	\$360,586		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.0000%	\$0
10	311.000	Steam Production Structures - LR	\$12,021,966	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		TOTAL STEAM PROD - LAKE ROAD	\$78,474,924		\$1,928,651
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - Iatan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - Iatan 1	\$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		TOTAL STEAM PRODUCTION IATAN 1	\$134,700,590		\$3,223,315
28		STEAM PRODUCTION IATAN COMMON			
29	311.000	Steam Prod. Struct. Iatan Common	\$6,781,911	0.0000%	\$0
30	312.000	Steam Prod Boiler Plant Iatan Common	\$19,540,588	0.0000%	\$0
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$308,237	0.0000%	\$0
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$485,744	0.0000%	\$0
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$27,116,480		\$0
34		STEAM PRODUCTION IATAN 2			
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	2.0800%	\$414,092
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$141,141,759	2.3300%	\$3,288,603
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$18,310,134	2.1300%	\$390,006
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$6,239,418	2.3300%	\$145,378
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$687,941	2.7000%	\$18,574
41		TOTAL STEAM PRODUCTION IATAN 2	\$186,449,664		\$4,256,653
42		TOTAL STEAM PRODUCTION	\$426,741,658		\$9,408,619
43		NUCLEAR PRODUCTION			
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0
45		HYDRAULIC PRODUCTION			
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
47		OTHER PRODUCTION			
48		OTHER PRODUCTION PLANT			
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		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$361,916
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$361,916
56		RETIREMENTS WORK IN PROGRESS			
57		Production-Salvage and Removal Retirements not classified	\$0	0.0000%	\$0
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
59		TOTAL PRODUCTION PLANT	\$444,036,522		\$9,770,535
60		TRANSMISSION PLANT			
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 Improvements	\$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 - latan	\$873,319	2.9200%	\$25,501
67	353.001	Transmission Station Equipment - latan 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 - latan 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 - latan 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		TOTAL TRANSMISSION PLANT	\$42,828,892		\$1,021,537
75		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
76		Transmission-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
77		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
78		DISTRIBUTION PLANT			
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		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$5,178,800
94		RETIREMENT WORK IN PROGRESS			
95		Distribution-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
96		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0
97		GENERAL PLANT			
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		TOTAL GENERAL PLANT	\$17,293,281		\$746,126
113		GENERAL PLANT - LAKE ROAD			
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		TOTAL GENERAL PLANT - LAKE ROAD	\$2,699,877		\$159,959
128		GENERAL PLANT - IATAN			
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		TOTAL GENERAL PLANT - IATAN	\$374,338		\$33,675
134		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
135		General Plant-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
136		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
137		INDUSTRIAL STEAM PRODUCTION PLANT			
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>\$17,704,121</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-5yr-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		OTHER PRODUCTION PLANT							
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		TOTAL OTHER PRODUCTION PLANT	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
55		TOTAL OTHER PRODUCTION	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal Retirements not classified	-\$1,053,790	R-57	\$0	-\$1,053,790	100.0000%	\$0	-\$1,053,790
58		TOTAL RETIREMENTS WORK IN PROGRESS	-\$1,053,790		\$0	-\$1,053,790		\$0	-\$1,053,790
59		TOTAL PRODUCTION PLANT	\$111,726,880		\$1,046,530	\$112,773,410		\$0	\$101,588,598
60		TRANSMISSION PLANT							
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		TOTAL TRANSMISSION PLANT	\$21,935,429		\$15,953	\$21,951,382		\$0	\$21,951,382
75		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
76		Transmission-Salvage and Removal-Retirements not classified	-\$152,929	R-76	\$0	-\$152,929	100.0000%	\$0	-\$152,929
77		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$152,929		\$0	-\$152,929		\$0	-\$152,929
78		DISTRIBUTION PLANT							
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		TOTAL DISTRIBUTION PLANT	\$89,913,163		\$0	\$89,913,163		\$0	\$89,913,163
94		RETIREMENT WORK IN PROGRESS							
95		Distribution-Salvage and Removal-Retirements not classified	-\$1,246,376	R-95	\$0	-\$1,246,376	100.0000%	\$0	-\$1,246,376
96		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,246,376		\$0	-\$1,246,376		\$0	-\$1,246,376
97		GENERAL PLANT							
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
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

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
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		TOTAL GENERAL PLANT	\$6,577,421		\$0	\$6,577,421		\$0	\$6,577,421
113		GENERAL PLANT - LAKE ROAD							
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		TOTAL GENERAL PLANT - LAKE ROAD	\$1,901,067		\$0	\$1,901,067		\$0	\$1,527,470
128		GENERAL PLANT - IATAN							
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		TOTAL GENERAL PLANT - IATAN	\$236,807		\$0	\$236,807		\$0	\$236,807
134		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
135		General Plant-Salvage and Removal- Retirements not classified	\$31,444	R-135	\$0	\$31,444	100.0000%	\$0	\$31,444
136		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$31,444		\$0	\$31,444		\$0	\$31,444
137		INDUSTRIAL STEAM PRODUCTION PLANT							
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		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,708,077		\$0	\$1,708,077		\$0	\$0
148		ECORP PLANT							
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
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

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
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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-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	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 Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 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 2	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 - Iatan 2	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	
Total Reserve Adjustments				\$1,062,483		\$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
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$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	\$31,486,839	24.45	30.00	-5.55	-0.015205	-\$478,757
17	TOTAL OPERATION AND MAINT. EXPENSE	\$90,322,342					-\$2,078,854
18	TAXES						
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	TOTAL TAXES	\$8,782,512					-\$1,756,406
25	OTHER EXPENSES						
26	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
27	TOTAL OTHER EXPENSES	\$3,198,288					-\$129,246
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,964,506
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$5,617,816	24.45	45.63	-21.18	-0.058027	-\$325,985
31	State Tax Offset	\$882,800	24.45	45.63	-21.18	-0.058027	-\$51,226
32	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
33	Interest Expense Offset	\$17,389,885	24.45	86.55	-62.10	-0.170137	-\$2,958,663
34	TOTAL OFFSET FROM RATE BASE	\$23,890,501					-\$3,335,874
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,300,380

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

Schedule JPW-2010-8

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 x 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	\$145,462,039		
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

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
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Schedule JPW-2010-8

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 J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non-Labor
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
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.											

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
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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
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		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130		\$94,019	\$4,371,390		\$0	\$4,371,390	\$412,394	\$3,958,996
78		MAINTENANCE - TRANSMISSION EXP.											
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		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$536,496	\$156,404	\$380,092		\$127,299	\$663,795		\$0	\$663,795	\$164,014	\$499,781
86		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
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
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 Misc 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		TOTAL OPERATION - DIST. EXPENSES	\$3,674,967	\$1,803,143	\$1,871,824		\$140,599	\$3,815,566		\$0	\$3,744,868	\$1,945,589	\$1,799,279
101		MAINTENANCE - DISTRIB. EXPENSES											
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	Distrib 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	Distrib 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	Distrib Maint-Maint Misc 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		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,449,770	\$1,121,771	\$2,327,999		\$53,919	\$3,503,689		\$0	\$3,433,809	\$1,176,355	\$2,257,454

St. Joseph Light and Power - Electric
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6/30/2010 Update - True Up 12/31/2010
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113		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
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%	\$24,909	\$726,237	\$0	\$726,237
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		\$24,909	\$3,414,272	\$1,768,425	\$1,645,847
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	\$3,555	\$147,425	100.0000%	\$166,766	\$314,191	\$45,232	\$268,959
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		-\$1,230	\$306,789		\$166,766	\$473,555	\$174,737	\$298,818
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.											

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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
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%	\$4,403,620	\$17,704,121	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		\$1,737,992	\$15,048,204	\$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	\$1,224,178	\$4,612,745	100.0000%	\$0	\$4,612,745	\$0	\$4,612,745
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		\$1,928,761	\$6,278,652		\$0	\$6,278,652	\$67,099	\$6,211,553
182		TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210		-\$7,641,349	\$127,311,717		-\$128,493	\$113,238,634	\$17,055,801	\$81,134,629
183		NET INCOME BEFORE TAXES	\$14,755,154					\$22,396,503		\$11,907,948	\$32,223,404		
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.	\$6,727,869	See note (1)	See note (1)	E-188	See note (1)	\$6,727,869	100.0000%	\$0	\$6,727,869	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	\$6,089,900					\$6,089,900		\$0	\$6,089,900		
194		NET OPERATING INCOME	\$2,028,890					\$9,670,239		\$18,544,312	\$26,133,504		

(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 Iatan 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 Iatan 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 InterUN Intra 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	
	2. To reflect Staff's payroll annualization (Prenger)		\$2,465	\$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-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-Sys 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	
E-68	Transmission Operation- Station Expenses	562.000	\$2,153	\$0	\$2,153	\$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

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	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	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$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-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	
	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

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)		\$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 Pin	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	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$24,909	\$24,909
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$24,909	

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-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	-\$2,899	\$3,555	\$0	\$166,766	\$166,766
	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	\$146,288	
	5. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$4,567	\$0		\$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
	1. To reflect Staff's payroll annualization (Prenger)		\$179	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	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	

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
	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	A & G Expense	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 Iatan 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	A & G Expenses Transferred	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	KCPL Bill of Common Use Plant	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-139	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-140	Property Insurance	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	Injuries and Damages	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 average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$111,568		\$0	\$0	
E-142	Employee Pensions and Benefits	926.000	-\$422,931	-\$398,315	-\$821,246	\$0	-\$142,214	-\$142,214
	1. No adjustment		\$0	\$0		\$0	\$0	
	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	

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
	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	MPSC Assessment	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	FERC Assessment	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	Regulatory Commission MO Proceeding Exp	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	Regulatory Commission FERC Proceedings	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	Regulatory Commission Load Research	928.030	\$1	\$0	\$1	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1	\$0		\$0	\$0	
E-150	Regulatory Commission Misc Tariff Filing	928.040	\$342	\$0	\$342	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$342	\$0		\$0	\$0	
E-152	General Advertising Expense	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	
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

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. 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	\$4,403,620	\$4,403,620
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,403,620	
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
	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	\$1,224,178	\$1,224,178	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$1,224,178		\$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	

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-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	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$11,779,455	\$11,779,455
Total Operating & Maint. Expense			\$585,228	-\$8,226,577	-\$7,641,349	\$0	-\$6,764,857	-\$6,764,857

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		\$32,223,404	\$49,560,279	\$51,458,298	\$53,356,316
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$15,048,204	\$15,048,204	\$15,048,204	\$15,048,204
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		\$17,237,491	\$17,237,491	\$17,237,491	\$17,237,491
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5690%	\$17,389,885	\$17,389,885	\$17,389,885	\$17,389,885
11	Tax Straight-Line Depreciation		\$14,676,572	\$14,676,572	\$14,676,572	\$14,676,572
12	Excess of tax over Straight-Line Tax Dep.		\$19,695,629	\$19,695,629	\$19,695,629	\$19,695,629
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,762,086	\$51,762,086	\$51,762,086	\$51,762,086
14	NET TAXABLE INCOME		-\$2,301,191	\$15,035,684	\$16,933,703	\$18,831,721
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$15,035,684	\$16,933,703	\$18,831,721
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$783,851	\$882,800	\$981,748
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$14,251,833	\$16,050,903	\$17,849,973
20	Federal Income Tax at the Rate of	35.00%	\$0	\$4,988,142	\$5,617,816	\$6,247,491
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$4,988,142	\$5,617,816	\$6,247,491
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$15,035,684	\$16,933,703	\$18,831,721
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,494,071	\$2,808,908	\$3,123,746
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$12,541,613	\$14,124,795	\$15,707,975
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$783,851	\$882,800	\$981,748
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$15,035,684	\$16,933,703	\$18,831,721
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	\$15,035,684	\$16,933,703	\$18,831,721
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$4,988,142	\$5,617,816	\$6,247,491
39	State Income Tax		\$0	\$783,851	\$882,800	\$981,748
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$5,771,993	\$6,500,616	\$7,229,239
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,727,869	\$6,727,869	\$6,727,869	\$6,727,869
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		\$6,089,900	\$6,089,900	\$6,089,900	\$6,089,900
49	TOTAL INCOME TAX		\$6,089,900	\$11,861,893	\$12,590,516	\$13,319,139

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	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%