

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
File No.: *ER-2010-0356*
Date Testimony Prepared: *May 10, 2011*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

**REVISED TRUE-UP DIRECT FOR THE MAY 4, 2011 COMMISSION
REPORT AND ORDER**

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

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

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

FILE NO. ER-2010-0356

*Jefferson City, Missouri
May 2011*

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,206,343,125
2	Less Accumulated Depreciation Reserve		\$709,460,707
3	Net Plant In Service		<u>\$1,496,882,418</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,860,244
6	Materials and Supplies		\$28,128,593
7	Emission Allowances		\$2,910,054
8	Prepayments - MPS		\$1,694,457
9	Fuel Inventory-Oil & Other		\$8,126,745
10	Fuel Inventory-Coal		\$18,017,248
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$6,324,263
13	Vintage 1 DSM Costs		\$768,441
14	Vintage 2 DSM Costs		\$12,526,971
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$0
18	Iatan 2 Regulatory Asset		\$4,191,622
19	Iatan MPS Common Regulatory Asset		<u>\$2,304,734</u>
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$68,524,390</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	5.8027%	\$842,778
23	State Tax Offset	5.8027%	\$132,436
24	City Tax Offset	5.8027%	\$0
25	Interest Expense Offset	17.0137%	\$8,332,844
26	Customer Advances		\$4,249,557
27	Customer Deposits		\$5,328,298
28	Deferred Income Taxes-Depreciation		\$195,020,179
29	Deferred Income Taxes on 1990 AAO		\$9,925
30	Deferred Income Taxes on 1992 AAO		\$139,901
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$0
32	Deferred Income Tax-Crossroads per Commission May 2011 Order		\$15,000,000
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$229,055,918</u>
34	Total Rate Base		<u>\$1,336,350,890</u>

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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 NO Adjusted Jurisdictional
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$61,348	R-56	\$0	\$61,348	99.5400%	\$0	\$61,066
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$254,800	R-57	\$0	\$254,800	99.5400%	\$0	\$253,628
58	343.000	Other Prod. Prime Movers - Nevada	\$399,161	R-58	\$0	\$399,161	99.5400%	\$0	\$397,325
59	344.000	Other Prod. Generators Elec - Nevada	\$434,514	R-59	\$0	\$434,514	99.5400%	\$0	\$432,515
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$341,932	R-60	\$0	\$341,932	99.5400%	\$0	\$340,359
61		TOTAL OTHER PROD - NEVADA	\$1,491,755		\$0	\$1,491,755		\$0	\$1,484,893
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$478,931	R-64	\$0	\$478,931	99.5400%	\$0	\$476,728
65	342.000	Other Prod. Fuel Holders Elec - RG	\$114,474	R-65	\$0	\$114,474	99.5400%	\$0	\$113,947
66	343.000	Other Prod. Prime Movers - RG	\$2,175,416	R-66	\$0	\$2,175,416	99.5400%	\$0	\$2,165,409
67	344.000	Other Prod. Generators Elec - RG	\$4,785,145	R-67	\$0	\$4,785,145	99.5400%	\$0	\$4,763,133
68	345.000	Other Prod. Access. Elec Eq - RG	\$893,356	R-68	\$0	\$893,356	99.5400%	\$0	\$889,247
69	346.000	Other Prod. Misc Pll Eq - RG	\$2,148	R-69	\$0	\$2,148	99.5400%	\$0	\$2,138
70		TOTAL OTHER PROD - RALPH GREEN	\$8,449,470		\$0	\$8,449,470		\$0	\$8,410,602
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$702,572	R-73	\$0	\$702,572	99.5400%	\$0	\$699,340
74	342.000	Other Prod. Fuel Holders - GW	\$1,435,527	R-74	\$0	\$1,435,527	99.5400%	\$0	\$1,428,924
75	343.000	Other Prod. Prime Movers - GW	\$9,338,311	R-75	\$0	\$9,338,311	99.5400%	\$0	\$9,295,355
76	344.000	Other Prod. Generators - GW	\$3,511,449	R-76	\$0	\$3,511,449	99.5400%	\$0	\$3,495,296
77	345.000	Other Prod. Access Eq - GW	\$2,282,764	R-77	\$0	\$2,282,764	99.5400%	\$0	\$2,272,263
78	346.000	Other Prod. Misc Pwr Pll - GW	\$138	R-78	\$0	\$138	99.5400%	\$0	\$137
79		TOTAL OTHER PROD GREENWOOD	\$17,270,761		\$0	\$17,270,761		\$0	\$17,191,315
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$905,446	R-82	\$0	\$905,446	99.5400%	\$0	\$901,281
83	342.000	Other Prod. Fuel Holders - SH	\$696,820	R-83	\$0	\$696,820	99.5400%	\$0	\$693,615
84	343.000	Other Prod. Prime Movers - SH	\$16,825,701	R-84	\$0	\$16,825,701	99.5400%	\$0	\$16,748,303
85	344.000	Other Prod. Generators - SH	\$3,563,198	R-85	\$0	\$3,563,198	99.5400%	\$0	\$3,546,807
86	345.000	Other Prod. Access Elec Eq - SH	\$2,403,631	R-86	\$0	\$2,403,631	99.5400%	\$0	\$2,392,574
87	346.000	Other Prod. Misc Pwr Pll - SH	\$21,796	R-87	\$0	\$21,796	99.5400%	\$0	\$21,696
88		TOTAL OTHER PROD SOUTH HARPER	\$24,416,592		\$0	\$24,416,592		\$0	\$24,304,276
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	-\$384,308	\$0
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	-\$333,393	\$0
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	-\$8,024,884	\$0
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	-\$1,719,691	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	-\$1,189,605	\$0
96	346.000	Other Prod. Misc Pwr Pll	\$0	R-96	\$8,462	\$8,462	99.5400%	-\$8,423	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		-\$11,660,304	\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER							
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$0	R-99	\$638,977	\$638,977	100.0000%	\$0	\$638,977
100	340.000	Other Production Land-Crossroads	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	341.000	Other Prod. Structures-Crossroads	\$0	R-101	\$46,483	\$46,483	100.0000%	\$0	\$46,483
102	342.000	Other Prod. Fuel Holders-Crossroads	\$0	R-102	\$155,062	\$155,062	100.0000%	\$0	\$155,062
103	343.000	Other Prod. Prime Movers-Crossroads	\$0	R-103	\$4,521,102	\$4,521,102	100.0000%	\$0	\$4,521,102
104	344.000	Other Prod. Generators-Crossroads	\$0	R-104	\$735,936	\$735,936	100.0000%	\$0	\$735,936
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$0	R-105	\$497,570	\$497,570	100.0000%	\$0	\$497,570
106	346.000	Other Prod. Misc Pwr Pll-Crossroads	\$0	R-106	\$5,452	\$5,452	100.0000%	\$0	\$5,452
107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$0		\$6,600,582	\$6,600,582		\$0	\$6,600,582
108		OTHER PROD - CROSSROADS							
109	340.000	Other Production Land - Crossroads	\$0	R-109	\$0	\$0	99.5400%	\$0	\$0
110	341.000	Other Prod. Structures - Crossroads	\$285,510	R-110	-\$285,510	\$0	99.5400%	\$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
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non-Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non-Labor
1	TOTAL OPERATING REVENUES	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$5,593,475	\$515,838,645	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	-\$29,818,942	\$217,784,140	-\$11,819,574	\$204,784,684	\$15,363,358	\$189,421,326
3	TOTAL TRANSMISSION EXPENSES	\$17,674,651	\$1,551,486	\$16,323,165	-\$5,616,281	\$12,258,390	-\$3,064,410	\$9,137,605	\$1,705,565	\$7,432,040
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$737,384	\$24,364,262	\$0	\$24,255,109	\$9,559,360	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,328,958	\$13,427,793	\$219,707	\$13,647,500	\$5,208,048	\$8,439,452
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$275,128	\$1,355,864	\$1,311,808	\$2,667,672	\$644,183	\$2,023,489
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$31,132	\$411,468	\$0	\$411,468	\$335,850	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	-\$3,483,691	\$43,768,987	\$12,082,532	\$55,653,686	\$9,157,930	\$46,495,756
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$4,981,959	\$62,120,942	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$281,422	\$886,415	\$0	\$886,415
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$4,806,290	\$20,196,692	\$0	\$20,099,970	\$308,809	\$19,791,161
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	-\$31,740,002	\$391,258,081	\$4,003,444	\$393,674,951	\$42,283,103	\$289,271,006
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$120,690,836	\$1,590,031	\$122,163,694	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$45,407,171	\$5,234,750	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$23,059,866	See Note (1)	See Note (1)	See Note (1)	\$23,059,866	\$0	\$23,059,866	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$106,063,389	\$0	\$0	\$0	\$137,803,391	\$33,817,140	\$93,869,078	\$0	\$0

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

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

Line Number	A Description	B Percentage Rate	C Test Year	D 8.41% Return	E 8.41% Return	F 8.41% Return
1	TOTAL NET INCOME BEFORE TAXES		\$122,163,694	\$152,306,643	\$152,306,643	\$152,306,644
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$62,120,842	\$62,120,842	\$62,120,842	\$62,120,842
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		\$5,865,094	\$5,865,094	\$5,865,094	\$5,865,094
7	Advances for Construction		-\$1,643,824	-\$1,643,824	-\$1,643,824	-\$1,643,824
8	Book Amortization		\$896,415	\$896,415	\$896,415	\$896,415
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$67,319,580	\$67,319,580	\$67,319,580	\$67,319,580
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.6650%	\$48,977,260	\$48,977,260	\$48,977,260	\$48,977,260
12	Tax Straight-Line Depreciation		\$59,505,555	\$59,505,555	\$59,505,555	\$59,505,555
13	Excess of tax over Straight-Line Tax Dep.		\$67,364,259	\$67,364,259	\$67,364,259	\$67,364,259
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$175,847,074	\$175,847,074	\$175,847,074	\$175,847,074
15	NET TAXABLE INCOME		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$710,892	\$2,282,325	\$2,282,325	\$2,282,325
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$12,925,308	\$41,496,824	\$41,496,824	\$41,496,825
21	Federal Income Tax at the Rate of	35.00%	\$4,523,858	\$14,523,888	\$14,523,888	\$14,523,889
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		\$4,523,858	\$14,523,888	\$14,523,888	\$14,523,889
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
28	Deduct Federal Income Tax at the Rate of	50.000%	\$2,261,929	\$7,261,944	\$7,261,944	\$7,261,945
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$11,374,271	\$36,517,205	\$36,517,205	\$36,517,205
31	Missouri Income Tax at the Rate of	6.250%	\$710,892	\$2,282,325	\$2,282,325	\$2,282,325
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
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		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$4,523,858	\$14,523,888	\$14,523,888	\$14,523,889
40	State Income Tax		\$710,892	\$2,282,325	\$2,282,325	\$2,282,325
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$5,234,750	\$16,806,213	\$16,806,213	\$16,806,214
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$23,928,801	\$23,928,801	\$23,928,801	\$23,928,801
45	Amortization of Deferred ITC		-\$715,258	-\$715,258	-\$715,258	-\$715,258
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	Crossroads Def Tax Expense Turnaround Tax Timing Difference		\$0	\$0	\$0	\$0
51	TOTAL DEFERRED INCOME TAXES		\$23,059,866	\$23,059,866	\$23,059,866	\$23,059,866
52	TOTAL INCOME TAX		\$28,294,616	\$39,866,079	\$39,866,079	\$39,866,080

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$13,943,262	\$147,625,845	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	-\$7,259,362	\$73,887,817	-\$2,034,978	\$68,022,331	\$9,022,120	\$69,000,211
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	\$544,619	\$5,358,486	\$0	\$5,358,486	\$619,440	\$4,739,046
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$460,784	\$7,585,521	\$0	\$7,444,943	\$3,388,210	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$438,658	\$3,539,860	-\$129,362	\$3,409,498	\$1,907,112	\$1,502,386
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	\$112,051	\$420,070	\$239,452	\$659,522	\$190,574	\$468,948
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	\$10,226	\$112,440	\$0	\$112,440	\$92,231	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$1,368,921	\$17,621,662	\$2,011,025	\$18,075,429	\$3,852,067	\$14,223,362
9	TOTAL DEPRECIATION EXPENSE	\$13,426,938	See Note (1)	See Note (1)	See Note (1)	\$13,426,938	\$3,446,040	\$16,784,669	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$121,146	\$1,710,582	\$0	\$1,710,582
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$3,246,586	\$7,596,477	\$0	\$7,596,477	\$181,307	\$7,415,170
12	TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210	-\$3,815,359	\$131,137,707	\$3,653,323	\$129,174,377	\$19,253,061	\$93,136,647
13	NET INCOME BEFORE TAXES	\$14,755,154	\$0	\$0	\$0	\$18,570,513	\$10,289,939	\$18,451,468	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,635,243	See Note (1)	See Note (1)	See Note (1)	\$6,635,243	\$0	\$6,635,243	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$1,483,647	\$0	\$0	\$0	\$5,298,906	\$16,926,303	\$11,816,225	\$0	\$0

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