

**Nunn Linda**

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**From:** Lyons, Karen [karen.lyons@psc.mo.gov]  
**Sent:** Monday, May 23, 2011 11:59 AM  
**To:** Nunn Linda  
**Cc:** Weisensee John; Davidson Christine; Branson Aron  
**Subject:** RE: EMS Runs  
**Attachments:** GMO SJLP ER-2010-0356 final ems run based on revised Commission order.5-23.xls

Attached is the updated L&P EMS run.

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**From:** Nunn Linda [mailto:Linda.Nunn@kcpl.com]  
**Sent:** Monday, May 23, 2011 11:28 AM  
**To:** Featherstone, Cary  
**Cc:** Rush Tim; Weisensee John; Prenger, Bret; Lyons, Karen  
**Subject:** EMS Runs

Thanks for calling me with the updated revenue requirements. I've compared them to what we had before, and we're comfortable with the changes. Like we talked, it will be important to have final EMS runs, but not needed before you filing due today.

Thanks for everything,

Linda

Linda Nunn | KCP&L | Regulatory Analyst - Lead, Regulatory Affairs | 816-701-0512 | fax 816-556-2110 | [linda.nunn@kcpl.com](mailto:linda.nunn@kcpl.com)

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 8.41% Return	C 8.41% Return	D 8.41% Return
1	Net Orig Cost Rate Base	\$422,032,259	\$422,032,259	\$422,032,259
2	Rate of Return	8.41%	8.41%	8.41%
3	Net Operating Income Requirement	\$35,509,794	\$35,509,794	\$35,509,794
4	Net Income Available	\$11,335,787	\$11,335,787	\$11,335,787
5	Additional Net Income Required	\$24,174,007	\$24,174,007	\$24,174,007
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,598,789	\$5,598,789	\$5,598,789
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,598,789	\$5,598,789	\$5,598,789
10	Revenue Requirement	\$29,772,796	\$29,772,796	\$29,772,796
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$29,772,796</u>	<u>\$29,772,796</u>	<u>\$29,772,796</u>

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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$653,492,627
2	Less Accumulated Depreciation Reserve		\$218,943,631
3	Net Plant In Service		<u>\$434,548,996</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,823,646
6	Materials and Supplies		\$11,021,502
7	Emission Allowance		\$5,392,191
8	Prepayments-L&P		\$355,593
9	Fuel Inventory-Oil and Others		\$1,781,219
10	Fuel Inventory-Coal		\$8,618,489
11	Vintage 1 DSM Costs		\$266,211
12	Vintage 2 DSM Costs		\$2,189,741
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		-\$205,033
15	latan 1 Regulatory Asset		\$315,790
16	latan 2 Regulatory Asset		\$2,221,560
17	latan SJLP Common Regulatory Asset		\$476,155
18	latan MPS Common Regulatory Asset		\$1,221,509
19	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$37,408,713</u>
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	5.8027%	\$280,761
22	State Tax Offset	5.8027%	\$44,120
23	City Tax Offset	5.8027%	\$0
24	Interest Expense Offset	17.0137%	\$2,631,591
25	Customer Deposits		\$1,227,369
26	Customer Advances for Construction		\$274,350
27	Deferred Income Taxes-Depreciation		\$45,467,259
28	Unamortized Investment Tax Credit		\$0
29	TOTAL SUBTRACT FROM NET PLANT		<u>\$49,925,450</u>
30	<b>Total Rate Base</b>		<u><b>\$422,032,259</b></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	P-3	\$0	\$216,964	100.0000%	\$0	\$216,964
4	303.020	Misc. Intangible Cap Software - Lake Road	\$230,000	P-4	\$0	\$230,000	80.3480%	\$0	\$184,800
5		TOTAL PLANT INTANGIBLE	\$521,964		\$0	\$521,964		\$0	\$476,764
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	\$15,073,295	P-10	\$0	\$15,073,295	80.3480%	\$0	\$12,111,091
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	P-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$56,135,936	P-12	\$0	\$56,135,936	70.5810%	\$0	\$39,621,305
13	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-13	\$0	\$11,547,185	70.5810%	\$0	\$8,150,119
14	314.000	Steam Prod Turbogenerator - LR	\$15,890,452	P-14	\$0	\$15,890,452	99.9570%	\$0	\$15,883,619
15	315.000	Steam Production Access Equip - LR	\$3,856,708	P-15	\$0	\$3,856,708	80.3480%	\$0	\$3,098,788
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	\$660,903	P-17	\$0	\$660,903	58.2000%	\$0	\$384,646
18		TOTAL STEAM PROD - LAKE ROAD	\$103,203,398		\$544,360	\$103,747,758		\$0	\$79,718,221
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	\$5,680,647	P-21	-\$15,150	\$5,665,497	100.0000%	\$0	\$5,665,497
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	P-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$98,054,493	P-23	-\$262,720	\$97,791,773	100.0000%	\$0	\$97,791,773
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-24	\$0	\$455,225	100.0000%	\$0	\$455,225
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	P-25	\$0	\$10,652,246	100.0000%	\$0	\$10,652,246
26	315.000	Steam Prod Access Equip - Iatan 1	\$8,051,452	P-26	-\$565,833	\$7,485,619	100.0000%	\$0	\$7,485,619
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$893,622	P-27	-\$2,383	\$891,239	100.0000%	\$0	\$891,239
28		TOTAL STEAM PRODUCTION IATAN 1	\$124,036,964		-\$846,086	\$123,190,878		\$0	\$123,190,878
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$8,810,929	P-30	\$3,883,628	\$12,694,557	100.0000%	\$0	\$12,694,557
31	312.000	Steam Prod Boiler Plant Iatan Common	\$21,057,245	P-31	\$9,281,057	\$30,338,302	100.0000%	\$0	\$30,338,302
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$272,990	P-32	\$120,284	\$393,274	100.0000%	\$0	\$393,274
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$279,198	P-33	\$123,056	\$402,254	100.0000%	\$0	\$402,254
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$30,420,362		\$13,408,025	\$43,828,387		\$0	\$43,828,387
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-36	\$86,756	\$86,756	100.0000%	\$0	\$86,756
37	311.000	Steam Production-Structures-Iatan 2	\$0	P-37	\$11,525,378	\$11,525,378	100.0000%	\$0	\$11,525,378
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-38	\$81,831,373	\$81,831,373	100.0000%	\$0	\$81,831,373
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-39	\$10,607,143	\$10,607,143	100.0000%	\$0	\$10,607,143
40	315.000	Steam Production Accessory Equipment-Iatan 2	\$0	P-40	\$3,626,777	\$3,626,777	100.0000%	\$0	\$3,626,777
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-41	\$399,292	\$399,292	100.0000%	\$0	\$399,292
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$108,076,719	\$108,076,719		\$0	\$108,076,719
43		TOTAL STEAM PRODUCTION	\$257,660,724		\$121,183,018	\$378,843,742		\$0	\$354,814,205
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,477,027	P-50	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-51	\$0	\$605,108	100.0000%	\$0	\$605,108
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-52	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
53	344.000	Other Prod Generators - Electric	\$3,107,235	P-53	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-54	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
60		TOTAL PRODUCTION PLANT	\$274,955,588		\$121,183,018	\$396,138,606		\$0	\$372,109,069
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$377,163	P-62	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
63	350.010	Transmission Land Rights - Electric	\$1,897,345	P-63	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
64	350.040	Transmission Land Rights - Depreciable	\$3,901	P-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$580,668	P-65	-\$197,297	\$383,371	100.0000%	\$0	\$383,371
66	353.000	Transmission Station Equipment	\$16,927,194	P-66	\$0	\$16,927,194	100.0000%	\$0	\$16,927,194
67	353.000	Transmission Station Equip - Iatan	\$1,141,872	P-67	\$0	\$1,141,872	100.0000%	\$0	\$1,141,872
68	353.001	Transmission Station Equipment - Iatan 2	\$0	P-68	\$529,591	\$529,591	100.0000%	\$0	\$529,591
69	355.000	Transmission Poles & Fixtures	\$14,837,042	P-69	-\$1,053,817	\$13,783,225	100.0000%	\$0	\$13,783,225
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	P-70	\$332,693	\$332,693	100.0000%	\$0	\$332,693
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	P-71	\$158	\$158	100.0000%	\$0	\$158
72	356.000	Transmission Overhead Conductors	\$9,212,123	P-72	-\$1,006,219	\$8,205,904	100.0000%	\$0	\$8,205,904
73	356.001	Transmission OH Conductors - Iatan 2	\$0	P-73	\$272,203	\$272,203	100.0000%	\$0	\$272,203
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	P-74	\$129	\$129	100.0000%	\$0	\$129
75	357.000	Transmission Underground Conduit	\$16,148	P-75	\$0	\$16,148	100.0000%	\$0	\$16,148
76	358.000	Transmission Underground Conductors	\$31,692	P-76	\$0	\$31,692	100.0000%	\$0	\$31,692
77		TOTAL TRANSMISSION PLANT	\$45,025,148		-\$1,442,390	\$43,582,758		\$0	\$43,582,758
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$671,027	P-82	\$0	\$671,027	100.0000%	\$0	\$671,027
83	360.010	Distribution Land Rights - Electric	\$99,640	P-83	\$0	\$99,640	100.0000%	\$0	\$99,640
84	361.000	Distribution Structures and Improvements	\$2,444,058	P-84	\$0	\$2,444,058	100.0000%	\$0	\$2,444,058
85	362.000	Distribution Station Equipment	\$37,363,570	P-85	\$0	\$37,363,570	100.0000%	\$0	\$37,363,570
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	P-86	\$0	\$35,422,360	100.0000%	\$0	\$35,422,360
87	365.000	Distribution Overhead Conductors	\$27,912,207	P-87	\$0	\$27,912,207	100.0000%	\$0	\$27,912,207
88	366.000	Distribution Underground Circuits	\$8,664,194	P-88	\$0	\$8,664,194	100.0000%	\$0	\$8,664,194
89	367.000	Distribution Underground Conductors	\$22,536,593	P-89	\$0	\$22,536,593	100.0000%	\$0	\$22,536,593
90	368.000	Distribution Line Transformers	\$38,093,943	P-90	\$0	\$38,093,943	100.0000%	\$0	\$38,093,943
91	369.010	Distribution Services - Overhead	\$4,407,640	P-91	\$0	\$4,407,640	100.0000%	\$0	\$4,407,640
92	369.020	Distribution Services - Underground	\$11,028,699	P-92	\$0	\$11,028,699	100.0000%	\$0	\$11,028,699
93	370.000	Distribution Services - Meters	\$8,084,740	P-93	\$0	\$8,084,740	100.0000%	\$0	\$8,084,740
94	371.000	Distribution Customer Installation	\$5,095,797	P-94	\$0	\$5,095,797	100.0000%	\$0	\$5,095,797
95	373.000	Distribution Street Light & Signals	\$5,858,570	P-95	\$0	\$5,858,570	100.0000%	\$0	\$5,858,570
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$0	\$207,683,038		\$0	\$207,683,038
97		RETIREMENT WORK IN PROGRESS							
98		Distribution-Salvage and Removal- Retirements not classified	\$0	P-98	\$0	\$0	100.0000%	\$0	\$0
99		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0

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100		GENERAL PLANT							
101	389.000	General Land - Electric	\$728,769	P-101	\$0	\$728,769	100.0000%	\$0	\$728,769
102	390.000	General Structures & Improv. - Electric	\$6,868,773	P-102	\$0	\$6,868,773	100.0000%	\$0	\$6,868,773
103	391.000	General Office Furniture - Electric	\$308,897	P-103	-\$178,753	\$130,144	100.0000%	\$0	\$130,144
104	391.020	General Office Furn. Comp - Electric	\$952,655	P-104	-\$966,815	-\$14,160	100.0000%	\$0	-\$14,160
105	392.010	General Trans Light Trucks - Electric	\$295,421	P-105	\$0	\$295,421	100.0000%	\$0	\$295,421
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	P-106	\$0	\$3,303,989	100.0000%	\$0	\$3,303,989
107	392.040	General Trans Trailers - Electric	\$241,007	P-107	\$0	\$241,007	100.0000%	\$0	\$241,007
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	P-108	\$0	\$1,113,151	100.0000%	\$0	\$1,113,151
109	393.000	General Stores Equipment - Electric	\$97,441	P-109	-\$51,233	\$46,208	100.0000%	\$0	\$46,208
110	394.000	General Tools - Electric	\$1,567,230	P-110	-\$274,980	\$1,292,250	100.0000%	\$0	\$1,292,250
111	395.000	General Laboratory - Electric	\$462,104	P-111	-\$76,997	\$385,107	100.0000%	\$0	\$385,107
112	396.000	General Power Oper. Equip - Electric	\$492,155	P-112	\$0	\$492,155	100.0000%	\$0	\$492,155
113	397.000	General Communication - Electric	\$5,850,889	P-113	-\$363,182	\$5,487,707	100.0000%	\$0	\$5,487,707
114	398.000	General Misc. Equip - Electric	\$39,592	P-114	-\$10,736	\$28,856	100.0000%	\$0	\$28,856
115		TOTAL GENERAL PLANT	\$22,322,073		-\$1,922,696	\$20,399,377		\$0	\$20,399,377
116		GENERAL PLANT - LAKE ROAD							
117	390.000	General Structures - LR	\$3,928	P-117	\$0	\$3,928	80.3480%	\$0	\$3,156
118	391.000	General Office Furniture - LR	\$461,738	P-118	\$0	\$461,738	80.3480%	\$0	\$370,997
119	391.020	General Office Furniture Computer - LR	\$459,393	P-119	\$0	\$459,393	80.3480%	\$0	\$369,113
120	391.040	General Office Furniture Software - LR	\$222,241	P-120	-\$167,573	\$54,668	80.3480%	\$0	\$43,925
121	392.000	General Trans Autos - LR	\$0	P-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$67,200	P-122	\$0	\$67,200	80.3480%	\$0	\$53,994
123	392.020	General Trans Heavy Trucks - LR	\$21,121	P-123	\$0	\$21,121	80.3480%	\$0	\$16,970
124	392.050	General Trans Med Trucks - LR	\$15,688	P-124	\$0	\$15,688	80.3480%	\$0	\$12,605
125	394.000	General Tools - LR	\$444,962	P-125	\$0	\$444,962	80.3480%	\$0	\$357,518
126	395.000	General Laboratory - LR	\$369,962	P-126	\$0	\$369,962	80.3480%	\$0	\$297,257
127	396.000	General Power Operated Equip. - LR	\$867,068	P-127	\$0	\$867,068	80.3480%	\$0	\$696,672
128	397.000	General Communication - LR	\$113,147	P-128	\$0	\$113,147	80.3480%	\$0	\$90,911
129	398.000	General Misc. Equip - LR	\$14,045	P-129	\$0	\$14,045	80.3480%	\$0	\$11,285
130		TOTAL GENERAL PLANT - LAKE ROAD	\$3,060,493		-\$167,573	\$2,892,920		\$0	\$2,324,403
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - Iatan	\$1,693	P-132	\$0	\$1,693	100.0000%	\$0	\$1,693
133	391.020	General Office Furn Comp - Iatan	\$92,340	P-133	\$0	\$92,340	100.0000%	\$0	\$92,340
134	391.040	General Office Furn Software - Iatan	\$157,762	P-134	\$0	\$157,762	100.0000%	\$0	\$157,762
135	397.000	General Communications - Iatan	\$129,872	P-135	\$0	\$129,872	100.0000%	\$0	\$129,872
136		TOTAL GENERAL PLANT - IATAN	\$381,667		\$0	\$381,667		\$0	\$381,667
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
138		General Plant-Salvage and Removal- Retirements not classified	\$0	P-138	\$0	\$0	100.0000%	\$0	\$0
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$11,450	P-141	\$0	\$11,450	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	\$32,160	P-142	\$0	\$32,160	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$1,154,547	P-143	\$0	\$1,154,547	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	\$48,849	P-144	\$0	\$48,849	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$151,660	P-145	\$0	\$151,660	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,665,128	P-146	\$0	\$1,665,128	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$553,075	P-147	\$0	\$553,075	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$100,842	P-148	\$0	\$100,842	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$412,137	P-149	\$0	\$412,137	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,129,848		\$0	\$4,129,848		\$0	\$0
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$130,864	P-152	\$0	\$130,864	80.3480%	\$0	\$105,147
153	389.000	General Land - Electric Raytown	\$7,554	P-153	\$0	\$7,554	80.3480%	\$0	\$6,069
154	390.000	General Structures & Improv. Raytown	\$2,268,888	P-154	\$0	\$2,268,888	80.3480%	\$0	\$1,823,006
155	390.050	General Leasehold Improvements	\$0	P-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$318,026	P-156	-\$5,819	\$312,207	80.3480%	\$0	\$250,852
157	391.000	General Office Furn. - Raytown	\$564,804	P-157	\$0	\$564,804	80.3480%	\$0	\$453,809
158	391.020	General Office Furniture - Computer	\$1,108,349	P-158	-\$140,266	\$968,093	80.3480%	\$0	\$777,843

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
159	391.020	General Office Furn. Comp. - Raytown	\$645,524	P-159	\$0	\$645,524	80.3480%	\$0	\$518,666
160	391.040	General Office Furn Software	\$4,433,186	P-160	-\$1,868,058	\$2,565,128	80.3480%	\$0	\$2,061,029
161	391.040	General Office Furn Software - Raytown	\$383,843	P-161	\$0	\$383,843	80.3480%	\$0	\$308,410
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	P-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,493	P-164	\$0	\$2,493	80.3480%	\$0	\$2,003
165	394.000	General Tools - Electric - ECORP	\$4,644	P-165	\$0	\$4,644	80.3480%	\$0	\$3,731
166	395.000	General Laboratory Equip - Lake Road	\$0	P-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,358	P-167	\$0	\$4,358	80.3480%	\$0	\$3,502
168	397.000	General Communication Equip Elec	\$94,403	P-168	\$0	\$94,403	80.3480%	\$0	\$75,851
169	397.000	General Communication - Raytown	\$165,696	P-169	\$0	\$165,696	80.3480%	\$0	\$133,133
170	398.000	General Miscellaneous Electric Equipment	\$5,923	P-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,634	P-171	\$0	\$9,634	80.3480%	\$0	\$7,741
172		TOTAL ECORP PLANT	\$10,148,189		-\$2,014,133	\$8,134,056		\$0	\$6,535,551
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$0	P-174	\$0	\$0	100.0000%	\$0	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	P-177	\$0	\$0	100.0000%	\$0	\$0
178	390.000	Structures & Improvements-Electric	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	390.050	Structures & Improvements - Leased	\$0	P-179	\$0	\$0	100.0000%	\$0	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	P-180	\$0	\$0	100.0000%	\$0	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182	391.040	Gen-Office-Furn-Software	\$0	P-182	\$0	\$0	100.0000%	\$0	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	P-183	\$0	\$0	100.0000%	\$0	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	P-184	\$0	\$0	100.0000%	\$0	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	P-185	\$0	\$0	100.0000%	\$0	\$0
186	394.000	Gen Tools-Electric	\$0	P-186	\$0	\$0	100.0000%	\$0	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	P-187	\$0	\$0	100.0000%	\$0	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	P-188	\$0	\$0	100.0000%	\$0	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	P-189	\$0	\$0	100.0000%	\$0	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
191		TOTAL PLANT IN SERVICE	\$568,228,008		\$115,636,226	\$683,864,234		\$0	\$563,492,627

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Intangible Plant Organization Electric	301.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-3	Misc. Intangible Cap Software - Iatan	303.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-4	Misc. Intangible Cap Software - Lake Road	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-9	Steam Production Land Elec - LR	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-10	Steam Production Structures - LR	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-11	Steam Prod. Struct. Lease Impr - LR	311.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-12	Steam Production Boiler Plant - LR	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-13	Steam Production Boiler AQC - LR	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-14	Steam Prod Turbogenerator - LR	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-15	Steam Production Access Equip - LR	315.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-16	Steam Prod. Equip. - GSU	315.000		\$544,360		\$0



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-17	Steam Prod Misc Power Plant - LR	316.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-20	Steam Production Land - Iatan 1	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-21	Steam Production Structures - Iatan 1	311.000		-\$15,150		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$15,150		\$0	
P-22	Steam Production Structures - Iatan 1 regulator			\$0		\$0
	No Adjustment		\$0		\$0	
P-23	Steam Production Boiler Plant - Iatan 1	312.000		-\$262,720		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$262,720		\$0	
P-24	Steam Prod Boiler AQC - Iatan 1	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-25	Steam Prod Turbogenerator - Iatan 1	314.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-26	Steam Prod Access Equip - Iatan 1	315.000		-\$565,833		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$21,473		\$0	
P-27	Steam Prod Misc Power Plant - Iatan 1	316.000		-\$2,383		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$2,383		\$0	
P-30	Steam Prod. Struct. Iatan Common	311.000		\$3,883,628		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$3,883,628		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Steam Prod Boiler Plant Iatan Common	312.000		\$9,281,057		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$9,281,057		\$0	
P-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$120,284		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$120,284		\$0	
P-33	Steam Prod Accessory Electrical Iatan Commo	315.000		\$123,056		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$123,056		\$0	
P-36	<b>Misc Intangible-Capitalized Software-5yr-Iatan</b>	<b>303.020</b>		<b>\$86,756</b>		<b>\$0</b>
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$127		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	4. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$86,883		\$0	
P-37	<b>Steam Production-Structures-Iatan 2</b>	<b>311.000</b>		<b>\$11,525,378</b>		<b>\$0</b>
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hyneman)		-\$150,718		\$0	
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$11,676,096		\$0	
P-38	<b>Steam Production-Boiler Plant Equip.-latan 2</b>	<b>312.000</b>		<b>\$81,031,373</b>		<b>\$0</b>
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hyneman)		-\$1,083,137		\$0	
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$82,914,510		\$0	
P-39	<b>Steam Production-Turbogenerator-latan 2</b>	<b>314.000</b>		<b>\$10,607,143</b>		<b>\$0</b>
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12. 2011 (Hyneman)		-\$149,748		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$10,756,891		\$0	
P-40	<b>Steam Production Accessory Equipment - Iatan</b>	<b>315.000</b>		<b>\$3,626,777</b>		<b>\$0</b>
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$50,044		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$3,676,821		\$0	
P-41	<b>Steam Production-Misc Power Plant Equipment</b>	<b>316.000</b>		<b>\$399,292</b>		<b>\$0</b>
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$5,596		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$404,888		\$0	
P-50	Other Prod Structures - Electric	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-51	Other Prod Fuel Holders - Electric	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-52	Other Prod Prime Movers - Electric	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-53	Other Prod Generators - Electric	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-54	Other Prod Accessory Equip - Electric	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-58	Production-Salvage and Removal Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
P-62	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-63	Transmission Land Rights - Electric	350.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-64	Transmission Land Rights - Depreciable	350.040		\$0		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment			\$0		\$0
P-65	Transmission Structures and Improvments	352.000		\$-197,297		\$0
	1. To remove capital lease from plant (Lyons)		\$-197,297		\$0	
P-66	Transmission Station Equipment	353.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-67	Transmission Station Equip - Iatan	353.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-68	Transmission Station Equipment - Iatan 2	353.001		\$529,591		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$529,591		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and directed by the KCPL Commission Order-April 12, 2011. (Hyneman)		\$0		\$0	
P-69	Transmission Poles & Fixtures	355.000		\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		\$-1,053,817		\$0	
P-70	Transmission Poles and Fixtures - Iatan 2-Inter	355.001		\$332,693		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	



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	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$332,693		\$0	
P-71	Transmission Poles and Fixtures-latan 2-Subst	355.002		\$158		\$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$158		\$0	
P-72	Transmission Overhead Conductors	356.000		\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-73	Transmission OH Conductors - latan 2	356.001		\$272,203		\$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$272,203		\$0	
P-74	Transmission OH Cond & Devices-latan 2-Subst	356.002		\$129		\$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$129		\$0	
P-75	Transmission Underground Conduit	357.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-76	Transmission Underground Conductors	358.000		\$0		\$0
	No Adjustment		\$0		\$0	

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P-79	Transmission-Salvage and Removal-Retirement			\$0		\$0
	No Adjustment		\$0		\$0	
P-82	Distribution Land - Electric	360.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-83	Distribution Land Rights - Electric	360.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-84	Distribution Structures and Improvements	361.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-85	Distribution Station Equipment	362.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-86	Distribution Poles, Towers, and Fixtures	364.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-87	Distribution Overhead Conductors	365.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-88	Distribution Underground Circuits	366.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-89	Distribution Underground Conductors	367.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-90	Distribution Line Transformers	368.000		\$0		\$0
	1. No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-91	Distribution Services - Overhead	369.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-92	Distribution Services - Underground	369.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-93	Distribution Services - Meters	370.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-94	Distribution Customer Installation	371.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-95	Distribution Street Light & Signals	373.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-98	Distribution-Salvage and Removal-Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
P-101	General Land - Electric	389.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-102	General Structures & Improv. - Electric	390.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-103	General Office Furniture - Electric	391.000		-\$178,753		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753		\$0	
P-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-105	General Trans Light Trucks - Electric	392.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-106	General Trans Heavy Trucks - Electric	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-107	General Trans Trailers - Electric	392.040		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-108	General Trans Med Trucks - Electric	392.050		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-109	General Stores Equipment - Electric	393.000		\$51,233		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
P-110	General Tools - Electric	394.000		\$274,980		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
P-111	General Laboratory - Electric	395.000		\$76,997		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
P-112	General Power Oper. Equip - Electric	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-113	General Communication - Electric	397.000		\$363,182		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
P-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
P-117	General Structures - LR	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-118	General Office Furniture - LR	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-119	General Office Furniture Computer - LR	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
P-121	General Trans Autos - LR	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-122	General Trans Light Trucks - LR	392.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-123	General Trans Heavy Trucks - LR	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-124	General Trans Med Trucks - LR	392.050		\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-125	General Tools - LR	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-126	General Laboratory - LR	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-127	General Power Operated Equip. - LR	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-128	General Communication - LR	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-129	General Misc. Equip - LR	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-132	General Office Furniture - Iatan	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-133	General Office Furn Comp - Iatan	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-134	General Office Furn Software - Iatan	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-135	General Communications - Iatan	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-138	General Plant-Salvage and Removal-Retiremen			\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-141	Industrial Steam Land	310.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-142	Industrial Steam Structures	311.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-143	Industrial Steam Boiler Plant	312.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-144	Industrial Steam Accessory	315.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-145	Industrial Steam Distribution	375.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-146	Industrial Steam Mains	376.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-147	Industrial Steam CTY Gate	379.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-148	Industrial Steam Services	380.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-149	Industrial Steam Services- Other	381.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-152	Misc Intang - Cap Softwr- 5 yr	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-153	General Land - Electric Raytown	389.000		\$0		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
P-154	General Structures & Improv. Raytown	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-155	General Leasehold Improvements	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-156	General Office Furniture & Eq-Elec	391.000		\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
P-157	General Office Furn. - Raytown	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-158	General Office Furniture - Computer	391.020		\$140,256		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$140,256		\$0	
P-159	General Office Furn. Comp. - Raytown	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-160	General Office Furn Software	391.040		\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	
P-161	General Office Furn Software - Raytown	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-162	Gen Trans Heavy Trucks - Lake Road	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-163	Gen Trans Trailers Electric	392.040		\$0		\$0



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
P-164	General Stores Equipment- Elec	393.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-165	General Tools - Electric - ECORP	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-166	General Laboratory Equip - Lake Road	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-167	General Power Operated Equip Elec	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-168	General Communication Equip Elec	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-169	General Communication - Raytown	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-170	General Miscellaneous Electric Equipment	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-171	General Misc. Equip. - Raytown	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-174	ECORP-retirements-salvage not classified			\$0		\$0
	No Adjustment		\$0		\$0	
P-177	Land & Land Rights-UCU	389.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-178	Structures & Improvements-Electric	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-179	Structures & Improvements - Leased	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-180	Gen-Office Furniture & Equipment-Electric	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-181	Gen-Office 391.02 Gen Office Furniture-Compu	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-182	Gen-Office-Furn-Software	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-183	Gen-Office Furn-Sys Develop	391.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-184	Gen-Trans Equip-Auto-Electric	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-185	Gen-Trans Equip-Med Trucks-Electric	392.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-186	Gen Tools-Electric	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-187	Gen Laboratory Equip-Electric	395.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-188	Gen-Communication Equip-Electric	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-189	Gen Misc Equipment-Elect	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
<b>Total Plant Adjustments</b>				<b>\$115,636,226</b>		<b>\$0</b>

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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	\$216,964	20.00%	\$43,393
4	303.020	Misc. Intangible Cap Software - Lake Road	\$184,800	20.0000%	\$36,960
5		TOTAL PLANT INTANGIBLE	\$476,764		\$80,353
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	\$12,111,091	1.9000%	\$230,111
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	1.9000%	\$0
12	312.000	Steam Production Boiler Plant - LR	\$39,621,305	2.1600%	\$855,820
13	312.020	Steam Production Boiler AQC - LR	\$8,150,119	2.1600%	\$176,043
14	314.000	Steam Prod Turbogenerator - LR	\$15,883,619	2.3300%	\$370,088
15	315.000	Steam Production Access Equip - LR	\$3,098,788	2.3700%	\$73,441
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.3700%	\$10,366
17	316.000	Steam Prod Misc Power Plant - LR	\$384,646	2.9000%	\$11,155
18		TOTAL STEAM PROD - LAKE ROAD	\$79,718,221		\$1,727,024
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	\$5,665,497	1.8400%	\$104,245
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	0.0000%	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$97,791,773	2.0400%	\$1,994,952
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	2.0400%	\$9,287
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	2.3000%	\$245,002
26	315.000	Steam Prod Access Equip - Iatan 1	\$7,485,619	2.3400%	\$175,163
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$891,239	2.4900%	\$22,192
28		TOTAL STEAM PRODUCTION IATAN 1	\$123,190,878		\$2,550,841
29		STEAM PRODUCTION IATAN COMMON			
30	311.000	Steam Prod. Struct. Iatan Common	\$12,694,557	1.8400%	\$233,580
31	312.000	Steam Prod Boiler Plant Iatan Common	\$30,338,302	2.0400%	\$618,901
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$393,274	2.3000%	\$9,045
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$402,254	2.3400%	\$9,413
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$43,828,387		\$870,939
35		STEAM PRODUCTION IATAN 2			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36	303.020	Misc Intangible-Capitalized Software-5yr-latan 2	\$86,756	20.0000%	\$17,351
37	311.000	Steam Production-Structures-latan 2	\$11,525,378	1.8400%	\$212,067
38	312.000	Steam Production-Boiler Plant Equip.-latan 2	\$81,831,373	2.0400%	\$1,669,360
39	314.000	Steam Production-Turbogenerator-latan 2	\$10,607,143	2.3000%	\$243,964
40	315.000	Steam Production Accessory Equipment -latan 2	\$3,626,777	2.3400%	\$84,867
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$399,292	2.4900%	\$9,942
42		TOTAL STEAM PRODUCTION IATAN 2	\$108,076,719		\$2,237,551
43		TOTAL STEAM PRODUCTION	\$354,814,205		\$7,386,355
44		NUCLEAR PRODUCTION			
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0
46		HYDRAULIC PRODUCTION			
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
48		OTHER PRODUCTION			
49		OTHER PRODUCTION PLANT			
50	341.000	Other Prod Structures - Electric	\$1,477,027	1.7500%	\$25,848
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.0900%	\$18,698
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	4.7800%	\$523,765
53	344.000	Other Prod Generators - Electric	\$3,107,235	4.1100%	\$127,707
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.8400%	\$32,605
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$728,623
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$728,623
57		RETIREMENTS WORK IN PROGRESS			
58		Production-Salvage and Removal Retirements not classified	\$0	0.0000%	\$0
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
60		TOTAL PRODUCTION PLANT	\$372,109,069		\$8,114,978
61		TRANSMISSION PLANT			
62	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
63	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
64	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
65	352.000	Transmission Structures and Improvments	\$383,371	1.83%	\$7,016
66	353.000	Transmission Station Equipment	\$16,927,194	1.70%	\$287,762
67	353.000	Transmission Station Equip - Iatan	\$1,141,872	1.7000%	\$19,412
68	353.001	Transmission Station Equipment - Iatan 2	\$529,591	1.7000%	\$9,003
69	355.000	Transmission Poles & Fixtures	\$13,783,225	2.93%	\$403,848
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$332,693	2.93%	\$9,748
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$158	2.9300%	\$5
72	356.000	Transmission Overhead Conductors	\$8,205,904	2.32%	\$190,377
73	356.001	Transmission OH Conductors - Iatan 2	\$272,203	2.32%	\$6,315
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$129	2.3200%	\$3
75	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
76	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
77		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$43,582,758</b>		<b>\$934,553</b>
78		<b>RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>			
79		Transmission-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
80		<b>TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION</b>	<b>\$0</b>		<b>\$0</b>
81		<b>DISTRIBUTION PLANT</b>			
82	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
83	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
84	361.000	Distribution Structures and Improvements	\$2,444,058	1.61%	\$39,349
85	362.000	Distribution Station Equipment	\$37,363,570	2.08%	\$777,162
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	3.89%	\$1,377,930
87	365.000	Distribution Overhead Conductors	\$27,912,207	2.18%	\$608,486
88	366.000	Distribution Underground Circuits	\$8,664,194	1.70%	\$147,291
89	367.000	Distribution Underground Conductors	\$22,536,593	2.49%	\$561,161
90	368.000	Distribution Line Transformers	\$38,093,943	3.45%	\$1,314,241
91	369.010	Distribution Services - Overhead	\$4,407,640	3.64%	\$160,438
92	369.020	Distribution Services - Underground	\$11,028,699	3.05%	\$336,375
93	370.000	Distribution Services - Meters	\$8,084,740	2.00%	\$161,695
94	371.000	Distribution Customer Installation	\$5,095,797	5.12%	\$260,905
95	373.000	Distribution Street Light & Signals	\$5,858,570	3.18%	\$186,303
96		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$207,683,038</b>		<b>\$5,931,336</b>
97		<b>RETIREMENT WORK IN PROGRESS</b>			
98		Distribution-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
99		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
100		GENERAL PLANT			
101	389.000	General Land - Electric	\$728,769	0.00%	\$0
102	390.000	General Structures & Improv. - Electric	\$6,868,773	2.73%	\$187,518
103	391.000	General Office Furniture - Electric	\$130,144	5.00%	\$6,507
104	391.020	General Office Furn. Comp - Electric	-\$14,160	12.50%	-\$1,770
105	392.010	General Trans Light Trucks - Electric	\$295,421	11.25%	\$33,235
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	11.25%	\$371,699
107	392.040	General Trans Trailers - Electric	\$241,007	11.25%	\$27,113
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	11.25%	\$125,229
109	393.000	General Stores Equipment - Electric	\$46,208	4.00%	\$1,848
110	394.000	General Tools - Electric	\$1,292,250	4.00%	\$51,690
111	395.000	General Laboratory - Electric	\$385,107	3.30%	\$12,709
112	396.000	General Power Oper. Equip - Electric	\$492,155	4.45%	\$21,901
113	397.000	General Communication - Electric	\$5,487,707	3.70%	\$203,045
114	398.000	General Misc. Equip - Electric	\$28,856	4.00%	\$1,154
115		TOTAL GENERAL PLANT	\$20,399,377		\$1,041,878
116		GENERAL PLANT - LAKE ROAD			
117	390.000	General Structures - LR	\$3,156	2.7300%	\$86
118	391.000	General Office Furniture - LR	\$370,997	5.0000%	\$18,550
119	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
120	391.040	General Office Furniture Software - LR	\$43,925	11.1100%	\$4,880
121	392.000	General Trans Autos - LR	\$0	11.2500%	\$0
122	392.010	General Trans Light Trucks - LR	\$53,994	11.2500%	\$6,074
123	392.020	General Trans Heavy Trucks - LR	\$16,970	11.2500%	\$1,909
124	392.050	General Trans Med Trucks - LR	\$12,605	11.2500%	\$1,418
125	394.000	General Tools - LR	\$357,518	4.0000%	\$14,301
126	395.000	General Laboratory - LR	\$297,257	3.3000%	\$9,809
127	396.000	General Power Operated Equip. - LR	\$696,672	4.4500%	\$31,002
128	397.000	General Communication - LR	\$90,911	3.7000%	\$3,364
129	398.000	General Misc. Equip - LR	\$11,285	4.0000%	\$451
130		TOTAL GENERAL PLANT - LAKE ROAD	\$2,324,403		\$137,983
131		GENERAL PLANT - IATAN			
132	391.000	General Office Furniture - Iatan	\$1,693	5.0000%	\$85
133	391.020	General Office Furn Comp - Iatan	\$92,340	12.5000%	\$11,543
134	391.040	General Office Furn Software - Iatan	\$157,762	11.1100%	\$17,527
135	397.000	General Communications - Iatan	\$129,872	3.7000%	\$4,805
136		TOTAL GENERAL PLANT - IATAN	\$381,667		\$33,960
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
138		General Plant-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT			
141	310.090	Industrial Steam Land	\$0	0.0000%	\$0
142	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
143	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
144	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
145	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
146	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
147	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
148	380.090	Industrial Steam Services	\$0	0.0000%	\$0
149	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
151		ECORP PLANT			
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$105,147	0.0000%	\$0
153	389.000	General Land - Electric Raytown	\$6,069	0.0000%	\$0
154	390.000	General Structures & Improv. Raytown	\$1,823,006	2.2200%	\$40,471
155	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
156	391.000	General Office Furniture & Eq-Elec	\$250,852	5.0000%	\$12,543
157	391.000	General Office Furn. - Raytown	\$453,809	5.0000%	\$22,690
158	391.020	General Office Furniture - Computer	\$777,843	12.5000%	\$97,230
159	391.020	General Office Furn. Comp. - Raytown	\$518,666	12.5000%	\$64,833
160	391.040	General Office Furn Software	\$2,061,029	11.1100%	\$228,980
161	391.040	General Office Furn Software - Raytown	\$308,410	11.1100%	\$34,264
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	12.5000%	\$0
163	392.040	Gen Trans Trailers Electric	\$0	12.5000%	\$0
164	393.000	General Stores Equipment- Elec	\$2,003	4.0000%	\$80
165	394.000	General Tools - Electric - ECORP	\$3,731	4.0000%	\$149
166	395.000	General Laboratory Equip - Lake Road	\$0	3.3000%	\$0
167	396.000	General Power Operated Equip Elec	\$3,502	4.4500%	\$156
168	397.000	General Communication Equip Elec	\$75,851	3.7000%	\$2,806
169	397.000	General Communication - Raytown	\$133,133	3.7000%	\$4,926
170	398.000	General Miscellaneous Electric Equipment	\$4,759	4.0000%	\$190
171	398.000	General Misc. Equip. - Raytown	\$7,741	4.0000%	\$310
172		TOTAL ECORP PLANT	\$6,535,551		\$509,628
173		RETIREMENTS WORK IN PROGRESS-ECORP			
174		ECORP-retirements-salvage not classified	\$0	0.0000%	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS- ECORP	\$0		\$0
176		UCU COMMON GENERAL PLANT			



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**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
177	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
178	390.000	Structures & Improvements-Electric	\$0	0.0000%	\$0
179	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	0.0000%	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	0.0000%	\$0
182	391.040	Gen-Office-Furn-Software	\$0	0.0000%	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	0.0000%	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	0.0000%	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	0.0000%	\$0
186	394.000	Gen Tools-Electric	\$0	0.0000%	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	0.0000%	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	0.0000%	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	0.0000%	\$0
190		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
191		<b>Total Depreciation</b>	<b>\$653,492,627</b>		<b>\$16,784,669</b>

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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	\$147,780	R-3	\$0	\$147,780	100.0000%	\$0	\$147,780
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$147,780		\$0	\$147,780		\$0	\$147,780
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	\$6,368,833	R-10	\$0	\$6,368,833	80.3480%	\$0	\$5,117,230
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	\$25,765,075	R-12	\$0	\$25,765,075	70.5810%	\$0	\$18,185,248
13	312.020	Steam Production Boiler AQC - LR	\$6,178,961	R-13	\$0	\$6,178,961	70.5810%	\$0	\$4,361,172
14	314.000	Steam Prod Turbogenerator - LR	\$9,703,144	R-14	\$0	\$9,703,144	99.9570%	\$0	\$9,698,972
15	315.000	Steam Production Access Equip - LR	\$3,076,626	R-15	\$0	\$3,076,626	80.3480%	\$0	\$2,472,007
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	\$219,531	R-17	\$0	\$219,531	58.2000%	\$0	\$127,767
18		TOTAL STEAM PROD - LAKE ROAD	\$51,312,170		\$163,093	\$51,475,263		\$0	\$40,093,438
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	\$2,627,509	R-21	\$0	\$2,627,509	100.0000%	\$0	\$2,627,509
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$27,512,797	R-23	\$0	\$27,512,797	100.0000%	\$0	\$27,512,797
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$37,146	R-24	\$0	\$37,146	100.0000%	\$0	\$37,146
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,303,657	R-25	\$0	\$7,303,657	100.0000%	\$0	\$7,303,657
26	315.000	Steam Prod Access Equip - Iatan 1	\$4,570,984	R-26	-\$163,093	\$4,407,891	100.0000%	\$0	\$4,407,891
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$517,906	R-27	\$0	\$517,906	100.0000%	\$0	\$517,906
28		TOTAL STEAM PRODUCTION IATAN 1	\$42,582,342		-\$163,093	\$42,419,249		\$0	\$42,419,249
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$293,884	R-30	\$88,355	\$382,239	100.0000%	\$0	\$382,239
31	312.000	Steam Prod Boiler Plant Iatan Common	\$889,755	R-31	\$228,318	\$1,118,073	100.0000%	\$0	\$1,118,073
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$10,693	R-32	\$2,827	\$13,520	100.0000%	\$0	\$13,520
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$11,633	R-33	\$3,108	\$14,741	100.0000%	\$0	\$14,741
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$1,205,965		\$322,608	\$1,528,573		\$0	\$1,528,573
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	R-36	\$7,240	\$7,240	100.0000%	\$0	\$7,240
37	311.000	Steam Production-Structures-Iatan 2	\$0	R-37	\$87,763	\$87,763	100.0000%	\$0	\$87,763
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-38	\$664,555	\$664,555	100.0000%	\$0	\$664,555
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-39	\$82,996	\$82,996	100.0000%	\$0	\$82,996
40	315.000	Steam Production Accessory Equipment-Iatan 2	\$0	R-40	\$30,646	\$30,646	100.0000%	\$0	\$30,646
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-41	\$3,549	\$3,549	100.0000%	\$0	\$3,549
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$876,749	\$876,749		\$0	\$876,749
43		TOTAL STEAM PRODUCTION	\$95,100,477		\$1,199,357	\$96,299,834		\$0	\$84,918,009
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,340,094	R-50	\$0	\$1,340,094	100.0000%	\$0	\$1,340,094
51	342.000	Other Prod Fuel Holders - Electric	\$666,320	R-51	\$0	\$666,320	100.0000%	\$0	\$666,320
52	343.000	Other Prod Prime Movers - Electric	\$12,552,200	R-52	\$0	\$12,552,200	100.0000%	\$0	\$12,552,200
53	344.000	Other Prod Generators - Electric	\$3,503,137	R-53	\$0	\$3,503,137	100.0000%	\$0	\$3,503,137
54	345.000	Other Prod Accessory Equip - Electric	\$906,891	R-54	\$0	\$906,891	100.0000%	\$0	\$906,891
55		TOTAL OTHER PRODUCTION PLANT	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
56		TOTAL OTHER PRODUCTION	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	-\$1,100,798	R-58	\$0	-\$1,100,798	100.0000%	\$0	-\$1,100,798
59		TOTAL RETIREMENTS WORK IN PROGRESS	-\$1,100,798		\$0	-\$1,100,798		\$0	-\$1,100,798
60		TOTAL PRODUCTION PLANT	\$112,968,321		\$1,199,357	\$114,167,678		\$0	\$102,785,853
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.010	Transmission Land Rights - Electric	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	350.040	Transmission Land Rights - Depreciable	\$3,901	R-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$199,727	R-65	\$0	\$199,727	100.0000%	\$0	\$199,727
66	353.000	Transmission Station Equipment	\$6,863,450	R-66	\$0	\$6,863,450	100.0000%	\$0	\$6,863,450
67	353.000	Transmission Station Equip - Iatan	\$11,922	R-67	\$0	\$11,922	100.0000%	\$0	\$11,922
68	353.001	Transmission Station Equipment - Iatan 2	\$0	R-68	\$4,094	\$4,094	100.0000%	\$0	\$4,094
69	355.000	Transmission Poles & Fixtures	\$8,324,974	R-69	\$0	\$8,324,974	100.0000%	\$0	\$8,324,974
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	R-70	\$6,449	\$6,449	100.0000%	\$0	\$6,449
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	R-71	\$1	\$1	100.0000%	\$0	\$1
72	356.000	Transmission Overhead Conductors	\$6,288,153	R-72	\$0	\$6,288,153	100.0000%	\$0	\$6,288,153
73	356.001	Transmission OH Conductors - Iatan 2	\$0	R-73	\$4,178	\$4,178	100.0000%	\$0	\$4,178
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	357.000	Transmission Underground Conduit	\$5,306	R-75	\$0	\$5,306	100.0000%	\$0	\$5,306
76	358.000	Transmission Underground Conductors	\$31,439	R-76	\$0	\$31,439	100.0000%	\$0	\$31,439
77		TOTAL TRANSMISSION PLANT	\$21,728,872		\$14,722	\$21,743,594		\$0	\$21,743,594
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	-\$129,694	R-79	\$0	-\$129,694	100.0000%	\$0	-\$129,694
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$129,694		\$0	-\$129,694		\$0	-\$129,694
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$0	R-82	\$0	\$0	100.0000%	\$0	\$0
83	360.010	Distribution Land Rights - Electric	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	361.000	Distribution Structures and Improvements	\$503,894	R-84	\$0	\$503,894	100.0000%	\$0	\$503,894
85	362.000	Distribution Station Equipment	\$17,948,421	R-85	\$0	\$17,948,421	100.0000%	\$0	\$17,948,421
86	364.000	Distribution Poles, Towers, and Fixtures	\$16,650,916	R-86	\$0	\$16,650,916	100.0000%	\$0	\$16,650,916
87	365.000	Distribution Overhead Conductors	\$10,498,634	R-87	\$0	\$10,498,634	100.0000%	\$0	\$10,498,634
88	366.000	Distribution Underground Circuits	\$2,103,027	R-88	\$0	\$2,103,027	100.0000%	\$0	\$2,103,027
89	367.000	Distribution Underground Conductors	\$5,194,994	R-89	\$0	\$5,194,994	100.0000%	\$0	\$5,194,994
90	368.000	Distribution Line Transformers	\$20,409,107	R-90	\$0	\$20,409,107	100.0000%	\$0	\$20,409,107
91	369.010	Distribution Services - Overhead	\$3,464,226	R-91	\$0	\$3,464,226	100.0000%	\$0	\$3,464,226
92	369.020	Distribution Services - Underground	\$5,203,186	R-92	\$0	\$5,203,186	100.0000%	\$0	\$5,203,186
93	370.000	Distribution Services - Meters	\$4,936,375	R-93	\$0	\$4,936,375	100.0000%	\$0	\$4,936,375
94	371.000	Distribution Customer Installation	\$2,507,309	R-94	\$0	\$2,507,309	100.0000%	\$0	\$2,507,309
95	373.000	Distribution Street Light & Signals	\$2,554,157	R-95	\$0	\$2,554,157	100.0000%	\$0	\$2,554,157
96		TOTAL DISTRIBUTION PLANT	\$91,974,246		\$0	\$91,974,246		\$0	\$91,974,246
97		RETIREMENT WORK IN PROGRESS							
98		Distribution-Salvage and Removal- Retirements not classified	-\$1,392,925	R-98	\$0	-\$1,392,925	100.0000%	\$0	-\$1,392,925
99		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,392,925		\$0	-\$1,392,925		\$0	-\$1,392,925

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
100		<b>GENERAL PLANT</b>							
101	389.000	General Land - Electric	\$0	R-101	\$0	\$0	100.0000%	\$0	\$0
102	390.000	General Structures & Improv. - Electric	\$2,090,640	R-102	\$0	\$2,090,640	100.0000%	\$0	\$2,090,640
103	391.000	General Office Furniture - Electric	-\$120,171	R-103	-\$178,753	-\$298,924	100.0000%	\$0	-\$298,924
104	391.020	General Office Furn. Comp - Electric	\$513,056	R-104	-\$966,815	-\$453,759	100.0000%	\$0	-\$453,759
105	392.010	General Trans Light Trucks - Electric	\$119,357	R-105	\$0	\$119,357	100.0000%	\$0	\$119,357
106	392.020	General Trans Heavy Trucks - Electric	\$1,321,860	R-106	\$0	\$1,321,860	100.0000%	\$0	\$1,321,860
107	392.040	General Trans Trailers - Electric	\$254,564	R-107	\$0	\$254,564	100.0000%	\$0	\$254,564
108	392.050	General Trans Med Trucks - Electric	\$422,956	R-108	\$0	\$422,956	100.0000%	\$0	\$422,956
109	393.000	General Stores Equipment - Electric	\$105,529	R-109	-\$51,233	\$54,296	100.0000%	\$0	\$54,296
110	394.000	General Tools - Electric	\$1,009,325	R-110	-\$274,980	\$734,345	100.0000%	\$0	\$734,345
111	395.000	General Laboratory - Electric	\$269,758	R-111	-\$76,997	\$192,761	100.0000%	\$0	\$192,761
112	396.000	General Power Oper. Equip - Electric	\$135,340	R-112	\$0	\$135,340	100.0000%	\$0	\$135,340
113	397.000	General Communication - Electric	\$371,327	R-113	-\$363,182	\$8,145	100.0000%	\$0	\$8,145
114	398.000	General Misc. Equip - Electric	\$35,520	R-114	-\$10,736	\$24,784	100.0000%	\$0	\$24,784
115		<b>TOTAL GENERAL PLANT</b>	<b>\$6,529,061</b>		<b>-\$1,922,696</b>	<b>\$4,606,365</b>		<b>\$0</b>	<b>\$4,606,365</b>
116		<b>GENERAL PLANT - LAKE ROAD</b>							
117	390.000	General Structures - LR	\$2,331	R-117	\$0	\$2,331	80.3480%	\$0	\$1,873
118	391.000	General Office Furniture - LR	\$243,915	R-118	\$0	\$243,915	80.3480%	\$0	\$195,981
119	391.020	General Office Furniture Computer - LR	\$455,635	R-119	\$0	\$455,635	80.3480%	\$0	\$366,094
120	391.040	General Office Furniture Software - LR	\$175,344	R-120	-\$167,573	\$7,771	80.3480%	\$0	\$6,244
121	392.000	General Trans Autos - LR	\$0	R-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$22,053	R-122	\$0	\$22,053	80.3480%	\$0	\$17,719
123	392.020	General Trans Heavy Trucks - LR	\$22,309	R-123	\$0	\$22,309	80.3480%	\$0	\$17,925
124	392.050	General Trans Med Trucks - LR	\$16,190	R-124	\$0	\$16,190	80.3480%	\$0	\$13,008
125	394.000	General Tools - LR	\$335,346	R-125	\$0	\$335,346	80.3480%	\$0	\$269,444
126	395.000	General Laboratory - LR	\$262,135	R-126	\$0	\$262,135	80.3480%	\$0	\$210,620
127	396.000	General Power Operated Equip. - LR	\$174,655	R-127	\$0	\$174,655	80.3480%	\$0	\$140,332
128	397.000	General Communication - LR	\$2,944	R-128	\$0	\$2,944	80.3480%	\$0	\$2,365
129	398.000	General Misc. Equip - LR	\$9,608	R-129	\$0	\$9,608	80.3480%	\$0	\$7,720
130		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$1,722,465</b>		<b>-\$167,573</b>	<b>\$1,554,892</b>		<b>\$0</b>	<b>\$1,249,325</b>
131		<b>GENERAL PLANT - IATAN</b>							
132	391.000	General Office Furniture - Iatan	\$1,657	R-132	\$0	\$1,657	100.0000%	\$0	\$1,657
133	391.020	General Office Furn Comp - Iatan	\$37,433	R-133	\$0	\$37,433	100.0000%	\$0	\$37,433
134	391.040	General Office Furn Software - Iatan	\$166,525	R-134	\$0	\$166,525	100.0000%	\$0	\$166,525
135	397.000	General Communications - Iatan	\$47,760	R-135	\$0	\$47,760	100.0000%	\$0	\$47,760
136		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$253,375</b>		<b>\$0</b>	<b>\$253,375</b>		<b>\$0</b>	<b>\$253,375</b>
137		<b>RETIREMENTS WORK IN PROGRESS- GENERAL PLANT</b>							
138		General Plant-Salvage and Removal- Retirements not classified	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139		<b>TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
140		<b>INDUSTRIAL STEAM PRODUCTION PLANT</b>							
141	310.090	Industrial Steam Land	\$0	R-141	\$0	\$0	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	-\$5,891	R-142	\$0	-\$5,891	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$93,731	R-143	\$0	\$93,731	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	-\$35,231	R-144	\$0	-\$35,231	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$52,658	R-145	\$0	\$52,658	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,028,654	R-146	\$0	\$1,028,654	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$264,475	R-147	\$0	\$264,475	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$97,916	R-148	\$0	\$97,916	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$235,431	R-149	\$0	\$235,431	0.0000%	\$0	\$0
150		<b>TOTAL INDUSTRIAL STEAM PRODUCTION PLANT</b>	<b>\$1,731,743</b>		<b>\$0</b>	<b>\$1,731,743</b>		<b>\$0</b>	<b>\$0</b>
151		<b>ECORP PLANT</b>							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$34,461	R-152	\$0	\$34,461	80.3480%	\$0	\$27,689
153	389.000	General Land - Electric Raytown	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	390.000	General Structures & Improv. Raytown	-\$66,143	R-154	\$0	-\$66,143	80.3480%	\$0	-\$53,145
155	390.050	General Leasehold Improvements	\$0	R-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$38,792	R-156	-\$5,819	\$32,973	80.3480%	\$0	\$26,493
157	391.000	General Office Furn. - Raytown	\$72,256	R-157	\$0	\$72,256	80.3480%	\$0	\$58,056
158	391.020	General Office Furniture - Computer	\$854,146	R-158	-\$140,256	\$713,890	80.3480%	\$0	\$573,596

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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
159	391.020	General Office Furn. Comp. - Raytown	\$581,709	R-159	\$0	\$581,709	80.3480%	\$0	\$467,392
160	391.040	General Office Furn Software	\$2,297,352	R-160	-\$1,868,058	\$429,294	80.3480%	\$0	\$344,929
161	391.040	General Office Furn Software - Raytown	\$210,809	R-161	\$0	\$210,809	80.3480%	\$0	\$169,381
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	R-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,585	R-164	\$0	\$2,585	80.3480%	\$0	\$2,077
165	394.000	General Tools - Electric - ECRP	\$4,934	R-165	\$0	\$4,934	80.3480%	\$0	\$3,964
166	395.000	General Laboratory Equip - Lake Road	\$0	R-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,698	R-167	\$0	\$4,698	80.3480%	\$0	\$3,775
168	397.000	General Communication Equip Elec	-\$71,411	R-168	\$0	-\$71,411	80.3480%	\$0	-\$57,377
169	397.000	General Communication - Raytown	-\$77,195	R-169	\$0	-\$77,195	80.3480%	\$0	-\$62,025
170	398.000	General Miscellaneous Electric Equipment	\$5,923	R-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,487	R-171	\$0	\$9,487	80.3480%	\$0	\$7,623
172		TOTAL ECRP PLANT	\$3,902,403		-\$2,014,133	\$1,888,270		\$0	\$1,517,187
173		RETIREMENTS WORK IN PROGRESS-ECRP							
174		ECRP-retirements-salvage not classified	\$621	R-174	\$0	\$621	100.0000%	\$0	\$621
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECRP	\$621		\$0	\$621		\$0	\$621
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	R-177	\$0	\$0	80.3480%	\$0	\$0
178	390.000	Structures & Improvements-Electric	-\$9,484	R-178	\$0	-\$9,484	80.3480%	\$0	-\$7,620
179	390.050	Structures & Improvements - Leased	-\$5,453	R-179	\$0	-\$5,453	80.3480%	\$0	-\$4,381
180	391.000	Gen-Office Furniture & Equipment-Electric	-\$66,320	R-180	\$0	-\$66,320	80.3480%	\$0	-\$53,287
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	-\$1,652,394	R-181	\$0	-\$1,652,394	80.3480%	\$0	-\$1,327,666
182	391.040	Gen-Office-Furn-Software	-\$1,553,646	R-182	\$0	-\$1,553,646	80.3480%	\$0	-\$1,248,323
183	391.050	Gen-Office Furn-Sys Develop	-\$897,861	R-183	\$0	-\$897,861	80.3480%	\$0	-\$721,413
184	392.000	Gen-Trans Equip-Auto-Electric	-\$55	R-184	\$0	-\$55	80.3480%	\$0	-\$44
185	392.050	Gen-Trans Equip-Med Trucks-Electric	-\$491	R-185	\$0	-\$491	80.3480%	\$0	-\$395
186	394.000	Gen Tools-Electric	-\$5,196	R-186	\$0	-\$5,196	80.3480%	\$0	-\$4,175
187	395.000	Gen Laboratory Equip-Electric	-\$3,467	R-187	\$0	-\$3,467	80.3480%	\$0	-\$2,786
188	397.000	Gen-Communication Equip-Electric	-\$526,602	R-188	\$0	-\$526,602	80.3480%	\$0	-\$423,114
189	398.000	Gen Misc Equipment-Elect	-\$23,513	R-189	\$0	-\$23,513	80.3480%	\$0	-\$18,892
190		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$3,812,096
191		TOTAL DEPRECIATION RESERVE	\$234,691,786		-\$2,890,323	\$231,801,463		\$0	\$218,943,631

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Intangible Plant Organization Electric	301.000		\$0		0
	No Adjustment		\$0		\$0	
R-3	Misc. Intangible Cap Software - Iatan	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-4	Misc. Intangible Cap Software - Lake Road	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-9	Steam Production Land Elec - LR	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-10	Steam Production Structures - LR	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-11	Steam Prod. Struct. Lease Impr - LR	311.010		\$0		\$0
	No Adjustment		\$0		\$0	
R-12	Steam Production Boiler Plant - LR	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-13	Steam Production Boiler AQC - LR	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-14	Steam Prod Turbogenerator - LR	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-15	Steam Production Access Equip - LR	315.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-16	Steam Prod. Equip. - GSU	315.000		\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		\$163,093		\$0	
R-17	Steam Prod Misc Power Plant - LR	316.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-20	Steam Production Land - Iatan 1	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-21	Steam Production Structures - Iatan 1	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-22	Steam Production Structures - Iatan 1 regulatc			\$0		\$0
	No Adjustment		\$0		\$0	
R-23	Steam Production Boiler Plant - Iatan 1	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-24	Steam Prod Boiler AQC - Iatan 1	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-25	Steam Prod Turbogenerator - Iatan 1	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-26	Steam Prod Access Equip - Iatan 1	315.000		\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		-\$163,093		\$0	
R-27	Steam Prod Misc Power Plant - Iatan 1	316.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-30	Steam Prod. Struct. Iatan Common	311.000		\$88,355		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$88,355		\$0	
R-31	Steam Prod Boiler Plant Iatan Common	312.000		\$228,318		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$228,318		\$0	
R-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$2,827		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$2,827		\$0	
R-33	Steam Prod Accessory Electrical Iatan Commc	315.000		\$3,108		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Maiors)		\$3,108		\$0	
R-36	Misc Intangible-Capitalized Software-5yr-Iatan	303.020		\$7,240		\$0



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$7,240		\$0	
R-37	<b>Steam Production-Structures-Iatan 2</b>	311.000		<b>\$87,763</b>		<b>\$0</b>
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$87,763		\$0	
R-38	<b>Steam Production-Boiler Plant Equip.-Iatan 2</b>	312.000		<b>\$664,555</b>		<b>\$0</b>
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$664,555		\$0	
R-39	<b>Steam Production-Turbogenerator-Iatan 2</b>	314.000		<b>\$82,996</b>		<b>\$0</b>
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$82,996		\$0	
R-40	<b>Steam Production Accessory Equipment - Iatan 2</b>	315.000		<b>\$30,646</b>		<b>\$0</b>
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$30,646		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-41	Steam Production-Misc Power Plant Equipme	316.000		\$3,549		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$3,549		\$0	
R-50	Other Prod Structures - Electric	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-51	Other Prod Fuel Holders - Electric	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-52	Other Prod Prime Movers - Electric	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-53	Other Prod Generators - Electric	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-54	Other Prod Accessory Equip - Electric	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-58	Production-Salvage and Removal Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
R-62	Transmission Land - Electric	350.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-63	Transmission Land Rights - Electric	350.010		\$0		\$0
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-64	Transmission Land Rights - Depreciable No Adjustment	350.040		\$0		\$0
R-65	Transmission Structures and Improvements 1. No Adjustment	352.000		\$0		\$0
R-66	Transmission Station Equipment No Adjustment	353.000		\$0		\$0
R-67	Transmission Station Equip - Iatan No Adjustment	353.000		\$0		\$0
R-68	Transmission Station Equipment - Iatan 2 1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors) 2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)	353.001		\$4,094		\$0
R-69	Transmission Poles & Fixtures No Adjustment	355.000		\$0		\$0
R-70	Transmission Poles and Fixtures - Iatan 2-Inte 1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors) 2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)	355.001		\$6,449		\$0
R-71	Transmission Poles and Fixtures-Iatan 2-Subs	355.002		\$1		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$1		\$0	
R-72	<b>Transmission Overhead Conductors</b>	<b>356.000</b>		<b>\$0</b>		<b>\$0</b>
	1. No Adjustment		\$0		\$0	
R-73	<b>Transmission OH Conductors - Iatan 2</b>	<b>356.001</b>		<b>\$4,178</b>		<b>\$0</b>
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$4,178		\$0	
R-74	<b>Transmission OH Cond &amp; Devices-Iatan 2-Sub</b>	<b>356.002</b>		<b>\$0</b>		<b>\$0</b>
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$0		\$0	
R-75	<b>Transmission Underground Conduit</b>	<b>357.000</b>		<b>\$0</b>		<b>\$0</b>
	No Adjustment		\$0		\$0	
R-76	<b>Transmission Underground Conductors</b>	<b>358.000</b>		<b>\$0</b>		<b>\$0</b>
	No Adjustment		\$0		\$0	
R-79	<b>Transmission-Salvage and Removal-Retiremen</b>			<b>\$0</b>		<b>\$0</b>

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-82	Distribution Land - Electric	360.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-83	Distribution Land Rights - Electric	360.010		\$0		\$0
	No Adjustment		\$0		\$0	
R-84	Distribution Structures and Improvements	361.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-85	Distribution Station Equipment	362.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-86	Distribution Poles, Towers, and Fixtures	364.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-87	Distribution Overhead Conductors	365.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-88	Distribution Underground Circuits	366.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-89	Distribution Underground Conductors	367.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-90	Distribution Line Transformers	368.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-91	Distribution Services - Overhead	369.010		\$0		\$0
	1. No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-92	Distribution Services - Underground	369.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-93	Distribution Services - Meters	370.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-94	Distribution Customer Installation	371.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-95	Distribution Street Light & Signals	373.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-98	Distribution-Salvage and Removal-Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
R-101	General Land - Electric	389.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-102	General Structures & Improv. - Electric	390.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-103	General Office Furniture - Electric	391.000		-\$178,753		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753		\$0	
R-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-105	General Trans Light Trucks - Electric	392.010		\$0		\$0
	No Adjustment		\$0		\$0	
R-106	General Trans Heavy Trucks - Electric	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-107	General Trans Trailers - Electric	392.040		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-108	General Trans Med Trucks - Electric	392.050		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-109	General Stores Equipment - Electric	393.000		-\$51,233		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
R-110	General Tools - Electric	394.000		-\$274,980		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
R-111	General Laboratory - Electric	395.000		-\$76,997		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
R-112	General Power Oper. Equip - Electric	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-113	General Communication - Electric	397.000		-\$363,182		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
R-117	General Structures - LR	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-118	General Office Furniture - LR	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-119	General Office Furniture Computer - LR	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
R-121	General Trans Autos - LR	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-122	General Trans Light Trucks - LR	392.010		\$0		\$0
	No Adjustment		\$0		\$0	
R-123	General Trans Heavy Trucks - LR	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-124	General Trans Med Trucks - LR	392.050		\$0		\$0
	No Adjustment		\$0		\$0	



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-125	General Tools - LR	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-126	General Laboratory - LR	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-127	General Power Operated Equip. - LR	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-128	General Communication - LR	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-129	General Misc. Equip - LR	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-132	General Office Furniture - Iatan	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-133	General Office Furn Comp - Iatan	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-134	General Office Furn Software - Iatan	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-135	General Communications - Iatan	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-138	General Plant-Salvage and Removal-Retiremer			\$0		\$0
	No Adjustment		\$0		\$0	
R-141	Industrial Steam Land	310.090		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-142	Industrial Steam Structures	311.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-143	Industrial Steam Boiler Plant	312.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-144	Industrial Steam Accessory	315.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-145	Industrial Steam Distribution	375.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-146	Industrial Steam Mains	376.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-147	Industrial Steam CTY Gate	379.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-148	Industrial Steam Services	380.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-149	Industrial Steam Services- Other	381.090		\$0		\$0
	No Adjustment		\$0		\$0	
R-152	Misc Intang - Cap Softwr- 5 yr	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-153	General Land - Electric Raytown	389.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-154	General Structures & Improv. Raytown	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-155	General Leasehold Improvements	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-156	General Office Furniture & Eq-Elec	391.000		-\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
R-157	General Office Furn. - Raytown	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-158	General Office Furniture - Computer	391.020		-\$140,256		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$140,256		\$0	
R-159	General Office Furn. Comp. - Raytown	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-160	General Office Furn Software	391.040		-\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	
R-161	General Office Furn Software - Raytown	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-162	Gen Trans Heavy Trucks - Lake Road	392.020		\$0		\$0
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-163	Gen Trans Trailers Electric	392.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-164	General Stores Equipment- Elec	393.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-165	General Tools - Electric - ECORP	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-166	General Laboratory Equip - Lake Road	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-167	General Power Operated Equip Elec	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-168	General Communication Equip Elec	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-169	General Communication - Raytown	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-170	General Miscellaneous Electric Equipment	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-171	General Misc. Equip. - Raytown	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-174	ECORP-retirements-salvage not classified			\$0		\$0
	No Adjustment		\$0		\$0	
R-177	Land & Land Rights-UCU	389.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-178	Structures & Improvements-Electric	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-179	Structures & Improvements - Leased	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-180	Gen-Office Furniture & Equipment-Electric	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-181	Gen-Office 391.02 Gen Office Furniture-Compt	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-182	Gen-Office-Furn-Software	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-183	Gen-Office Furn-Sys Develop	391.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-184	Gen-Trans Equip-Auto-Electric	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-185	Gen-Trans Equip-Med Trucks-Electric	392.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-186	Gen Tools-Electric	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-187	Gen Laboratory Equip-Electric	395.000		\$0		\$0

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A	B	C	D	E	E	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	No Adjustment		\$0			\$0
R-188	Gen-Communication Equip-Electric	397.000		\$0		\$0
	No Adjustment		\$0			\$0
R-189	Gen Misc Equipment-Elect	398.000		\$0		\$0
	No Adjustment		\$0			\$0
<b>Total Reserve Adjustments</b>				<b>-\$2,890,323</b>		<b>\$0</b>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G GWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$9,133,446	24.45	13.85	10.60	0.029030	\$265,144
3	Federal, State & City Income Tax Withheld	\$3,888,128	24.45	13.63	10.82	0.029644	\$115,260
4	Other Employee Withholdings	\$3,283,784	24.25	13.63	10.62	0.029096	\$95,545
5	FICA Taxes Withheld-Employee	\$1,451,801	24.45	13.77	10.68	0.029260	\$42,480
6	Accrued Vacation	\$887,620	24.25	344.83	-320.58	-0.878301	-\$779,598
7	Sibley Coal	\$13,279,402	24.45	17.39	7.06	0.019342	\$256,850
8	Jeffrey Coal	\$4,650,844	24.45	16.64	7.81	0.021397	\$99,514
9	Iatan Coal	\$7,134,365	24.45	43.69	-19.24	-0.052703	-\$376,002
10	Lake Road Coal & Freight	\$3,015,186	24.25	20.37	3.88	0.010630	\$32,051
11	Fuel - Purchased Gas	\$3,193,670	24.25	39.83	-15.58	-0.042685	-\$136,322
12	Fuel - Purchased Oil	\$1,829	24.25	39.83	-15.58	-0.042685	-\$78
13	Purchased Power	\$11,996,663	24.25	34.50	-10.25	-0.028082	-\$336,890
14	Injuries and Damages	\$289,974	24.25	31.45	-7.20	-0.019726	-\$5,720
15	Pension Fund Payments	\$1,100,735	24.25	51.74	-27.49	-0.075315	-\$82,902
16	OPEB Expenses	\$1,236,214	24.45	178.44	-153.99	-0.421890	-\$521,546
17	Cash Vouchers	\$39,019,426	24.45	30.00	-5.55	-0.015205	-\$593,290
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$103,563,087</b>					<b>-\$1,925,504</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$1,451,801	24.45	13.63	10.82	0.029644	\$43,037
21	Federal/State Unemployment Taxes	\$70,306	24.45	75.88	-51.43	-0.140904	-\$9,906
22	City Franchise Taxes	\$3,847,474	7.25	38.63	-31.38	-0.085973	-\$330,779
23	Corporate Franchise Taxes	\$112,732	24.45	-76.00	100.45	0.275205	\$31,024
24	Property Tax	\$5,794,495	24.45	182.07	-157.62	-0.431836	-\$2,502,272
25	<b>TOTAL TAXES</b>	<b>\$11,276,808</b>					<b>-\$2,768,896</b>
26	<b>OTHER EXPENSES</b>						
27	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
28	<b>TOTAL OTHER EXPENSES</b>	<b>\$3,198,288</b>					<b>-\$129,246</b>
29	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$4,823,646</b>
30	<b>TAX OFFSET FROM RATE BASE</b>						
31	Federal Tax Offset	\$4,838,460	24.45	45.63	-21.18	-0.058027	-\$280,761
32	State Tax Offset	\$760,329	24.45	45.63	-21.18	-0.058027	-\$44,120
33	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
34	Interest Expense Offset	\$15,467,482	24.45	86.55	-62.10	-0.170137	-\$2,631,591
35	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$21,066,271</b>					<b>-\$2,956,472</b>
36	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$7,780,118</b>

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Income Statement

Line Number	Category Description	B Total Test Year		C Test Year		D Test Year		E Adjustments		F Total Company Adjusted		G Jurisdictional Adjustments		H MO Final Adj Jurisdictional		I MO Juris. Labor		J MO Juris. Non Labor	
		Year	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Adjusted	Jurisdictional Adjustments	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional
1	TOTAL OPERATING REVENUES	\$149,708,220		See Note (1)	See Note (1)	See Note (1)		See Note (1)		\$149,708,220		\$13,943,262		\$147,625,845	See Note (1)		See Note (1)		See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179		\$9,061,787	\$72,085,392	-\$6,778,924	\$74,368,255	-\$2,034,978		\$68,502,769		-\$2,034,978		\$68,502,769	\$9,022,120		\$59,480,649		\$59,480,649
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867		\$549,645	\$4,264,222	\$544,619	\$5,358,486	\$0		\$5,358,486		\$0		\$5,358,486	\$619,440		\$4,739,046		\$4,739,046
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737		\$2,924,914	\$4,199,823	\$460,784	\$7,585,521	\$0		\$7,585,521		\$0		\$7,585,521	\$3,388,210		\$4,056,733		\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202		\$1,677,306	\$1,422,896	\$438,658	\$3,538,860	-\$129,362		\$3,409,498		-\$129,362		\$3,409,498	\$1,907,112		\$1,502,386		\$1,502,386
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019		\$162,274	\$145,745	\$112,051	\$420,070	\$239,452		\$659,522		\$239,452		\$659,522	\$190,574		\$468,948		\$468,948
7	TOTAL SALES EXPENSES	\$102,214		\$81,843	\$20,371	\$10,226	\$112,440	\$0		\$112,440		\$0		\$112,440	\$92,231		\$20,209		\$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		\$2,011,025		\$18,075,429	\$3,852,067		\$14,223,362		\$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		\$3,446,040		\$16,784,669	See Note (1)		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		\$121,146		\$1,710,582	\$0		\$1,710,582		\$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		\$0		\$7,596,477	\$181,307		\$7,415,170		\$7,415,170
12	TOTAL OPERATING EXPENSE	\$134,953,066		\$17,880,918	\$103,645,210	-\$3,334,921	\$131,618,145	\$3,653,323		\$129,654,815		\$3,653,323		\$129,654,815	\$19,253,061		\$93,617,085		\$93,617,085
13	NET INCOME BEFORE TAXES	\$14,755,154		\$0	\$0	\$0	\$18,090,075	\$10,289,939		\$17,971,030		\$10,289,939		\$17,971,030	\$0		\$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		-\$6,636,364		\$0	See Note (1)		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		\$0		\$6,635,243	See Note (1)		See Note (1)		See Note (1)
16	NET OPERATING INCOME	\$1,483,547		\$0	\$0	\$0	\$4,818,468	\$16,926,303		\$11,335,787		\$16,926,303		\$11,335,787	\$0		\$0		\$0

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



Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E 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. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$6,686,484	\$139,463,577		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3	\$516,585	\$516,585	100.0000%	-\$516,585	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4	-\$6,314,729	-\$6,314,729	100.0000%	\$6,314,729	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949				\$126,978,949			\$12,484,628	\$139,463,577		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7	\$0	\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8	\$357,537	\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9	\$1,059,039	\$1,059,039	100.0000%	\$3,463,678	\$4,542,717		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,034,979			Rev-10	\$2,034,979	\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11	\$132,503	\$132,503	100.0000%	\$9,935	\$142,438		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12	\$250,136	\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13	\$155,074	\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14	\$442,050	\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15	\$226,128	\$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	\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - OCA	-\$2,046,333			Rev-17	-\$2,046,333	-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18	\$2,046,188	\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271				\$22,729,271			\$1,456,634	\$8,162,288		
Rev-20		TOTAL OPERATING REVENUES	\$148,708,220				\$148,708,220			\$13,943,262	\$147,825,645		
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	\$108,680	\$1,018,003	84.9420%	\$0	\$864,712	\$667,682	\$197,030
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$4,096,133	\$29,930,432	100.0000%	\$0	\$29,930,432	\$165,835	\$29,764,597
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$27,552	\$2,125,628	100.0000%	\$0	\$2,125,628	\$1,306,617	\$819,011
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	\$280,926	\$513,096	100.0000%	\$0	\$513,096	\$0	\$513,096
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	\$571,119	\$4,132,597	84.9420%	\$0	\$3,510,310	\$1,916,344	\$1,593,966
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	0.0000%	\$0	\$0	\$0	\$0
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$154,010	\$1,154,650	84.9420%	\$0	\$860,782	\$714,981	\$265,801
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$108,287	\$2,241,737	84.9420%	\$0	\$1,904,177	\$795,139	\$1,109,038
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	\$170,670	\$544,570	100.0000%	\$0	\$544,570	\$0	\$544,570
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		\$5,517,377	\$45,759,755	100.0000%	-\$1,640,900	\$41,607,161	\$5,566,598	\$36,040,563
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$154,815	\$1,223,201	84.9420%	\$0	\$1,039,011	\$949,533	\$89,478
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,752	\$378,477	E-25	\$187,175	\$799,404	84.9420%	\$0	\$679,030	\$223,754	\$455,276
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$915,909	\$5,174,763	84.9420%	\$0	\$4,395,548	\$1,292,771	\$3,102,777

EXHIBIT 3 (L&P)

Line Number	Account Number	Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$219,254	\$1,411,476	84.9420%	\$0	\$1,198,936	\$235,267	\$963,669
28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$99,768	\$149,389	84.9420%	\$0	\$126,894	\$27,252	\$99,652
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,576,921	\$8,758,233		\$0	\$7,439,419	\$2,728,557	\$4,710,862
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,418,420	\$39,007,270		\$7,094,298	\$54,517,968		-\$1,640,900	\$49,046,580	\$8,295,155	\$40,751,425
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	\$3,156,132	\$3,218,043	100.0000%	\$0	\$3,218,043	\$4,869	\$3,213,174
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$87,217	\$159,292	100.0000%	\$0	\$159,292	\$0	\$159,292
40	547.033	Fuel Off-System Inter-Unit (bk11)	\$37,228	\$0	\$37,228	E-40	\$37,228	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	\$24,706	\$221,899	100.0000%	\$0	\$221,899	\$219,366	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	\$1,838	\$1,838	100.0000%	\$0	\$1,838	\$1,601	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$3,266,235	\$3,638,307		-\$37,228	\$3,601,079	\$225,836	\$3,375,243
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	-\$1,021	\$15,461	100.0000%	\$0	\$15,461	\$13,349	\$2,112
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	\$128,716	\$406,020	100.0000%	\$0	\$406,020	\$57,095	\$348,925
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	\$645	\$5,590	100.0000%	\$0	\$5,590	\$4,894	\$696
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		\$128,340	\$427,071		\$0	\$427,071	\$75,338	\$351,733
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$3,393,575	\$4,068,378		-\$37,228	\$4,028,150	\$301,174	\$3,726,976
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	-\$8,677,853	\$3,948,451	100.0000%	\$0	\$3,948,451	\$0	\$3,948,451
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	-\$10,037,061	-\$2,467,061	100.0000%	\$0	-\$2,467,061	\$0	-\$2,467,061
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	\$1,400,655	\$2,558,693	100.0000%	\$0	\$2,558,693	\$0	\$2,558,693
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%	\$0	\$356,850	\$0	\$356,850
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	\$19,024	\$244,940	100.0000%	\$0	\$244,940	\$170,541	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,584	\$361,773	E-61	\$28,438	\$616,805	100.0000%	\$0	\$616,805	\$255,250	\$361,555
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$17,266,797	\$15,784,889		-\$356,850	\$15,428,039	\$425,791	\$15,002,248
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		-\$6,778,924	\$74,368,255		-\$2,034,978	\$68,502,769	\$9,022,120	\$59,480,649
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E 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. Non Labor
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	\$14,776	\$209,193	100.0000%	\$0	\$209,193	\$132,816	\$76,377
67	561.000	Transmission Operation Expense	\$458,430	\$113,956	\$344,474	E-67	\$91,563	\$549,993	100.0000%	\$0	\$549,993	\$128,428	\$421,565
68	562.000	Transmission Operation-Station Expenses	\$47,370	\$44,243	\$3,127	E-68	\$5,615	\$52,985	100.0000%	\$0	\$52,985	\$49,858	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	\$336	\$64,118	100.0000%	\$0	\$64,118	\$2,982	\$61,136
70	564.000	Transmission Operation-Elec By Others	\$35,446	\$0	\$35,446	E-70	\$309,586	\$274,140	100.0000%	\$0	\$274,140	\$0	\$274,140
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	\$304,153	\$0	\$304,153	E-73	\$0	\$304,153	100.0000%	\$0	\$304,153	\$0	\$304,153
74	566.000	Transmission Operations Misc. Expense	\$201,408	\$114,562	\$189,591	E-74	\$14,540	\$318,693	100.0000%	\$0	\$318,693	\$129,102	\$189,591
75	567.000	Transmission Operation Rents	\$289,167	\$0	\$289,167	E-75	\$31,336	\$256,831	100.0000%	\$0	\$256,831	\$0	\$256,831
76	573.000	Miscellaneous Transmission Expense	\$289,167	\$0	\$289,167	E-76	\$405,080	\$4,682,451	100.0000%	\$0	\$4,682,451	\$443,186	\$4,239,265
77		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130								
78		MAINTENANCE - TRANSMISSION EXP.											
79	565.000	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	-\$6,243	\$19,044	100.0000%	\$0	\$19,044	\$5,228	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$176,462	\$351,840	100.0000%	\$0	\$351,840	\$161,540	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$40,266	\$295,566	100.0000%	\$0	\$295,566	\$9,486	\$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		\$139,539	\$676,035	100.0000%	\$0	\$676,035	\$176,254	\$499,781
86		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
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
89	580.000	Distr Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$45,754	\$405,450	100.0000%	\$0	\$405,450	\$333,193	\$72,257
90	581.000	Distr Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	\$8,182	\$80,683	100.0000%	\$0	\$80,683	\$72,651	\$8,032
91	582.000	Distr Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	\$9,965	\$143,220	100.0000%	\$0	\$143,220	\$88,557	\$54,663
92	583.000	Distr Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	\$2,422	\$39,689	100.0000%	\$0	\$39,689	\$21,505	\$18,184
93	584.000	Distr Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	\$11,130	\$278,109	100.0000%	\$0	\$278,109	\$98,827	\$179,282
94	585.000	Distr Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	\$577	\$17,690	100.0000%	\$0	\$17,690	\$15,126	\$2,564
95	586.000	Distr Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	\$50,348	\$570,055	100.0000%	\$0	\$570,055	\$447,043	\$123,012
96	587.000	Distr Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	\$8,577	\$81,374	100.0000%	\$0	\$81,374	\$76,158	\$5,216
97	588.000	Distr Oper Misc Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$182,105	\$2,289,027	100.0000%	\$0	\$2,289,027	\$980,990	\$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		\$319,060	\$3,994,027	100.0000%	\$0	\$3,923,329	\$2,124,050	\$1,799,279
101		MAINTENANCE - DIST. EXPENSES											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	\$1,025	\$10,153	100.0000%	\$0	\$10,153	\$9,103	\$1,050
103	591.000	Distribution Maintenance-Structures	\$183,162	\$86,662	\$96,500	E-103	\$10,349	\$193,511	100.0000%	\$0	\$193,511	\$97,676	\$95,835
104	592.000	Distribution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	\$11,000	\$158,428	100.0000%	\$0	\$158,428	\$97,667	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$696,517	\$1,558,190	E-105	\$86,401	\$2,343,108	100.0000%	\$0	\$2,343,108	\$784,918	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	\$9,412	\$141,652	100.0000%	\$0	\$141,652	\$83,573	\$58,079
107	595.000	Distrib Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	\$5,650	\$72,785	100.0000%	\$0	\$72,785	\$50,163	\$22,622
108	596.000	Distrib Maint-Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	\$8,450	\$545,690	100.0000%	\$0	\$545,690	\$75,026	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	\$2,950	\$33,012	100.0000%	\$0	\$33,012	\$26,191	\$6,821
110	598.000	Distrib Maint-Maint Misc Distr Pn	\$18,788	\$35,356	-\$16,568	E-110	\$4,487	\$23,275	100.0000%	\$0	\$23,275	\$39,843	-\$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 - DIST. EXPENSES	\$3,449,770	\$1,121,771	\$2,327,999		\$141,724	\$3,591,494	100.0000%	\$0	\$3,521,614	\$1,264,160	\$2,257,454

(L & P)

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E 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. Non Labor
113		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
114	901.000	CUSTOMER ACCOUNTS EXPENSE	\$205,490	\$139,746	\$65,744	E-115	\$31,960	\$237,450	100.00000%	\$0	\$237,450	\$171,846	\$65,604
115	902.000	Customer Accounts Supervision Expense	\$684,724	\$578,162	\$106,562	E-116	\$172,159	\$856,883	100.00000%	\$0	\$856,883	\$651,658	\$205,225
116	903.000	Customer Accs Meter Reading Expense	\$1,505,095	\$955,937	\$549,158	E-117	\$234,100	\$1,739,195	100.00000%	\$0	\$1,739,195	\$1,079,708	\$659,487
117	904.000	Uncollectible Accounts Expense	\$3,565	\$3,461	\$104	E-118	\$439	\$701,328	100.00000%	\$0	\$701,328	\$0	\$701,328
118	905.000	Miscellaneous Customer Accounts Expense	\$3,100,202	\$1,677,306	\$1,422,896	E-119	\$438,658	\$3,538,860	100.00000%	\$0	\$3,538,860	\$3,900	\$104
119		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$50,104	\$49,491	\$613	E-122	\$4,662	\$54,766	100.00000%	\$0	\$54,766	\$55,772	\$-1,006
120	907.000	CUSTOMER SERVICE & INFO. EXP.	\$143,870	\$38,778	\$105,092	E-123	\$107,151	\$251,021	100.00000%	\$0	\$251,021	\$51,384	\$439,089
121	908.000	Customer Assistance Expense	\$25,009	\$14,468	\$10,541	E-124	\$7,338	\$17,671	100.00000%	\$0	\$17,671	\$16,305	\$1,366
122	909.000	Instructional Advertising Expense	\$89,036	\$59,537	\$29,499	E-125	\$17,576	\$96,612	100.00000%	\$0	\$96,612	\$67,113	\$29,499
123	910.000	Misc Customer Accounts and Info Expense	\$308,019	\$162,274	\$145,745		\$112,051	\$420,070	100.00000%	\$239,452	\$659,522	\$190,574	\$468,948
124		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$11,308	\$11,264	\$44	E-128	\$1,430	\$12,738	100.00000%	\$0	\$12,738	\$12,694	\$44
125	911.000	SALES EXPENSES	\$63,529	\$66,907	\$16,622	E-129	\$8,492	\$92,021	100.00000%	\$0	\$92,021	\$75,399	\$16,622
126	912.000	Sales Supervision	\$1,312	\$0	\$1,312	E-130	-\$162	\$1,150	100.00000%	\$0	\$1,150	\$0	\$1,150
127	913.000	Sales Expense	\$6,065	\$3,672	\$2,393	E-131	\$466	\$6,531	100.00000%	\$0	\$6,531	\$4,738	\$1,793
128	916.000	Miscellaneous Sales Expense	\$102,214	\$81,843	\$20,371		\$10,226	\$112,440	100.00000%	\$0	\$112,440	\$92,231	\$20,209
129		TOTAL SALES EXPENSES	\$18,843	\$18,843	\$20,371		\$0	\$18,843	100.00000%	\$0	\$18,843	\$18,843	\$20,371
130		ADMIN. & GENERAL EXPENSES											
131		OPERATION- ADMIN. & GENERAL EXP.											
132	920.000	Admin & General - Administrative Salaries	\$3,634,328	\$2,596,743	\$1,037,585	E-135	\$56,076	\$3,690,404	91.68500%	\$0	\$3,383,547	\$2,408,776	\$974,771
133	921.000	A & G Expense	\$954,621	\$47	\$954,574	E-136	-\$5,895	\$948,726	91.68500%	\$0	\$669,840	\$49	\$869,791
134	921.100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-137	\$0	\$0	100.00000%	\$600,000	\$600,000	\$0	\$0
135	922.000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-138	-\$10,878	-\$115,637	91.68500%	\$0	-\$106,205	-\$88,553	-\$17,652
136	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-139	-\$198,287	\$1,165,191	91.68500%	\$0	\$1,068,305	\$0	\$1,068,305
137	923.000	Outside Services Employed	\$955,166	\$0	\$955,166	E-140	-\$32,359	\$922,807	91.68500%	\$0	\$1,735,570	\$0	\$1,735,570
138	924.000	Property Insurance	\$510,082	\$0	\$510,082	E-141	-\$175,056	\$335,026	91.68500%	\$0	\$307,169	\$0	\$307,169
139	925.000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-142	\$127,318	\$712,089	91.68500%	\$0	\$652,879	\$16,278	\$636,601
140	926.000	Employee Pensions and Benefits	\$6,276,685	\$6,276	\$6,270,409	E-143	-\$350,921	\$7,927,764	91.68500%	\$14,302	\$7,282,872	-\$4,207	\$7,287,079
141	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-144	\$0	\$100,363	0.00000%	\$0	\$0	\$0	\$0
142	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-145	\$0	\$2,977	91.68500%	\$0	\$2,729	\$0	\$2,729
143	928.001	MPSC Assessment	\$343,166	\$0	\$343,166	E-146	-\$143,073	\$200,113	91.68500%	\$0	\$183,474	\$0	\$183,474
144	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-147	\$24,443	\$142,757	91.68500%	\$0	\$130,887	\$0	\$130,887
145	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-148	\$36,452	\$459,055	91.68500%	\$0	\$808,081	\$303,488	\$504,593
146	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-149	\$2,544	\$119,789	91.68500%	\$0	\$109,829	\$23,161	\$86,668
147	928.030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-150	\$2	\$5,778	91.68500%	\$0	\$5,296	\$10	\$5,296
148	928.004	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-151	\$891	\$4,794	91.68500%	\$0	\$4,395	\$7,112	-\$2,717
149	928.002	Duplicate Charges-Credit	\$127,382	\$3	-\$127,385	E-152	\$0	-\$127,382	91.68500%	\$0	-\$116,790	\$3	-\$116,793
150	930.100	General Advertising Expense	\$339,649	\$14,675	\$13,649	E-153	-\$2,682	\$10,867	91.68500%	\$0	\$10,055	\$867	\$9,188
151	931.000	Miscellaneous A&G Expense	\$339,036	\$14,675	\$324,361	E-154	-\$19,143	\$319,893	91.68500%	\$119,032	\$412,326	\$14,296	\$398,030
152	931.000	Administrative & General Expense	\$784,676	\$0	\$784,676	E-155	-\$228,907	\$555,769	91.68500%	\$0	\$509,557	\$0	\$509,557
153	933.000	A&G Transportation Expense	\$3,720	\$539,802	-\$536,082	E-156	-\$359,570	-\$355,850	91.68500%	\$0	-\$326,261	\$557,732	-\$883,993
154		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$1,279,045	\$17,025,202	91.68500%	\$2,011,025	\$17,528,565	\$3,839,012	\$13,689,553

(R&P)

Line Number	Account Number	Income Description	C	D	E	F	G	H	I	J	K	L	M
			Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Juris. Labor L + M = K	MO Adj. Juris. Non Labor
158	935.000	MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770	E-159	-\$89,876	\$596,460	91.6850%	\$0	\$546,864	\$13,055	\$533,809
159		Maintenance Of General Plant	\$686,336	\$12,566	\$673,770		-\$89,876	\$596,460		\$0	\$546,864	\$13,055	\$533,809
160		TOTAL MAINT., ADMIN. & GENERAL EXP.								\$0			
161		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$1,368,921	\$17,621,662		\$2,011,025	\$18,076,429	\$3,852,067	\$14,223,362
162		DEPRECIATION EXPENSE					See note (1)	\$13,300,501	100.0000%	\$3,484,168	\$16,784,669	See note (1)	See note (1)
163	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-163		-\$28,417	0.0000%	\$0	\$0		
164	703.426	MO Iatan 1 and Com RA Dep't Exp	-\$28,417			E-164		\$116,726	0.0000%	\$0	\$0		
165	703.730	Depreciation Expense Industrial Steam	\$116,726			E-165		\$0	100.0000%	\$0	\$0		
166	703.000	Depreciation Reserve Amortization	\$0			E-166		\$38,128	100.0000%	-\$38,128	\$0		
167	703.101	Depre Steam Asset Retirement Cost	\$38,128			E-167		\$0		\$3,446,040	\$16,784,669	\$0	\$0
168		TOTAL DEPRECIATION EXPENSE	\$13,426,938	\$0	\$0		\$0	\$13,426,938					\$0
169		AMORTIZATION EXPENSE											
170	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-170	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
171	705.001	Iatan 1 Regulatory Asset Amortization	\$0	\$0	\$0	E-171	\$0	\$0	100.0000%	\$11,696	\$11,696	\$0	\$11,696
172	705.100	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$46,574	\$46,574	\$0	\$46,574
173	705.200	Iatan S/LP Common Regulatory Asset Amortization	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$17,635	\$17,635	\$0	\$17,635
174	705.300	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$45,241	\$45,241	\$0	\$45,241
175		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$121,146	\$1,710,582	\$0	\$1,710,582
176		OTHER OPERATING EXPENSES											
177	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-177	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
178	708.100	State Cap Sltk Tax Elec	\$122,956	\$0	\$122,956	E-178	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
179	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-179	\$181,307	\$182,960	100.0000%	\$0	\$182,960	\$181,307	\$1,653
180	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-180	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
181	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-181	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
182	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-182	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
183	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-183	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
184	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-184	\$2,433,877	\$5,822,444	100.0000%	\$0	\$5,822,444	\$0	\$5,822,444
185	708.144	Payroll Taxes Joint Owner	\$1,455,228	\$0	\$1,455,228	E-185	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
186		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
187		TOTAL OPERATING EXPENSE	\$13,493,066	\$17,890,918	\$103,645,210		-\$3,330,921	\$137,616,745		\$3,653,323	\$129,864,818	\$19,253,067	\$109,611,751
188		NET INCOME BEFORE TAXES	\$14,755,154					\$18,090,075		\$10,289,939	\$17,971,030	See note (1)	See note (1)
189		INCOME TAXES											
190	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-190	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
191		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364					
192		DEFERRED INCOME TAXES											
193	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$6,926,023	See note (1)	See note (1)	E-193	See note (1)	\$6,926,023	100.0000%	\$0	\$6,926,023	See note (1)	See note (1)
194	711.410	Amortization of Deferred ITC	-\$76,519			E-194		-\$76,519	100.0000%	\$0	-\$76,519	\$0	-\$76,519
195	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-195		-\$214,261	100.0000%	\$0	-\$214,261	\$0	-\$214,261
196	711.111	Amortization of State Deferred Income Tax	\$0			E-196		\$0	100.0000%	\$0	\$0	\$0	\$0
197	711.101	Accretion Exp Steam Prod ARO	\$0			E-197		\$0	100.0000%	\$0	\$0	\$0	\$0
198		TOTAL DEFERRED INCOME TAXES	\$6,635,243					\$6,635,243					

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Income Statement Detail

Line Number	Account Number	Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E 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
199		NET OPERATING INCOME	\$1,483,547					\$4,818,468		\$16,926,303	\$11,335,787		

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

St. Joseph Light and Power - Electric  
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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	\$6,686,484	\$6,686,484
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Switch 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	\$213,674	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	-\$123,818	
	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-7	Other Rate Revenue - Surge Protection		\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$3,483,678	\$3,483,678
	1. To annualize off system sales revenue updated through the True Up December 31, 2010. (Harris) (See Rev 9.2)		\$0	\$0		\$0	\$0	
	2. To annualize off system sales revenue updated through the True Up December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$3,483,678	
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	
Rev-11	Other Operating Revenue - Forfeited Discount	450.001	\$0	\$0	\$0	\$0	\$9,935	\$9,935
	1. To adjust test year late payment fees (forfeited discount) updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$9,935	

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Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-12	Other Revenue-Disconnect Service Charge	451.004	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-13	Other Revenue-Rent Electric Property	454.001	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-14	Revenue Electric Wheeling Intercompany	456.030	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-15	Miscellaneous Electric Operating Revenue	456.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-16	Other Electric Revenue Ind Steam Ops SJP	456.730	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-17	Industrial Steam - QCA	456.735	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-18	Revenues Transmission Electricity for Others	456.100	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
d	1. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	\$106,292	\$2,388	\$108,680	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$2,388		\$0	\$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$86,274	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$20,018	\$0		\$0	\$0	
	5. To reflect Iatan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$0	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$165,835	\$3,930,286	\$4,096,133	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$165,835	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	3. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$3,650,408		\$0	\$0	



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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. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$763,892		\$0	\$0	
	5. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	-\$484,002		\$0	\$0	
E-6	Fuel Handling	501.500	\$0	\$27,552	\$27,552	\$0	\$0	\$0
	1. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$27,552		\$0	\$0	
E-7	Fuel OSS - Fixed PRB	501.029	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$280,926	\$280,926	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris) (See E8.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$280,926		\$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-10	Industrial Steam - Fuel	501.730	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-11	Hedge Settlements - Steam	501.731	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-12	Industrial Steam - PRB	501.732	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-13	Industrial Steam - Gas	501.733	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-14	Industrial Steam - Oil	501.734	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-15	Steam Expenses	502.000	\$254,089	\$917,030	\$1,171,119	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	

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	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$317,030		\$0	\$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$254,089	\$0		\$0	\$0	
E-16	<b>Steam Transfer Credit</b>	504.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-17	<b>Steam Operations Electric Expense</b>	505.000	\$94,800	\$59,210	\$154,010	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$59,210		\$0	\$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$94,800	\$0		\$0	\$0	
E-18	<b>Misc. Steam Power Operations</b>	506.000	\$105,427	\$2,860	\$108,287	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$105,427	\$0		\$0	\$0	
	3. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$2,860		\$0	\$0	
E-19	<b>Steam Power Operations Rents</b>	507.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-20	<b>Allowances</b>	509.000	\$0	\$170,670	\$170,670	\$0	\$0	\$0
	1. To include annualized amortization of emission allowances (Harris) Updated through True-Up December 31, 2010		\$0	-\$2,326		\$0	\$0	
	2. To include annualized amortization of emission allowances per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
	3. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$172,996		\$0	\$0	
E-21	<b>Seasonal NOX Expense</b>	509.002	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-24	<b>Maint. Superv. &amp; Eng. - Steam Power</b>	510.000	\$125,899	\$28,916	\$154,815	\$0	\$0	\$0

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	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$19,579		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$9,337		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$125,899	\$0		\$0	\$0	
E-25	<b>Maint. of Structures - Steam Power</b>	<b>511.000</b>	<b>\$29,668</b>	<b>\$157,507</b>	<b>\$187,175</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$61,979		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$29,668	\$0		\$0	\$0	
E-26	<b>Maint. of Boiler Plant - Steam Power</b>	<b>512.000</b>	<b>\$171,409</b>	<b>\$744,500</b>	<b>\$915,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$326,709		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$171,409	\$0		\$0	\$0	
E-27	<b>Maint. of Electric Plant - Steam Power</b>	<b>513.000</b>	<b>\$31,194</b>	<b>\$188,660</b>	<b>\$219,854</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$25,876		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$31,194	\$0		\$0	\$0	
E-28	<b>Maint. of Misc. Electric Plant - Steam Power</b>	<b>514.000</b>	<b>\$3,611</b>	<b>\$96,157</b>	<b>\$99,768</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$2,619		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$3,611	\$0		\$0	\$0	
E-37	Other Gen. Oper. Superv. & Eng.	546.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	\$548	\$3,155,584	\$3,156,132	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$548	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	3. To annualize Fuel and Purchase Power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$3,155,584		\$0	\$0	
	4. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$0		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$87,217	\$87,217	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)(See E39.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$87,217		\$0	\$0	
E-40	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,228
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548.000	\$24,706	\$0	\$24,706	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$24,706	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	\$180	\$0	\$180	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$180	\$0		\$0	\$0	
E-45	Maintenance of Supervision and Engineer	551.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	

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E-46	Other Generation Maint. Struct CT	552.000	\$1,503	\$-2,524	\$-1,021	\$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 based on Commission May 2011 Order. (Prenger)		\$1,503	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	\$6,430	\$-119,286	\$-125,716	\$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 based on Commission May 2011 Order. (Prenger)		\$6,430	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	\$551	\$94	\$645	\$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 based on Commission May 2011 Order. (Prenger)		\$551	\$0		\$0	\$0	
E-52	Purchased Power Capacity Purchases	555.005	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	\$-8,677,863	\$-8,677,863	\$0	\$0	\$0
	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	2. To annualize fuel and purchase power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$-9,918,867		\$0	\$0	
	3. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$0		\$0	\$0	
	4. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy per Commission May 2011 Order (Harris)		\$0	\$1,241,014		\$0	\$0	
E-54	Base Pwr On-Sys Interco (bk10)	555.021	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-55	Purchased Power On-Sys Demand	555.027	\$0	\$-10,037,061	\$-10,037,061	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 (Harris)		\$0	\$-10,048,000		\$0	\$0	
	2. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
	3. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$10,939		\$0	\$0	

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	4. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-56	<b>Purchased Power Off-System Sales</b>	555.030	\$0	\$1,400,655	\$1,400,655	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris) (See E56.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$1,400,655		\$0	\$0	
E-57	<b>Purchased Power Off-System Interunit</b>	555.031	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-58	<b>Purchase Power Intrastate (bk11)</b>	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-59	<b>Purchased Power MO Allocation</b>	555.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-60	<b>System Control and Load Dispatch</b>	556.000	\$19,024	\$0	\$19,024	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$19,024	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-61	<b>Other Production Expenses</b>	557.000	\$28,656	-\$218	\$28,438	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$28,656	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	<b>Transmission Operation Suprv &amp; Engineering</b>	560.000	\$14,982	-\$206	\$14,776	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,954	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$28	\$0		\$0	\$0	
E-67	<b>Transmission Operations Expense</b>	561.000	\$14,472	\$77,091	\$91,563	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,472	\$0		\$0	\$0	
	2. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$77,091		\$0	\$0	

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	3. To update SPP admin fees through True-Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-68	Transmission Operation- Station Expenses	562.000	\$5,615	\$0	\$5,615	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$5,615	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	\$336	\$0	\$336	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$336	\$0		\$0	\$0	
E-70	Transmission Operation Elec By Others	565.000	\$0	\$309,586	\$309,586	\$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 updated through the True-up period December 31, 2010 (Harris)		\$0	\$17,044		\$0	\$0	
	4. To annualize off-system sales cost updated through the True-up period December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
	5. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$292,542		\$0	\$0	
	6. To update SPP admin fees through True-Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-71	Transmission of Elec by Others Interunit	565.021	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-72	Transmission of Elec by Others Demand	565.027	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-73	Transmission of Elec by Others Off System	565.030	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	\$14,540	\$0	\$14,540	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,540	\$0		\$0	\$0	
E-75	Transmission Operation Rents	567.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-76	Miscellaneous Transmission Expense	575.000	\$0	\$31,336	\$31,336	\$0	\$0	\$0

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	1. To update SPP admin fees through True Up period of December 31, 2010 (Harris)		\$0	-\$31,336		\$0	\$0	
	2. To update SPP admin fees through True Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$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	\$589	-\$6,832	-\$6,243	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$589	\$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	\$18,193	\$158,269	\$176,462	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$18,193	\$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	\$1,068	-\$41,333	-\$40,265	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,068	\$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	
E-84	Trans Maintenance of Misc. Trans Plant	573.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$0		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580.000	\$45,754	\$0	\$45,754	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$36,486	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,268	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581.000	\$8,182	\$0	\$8,182	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,182	\$0		\$0	\$0	



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E-91	Distrb Oper - Station Expense	582.000	\$9,974	\$0	\$9,965	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$9,974	\$0		\$0	\$0	
	2. No Adjustment		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	\$2,422	\$0	\$2,422	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,422	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	\$11,130	\$0	\$11,130	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,130	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	\$577	\$0	\$577	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$577	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	\$50,348	\$0	\$50,348	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$50,348	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	\$8,577	\$0	\$8,577	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,577	\$0		\$0	\$0	
E-97	Distr Oper Misc. Distr. Expense	588.000	\$183,943	-\$1,838	\$182,105	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$101,161	\$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 December 31, 2010 (Prenger)		\$82,782	\$0		\$0	\$0	
E-98	Industrial Steam Distribution Operations	588.730	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-99	Distribution Operations Rents	589.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	\$1,025	\$0	\$1,025	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,025	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	\$11,014	-\$665	\$10,349	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,014	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	

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E-104	Distribution Maintenance-Station Equipment	592.000	\$11,000	\$0	\$11,000	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,000	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	\$88,401	\$0	\$88,401	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$88,401	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	\$9,412	\$0	\$9,412	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$9,412	\$0		\$0	\$0	
E-107	Distrib Maint-Maint Line Transformer	595.000	\$5,650	\$0	\$5,650	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$5,650	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	\$8,450	\$0	\$8,450	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,450	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	\$2,950	\$0	\$2,950	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,950	\$0		\$0	\$0	
E-110	Distrib Maint-Maint MiscI Distrib Pln	598.000	\$4,487	\$0	\$4,487	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$4,487	\$0		\$0	\$0	
E-111	Industrial Steam Distribution Maint	598.730	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$32,100	-\$140	\$31,960	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$17,767	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$14,333	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	\$73,496	\$98,663	\$172,159	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$73,496	\$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	\$123,771	\$110,329	\$234,100	\$0	\$0	\$0

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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
	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%) updated through December 31, 2010. (Prenger)		\$0	\$52,163		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization updated through True Up December 31, 2010. (McMellen)		\$0	\$60,042		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$123,771	\$0		\$0	\$0	
E-118	<b>Uncollectible Accounts Expense</b>	<b>904.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$129,362</b>	<b>-\$129,362</b>
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	-\$129,362	
E-119	<b>Miscellaneous Customer Accounts Expense</b>	<b>905.000</b>	<b>\$439</b>	<b>\$0</b>	<b>\$439</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$439	\$0		\$0	\$0	
E-122	<b>Customer Service Supervision Expense</b>	<b>907.000</b>	<b>\$6,281</b>	<b>-\$1,619</b>	<b>\$4,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6,281	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	<b>Customer Assistance Expense</b>	<b>908.000</b>	<b>\$12,606</b>	<b>-\$9,545</b>	<b>\$3,061</b>	<b>\$0</b>	<b>\$239,452</b>	<b>\$239,452</b>
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$4,922	\$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 updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$20,478	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$218,974	
	5. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$7,684	\$0		\$0	\$0	
	6. To reflect on-going expense for the Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$76,172		\$0	\$0	
	7. To reflect 12-month amortization (3-year) for the ERPP. (Fred/Prenger)		\$0	\$21,272		\$0	\$0	
E-124	<b>Instructional Advertising Expense</b>	<b>909.000</b>	<b>\$1,837</b>	<b>-\$9,175</b>	<b>-\$7,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,837	\$0		\$0	\$0	
E-125	<b>Misc Customer Accounts and Info Expense</b>	<b>910.000</b>	<b>\$7,576</b>	<b>\$0</b>	<b>\$7,576</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$7,576	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	\$1,430	\$0	\$1,430	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,430	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$8,492	\$0	\$8,492	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,492	\$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	\$466	\$0	\$466	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$466	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	\$30,487	-\$25,588	\$4,899	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$329,582	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$139,019	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$29,465		\$0	\$0	
E-136	A & G Expense	921.000	\$6	-\$9,901	-\$9,895	\$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 December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$0		\$0	\$0	
	3. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lvons)		\$0	\$9,353		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
	5. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6	\$0		\$0	\$0	
E-137	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$600,000	\$0	\$600,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$600,000	\$0	
E-138	A & G Expenses Transferred	922.000	-\$10,878	\$0	-\$10,878	\$0	\$0	\$0

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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
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		-\$10,878	\$0		\$0	\$0	
E-139	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-140	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$890,494	\$890,494
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
	2. To reflect a 5 year amortization of merger transition costs directed by the KCPL Commission Order-April, 12, 2011. (Majors)		\$0	\$0		\$0	\$890,494	
E-141	Property Insurance	924.000	\$0	-\$175,056	-\$175,056	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	\$0		\$0	\$0	
	2. Adjustment issued to annualize property insurance based on Commission Order (Lyons)		\$0	-\$175,056		\$0	\$0	
E-142	Injuries and Damages	925.000	\$2,000	-\$125,318	-\$127,318	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,000	\$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	-\$144,588		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	-\$10,864	-\$340,057	-\$350,921	\$0	\$14,302	\$14,302
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To annualize the FAS 87 pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
	3. To annualize the FAS 87 pension cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0		\$0	-\$50,202	
	4. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
	5. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0		\$0	\$64,504	
	6. To adjust test year 401K expense to reflect Staff's annualized level updated through December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$85,542	\$0		\$0	\$0	
	7. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	8. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$796	\$0		\$0	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	9. To reflect other benefits, including Medical, through 12 months ending December 31, 2010 based on Commission May 2011 Order. (Prenger)		-\$97,202	\$0			\$0	\$0
	10. To include adjustment CS-11. (Majors)		\$0	-\$3,441			\$0	\$0
	11. To reflect a 5 year amortization of FAS 87 Regulatory Liability updated through December 31, 2010 (Harrison)		\$0	\$0			\$0	\$0
E-144	<b>Industrial Steam Pensions and Benefits</b>	<b>926.730</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
	1. No Adjustment		\$0	\$0			\$0	\$0
E-145	<b>Regulatory Commission Expense</b>	<b>928.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
	1. No Adjustment		\$0	\$0			\$0	\$0
E-146	<b>MPSC Assessment</b>	<b>928.001</b>	<b>\$0</b>	<b>-\$143,073</b>	<b>-\$143,073</b>		<b>\$0</b>	<b>\$0</b>
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$143,073			\$0	\$0
E-147	<b>FERC Assessment</b>	<b>928.003</b>	<b>\$0</b>	<b>\$24,443</b>	<b>\$24,443</b>		<b>\$0</b>	<b>\$0</b>
	1. To reflect an annualized FERC Assessment for 12 months ending December 31, 2010 (Prenger)		\$0	\$24,443			\$0	\$0
E-148	<b>Regulatory Commission MO Proceeding Exp.</b>	<b>928.011</b>	<b>\$37,305</b>	<b>-\$853</b>	<b>\$36,452</b>		<b>\$387,197</b>	<b>\$387,197</b>
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	\$0			\$0	-\$5,604
	2. To remove Test Year 2007 Rate Case Amortization (Majors)		\$0	\$0			\$0	-\$39,750
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	\$0			\$0	-\$28,638
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$37,305	\$0			\$0	\$0
	5. To include adjustment CS-11. (Majors)		\$0	-\$853			\$0	\$0
	6. To include rate case expense for Case ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0			\$0	\$93,706
	7. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010 (Majors)		\$0	\$0			\$0	\$0
	8. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010-updated per KCPL Commission Order April 12, 2011. (Majors)		\$0	\$0			\$0	\$367,483
E-149	<b>Regulatory Commission FERC Proceedings</b>	<b>928.230</b>	<b>\$2,854</b>	<b>-\$310</b>	<b>\$2,544</b>		<b>\$0</b>	<b>\$0</b>
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,854	\$0			\$0	\$0
	2. To include adjustment CS-11. (Majors)		\$0	-\$310			\$0	\$0
E-150	<b>Regulatory Commission Load Research</b>	<b>928.030</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>		<b>\$0</b>	<b>\$0</b>
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2	\$0			\$0	\$0

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E-151	Regulatory Commission Misc. Tariff Filing	928.040	\$891	\$0	\$891	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$891	\$0		\$0	\$0	
E-152	Duplicate Charges-Credit	929.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-153	General Advertising Expense	930.100	\$946	-\$3,628	-\$2,682	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$946	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$917	-\$20,060	-\$19,143	\$0	\$119,032	\$119,032
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$917	\$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-155	Administrative & General Expense-Rents	931.000	\$0	-\$228,907	-\$228,907	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$170,158		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$58,749		\$0	\$0	
E-156	A&G Transportation Expense	933.000	\$68,511	-\$428,081	-\$359,570	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$68,511	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-159	Maintenance Of General Plant	935.000	\$1,673	-\$91,549	-\$89,876	\$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 based on Commission May 2011 Order. (Prenger)		\$1,673	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-163	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$3,484,168	\$3,484,168
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,484,168	
E-164	MO Iatan 1 and Com RA Depr Exp	703.426	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	

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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-165	Depreciation Expense Industrial Steam	703.730	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-166	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. Depreciation Reserve amortization (Rice)		\$0	\$0		\$0	\$0	
E-167	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-170	Amortization Expense	705.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-171	Iatan 1 Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$11,696	\$11,696
	1. To include Iatan 1 Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$11,696	
E-172	Iatan 2 Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$46,574	\$46,574
	1. To include Iatan 2 Regulatory Asset updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$0	
	1. To include Iatan 2 Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$46,574	
E-173	Iatan SJLP Common Regulatory Asset Amortization	705.200	\$0	\$0	\$0	\$0	\$17,635	\$17,635
	2. To include Iatan Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$17,635	
E-174	Iatan MPS Common Regulatory Asset Amortization	705.300	\$0	\$0	\$0	\$0	\$45,241	\$45,241
	2. To include Iatan MPS Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$0	
	1. To include MPS Common Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$45,241	
E-177	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-178	State Cap Stk Tax Elec	708.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-179	Misc Occup Taxes Elec	708.103	\$181,307	\$0	\$181,307	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	



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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
	3. To adjust for annualized amount of payroll taxes through December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$181,307	\$0		\$0	\$0	
E-180	Earnings Tax Electric	708.110	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-181	Kansas City Earnings Tax	708.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax updated for True-Up (Harrison)		\$0	\$0		\$0	\$0	
E-182	Other Tax Expense	708.111	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-183	Taxes Other Than Income Taxes	708.112	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-184	Property Taxes - Elec	708.120	\$0	\$2,433,877	\$2,433,877	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	1. To adjust test year to an annualized amount of Property Taxes updated based on Commission Order (Lyons)		\$0	\$2,433,877		\$0	\$0	
E-185	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-190	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	
E-193	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$0	
E-194	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$0	
E-195	Amortization of Federal Deferred Income Tax	711.110	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Federal Deferred Income Tax		\$0	\$0		\$0	\$0	
E-196	Amortization of State Deferred Income Tax	711.111	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amortization of State Deferred Income Tax		\$0	\$0		\$0	\$0	

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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-197	Accretion Exp Steam Prod ARO	711.101	\$0	\$0	\$0	\$0	\$0	\$0
	1: To Annualize Accretion Exp Steam Prod ARO		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	\$13,943,262	\$13,943,262
<b>Total Operating &amp; Maint. Expense</b>			\$2,276,564	-\$5,611,485	-\$3,334,921	\$600,000	-\$3,583,041	-\$2,583,041

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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		\$17,971,030	\$47,743,826	\$47,743,826	\$47,743,826
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$16,784,669	\$16,784,669	\$16,784,669	\$16,784,669
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$72,867	\$72,867	\$72,867	\$72,867
6	Advances for Construction		-\$13,500	-\$13,500	-\$13,500	-\$13,500
7	Book Amortization Expense		\$1,710,582	\$1,710,582	\$1,710,582	\$1,710,582
8	Reduction for Ice Storm Amortization		-\$1,589,436	-\$1,589,436	-\$1,589,436	-\$1,589,436
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$16,983,896	\$16,983,896	\$16,983,896	\$16,983,896
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.6650%	\$15,467,482	\$15,467,482	\$15,467,482	\$15,467,482
12	Tax Straight-Line Depreciation		\$16,454,011	\$16,454,011	\$16,454,011	\$16,454,011
13	Excess of tax over Straight-Line Tax Dep.		\$18,221,730	\$18,221,730	\$18,221,730	\$18,221,730
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,143,223	\$50,143,223	\$50,143,223	\$50,143,223
15	NET TAXABLE INCOME		-\$15,188,297	\$14,584,499	\$14,584,499	\$14,584,499
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$14,584,499	\$14,584,499	\$14,584,499
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$760,329	\$760,329	\$760,329
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$0	\$13,824,170	\$13,824,170	\$13,824,170
21	Federal Income Tax at the Rate of	35.00%	\$0	\$4,838,460	\$4,838,460	\$4,838,460
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		\$0	\$4,838,460	\$4,838,460	\$4,838,460
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$0	\$14,584,499	\$14,584,499	\$14,584,499
28	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,419,230	\$2,419,230	\$2,419,230
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$0	\$12,165,269	\$12,165,269	\$12,165,269
31	Missouri Income Tax at the Rate of	6.250%	\$0	\$760,329	\$760,329	\$760,329
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$0	\$14,584,499	\$14,584,499	\$14,584,499
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		\$0	\$14,584,499	\$14,584,499	\$14,584,499
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$0	\$4,838,460	\$4,838,460	\$4,838,460
40	State Income Tax		\$0	\$760,329	\$760,329	\$760,329
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$5,598,789	\$5,598,789	\$5,598,789
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$6,926,023	\$6,926,023	\$6,926,023	\$6,926,023
45	Amortization of Deferred ITC		-\$76,519	-\$76,519	-\$76,519	-\$76,519
46	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
47	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
48	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$6,635,243	\$6,635,243	\$6,635,243	\$6,635,243
50	TOTAL INCOME TAX		\$6,635,243	\$12,234,032	\$12,234,032	\$12,234,032

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 10.00%	F Weighted Cost of Capital 10.00%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$2,943,000,000	46.58%		4.658%	4.658%	4.658%
2	Equity Units - Taxable	\$42,310,522	0.67%	13.59%	0.091%	0.091%	0.091%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.42%	3.138%	3.138%	3.138%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$245,189,478	3.88%	13.59%	0.527%	0.527%	0.527%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$6,318,500,000</b>	<b>100.00%</b>		<b>8.414%</b>	<b>8.414%</b>	<b>8.414%</b>
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

Line Number	Description	Adjustments											MO Adjusted Jurisdictional
		A	B	C	D	E	F	G	H	I	J	K	
		As Billed	Adjustment for Billing Corrections	Large Customer Rate Adjustment for Excess Facilities	Customer Rate Adjustment for Switchers/New Customers/An	Weather Adjustment/Rate Switchers	Annualization for Rate Changes	Annualization for Large Customer Load Changes	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments		
1	MISSOURI RATE REVENUES												
2	RATE REVENUE BY RATE SCHEDULE												
3	Residential	\$54,228,893	\$0	-\$300	\$0	\$2,203,698	\$4,976,866	\$0	-\$859,186	\$46,144	\$6,887,350	\$0,895,913	
4	Small General Service	\$9,638,098	\$0	-\$386	\$0	\$151,507	\$449,228	\$0	-\$89,890	-\$1,878	\$929,829	\$10,558,435	
5	Large General Service	\$22,895,022	\$0	-\$5,365	\$0	\$249,913	\$1,988,937	\$0	-\$87,711	-\$169,064	\$1,987,749	\$24,882,782	
6	Large Power	\$36,441,871	-\$59,012	-\$71,898	\$220,782	\$0	\$3,214,222	\$213,674	-\$5,728	\$0	\$3,512,040	\$38,965,911	
7	Large Power - GIL	\$0	\$0	-\$1,176	\$0	\$0	\$255,441	\$0	\$0	\$0	\$254,265	\$254,265	
8	Adjust to GIL	\$161,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161,162	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$123,043,966	-\$59,012	-\$78,407	\$220,782	\$2,705,118	\$11,265,573	\$213,674	-\$952,187	-\$123,818	\$13,340,804	\$139,384,170	
10	OTHER RATE REVENUE	\$0	\$0	\$79,407	\$0	\$0	\$0	\$0	\$0	\$0	\$79,407	\$79,407	
11	Excess Facilities Charges	\$0	\$0	\$79,407	\$0	\$0	\$0	\$0	\$0	\$0	\$79,407	\$79,407	
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$79,407	\$0	\$0	\$0	\$0	\$0	\$0	\$79,407	\$79,407	
13	TOTAL MISSOURI RATE REVENUES	\$123,043,966	-\$59,012	-\$78,407	\$220,782	\$2,705,118	\$11,265,573	\$213,674	-\$952,187	-\$123,818	\$13,420,211	\$139,463,577	

A	B	C	D	E	F	G	H	I
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	Adjustments LP Customer Rate Switching and Annualization	365-Day Adjustment	Load Growth	Total kWh Sales
1	NATIVE LOAD							
2	Missouri Retail	2,097,009,703	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447	2,122,435,549
3	Wholesale	0	0	0	0	0	0	0
4	Company use	4,373,236	0	0	0	0	0	4,373,236
5	TOTAL NATIVE LOAD	2,101,382,939	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447	2,126,806,785
6	LOSSES						7.01%	149,029,241
7	NET SYSTEM INPUT							2,275,836,026