#### Post Direct Filing Through September 30, 2008 Revenue Requirement

Line Number	<u>A</u>	8.03%	<u>C</u> 8.28%∺	<u>D</u> 8.54%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$13,872,604	\$13,872,604	\$13,872,604
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$1,113,276	\$1,148,652	\$1,184,165
4	Net Income Available	-\$514,956	-\$514,956	-\$514,956
5	Additional Net Income Required	\$1,628,232	\$1,663,608	\$1,699,121
6	Income Tax Requirement			
7	Required Current Income Tax	\$397,212	\$419,254	¢444 202
8	Current Income Tax Available	\$0	\$0	\$441,382 \$0
9	Additional Current Tax Required	\$397,212	\$419,254	\$441,382
10	Revenue Requirement	\$2,025,444	\$2,082,862	\$2,140,503
11	Allowance for Known and Measureable			
	Changes/True-Up Estimate	\$100,000	\$100,000	\$100,000
12	Gross Revenue Requirement	\$2,125,444	\$2,182,862	\$2,240,503

Accounting Schedule: 1 Sponsor: Cary Featherstone Page: 1 of 1

#### Test Year Ending 12/31/2007

#### Post Direct Filing Through September 30, 2008 RATE BASE SCHEDULE

Line Number	A in Rate Base Description	<u>B</u> Percentage Rate	₩ <u>C</u> Dollar Amount
1	Plant In Service		
•	I lant III del vice	ĺ	\$24,093,337
2	Less Accumulated Depreciation Reserve		\$11,290,993
3	Net Plant In Service		\$12,802,344
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$226,414
6	Materials & Supplies		\$604,036
7	Prepayments	i	\$89,132
8	Fuel Inventory - Coal		\$955,582
9	Fuel Inventory - Oil and Propane		\$124,432
10	Prepaid Pension Asset	<b> </b>	\$474,520
11	TOTAL ADD TO NET PLANT IN SERVICE		\$2,474,116
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-0.0585%	-\$212
14	State Tax Offset	-0.0585%	-\$33
15	City Tax Offset	-0.0585%	\$0
16	Interest Expense Offset	14.4726%	\$66,355
17	Deferred Income Taxes - Depreciation		\$1,333,960
18	ERISA Minimum Tracker	ll l	\$3,786
19	TOTAL SUBTRACT FROM NET PLANT		\$1,403,856
20	Total Rate Base		\$13,872,604

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 1 of 1

## St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Plant In Service

		Market Dec							
	Account #		<u>C</u> Total	D Adjust.	E	E As Adjusted		<u>H</u> Jurisdictional	MO Adjusted
	(Optional)				Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2		INTANGIBLE PLANT TOTAL PLANT INTANGIBLE	\$0						
3		PRODUCTION PLANT	φυ		\$0	\$0		\$0	\$0
4		STEAM PRODUCTION							
5		LAKE ROAD STEAM PRODUCTION							
6	310.000	PLANT							-
7	311.000	Land & Land Rights - LR Structures & Improvements - LR	\$38,919	P-6	\$0	\$38,919	15.2700%	\$0	\$5,943
8	311.500	Structures & Improvements - LR Structures & Improv Leaseholds - LR	\$14,387,671 \$0	P-7 P-8	\$0	\$14,387,671	15.2700%	\$0	\$2,196,997
9	312.000	Steam PR - Boiler Plt. Equip Elec.	\$48,901,952	P-9	\$0	\$0	15.2700%	\$0	\$0
10	312.200	Boiler Plant AQC Equipment - LR	\$11,456,438	P-10	\$0	\$48,901,952	24.0920%	\$0	\$11,781,458
11	312.000	Boiler Plant Pollution Controls - LR	\$11,430,438	P-11	\$0 \$0	\$11,456,438	24.0920%	\$0	\$2,760,085
12	314.000	Turbogenerator Units - LR	\$15,318,217	P-12	\$0 \$0	\$0 \$15,318,217	100.0000%	\$0	\$0
13	315.000	Accessory Electrical Equipment - LR	\$4,157,823	P-13	\$0	\$15,316,217	0.0360%	\$0	\$5,515
14	316.000	Misc. Power Plant Equipment - LR	\$215,028	P-14	\$0	\$215,028	15.2700% 34.6000%	\$0	\$634,900
15		Production, act 312, salvage & removal,	\$0	P-15	\$0	\$0	100.0000%	\$0 \$0	\$74,400
		retirements not classified	*-	' ' '			100.0000 /6	, au	\$0
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$94,476,048		\$0	\$94,476,048		\$0	\$17,459,298
17		STEAM PRODUCTION PLANT				İ			
18	310.090	Land & Land Rights	\$44.4E0	D 40	••				
19	311.090	Structures & Improvements	\$11,450 \$33,460	P-18	\$0	\$11,450	100.0000%	\$0	\$11,450
20	311.500	Structures & Improvements  Structures & Improvements	\$32,160	P-19	\$0	\$32,160	100.0000%	\$0	\$32,160
21	312.090	Boiler Plant Equipment	\$0 \$778,578	P-20 P-21	\$0	\$0	100.0000%	\$0	\$0
22	315.090	Accessory Electrical Equipment	\$80,600	P-22	\$0	\$778,578	100.0000%	\$0	\$778,578
23		TOTAL STEAM PRODUCTION PLANT	\$902,788		\$0 \$0	\$80,600 \$902,788	100.0000%	\$0 \$0	\$80,600 \$902,788
24		TOTAL STEAM PRODUCTION	\$95,378,836		\$0	\$95,378,836		\$0	\$18,362,086
25		NUCLEAR PRODUCTION							
26		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
27		HYDRAULIC PRODUCTION							
28		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
29		OTHER PRODUCTION							
30		OTHER PRODUCTION PLANT							
31	340.000	Land and Land Rights - Other	\$0	P-31	\$0	\$0	0.0000%	\$0	£0
32	341.000	Structures - Other	\$1,477,027	P-32	\$0	\$1,477,027	0.0000%	\$0 \$0	\$0 \$0
33	342.000	Fuel Holders - Other	\$626,818	P-33	\$0	\$626,818	0.0000%	\$0	\$0 \$0
34	343.000	Other Production - Prime Movers	\$10,957,617	P-34	\$0	\$10,957,617	0.0000%	\$0	\$0 \$0
35	344.000	Generators - Other	\$3,107,233	P-35	\$0	\$3,107,233	0.0000%	so	\$0
36	345.000	Accessory Electric Equipment - Other	\$1,149,783	P-36	\$0	\$1,149,783	0.0000%	\$0	\$0
37	346.000	Misc. Power Plant Equipment - Other	\$685	P-37	\$0	\$685	0.0000%	\$0	\$0
38 39		TOTAL OTHER PRODUCTION PLANT	\$17,319,163		\$0	\$17,319,163		\$0	\$0
40		TOTAL OTHER PRODUCTION	\$17,319,163		\$0	\$17,319,163		\$0	\$0
		TOTAL PRODUCTION PLANT	\$112,697,999 		\$0	\$112,697,999		\$0	\$18,362,086
41 42		TRANSMISSION PLANT TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
43		DISTRIBUTION PLANT	l	Ī					
44	375.090	Industrial Steam - Struct. & Improv.	\$151,660	P-44	\$0	\$151,660	100.0000%	\$0	\$151,660
45	376.090	Industrial Steam Mains	\$1,660,914	P-45	\$0	\$1,660,914	100.0000%	\$0	\$1,660,914
46	379.090	Industrial Steam - City Gate Mea/Reg	\$553,075	P-46	\$0	\$553,075	100.0000%	\$0	\$553,075
47	380.090	Industrial Steam Services	\$100,842	P-47	\$0	\$100,842	100.0000%	\$0	\$100,842
48	381.090	Industrial Steam Meters	\$412,137	P-48	\$0	\$412,137	100.0000%	\$0	\$412 <u>,137</u>
49		TOTAL DISTRIBUTION PLANT	\$2,878,628		\$0	\$2,878,628	[	\$0	\$2,878,628
50		GENERAL PLANT							

Accounting Schedule: 3 Sponsor: Karen Herrington Page: 1 of 3

#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Plant In Service

Line	Account #	₽	<u>C</u> Total	D	E	Ţ	<u>G</u>	H	1
	(Optional)		Plant	Adjust. Number	Adjustments	As Adjusted Plant		Jurisdictional Adjustments	MO Adjusted Jurisdictional
51 50	389.000	Land and Land Rights - GP	\$728,769	P-51	\$0	\$728,769	0.0000%	\$0	\$0
52 53	390.000 391.000	Structures & Improvements - GP Office Furniture & Equipment - GP	\$6,720,211	P-52	\$0	\$6,720,211	0.0000%	\$0	\$0
54	391.020	Office Furniture & Computers - GP	\$318,655 \$1,054,622	P-53 P-54	\$0 \$0	\$318,655	0.0000%	\$0	\$0
55	391.030	Computer Hardware - GP	\$0	P-55	\$0	\$1,054,622 \$0	0.0000%	\$0 \$0	\$0 \$0
56	391.040	Computer Software - GP	\$0	P-56	\$0	\$0	0.0000%	\$0	\$0 \$0
57 58	391.060 392.111	Office Machines 1987 - GP Transportation Subunit	\$58,027	P-57	\$0	\$58,027	0.0000%	\$0	\$0
59	392.000	Transportation Subunit  Transportation Equipment - Cars	\$0 \$0	P-58 P-59	\$0	\$0	0.0000%	\$0	\$0
60	392.010	Transportation Equipment - Light Truck	\$0	P-60	\$0 \$0	\$0 \$0	0.0000% 0.0000%	\$0 \$0	\$0
61	392.050	Transportation Equipment - Medium Truck	\$220,194	P-61	\$0	\$220,194	0.0000%	\$0 \$0	\$0 \$0
62	392.020	Transportation Equipment - Heavy Truck	\$1,021,127	P-62	\$0	\$1,021,127	0.0000%	\$0	\$0
63 64	392.040 393.000	Transportation Equipment - Med truck Stores Equipment - GP	\$304,910	P-63	\$0	\$304,910	0.0000%	\$0	\$0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$257,631 \$1,511,125	P-64 P-65	\$0 \$0	\$257,631	0.0000%	\$0	\$0
66	395.000	Laboratory Equipment - L&P Common	\$336,544	P-66	\$0	\$1,511,125 \$336,544	0.0000% 0.0000%	\$0 \$0	\$0 \$0
67	396.000	Power Operated Equipment - Short Life	\$176,879	P-67	\$0	\$176,879	0.0000%	\$0	\$0 \$0
68 69	396.002	Power Operated Equipment - Long Life	\$0	P-68	\$0	\$0	0.0000%	\$0	\$0
70	397.000 398.000	Communication Equipment - GP Miscellaneous Equipment - GP	\$1,650,498	P-69	\$0	\$1,650,498	0.0000%	\$0	\$0
71	350.000	TOTAL GENERAL PLANT	\$506,013 \$14,865,205	P-70	\$0	\$506,013	0.0000%	\$0	\$0
			\$ 14,605,205		\$0	\$14,865,205		\$0	\$0
72		GENERAL PLANT - LAKE ROAD							
73 74	390.000 391.000	Structures and Improvements - LR	\$0	P-73	\$0	\$0	15.2700%	\$0	\$0
75	391.000	Office Furniture & Equipment - LR Office Furniture & Equip. Computers - LR	\$451,934	P-74	\$0	\$451,934	15.2700%	\$0	\$69,010
76	391.030	Computer Hardware - LR	\$498,325 \$0	P-75 P-76	\$0 \$0	\$498,325	15.2700%	\$0	\$76,094
77	391.040	Computer Software - LR	\$222,749	P-77	\$0 \$0	\$0 \$222,749	15.2700% 15.2700%	\$0 \$0	\$0 \$34.04.4
78	391.060	Office Machines - 1987 - LR	\$5,975	P-78	\$0	\$5,975	15.2700%	\$0	\$34,014 \$912
79	392.000	General Trans Cars - LR	\$25,099	P-79	\$0	\$25,099	15.2700%	\$0	\$3,833
80 81	392.010 392.050	Trans. Equip Light Truck - LR Trans. Equip Medium Truck - LR	\$119,332	P-80	\$0	\$119,332	15.2700%	\$0	\$18,222
82	392.020	Trans. Equip Heavy Truck - LR	\$19,286 \$140,243	P-81 P-82	\$0	\$19,286	15.2700%	\$0	\$2,945
83	392.040	Trans. Equip Trailers - LR	\$140,243	P-83	\$0 \$0	\$140,243 \$0	15.2700% 15.2700%	\$0   \$0	\$21,415
84	393.000	Stores Equipment - LR	\$841	P-84	\$0	\$841	15.2700%	\$0 \$0	\$0 \$128
85 86	394.000	Tools, Shop, & Garage Equip LR	\$478,884	P-85	\$0	\$478,884	15.2700%	\$0	\$73,126
86 87	395.000 396.000	Laboratory Equipment - LR Power Operated Equipment - LR	\$364,456	P-86	\$0	\$364,456	15.2700%	\$0	\$55,652
88	397.000	Communication Equipment - LR	\$1,058,375 \$182	P-87 P-88	\$0 \$0	\$1,058,375	15.2700%	\$0	\$161,614
89	398.000	Miscellaneous Equipment - LR	\$12,921	P-89	\$0 \$0	\$182 \$12,921	15.2700% 15.2700%	\$0 \$0	\$28 \$1.072
90		TOTAL GENERAL PLANT - LAKE ROAD	\$3,398,602	••	\$0	\$3,398,602	13.270078	\$0	\$1,973 \$518,966
04		FOODD ODE AGUEL				, , , , , , , , , , , , , , , , , , , ,		1	40.0,000
91 92	389.000	ECORP - GPE - AQUILA Gen - Land - Elec	67.700	D 00	40				
93	390.000	Gen - Structures & Improvements - Elect	\$7,733 \$2,247,346	P-92 P-93	\$0 60	\$7,733	15.2700%	\$0	\$1,181
94	390.001	Gen - Structures & Improvements - Other	\$0	P-94	\$0 \$0	\$2,247,346 \$0	15.2700% 15.2700%	\$0 \$0	\$343,170 \$0
95	391.000	Gen - Office Furniture & Eq Elect	\$2,808,078	P-95	\$0	\$2,808,078	15.2700%	\$0	\$428,794
96 97	391.020	Gen - Office Furniture - Computer	\$3,905,485	P-96	\$0	\$3,905,485	15.2700%	\$0	\$596,368
97 98	391.040 391.050	Gen - Office Furniture - Software Computer Systems Development	\$5,574,764	P-97	\$0	\$5,574,764	15.2700%	\$0	\$851,266
99	394.000	Gen - Tools - Elect	\$0 \$12,434	P-98 P-99	\$0 \$0	\$0 \$12,434	15.2700%	\$0	\$0 \$4.800
100	397.000	Gen - Communications Equip - Elect	\$589,791	P-100	\$0 \$0	\$12,434 \$589,791	15.2700% 15.2700%	\$0 \$0	\$1,899 \$90,061
101	398.000	Gen - Misc Equip - Elec	\$136,990		\$0	\$136,990	15.2700%	\$0	\$20,918
102		TOTAL ECORP - GPE - AQUILA	\$15,282,621		\$0	\$15,282,621		\$0	\$2,333,657
103		UCU COMMON GENERAL PLANT				į			
104	389.000	Land & Land Rights - UCU	\$0	P-104	\$0	\$o	15.2700%	<u>,                                    </u>	<b>e</b> c
105	390.000	Structures & Improvements - Electric		P-105	\$0	\$0 \$0	15.2700%	\$0 \$0	\$0 \$0
106	390.050	Structures & Improvements - Leased	\$0	P-106	\$0	\$0	15.2700%	\$0	\$0
107	391.000	Gen - Office Furniture & Equipment - Elect.		P-107	\$0	\$0	15.2700%	\$0	\$0
108	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	P-108	\$0	\$0	15.2700%	\$0	\$0
109	391.040	Gen - Office - Furn - Software	\$0	P-109	<b>*</b> ^	ا مه	45 27000/	<u>,</u>	*~
110	391.050	Gen - Office Furn - Systems Development		P-110	\$0 \$0	\$0 \$0	15.2700% 15.2700%	\$0   \$0	\$0 \$0
111	392.000	Gen - Trans. Equip Auto Electric		P-111	\$0	\$0	15.2700%	\$0	\$0 \$0
112	392.050	Gen Trans Equip Med Trucks Electric	\$0	P-112	\$0	\$0	15.2700%	\$0	\$0
113 114	394.000	Gen Tools Electric		P-113	\$0	\$0	15.2700%	\$0	\$0
115	395.000 397.000	Gen Laboratory Equip - Electric Gen - Communication Equip Electric		P-114 P-115	\$0 \$0	\$0 \$0	15.2700%	\$0	\$0 \$0
		,	, 40 I	11110	ΨU	\$0	15.2700%	\$0	\$0

Accounting Schedule: 3 Sponsor: Karen Herrington Page: 2 of 3

## St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Plant In Service

Number		Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjust Number	<u>E</u> Adjustments	F As Adjusted Plant	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	MC Adjusted Jurisdictional
116	398.000	Gen Misc Equip Elect.	\$0	P-116	\$0	\$0	15.2700%	\$0	\$0
117		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0	10.2.00%	\$0	\$0
118 119 120 121 122	391.000 391.040	GENERAL PLANT - IATAN Office Furniture & Equipment - latan Computer Software - latan Communication Equipment - latan TOTAL GENERAL PLANT - IATAN	\$1,742 \$157,762 \$104,804 \$264,308	1	\$0 \$0 \$0	\$1,742 \$157,762 \$104,804 \$264,308	0.0000% 0.0000% 0.0000%	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
123		TOTAL PLANT IN SERVICE	\$149,387,363		50	\$149,387,363		50	\$24,093,037

#### Post Direct Filing Through September 30, 2008 Adjustments to Plant in Service

A Plant Adj.	B Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total • Adjustment Adjustment Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
P+6	Land & Land Rights - LR	310.000	so so	
	No Adjustment		\$0	\$0
P-7	Structures & Improvements - LR	311.000	\$0 × 50	\$0
	No Adjustment		\$0	\$0
P-8	Structures & Improv Leaseholds - LR	311,500	50	e se en
	No Adjustment		\$0	\$0
P-9	Steam PR - Boiler Plt, Equip Elec.	312.000	** ** <b>\$0</b>	1177 T. T. T. T. C.
	No Adjustment		\$0	\$0
P-10	Boiler Plant AQC Equipment - LR	312,200	SO.	
	No Adjustment		\$0	\$0 \$0
P-11	Boiler Plant Pollution Controls - LR	312.000		
	No Adjustment	312.000	\$0 \$0	<b>\$0</b>
P-12	To be a second of the second o			
***************************************	Turbogenerator Units - LR	314.000	\$0	\$0
	No Adjustment		\$0	\$0
P-13	Accessory Electrical Equipment - LR			
		315.000	\$0	\$0
	No Adjustment		\$0	\$0
P-14	Misc. Power Plant Equipment - LR	740 000		
		316,000	\$0	\$0
	No Adjustment		\$0	<b>\$0</b>
P-15	Production, act 312, salvage & removal, retiren			
		<i>)</i> -3:	\$0	\$0
	No Adjustment		\$0	\$0
P-18	and & Land Rights	310.090	\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 1 of 9

## Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Adjustments to Plant in Service

Adj. Number Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount	<u>E</u> Total  Jurisdictional Jurisdictional  Adjustments Adjustments
No Adjustment		\$0	\$0
P-19 Structures & Improvements  No Adjustment	311.090	\$0	\$0
P-20 Structures & Improv Leaseholds	311.500	st final 12 SO	
No Adjustment		\$0	\$0
P-21 Boiler Plant Equipment And Adjustment	312,090	\$0 \$0	<b>\$0</b>
P-22 Accessory Electrical Equipment	315.090		\$0
No Adjustment P-31 Land and Land Rights - Other	340.000	\$0 \$0	\$0 \$0.
No Adjustment		\$0	\$0
P-32 Structures - Other  No Adjustment	341.000	\$0	\$0
P-33 Fuel Holders - Other No Adjustment	342.000	<b>\$0</b>	\$0 \$0
P-34 Other Production - Prime Movers	343,000		\$0
No Adjustment		\$0	\$0
P-35 Generators - Other,  No Adjustment	344 000	<b>\$0</b>	\$0 \$0
P-36 Accessory Electric Equipment - Other	345.000	\$0	\$0
No Adjustment		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 2 of 9

## Post Direct Filing Through September 30, 2008 Adjustments to Plant in Service

A: Plant Adj, Number	<u>B</u> Plant In Service Adjustment Description €	<u>C</u> Account Number	D E Total Adjustment Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
. P-37	Misc. Power Plant Equipment - Other  No Adjustment	346.000	<b>\$0</b>	\$0 \$0
P-44	Industrial Steam - Struct. & Improv.	375.090	\$0	\$0 \$0
P-45	Industrial Steam Mains  No Adjustment	376.090	\$0 \$0	\$0
P-46	Industrial Steam - City Gate Mea/Reg	379.090	<b>\$0</b>	\$0
P-47	Industrial Steam Services  No Adjustment	380.090	\$0 \$0	\$0 \$0
	Industrial Steam Meters  No Adjustment	381.090	<b>\$0</b>	\$0 \$0
	Land and Land Rights - GP  No Adjustment	389,000	<b>\$0</b>	<b>\$0</b>
	Structures & Improvements - GP  No Adjustment  Office Furniture & Equipment - GP		\$0	\$0 \$0
	No Adjustment  Office Furniture & Computers - GP	391.000 391.020	\$0	\$0 \$0
	No Adjustment	PERMINE	\$0	<b>\$0</b>

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 3 of 9

## Post Direct Filing Through September 30, 2008 Adjustments to Plant in Service

A B  Plant Adj. Number Plant In Service Adjustment Description P-55 Computer Hardware - GP	Account Number 391.030	Amount Amount	E G Total Jurisdictional Adjustments S0
No Adjustment		\$0	\$0
P-56. Computer Software - GP	391.040	17 M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$0
No Adjustment		\$0	\$0
P-57 Office Machines 1987 - GP	391,060	\$ 30 30 50	\$0
No Adjustment		\$0	\$0
P-58 Transportation Subunit	392.111	\$0	\$0
No Adjustment		\$0	\$0
P-59 Transportation Equipment - Cars	392.000		\$0
No Adjustment		\$0	\$0
P-60 Transportation Equipment - Light Truck	392.010	\$0	\$0
No Adjustment		\$0	\$0
P-61 Transportation Equipment - Medium Truck	392,050	\$0	\$0
No Adjustment		\$0	\$0
P-62 Transportation Equipment - Heavy Truck	392,020	\$0	\$0
No Adjustment		\$0	\$0
P-63 Transportation Equipment - Med truck	392.040	\$0	\$0
No Adjustment		\$0	\$0
P-64 Stores Equipment - GP	393.000		********* <b>\$</b> 0
No Adjustment		\$0	\$0
P-65 Tools, Shop, & Garage Equipment - GP	394.000	<b>\$0</b>	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 4 of 9

#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008

#### Adjustments to Plant in Service

A B Plant Adj. Number Plant in Service Adjustment Description No Adjustment	Account Number	D E Total Adjustment Adjustment Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
P-66 Laboratory Equipment - L&P Common  No Adjustment	395.000		\$0 \$0
P-67 Power Operated Equipment - Short Life No Adjustment	396,000	\$0	\$0 \$0
P-68 Power Operated Equipment - Long Life  No Adjustment  P-69 Communication Equipment - GP	396.002 397.000	\$0 \$0	\$0 \$0
No Adjustment P-70 Miscellaneous Equipment - GP	398.000	\$0 \$0	\$0 \$0 \$0
No Adjustment  P-73 Structures and Improvements LR  No Adjustment	390,000	\$0 \$0 \$0	\$0 \$0
P-74 Office Furniture & Equipment - LR	391.000		\$0 2/4 \$0 \$0
P-75 Office Furniture & Equip. Computers - LR A	391.020.	\$0	\$0 \$0
P-76 Computer Hardware : LR  No Adjustment	391.030	\$0 \$0	\$0 \$0
P-77 Computer Software - LR  No Adjustment	391.040	\$0 \$0	\$0 \$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 5 of 9

#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008

### Adjustments to Plant in Service

A B Plant Adj. Number Plant in Service Adjustment Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
P-78 Office Machines - 1987 - LR  No Adjustment	391,060	<b>\$0</b>	\$0 \$0
P-79 General Trans Cars - LR  No Adjustment	392,000	<b>\$0</b>	<b>\$0</b>
P-80 Trans. Equip Light Truck LR  No Adjustment	392.016	\$0 \$0	\$0 \$0
P-81 Trans. Equip Medium Truck - LR  No Adjustment	392,050	\$0 \$0	\$0 \$0
P-82 Trans: Equip Heavy Truck - LR  No Adjustment	392.020	\$0 \$0	\$0 \$0
P-83 Trans. Equip Trailers - LR  No Adjustment	392:040	\$0 \$0	\$0 \$0
P-84 Stores Equipment - LR  No Adjustment	393.000	\$0	<b>\$0</b>
P-85 Tools, Shop, & Garage Equip LR  No Adjustment	394.000	\$0 \$0	<b>\$0</b>
P-86 Laboratory Equipment - LR  No Adjustment	395.000	<b>\$0</b>	\$0 \$0
P-87 Power Operated Equipment - LR  No Adjustment	396.000	\$0 \$0	\$0 \$0
P-88 Communication Equipment - LR	397.000	\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 6 of 9

## Post Direct Filing Through September 30, 2008 Adjustments to Plant in Service

A B Plant Adj. Number Plant in Service Adjustment Description	<u>C</u> Account Number		F. G.: Total Jurisdictional Jurisdictional Adjustments Adjustments
No Adjustment		\$0	\$0
P-89 Miscellaneous Equipment - LR  No Adjustment	398.000	\$0	\$0 \$0
P-92 Gen - Land - Elec	389.000	\$0	\$0
No Adjustment  P-93 Gen - Structures & Improvements - Elect	390.000	\$0 \$ <b>0</b>	\$0
No Adjustment		\$0	\$0
P-94 Gen - Structures & Improvements - Other  No Adjustment	390,001	\$0 \$0	\$0 \$0
P-95 Gen - Office Furniture & Eq Elect	391,000	\$ 50	\$0
No Adjustment  P-96 Gen - Office Furniture & Computer	391,020	\$0 *	\$0 ************************************
No Adjustment		\$0	\$0
P-97 Gen - Office Furniture - Software  No Adjustment	391.040	\$ <b>0</b>	\$0
P-98 Computer Systems Development	391.050		\$0
No Adjustment P-99 Gen - Tools - Elect	394.000	\$0 \$0	\$0 \$0
No Adjustment		\$0	\$0
P-100 Gen - Communications Equip - Elect  No Adjustment	397.000	\$0 \$0	\$0 \$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 7 of 9

#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008

#### Adjustments to Plant in Service

A Plant Adj. Number Plant is	B Service Adjustment Description	C Account Number		E G Total Jurisdictional Jurisdictional Adjustments Adjustments
P-101 Gen - Misc	Equip - Elec	398.000	\$0 \$0	\$0 \$0
P-104 Land & La	nd Rights - UCU	389,000		\$0
	& Improvements - Electric	390.000	\$0 \$0	\$0 \$0
No Adjustr	ment & Improvements - Leased	390.050	\$0 \$0	\$0 \$0
No Adjustr			\$0	\$0
No Adjustr	e Furniture & Equipment - Elect	391,000	\$0 \$0	\$0 \$0
P-108 Gen - Offic	e 391.02 Gen Office Furniture - Com nent	391.020	<b>\$0</b>	\$0°
P-109 Gen - Offic	e - Furn - Software	391.040	\$0	<b>\$0</b> \$0
	e Furn - Systems Development	391.050		\$0
P-111 Gen - Tran	s. Equip Auto Electric	392.000	\$0 \$0	\$0 \$0
No Adjustn	nent  Equip Med Trucks Electric	392.050	\$0 \$0	\$0 \$0
No Adjustn			<b>\$</b> 0	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 8 of 9

#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Adjustments to Plant in Service

Adj. Number Plant in Service Adjustment Description P-113 Gen Tools Electric	C Account Number 394.000	D E Total Adjustment Adjustment Amount Amount S0	F <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments \$0
No Adjustment		\$0	\$0
P-114 Gen Laboratory Equip - Electric  No Adjustment	395,000	₹ 15 ° 6 ° 6 ° 6 ° 6 ° 6 ° 6 ° 6 ° 6 ° 6 °	\$0
P-115 Gen - Communication Equip Electric	397.000	\$0 \$a	\$0
No Adjustment	231.000	\$0 \$0	\$0 \$0
P-116 Gen Misc Equip Elect.	398.000	**************************************	(#Kilings)
No Adjustment  P-119 Office Furniture & Equipment - latan		\$0	\$0
No Adjustment	391.000	\$0 \$0	<b>\$0</b> \$0
P-120 Computer Software - latan	391.040	\$0 Jrc - \$0	\$0
No Adjustment		\$0	\$0
P-121 Communication Equipment - latan  No Adjustment	397:000	\$0 \$0	\$0
Total Plant Adjustments		\$0	\$0

Accounting Schedule: 4 Sponsor: Karen Herrington Page: 9 of 9

#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Accumulated Depreciation Reserve

Line	Account	<b>₽</b>	<u>C</u> Total	D	Ē	<u>F</u>	<u>G</u>	Ħ	I.
Number		Depreciation Reserve Description		Adjust. Numbe	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT		Ī		1103G14E	Anacations	Aujustinents	oursassional
2		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
3		PRODUCTION PLANT							
4		STEAM PRODUCTION							
5		LAKE ROAD STEAM PRODUCTION PLANT							
6	310.000	Land & Land Rights - LR	\$0	R-6	\$0	\$0	15.2700%	ا م	4.0
7	311.000	Structures & Improvements - LR	\$5,732,698	R-7	\$0	\$5,732,698	15.2700%	\$0 \$0	\$0 \$875,383
8	311.500	Structures & Improv Leaseholds - LR	\$0	R-8	\$0	\$0	15.2700%	\$0	\$0,0,000
9 10	312.000	Steam PR - Boiler Plt. Equip Elec.	\$25,453,898	R-9	\$0	\$25,453,898	24.0920%	\$0	\$6,132,353
10	312.200 312.000	Boiler Plant AQC Equipment - LR	\$5,746,395	R-10	\$0	\$5,746,395	24.0920%	\$0	\$1,384,421
12	314.000	Boiler Plant Pollution Controls - LR Turbogenerator Units - LR	\$0	R-11	\$0	\$0	0.0000%	\$0	\$0
13	315.000	Accessory Electrical Equipment - LR	\$8,895,611 \$2,841,086	R-12 R-13	\$0	\$8,895,611	0.0360%	\$0	\$3,202
14	316.000	Misc. Power Plant Equipment - LR	\$204,795	R-14	\$0 \$0	\$2,841,086 \$204,795	15.2700% 34.6000%	\$0	\$433,834
15		Production, act 312, salvage & removal, retirements not classified	-\$274,015	R-15	\$0	-\$274,015	24.0920%	\$0 \$0	\$70,859 -\$66,016
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$48,600,468		\$0	\$48,600,468		\$0	\$8,834,036
17		STEAM PRODUCTION PLANT			ļ				
18	310.090	Land & Land Rights	\$0	D 40					
19	311.090	Structures & Improvements	-\$8,009	R-18 R-19	\$0	\$0 \$8,000	100.0000%	\$0	\$0
20	311.500	Structures & Improv Leaseholds	\$0,009	R-20	\$0 \$0	-\$8,009 \$0	100.0000%	\$0	-\$8,009
21	312.090	Boiler Plant Equipment	\$79,771	R-21	\$0	\$79,771	100.0000%	\$0 \$0	\$0 \$79,771
22	315.090	Accessory Electrical Equipment	-\$8,527	R-22	\$0	\$8,527	100.0000%	\$0	-\$8,527
23		TOTAL STEAM PRODUCTION PLANT	\$63,235		\$0	\$63,235		\$0	\$63,235
24		TOTAL STEAM PRODUCTION	\$48,663,703		\$0	\$48,663,703		\$0	\$8,897,271
25		NUCLEAR PRODUCTION							
26		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
27		HYDRAULIC PRODUCTION							
28		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
29		OTHER PRODUCTION			i				
30	240.000	OTHER PRODUCTION PLANT							
31 32	340.000 341.000	Land and Land Rights - Other	\$0	R-31	\$0	\$0	0.0000%	\$0	\$0
33	342.000	Structures - Other Fuel Holders - Other	\$1,281,936	R-32	\$0	\$1,281,936	0.0000%	\$0	\$0
34	343.000	Other Production - Prime Movers	\$616,172 \$11,373,714	R-33 R-34	\$0 \$0	\$616,172	0.0000%	\$0	\$0
35	344.000	Generators - Other	\$3,215,795		\$0	\$11,373,714 \$3,215,795	0.0000% 0.0000%	\$0 \$0	\$0 \$0
36	345.000	Accessory Electric Equipment - Other	\$833,450		\$0	\$833,450	0.0000%	\$0	\$0 \$0
37 38	346.000	Misc. Power Plant Equipment - Other TOTAL OTHER PRODUCTION PLANT	\$2	R-37	\$0	\$2	0.0000%	\$0	\$0
39		TOTAL OTHER PRODUCTION	\$17,321,069 \$17,321,069		\$0	\$17,321,069		\$0	\$0
40		TOTAL PRODUCTION PLANT			\$0	\$17,321,069		\$0	\$0
41		TRANSMISSION PLANT	\$65,984,772		\$0	\$65,984,772		\$0	\$8,897,271
42		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0	ŀ	\$0	\$0
43		DISTRIBUTION PLANT							
44	375.090	Industrial Steam - Struct. & Improv.	\$42,669	R-44	\$0	\$42,669	100.0000%	\$0	42669
45		Industrial Steam Mains	\$917,303	R-45	\$0	\$917,303	100.0000%	\$0	917303
46	379.090	Industrial Steam - City Gate Mea/Reg	\$227,423	R-46	\$0	\$227,423	100.0000%	\$0	227423
47	380.090	Industrial Steam Services	\$91,160	R-47	\$0	\$91,160	100.0000%	\$0	91160
48 49	381.090	Industrial Steam Meters	\$191,778	R-48	\$0	\$191,778	100.0000%	\$0	191778
43		TOTAL DISTRIBUTION PLANT	\$1,470,333		\$0	\$1,470,333		\$0	\$1,470,333
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#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Accumulated Depreciation Reserve

Line	Account	<u>B</u>	<u>C</u>	D	E	E	<u>G</u>	Ħ	1
Number		Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve		Jurisdictional	MO Adjusted
50		GENERAL PLANT		***************************************		11030196	Allocations	Adjustments	Jurisdictional
51 52	389.000 390.000	Land and Land Rights - GP	\$0	R-51	\$0	\$0	0.0000%	\$0	0
53	391.000	Structures & Improvements - GP Office Furniture & Equipment - GP	\$1,739,825	1	\$0	\$1,739,825	0.0000%	\$0	Ō
54	391.020	Office Furniture & Computers - GP	-\$43,496	R-53	\$0	-\$43,496	0.0000%	\$0	0
55	391.030	Computer Hardware - GP	\$381,591 \$0	R-54 R-55	\$0 \$0	\$381,591	0.0000%	\$0	0
56	391.040	Computer Software - GP	\$0	R-56	\$0	\$0 \$0	0.0000%	\$0 \$0	0
57	391.060	Office Machines 1987 - GP	\$5,050	R-57	\$0	\$5,050	0.0000%	\$0	0
58	392.111	Transportation Subunit	\$0	R-58	\$0	\$0	0.0000%	\$0	Ŏ
59 60	392.000 392.010	Transportation Equipment - Cars	\$0	R-59	\$0	\$0	0.0000%	\$0	ŏ
61	392.010	Transportation Equipment - Light Truck Transportation Equipment - Medium Truck	\$0	R-60	\$0	\$0	0.0000%	\$0	0
62	392.020	Transportation Equipment - Heavy Truck	\$224,760 \$1,021,127	R-61	\$0	\$224,760	0.0000%	\$0	0
63	392.040	Transportation Equipment - Med truck	\$304,588	R-62 R-63	\$0 \$0	\$1,021,127	0.0000%	\$0	0
64	393.000	Stores Equipment - GP	\$113,288	R-64	\$0	\$304,588 \$113,288	0.0000%	\$0	0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$890,120	R-65	\$0	\$890,120	0.0000%	\$0 \$0	0
66	395.000	Laboratory Equipment - L&P Common	\$209,356	R-66	\$0	\$209,356	0.0000%	\$0	0
67	396.000	Power Operated Equipment - Short Life	\$82,327	R-67	\$0	\$82,327	0.0000%	\$0	Ö
68 69	396.002 397.000	Power Operated Equipment - Long Life	\$0	R-68	\$0	\$0	0.0000%	\$0	Ö
70	398.000	Communication Equipment - GP Miscellaneous Equipment - GP	\$732,871	R-69	\$0	\$732,871	0.0000%	\$0	0
71	555.000	TOTAL GENERAL PLANT	\$51,347	R-70	\$0	\$51,347	0.0000%	\$0	0
			\$5,712,754	1	\$0	\$5,712,754		\$0	\$0
72		GENERAL PLANT - LAKE ROAD							
73	390.000	Structures and Improvements - LR	\$0	R-73	\$0	\$0	15.2700%	\$0	\$0
74	391.000	Office Furniture & Equipment - LR	\$229,569	R-74	\$0	\$229,569	15.2700%	\$0	\$35,055
75 76	391.020	Office Furniture & Equip. Computers - LR	\$361,961	R-75	\$0	\$361,961	15.2700%	\$0	\$55,271
76 77	391.030 391.040	Computer Hardware - LR	\$0	R-76	\$0	\$0	15.2700%	\$0	\$0
78	391.040	Computer Software - LR Office Machines - 1987 - LR	\$52,161	R-77	\$0	\$52,161	15.2700%	\$0	\$7,965
79	392.000	General Trans Cars - LR	\$2,477	R-78	\$0	\$2,477	15.2700%	\$0	\$378
80	392.010	Trans. Equip Light Truck - LR	\$17,234 \$126,190	R-79 R-80	\$0 \$0	\$17,234	15.2700%	\$0	\$2,632
81	392.050	Trans. Equip Medium Truck - LR	\$19,286	R-81	\$0	\$126,190 \$19,286	15.2700% 15.2700%	\$0	\$19,269
82	392.020	Trans. Equip Heavy Truck - LR	\$140,243		\$0	\$140,243	15.2700%	\$0 \$0	\$2,945 \$21,415
83	392.040	Trans. Equip Trailers - LR	\$0	R-83	\$0	\$0	15.2700%	\$0	\$21,415 \$0
84 85	393.000	Stores Equipment - LR	\$846	R-84	\$0	\$846	15.2700%	\$0	\$129
86	394.000 395.000	Tools, Shop, & Garage Equip LR Laboratory Equipment - LR	\$302,372	R-85	\$0	\$302,372	15.2700%	\$0	\$46,172
87	396.000	Power Operated Equipment - LR	\$248,102	R-86	\$0	\$248,102	15.2700%	\$0	\$37,885
88	397.000	Communication Equipment - LR	\$746,232 \$185	R-87 R-88	\$0 \$0	\$746,232	15.2700%	\$0	\$113,950
89	398.000	Miscellaneous Equipment - LR	\$5,709	R-89	\$0	\$185 \$5,709	15.2700% 15.2700%	\$0	\$28 \$270
90		TOTAL GENERAL PLANT - LAKE ROAD	\$2,252,567	" "	\$0	\$2,252,567	13.270076	\$0 \$0	\$872 \$343,966
					**	<b>7-,-0-,00</b> ;		*	4343,500
91 92	200 000	ECORP - GPE - AQUILA			ĺ		j		
93	389.000 390.000	Gen - Land - Elec	\$0	R-92	\$0	\$0	15.2700%	\$0	\$0
94	390.001	Gen - Structures & Improvements - Elect Gen - Structures & Improvements - Other	-\$157,219	R-93	\$0	-\$157,219	15.2700%	\$0	-\$24,007
95	391.000	Gen - Office Furniture & Eq Elect	\$775,894 \$175,332	R-94 R-95	\$0	\$775,894	15.2700%	\$0	\$118,479
96	391.020	Gen - Office Furniture - Computer	\$3,088,264	R-96	\$0 \$4,128	\$175,332 \$3,092,392	15.2700% 15.2700%	\$0   \$0	\$26,773
97	391.040	Gen - Office Furniture - Software	\$2,323,146	R-97	\$974,234	\$3,297,380	15.2700%	\$0	\$472,208 \$503,510
98	391.050	Computer Systems Development	\$0	R-98	\$1,032,623	\$1,032,623	15.2700%	\$0	\$157,682
99	394.000	Gen - Tools - Elect	\$12,434	R-99	\$2,531	\$14,965	15.2700%	\$0	\$2,285
100 101	397.000 398.000	Gen - Communications Equip - Elect		R-100	\$0	\$162,307	15.2700%	\$0	\$24,784
102	390.000	Gen - Misc Equip - Elec TOTAL ECORP - GPE - AQUILA	\$136,990	R-101	\$8,329	<u>\$145,319</u>	15.2700%	\$0	\$22,190
		TOTAL LOOKF - GFL - AQUILA	\$6,517,148		\$2,021,845	\$8,538,993		\$0	\$1,303,904
103		UCU COMMON GENERAL PLANT		]		İ	1	ļ	
104	389.000	Land & Land Rights - UCU	\$0	R-104	\$0	\$0	15.2700%	\$0	•0
105	390.000	Structures & Improvements - Electric		R-105	\$0	-\$9,484	15.2700%	\$0 \$0	\$0 -\$1,448
106	390.050	Structures & Improvements - Leased	-\$5,453	R-106	\$0	-\$5,453	15.2700%	\$0	-\$833
107	391.000	Gen - Office Furniture & Equipment - Elect.		R-107	\$0	-\$66,320	15.2700%	\$0	-\$10,127
108	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	-\$1,652,394	R-108	\$0	-\$1,652,394	15.2700%	\$0	-\$252,321
109	391.040	Gen - Office - Furn - Software	¢4 EE2 640	B 400		** *** ***	45.07		
110	391.050	Gen - Office - Furn - Systems Development		R-109	\$0	-\$1,553,646	15.2700%	\$0	-\$237,242
111		Gen - Trans. Equip Auto Electric		R-110 R-111	\$0 \$0	-\$897,861 -\$55	15.2700%   15.2700%	\$0	-\$137,103 -\$0
112	392.050	Gen Trans Equip Med Trucks Electric	-\$491		\$0	-\$491	15.2700%	\$0 \$0	-\$8 -\$75
113		Gen Tools Electric	-\$5,196		\$0	-\$5,196	15.2700%	\$0	-\$793
					•		•	• • •	****

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# St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	<u>D</u> Adjust Number	<u>E</u> Adjustments	E As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	.i. MO Adjusted Jurisdictional
114	395.000	Gen Laboratory Equip - Electric	-\$3,467	R-114	\$0	-\$3,467	15.2700%	\$0	-\$529
115	397.000	Gen - Communication Equip Electric	-\$526,602	R-115	\$0	-\$526,602	15.2700%		
116		Gen Misc Equip Elect.	-\$23,513		\$0	-\$23,513	15.2700%	\$0	-\$80,412
117		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482	13.2700%	\$0 \$0	-\$3,590 -\$724,481
118		GENERAL PLANT - IATAN							
119	391.000	Office Furniture & Equipment - latan	\$0	R-119	\$0	\$0	0.0000%	\$0	\$0
120		Computer Software - latan	\$0	R-120	\$0	\$0	0.0000%	\$0	\$0 \$0
121	397.000	Communication Equipment - latan	\$0	R-121	\$0	\$0	0.0000%	\$0	\$0 \$0
122		TOTAL GENERAL PLANT - IATAN	\$0		\$0	\$0	0.000070	\$0	\$0
123		TOTAL DEPRECIATION RESERVE	\$77,193,092		\$2,021,845	\$79,214,937		\$0	\$11,290,993

#### Test Year Ending 12/31/2007

## Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number		<u>F</u> Total  Turisdictional Jurisdictional  Adjustments Adjustments
R-6	Land & Land Rights - LR	310.000	\$0	
	No Adjustment		\$0	\$0
R-7	Structures & Improvements - LR	311.000	so	a de la companya de
	No Adjustment		\$0	\$0
R-8	Structures & Improv Leaseholds - LR	311.500		
	No Adjustment	0112300	\$0 \$0	\$0
			· -	••
R-9	Steam PR - Boiler Pit. Equip Elec. No Adjustment	312,000	\$ 4 50	0
	Adjustment		\$0	\$0
R-10	Boiler Plant AQC Equipment - LR	312.200	\$0	T. 12
	No Adjustment		\$0	\$0
R-11	Boiler Plant Pollution Controls - LR	312,000	£ 1.6% \$0	132 Table 1
	No Adjustment		\$0	\$0
R-12	Turbogenerator Units - LR	314.000	\$0	
	No Adjustment		\$0	\$0
R-13	Accessory Electrical Equipment - LR	315.000	- S0	
	No Adjustment		\$0	\$0
R-14	Misc. Power Plant Equipment - LR	316.000	\$0	
	No Adjustment	S10.000	\$0 \$0	\$0
			T-	Ψ
	Production, act 312, salvage & removal, retirer	4	\$0	Ö
	No Adjustment		\$0	<b>\$0</b>

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#### Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number		F G Total Jurisdictional Jurisdictional Adjustments Adjustments
R-18	Land & Land Rights	310.090		t e o
	No Adjustment		\$0	\$0
R-19	Structures & Improvements	311.090	\$0 SO	2 0
	No Adjustment		\$0	\$0
, R-20	Structures & Improv Leaseholds	311.500	so	e de la companya de l
	No Adjustment		\$0	\$0
R-21	Boiler Plant Equipment	312.090	\$0	E 157
	No Adjustment		\$0	\$0
R-22	Accessory Electrical Equipment	315.090	So.	6 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	No Adjustment		\$0	\$0
R-31	Land and Land Rights F Other	340.000	80	
	No Adjustment		\$0	\$0
R-32	Structures - Other	341.000	96 S0	
	No Adjustment		\$0	\$0
R-33	Fuel Holders - Other	342.000	\$0	yek o
	No Adjustment		\$0	\$0
R-34	Other Production - Prime Movers	343.000	so.	in the second second second second second second second second second second second second second second second
	No Adjustment		\$0	\$0
R-35	Generators - Other	344.000	\$0	
	No Adjustment	V-1.000	\$0 \$0	<b>\$</b> 0

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#### Test Year Ending 12/31/2007

#### Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number R-36	B  Accumulated Depreciation Reserve Adjustments Description Accessory Electric Equipment - Other	<u>C</u> Account Number 345.000	Amount Amount	E G Total  Jurisdictional Jurisdictional Adjustments Adjustments  0
	No Adjustment		\$0	\$0
R-37	Misc. Power Plant Equipment - Other	346.000	- \$0	ere to the second of the secon
	No Adjustment		\$0	\$0
R-44	Industrial Steam - Struct. & Improv.	375.090	\$0	. 0
	No Adjustment		\$0	\$0
R-45	Industrial Steam Mains	376,090	\$0	
	No Adjustment		\$0	\$0
R-46	Industrial Steam - City Gate Mea/Reg	379.090	\$0	A CAR
	No Adjustment		\$0	\$0
R-47	Industrial Steam Services	380.090	: S0	0
	No Adjustment		\$0	\$0
R-48	Industrial Steam Meters	381,090		o de la companya de l
	No Adjustment		\$0	\$0
R-51	Land and Land Rights - GP	389.000		0
	No Adjustment		\$0	\$0
R-52	Structures & Improvements - GP	390.000	\$0	in the second of
	No Adjustment		\$0	\$0
R-53	Office Furniture & Equipment GP	391.000	- 1	
	No Adjustment		\$0	\$0
R-54	Office Furniture & Computers - GP	391.020	\$0	O

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#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008

#### Adjustments for Depreciation Reserve

A Reserve Adjustmen Number	E Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount	F G Total 1 Jurisdictional Adjustments Adjustments
	No Adjustment		\$0	\$0
R-55	Computer Hardware - GP	391.030	# \$0	0
	No Adjustment		\$0	\$0
R-56	Computer Software - GR	391:040	\$0	0
	No Adjustment		\$0	\$0
R-57	Office Machines 1987 - GP  No Adjustment	391,060	\$0 \$0	\$0
R-58	Transportation Subunit	392.111	· ·	
	No Adjustment		\$0	\$0
R-59	Transportation Equipment - Cars	392.000	<i>** #</i> \$50	**************************************
	No Adjustment		\$0	\$0
R-60	Transportation Equipment - Light Truck	392.010	\$ \$0	
	No Adjustment		\$0	\$0
	Transportation Equipment - Medium Truck	392.050	\$0	0
	No Adjustment		\$0	\$0
R-62	Transportation Equipment - Heavy Truck  No Adjustment	392.020	\$0 \$0	\$0
R-63	Transportation Equipment - Med truck	392.040	\$0	
A STATE OF THE STA	No Adjustment	VY4.V4V	<b>\$</b> 0	<b>\$</b> 0
R-64	Stores Equipment - GP	393,000	\$0	

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## Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	E Accumulated Depreciation Reserve Adjustments Description No Adjustment	<u>C</u> Account Number	,	F G Total Jurisdictional Jurisdictional Adjustments Adjustments \$0
R-65	Tools, Shop, & Garage Equipment - GP No Adjustment	394.000	\$0	\$0 \$0
R-66	Laboratory Equipment - L&P Common  No Adjustment	395.000	<b>\$0</b>	\$0
R-67	Power Operated Equipment - Short Life  No Adjustment	396,000	\$0 \$0	\$0
	Power Operated Equipment - Long Life No Adjustment	396,002	\$0	\$0
R-69	Communication Equipment GP	397.000	\$0	\$0
R-70	Miscellaneous Equipment - GP	398,000	\$0 \$0	\$0
	Structures and Improvements - LR No Adjustment	390.000	\$0	\$0
	Office Furniture & Equipment - LR  No Adjustment	391.000	\$0	\$0
	Office Furniture & Equip. Computers - LR	391,020	\$0 \$0	\$0
	Computer Hardware - LR No Adjustment	391:030	\$0 \$0	\$0

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## Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number		F G Total Jurisdictional Adjustments Adjustments
R-777	Computer Software - LR  No Adjustment	391.040	\$0	\$0
R:78	Office Machines - 1987 - LR  No Adjustment	391.060	\$0	\$0
R-79	General Trans Cars - LR  No Adjustment	392.000	\$0	\$0
≪ R-80 //	Trans, Equip:Light Truck - LR  No Adjustment	392.010	\$0	\$0 \$0
	Trans. Equip Medium Truck - LR  No Adjustment	392.050	\$0	\$0
R-82	Trans. Equip Heavy Truck - LR  No Adjustment	392,020	\$0 \$0	\$0
R-83	Trans. Equip Trailers - LR  No Adjustment	392 040	<b>\$0</b>	<b>0</b>
R-84	Stores Equipment - LR  No Adjustment	393.000	\$0 \$0	\$0
R-85	Tools, Shop, & Garage Equip LR	394,000	\$0	\$0
Ť	Laboratory Equipment - LR  No Adjustment	395.000	\$0	\$0

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#### Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number		<u>E</u> Total  Jurisdictional Jurisdictional  Adjustments Adjustments
R-87	Power Operated Equipment - LR  No Adjustment	396.000	\$0 \$0	\$0
R-88	Communication Equipment - LR  No Adjustment	397.000	**************************************	<b>\$</b> 0
R-89	Miscellaneous Equipment - LR  No Adjustment	398,000	<b>\$0</b>	\$0
R-92	Gen - Land - Elec	389.000	\$0	\$0
R-93	Gen - Structures & Improvements - Elect  No Adjustment	390.000	<b>\$0</b>	\$0 \$0
R-94	Gen - Structures & Improvements - Other  No Adjustment	390.001	\$0	\$0
R-95	Gen - Office Furniture & Eq Elect	391.000	\$0 \$0	\$0
R-96	Gen - Office Furniture - Computer  1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)	391.020	<b>\$4,128</b> \$2,414	\$0
	2. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$1,714	\$0
R-97	Gen - Office Furniture - Software	391.040	\$974,234	0

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# St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	Adjustments Description	<u>C</u> Account Number	Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
	To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$974,234	\$0
R-98	Computer Systems Development	391,050	\$1,032,623	0
	To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$1,032,623	\$0
.R-99	Gen - Tools - Elect	394:000	\$2,531	and the second of the o
	To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$2,531	\$0
R-100	Gen - Communications Equip - Elect	397.000	Ver 41. \$0	
	No Adjustment		\$0	\$0
R-101	Gen - Misc Equip - Elec	398.000	\$8,329	
	To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$8,329	\$0
R-104	Land & Land Rights - UCU	389.000	\$0	0
	No Adjustment		\$0	\$0
: R405	Structures & Improvements - Electric	390.000	\$0	0
	No Adjustment		\$0	\$0
R-106	Structures & Improvements - Leased	390.050	\$0	
:	No Adjustment		\$0	\$0
R-107	Gen - Office Furniture & Equipment - Elect.	391,000	\$1.44 <b>\$0</b>	0
	No Adjustment		\$0	<b>\$0</b>

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#### Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustmen Number	B  Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number		F G Total Jurisdictional Adjustments
R-108	Gen - Office 391 02 Gen Office Furniture - Com No Adjustment	391.020	\$0	\$0
R-109	Gen - Office - Furn - Software  No Adjustment	391.040	\$0.	0
R-110	Gen - Office Furn - Systems Development	391.050	\$0 	\$0 0
R-111	No Adjustment  Gen - Trans. Equip Auto Electric	392.000	\$0	\$0
R-112	No Adjustment		\$0	\$0
030/6	Gen Trans Equip Med Trucks Electric  No Adjustment	392.050	e <b>\$0</b> \$0	\$0
R-113	Gen Tools Electric  No Adjustment	394,000	<b>\$0</b>	\$0
R-114	Gen Laboratory Equip - Electric	395.000	<b>\$0</b>	\$0
	Gen - Communication Equip Electric  No Adjustment	397.000		
R-116	Gen Misc Equip Elect	398.000	\$0 \$0	\$0 25 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	No Adjustment  Office Furniture & Equipment - latan	391.000	\$0 ************************************	\$0 0
	No Adjustment	and the state of t	\$0	\$0

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#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008 Adjustments for Depreciation Reserve

A Reserve Adjustment Number R-120	Adjustments Description	C. Account Number 391,040	Amount	E Total * Adjustment Amount \$0	Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-121	Communication Equipment - latan	397,000		** *** <b>\$</b> 0	of the feet	0
	No Adjustment		\$0		\$0	
75 Ju	Total Reserve Adjustments			\$2,021,845		\$0

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 10 of 10

#### Test Year Ending 12/31/2007

#### Post Direct Filing Through September 30, 2008 **Depreciation Expense**

Line Number	<u>A</u> Account Number	B Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	E Depreciation Expense
1 2		INTANGIBLE PLANT TOTAL PLANT INTANGIBLE	\$0		\$0
3	:	PRODUCTION PLANT			
4		STEAM PRODUCTION			
5		LAKE ROAD STEAM PRODUCTION PLANT			
6 7 8 9 10 11 12 13 14 15	310.000 311.000 311.500 312.000 312.200 312.000 314.000 315.000	Land & Land Rights - LR Structures & Improvements - LR Structures & Improv Leaseholds - LR Steam PR - Boiler Plt. Equip Elec. Boiler Plant AQC Equipment - LR Boiler Plant Pollution Controls - LR Turbogenerator Units - LR Accessory Electrical Equipment - LR Misc. Power Plant Equipment - LR Production, act 312, salvage & removal, retirements not classified TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$5,943 \$2,196,997 \$0 \$11,781,458 \$2,760,085 \$0 \$5,515 \$634,900 \$74,400 \$0	0.0000% 1.7200% 0.0000% 2.0400% 2.0400% 2.3100% 2.2400% 2.1000%	\$0 \$37,788 \$0 \$240,342 \$56,306 \$0 \$127 \$14,222 \$1,562 \$0
17 18 19 20 21 22 23	310.090 311.090 311.500 312.090 315.090	STEAM PRODUCTION PLANT Land & Land Rights Structures & Improvements Structures & Improv Leaseholds Boiler Plant Equipment Accessory Electrical Equipment TOTAL STEAM PRODUCTION  TOTAL STEAM PRODUCTION	\$11,450 \$32,160 \$0 \$778,578 \$80,600 \$902,788	0.0000% 2.1300% 0.0000% 2.1800% 2.2400%	\$0 \$685 \$0 \$16,973 \$1,805 \$19,463
25 26		NUCLEAR PRODUCTION  TOTAL NUCLEAR PRODUCTION	\$0		<b>\$</b> 0
27		HYDRAULIC PRODUCTION	Ψ0		φυ
28	į	TOTAL HYDRAULIC PRODUCTION	\$0	}	\$0
29		OTHER PRODUCTION			
30 31 32	340.000 341.000	OTHER PRODUCTION PLANT Land and Land Rights - Other Structures - Other	\$0 \$0	0.0000% 1.6800%	\$0 \$0

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#### Test Year Ending 12/31/2007

## Post Direct Filing Through September 30, 2008 Depreciation Expense

Line Number	<u>A</u> Account Number	B  Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	E Depreciation Expense
33	342.000	Fuel Holders - Other	\$0	2.8900%	\$0
34	343.000	Other Production - Prime Movers	\$0	2.8900%	\$0 \$0
35	344.000	Generators - Other	\$0	3.2000%	\$0 \$0
36	345.000	Accessory Electric Equipment - Other	\$0	2.2400%	\$0 \$0
37	346.000	Misc. Power Plant Equipment - Other	\$0	2.0000%	<b>\$0</b>
38		TOTAL OTHER PRODUCTION PLANT	\$0	2.0000,0	\$0
39		TOTAL OTHER PRODUCTION	\$0		\$0
40		TOTAL PRODUCTION PLANT	\$18,362,086		\$369,810
41		TRANSMISSION PLANT	<u> </u>		
42		TOTAL TRANSMISSION PLANT	\$0		\$0
43		DISTRIBUTION PLANT			
44	375.090	Industrial Steam - Struct. & Improv.	\$151,660	1.7200%	<b>\$2.600</b>
45	376.090	Industrial Steam Mains	\$1,660,914	2.2900%	\$2,609 \$38,035
46	379.090	Industrial Steam - City Gate Mea/Reg	\$553,075	2.2700%	\$12,555
47	380.090	Industrial Steam Services	\$100,842	2.2200%	\$2,239
48	381.090	Industrial Steam Meters	\$412,137	3.4700%	\$14,301
49		TOTAL DISTRIBUTION PLANT	\$2,878,628	0.470070	\$69,739
50		GENERAL PLANT			
51	389.000	Land and Land Rights - GP	\$0	0.0000%	\$0
52	390.000	Structures & Improvements - GP	\$0	1.7500%	\$0 \$0
53	391.000	Office Furniture & Equipment - GP	\$0	3.3000%	\$0
54	391.020	Office Furniture & Computers - GP	\$0	9.7000%	\$0
55	391.030	Computer Hardware - GP	\$0	10.0000%	<b>\$0</b>
56	391.040	Computer Software - GP	\$0	10.0000%	\$0
57	391.060	Office Machines 1987 - GP	\$0	3.3000%	\$0
58	392.111	Transportation Subunit	\$0	8.3000%	<b>\$</b> 0
59	392.000	Transportation Equipment - Cars	\$0	8.3000%	\$0
60	392.010	Transportation Equipment - Light Truck	\$0	8.3000%	\$0
61	392.050	Transportation Equipment - Medium Truck	\$0	8.3000%	\$0
62	392.020	Transportation Equipment - Heavy Truck	\$0	8.3000%	\$0
63	392.040	Transportation Equipment - Med truck	\$0	8.3000%	\$0
64	393.000	Stores Equipment - GP	\$0	3.3300%	\$0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$0	3.6000%	\$0
66	395.000	Laboratory Equipment - L&P Common	\$0	3.3300%	\$0
67	396.000	Power Operated Equipment - Short Life	\$0	4.6500%	\$0
68	396.002	Power Operated Equipment - Long Life	\$0	4.6500%	\$0
69	397.000	Communication Equipment - GP	\$0	3.3700%	\$0
70	398.000	Miscellaneous Equipment - GP	\$0	4.2400%	\$0
71		TOTAL GENERAL PLANT	\$0		\$0
72		GENERAL PLANT - LAKE ROAD			

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## Post Direct Filing Through September 30, 2008 Depreciation Expense

Line Number	Account Number	B Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
73	390.000	Structures and Improvements - LR	\$0	1.7500%	
74	391.000	Office Furniture & Equipment - LR	\$69,010	3.3000%	\$0 \$2.277
75	391.020	Office Furniture & Equip. Computers - LR	\$76,094	3.3000%	\$2,277 \$2,544
76	391.030	Computer Hardware - LR	\$70,094		\$2,511
77	391.040	Computer Software - LR	\$34,014	9.7000%	\$0 \$2.404
78	391.060	Office Machines - 1987 - LR	\$34,014	10.0000%	\$3,401
79	392.000	General Trans Cars - LR	\$3,833	0.0000%	\$0 *****
80	392.010	Trans. Equip Light Truck - LR	\$18,222	8.3000%   8.3000%	\$318 \$4.540
81	392.050	Trans. Equip Medium Truck - LR	\$2,945	8.3000%	\$1,512 \$244
82	392.020	Trans. Equip Heavy Truck - LR	\$2,945 \$21,415	8.3000%	\$244 \$4.777
83	392.040	Trans. Equip Trailers - LR	\$0	8.3000%	\$1,777
84	393.000	Stores Equipment - LR	\$128	3.3300%	<b>\$0</b>
85	394.000	Tools, Shop, & Garage Equip LR	\$73,126		\$4
86	395.000	Laboratory Equipment - LR	\$73,126 \$55,652	3.6000%	\$2,633 \$4,050
87	396.000	Power Operated Equipment - LR		3.3300%	\$1,853
88	397.000	Communication Equipment - LR	\$161,614	4.6500%	\$7,515
89	398.000	Miscellaneous Equipment - LR	\$28	3.3700%	\$1
90	300,000	TOTAL GENERAL PLANT - LAKE ROAD	\$1,973	4.2400%	\$84
		LANE CONCINENT FLANT - LANE ROAD	\$518,966		\$24,130
91		ECORP - GPE - AQUILA			
92	389.000	Gen - Land - Elec	\$1,181	0.0000%	¢o.
93	390.000	Gen - Structures & Improvements - Elect	\$343,170	1.6700%	\$0 \$5,731
94	390.001	Gen - Structures & Improvements - Other	\$343,170		•
95	391.000	Gen - Office Furniture & Eq Elect	\$428,794	0.0000%	\$0 \$4.4.070
96	391.020	Gen - Office Furniture - Computer	I	3.3300%	\$14,279 \$50,637
97	391.040	Gen - Office Furniture - Software	\$596,368 \$954,366	10.0000%	\$59,637
98	391.050	Computer Systems Development	\$851,266	10.0000%	\$85,127
99	394.000	Gen - Tools - Elect	\$0	0.0000%	\$0
100	397.000	Gen - Communications Equip - Elect	\$1,899	0.0000%	\$0
101	398.000	Gen - Misc Equip - Elec	\$90,061	3.3300%	\$2,999
102	000.000	TOTAL ECORP - GPE - AQUILA	\$20,918	0.0000%	\$0
		TOTAL LOOK - GI E - AQUILA	\$2,333,657		\$167,773
103		UCU COMMON GENERAL PLANT			
104	389.000	Land & Land Rights - UCU	\$0	0.0000%	\$0
105	390.000	Structures & Improvements - Electric	\$0	0.0000%	\$0
106	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
107	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	0.0000%	\$0
108	391.020	Gen - Office 391.02 Gen Office Furniture -	\$0	0.0000%	\$0
		Computer	•	0.0000 /0	Ψ
109	391.040	Gen - Office - Furn - Software	\$0	0.0000%	\$0
110	391.050	Gen - Office Furn - Systems Development	\$0	0.0000%	<b>\$</b> 0
111	392.000	Gen - Trans. Equip Auto Electric	\$0	0.0000%	\$0 \$0
112	392.050	Gen Trans Equip Med Trucks Electric	\$0	0.0000%	\$0 \$0
113	394.000	Gen Tools Electric	\$0	0.0000%	\$0 \$0
114	395.000	Gen Laboratory Equip - Electric	\$0	0.0000%	\$0 \$0
115		Gen - Communication Equip Electric	\$0	0.0000%	\$0 \$0
		1 Communication Equip Electric	Ψυ	0.0000%	ΦU

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#### St. Joseph Light Power - Steam Case No. HR-2009-0092 Test Year Ending 12/31/2007 Post Direct Filing Through September 30, 2008

#### **Depreciation Expense**

Line Number	<u>A</u> Account Number	B  Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	E Depreciation Expense
116 117	398.000	Gen Misc Equip Elect. TOTAL UCU COMMON GENERAL PLANT	\$0 \$0	0.0000%	\$0 \$0
118 119 120 121 122	391.000 391.040 397.000	GENERAL PLANT - IATAN Office Furniture & Equipment - latan Computer Software - latan Communication Equipment - latan TOTAL GENERAL PLANT - IATAN	\$0 \$0 \$0 \$0	0.0000% 0.0000% 0.0000%	\$0 \$0 \$0 \$0
123		Total Depreciation	\$24,093,337		\$631,452

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