

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

Line Number	A Description	B 8.03% Return	C 8.28% Return	D 8.54% 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	\$441,382
8	Current Income Tax Available	\$0	\$0	\$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

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Case No. HR-2009-0092
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$24,093,337
2	Less Accumulated Depreciation Reserve		\$11,290,993
3	Net Plant In Service		<u>\$12,802,344</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$226,414
6	Materials & Supplies		\$604,036
7	Prepayments		\$89,132
8	Fuel Inventory - Coal		\$955,582
9	Fuel Inventory - Oil and Propane		\$124,432
10	Prepaid Pension Asset		\$474,520
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,474,116</u>
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		\$3,786
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,403,856</u>
20	Total Rate Base		<u>\$13,872,604</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		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	\$38,919	P-6	\$0	\$38,919	15.2700%	\$0	\$5,943
7	311.000	Structures & Improvements - LR	\$14,387,671	P-7	\$0	\$14,387,671	15.2700%	\$0	\$2,196,997
8	311.500	Structures & Improv. - Leaseholds - LR	\$0	P-8	\$0	\$0	15.2700%	\$0	\$0
9	312.000	Steam PR - Boiler Plt. Equip. - Elec.	\$48,901,952	P-9	\$0	\$48,901,952	24.0920%	\$0	\$11,781,458
10	312.200	Boiler Plant AQC Equipment - LR	\$11,456,438	P-10	\$0	\$11,456,438	24.0920%	\$0	\$2,760,085
11	312.000	Boiler Plant Pollution Controls - LR	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	314.000	Turbogenerator Units - LR	\$15,318,217	P-12	\$0	\$15,318,217	0.0360%	\$0	\$5,515
13	315.000	Accessory Electrical Equipment - LR	\$4,157,823	P-13	\$0	\$4,157,823	15.2700%	\$0	\$634,900
14	316.000	Misc. Power Plant Equipment - LR	\$215,028	P-14	\$0	\$215,028	34.6000%	\$0	\$74,400
15		Production, act 312, salvage & removal, retirements not classified	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$94,476,048		\$0	\$94,476,048		\$0	\$17,459,298
17		STEAM PRODUCTION PLANT							
18	310.090	Land & Land Rights	\$11,450	P-18	\$0	\$11,450	100.0000%	\$0	\$11,450
19	311.090	Structures & Improvements	\$32,160	P-19	\$0	\$32,160	100.0000%	\$0	\$32,160
20	311.500	Structures & Improv. - Leaseholds	\$0	P-20	\$0	\$0	100.0000%	\$0	\$0
21	312.090	Boiler Plant Equipment	\$778,578	P-21	\$0	\$778,578	100.0000%	\$0	\$778,578
22	315.090	Accessory Electrical Equipment	\$80,600	P-22	\$0	\$80,600	100.0000%	\$0	\$80,600
23		TOTAL STEAM PRODUCTION PLANT	\$902,788		\$0	\$902,788		\$0	\$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
33	342.000	Fuel Holders - Other	\$626,818	P-33	\$0	\$626,818	0.0000%	\$0	\$0
34	343.000	Other Production - Prime Movers	\$10,957,617	P-34	\$0	\$10,957,617	0.0000%	\$0	\$0
35	344.000	Generators - Other	\$3,107,233	P-35	\$0	\$3,107,233	0.0000%	\$0	\$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		TOTAL OTHER PRODUCTION PLANT	\$17,319,163		\$0	\$17,319,163		\$0	\$0
39		TOTAL OTHER PRODUCTION	\$17,319,163		\$0	\$17,319,163		\$0	\$0
40		TOTAL PRODUCTION PLANT	\$112,697,999		\$0	\$112,697,999		\$0	\$18,362,086
41		TRANSMISSION PLANT							
42		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
43		DISTRIBUTION PLANT							
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	\$412,137
49		TOTAL DISTRIBUTION PLANT	\$2,878,628		\$0	\$2,878,628		\$0	\$2,878,628
50		GENERAL PLANT							

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51	389.000	Land and Land Rights - GP	\$728,769	P-51	\$0	\$728,769	0.0000%	\$0	\$0
52	390.000	Structures & Improvements - GP	\$6,720,211	P-52	\$0	\$6,720,211	0.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment - GP	\$318,655	P-53	\$0	\$318,655	0.0000%	\$0	\$0
54	391.020	Office Furniture & Computers - GP	\$1,054,622	P-54	\$0	\$1,054,622	0.0000%	\$0	\$0
55	391.030	Computer Hardware - GP	\$0	P-55	\$0	\$0	0.0000%	\$0	\$0
56	391.040	Computer Software - GP	\$0	P-56	\$0	\$0	0.0000%	\$0	\$0
57	391.060	Office Machines 1987 - GP	\$58,027	P-57	\$0	\$58,027	0.0000%	\$0	\$0
58	392.111	Transportation Subunit	\$0	P-58	\$0	\$0	0.0000%	\$0	\$0
59	392.000	Transportation Equipment - Cars	\$0	P-59	\$0	\$0	0.0000%	\$0	\$0
60	392.010	Transportation Equipment - Light Truck	\$0	P-60	\$0	\$0	0.0000%	\$0	\$0
61	392.050	Transportation Equipment - Medium Truck	\$220,194	P-61	\$0	\$220,194	0.0000%	\$0	\$0
62	392.020	Transportation Equipment - Heavy Truck	\$1,021,127	P-62	\$0	\$1,021,127	0.0000%	\$0	\$0
63	392.040	Transportation Equipment - Med truck	\$304,910	P-63	\$0	\$304,910	0.0000%	\$0	\$0
64	393.000	Stores Equipment - GP	\$257,631	P-64	\$0	\$257,631	0.0000%	\$0	\$0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$1,511,125	P-65	\$0	\$1,511,125	0.0000%	\$0	\$0
66	395.000	Laboratory Equipment - L&P Common	\$336,544	P-66	\$0	\$336,544	0.0000%	\$0	\$0
67	396.000	Power Operated Equipment - Short Life	\$176,879	P-67	\$0	\$176,879	0.0000%	\$0	\$0
68	396.002	Power Operated Equipment - Long Life	\$0	P-68	\$0	\$0	0.0000%	\$0	\$0
69	397.000	Communication Equipment - GP	\$1,650,498	P-69	\$0	\$1,650,498	0.0000%	\$0	\$0
70	398.000	Miscellaneous Equipment - GP	\$506,013	P-70	\$0	\$506,013	0.0000%	\$0	\$0
71		TOTAL GENERAL PLANT	\$14,865,205		\$0	\$14,865,205		\$0	\$0
72		GENERAL PLANT - LAKE ROAD							
73	390.000	Structures and Improvements - LR	\$0	P-73	\$0	\$0	15.2700%	\$0	\$0
74	391.000	Office Furniture & Equipment - LR	\$451,934	P-74	\$0	\$451,934	15.2700%	\$0	\$69,010
75	391.020	Office Furniture & Equip. Computers - LR	\$498,325	P-75	\$0	\$498,325	15.2700%	\$0	\$76,094
76	391.030	Computer Hardware - LR	\$0	P-76	\$0	\$0	15.2700%	\$0	\$0
77	391.040	Computer Software - LR	\$222,749	P-77	\$0	\$222,749	15.2700%	\$0	\$34,014
78	391.060	Office Machines - 1987 - LR	\$5,975	P-78	\$0	\$5,975	15.2700%	\$0	\$912
79	392.000	General Trans. - Cars - LR	\$25,099	P-79	\$0	\$25,099	15.2700%	\$0	\$3,833
80	392.010	Trans. Equip. - Light Truck - LR	\$119,332	P-80	\$0	\$119,332	15.2700%	\$0	\$18,222
81	392.050	Trans. Equip. - Medium Truck - LR	\$19,286	P-81	\$0	\$19,286	15.2700%	\$0	\$2,945
82	392.020	Trans. Equip. - Heavy Truck - LR	\$140,243	P-82	\$0	\$140,243	15.2700%	\$0	\$21,415
83	392.040	Trans. Equip. - Trailers - LR	\$0	P-83	\$0	\$0	15.2700%	\$0	\$0
84	393.000	Stores Equipment - LR	\$841	P-84	\$0	\$841	15.2700%	\$0	\$128
85	394.000	Tools, Shop, & Garage Equip. - LR	\$478,884	P-85	\$0	\$478,884	15.2700%	\$0	\$73,126
86	395.000	Laboratory Equipment - LR	\$364,456	P-86	\$0	\$364,456	15.2700%	\$0	\$55,652
87	396.000	Power Operated Equipment - LR	\$1,058,375	P-87	\$0	\$1,058,375	15.2700%	\$0	\$161,614
88	397.000	Communication Equipment - LR	\$182	P-88	\$0	\$182	15.2700%	\$0	\$28
89	398.000	Miscellaneous Equipment - LR	\$12,921	P-89	\$0	\$12,921	15.2700%	\$0	\$1,973
90		TOTAL GENERAL PLANT - LAKE ROAD	\$3,398,602		\$0	\$3,398,602		\$0	\$518,966
91		ECORP - GPE - AQUILA							
92	389.000	Gen - Land - Elec	\$7,733	P-92	\$0	\$7,733	15.2700%	\$0	\$1,181
93	390.000	Gen - Structures & Improvements - Elect	\$2,247,346	P-93	\$0	\$2,247,346	15.2700%	\$0	\$343,170
94	390.001	Gen - Structures & Improvements - Other	\$0	P-94	\$0	\$0	15.2700%	\$0	\$0
95	391.000	Gen - Office Furniture & Eq. - Elect	\$2,808,078	P-95	\$0	\$2,808,078	15.2700%	\$0	\$428,794
96	391.020	Gen - Office Furniture - Computer	\$3,905,485	P-96	\$0	\$3,905,485	15.2700%	\$0	\$596,368
97	391.040	Gen - Office Furniture - Software	\$5,574,764	P-97	\$0	\$5,574,764	15.2700%	\$0	\$851,266
98	391.050	Computer Systems Development	\$0	P-98	\$0	\$0	15.2700%	\$0	\$0
99	394.000	Gen - Tools - Elect	\$12,434	P-99	\$0	\$12,434	15.2700%	\$0	\$1,899
100	397.000	Gen - Communications Equip - Elect	\$589,791	P-100	\$0	\$589,791	15.2700%	\$0	\$90,061
101	398.000	Gen - Misc Equip - Elec	\$136,990	P-101	\$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							
104	389.000	Land & Land Rights - UCU	\$0	P-104	\$0	\$0	15.2700%	\$0	\$0
105	390.000	Structures & Improvements - Electric	\$0	P-105	\$0	\$0	15.2700%	\$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.	\$0	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	\$0	\$0	15.2700%	\$0	\$0
110	391.050	Gen - Office Furn - Systems Development	\$0	P-110	\$0	\$0	15.2700%	\$0	\$0
111	392.000	Gen - Trans. Equip. - Auto Electric	\$0	P-111	\$0	\$0	15.2700%	\$0	\$0
112	392.050	Gen Trans Equip Med Trucks Electric	\$0	P-112	\$0	\$0	15.2700%	\$0	\$0
113	394.000	Gen Tools Electric	\$0	P-113	\$0	\$0	15.2700%	\$0	\$0
114	395.000	Gen Laboratory Equip - Electric	\$0	P-114	\$0	\$0	15.2700%	\$0	\$0
115	397.000	Gen - Communication Equip Electric	\$0	P-115	\$0	\$0	15.2700%	\$0	\$0

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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		\$0	\$0
118		GENERAL PLANT - IATAN							
119	391.000	Office Furniture & Equipment - Iatan	\$1,742	P-119	\$0	\$1,742	0.0000%	\$0	\$0
120	391.040	Computer Software - Iatan	\$157,762	P-120	\$0	\$157,762	0.0000%	\$0	\$0
121	397.000	Communication Equipment - Iatan	\$104,804	P-121	\$0	\$104,804	0.0000%	\$0	\$0
122		TOTAL GENERAL PLANT - IATAN	\$264,308		\$0	\$264,308		\$0	\$0
123		TOTAL PLANT IN SERVICE	\$149,387,383		\$0	\$149,387,383		\$0	\$24,093,337

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land & Land Rights - LR	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-7	Structures & Improvements - LR	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-8	Structures & Improv. - Leaseholds - LR	311.500		\$0		\$0
	No Adjustment		\$0		\$0	
P-9	Steam PR - Boiler Plt. Equip. - Elec.	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-10	Boiler Plant AGC Equipment - LR	312.200		\$0		\$0
	No Adjustment		\$0		\$0	
P-11	Boiler Plant Pollution Controls - LR	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-12	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	316.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-15	Production, act 312, salvage & removal, retirem			\$0		\$0
	No Adjustment		\$0		\$0	
P-18	Land & Land Rights	310.090		\$0		\$0

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	No Adjustment		\$0		\$0	
P-19	Structures & Improvements	311.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-20	Structures & Improv. - Leaseholds	311.500		\$0		\$0
	No Adjustment		\$0		\$0	
P-21	Boiler Plant Equipment	312.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-22	Accessory Electrical Equipment	315.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-31	Land and Land Rights - Other	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-32	Structures - Other	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-33	Fuel Holders - Other	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-34	Other Production - Prime Movers	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-35	Generators - Other	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-36	Accessory Electric Equipment - Other	345.000		\$0		\$0
	No Adjustment		\$0		\$0	

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P-37	Misc. Power Plant Equipment - Other	346.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-44	Industrial Steam - Struct. & Improv.	375.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-45	Industrial Steam Mains	376.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-46	Industrial Steam - City Gate Mea/Reg	379.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-47	Industrial Steam Services	380.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-48	Industrial Steam Meters	381.090		\$0		\$0
	No Adjustment		\$0		\$0	
P-51	Land and Land Rights - GP	389.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-52	Structures & Improvements - GP	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-53	Office Furniture & Equipment - GP	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-54	Office Furniture & Computers - GP	391.020		\$0		\$0
	No Adjustment		\$0		\$0	

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P-55	Computer Hardware - GP	391.030		\$0		\$0
	No Adjustment		\$0		\$0	
P-56	Computer Software - GP	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-57	Office Machines 1987 - GP	391.060		\$0		\$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		\$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		\$0		\$0
	No Adjustment		\$0		\$0	
P-65	Tools, Shop, & Garage Equipment - GP	394.000		\$0		\$0

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	No Adjustment		\$0		\$0	
P-66	Laboratory Equipment - L&P Common	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-67	Power Operated Equipment - Short Life	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-68	Power Operated Equipment - Long Life	396.002		\$0		\$0
	No Adjustment		\$0		\$0	
P-69	Communication Equipment - GP	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-70	Miscellaneous Equipment - GP	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-73	Structures and Improvements - LR	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-74	Office Furniture & Equipment - LR	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-75	Office Furniture & Equip. Computers - LR	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-76	Computer Hardware - LR	391.030		\$0		\$0
	No Adjustment		\$0		\$0	
P-77	Computer Software - LR	391.040		\$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-78	Office Machines - 1987 - LR	391.060		\$0		\$0
	No Adjustment		\$0		\$0	
P-79	General Trans. - Cars - LR	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-80	Trans. Equip. - Light Truck - LR	392.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-81	Trans. Equip. - Medium Truck - LR	392.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-82	Trans. Equip. - Heavy Truck - LR	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-83	Trans. Equip. - Trailers - LR	392.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-84	Stores Equipment - LR	393.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-85	Tools, Shop, & Garage Equip. - LR	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-86	Laboratory Equipment - LR	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-87	Power Operated Equipment - LR	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-88	Communication Equipment - LR	397.000		\$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-89	Miscellaneous Equipment - LR	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-92	Gen - Land - Elec	389.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-93	Gen - Structures & Improvements - Elect	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-94	Gen - Structures & Improvements - Other	390.001		\$0		\$0
	No Adjustment		\$0		\$0	
P-95	Gen - Office Furniture & Eq. - Elect	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-96	Gen - Office Furniture - Computer	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-97	Gen - Office Furniture - Software	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-98	Computer Systems Development	391.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-99	Gen - Tools - Elect	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-100	Gen - Communications Equip - Elect	397.000		\$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-101	Gen - Misc Equip - Elec	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-104	Land & Land Rights - UCU	389.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-105	Structures & Improvements - Electric	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-106	Structures & Improvements - Leased	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-107	Gen - Office Furniture & Equipment - Elect	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-108	Gen - Office 391.02 Gen Office Furniture - Com	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-109	Gen - Office - Furn - Software	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-110	Gen - Office Furn - Systems Development	391.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-111	Gen - Trans. Equip. - Auto Electric	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-112	Gen Trans Equip Med Trucks Electric	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-113	Gen Tools Electric	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-114	Gen Laboratory Equip - Electric	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-115	Gen - Communication Equip Electric	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-116	Gen Misc Equip Elect.	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-119	Office Furniture & Equipment - Iatan	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-120	Computer Software - Iatan	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-121	Communication Equipment - Iatan	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
Total Plant Adjustments				\$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
1		INTANGIBLE PLANT							
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%	\$0	\$0
7	311.000	Structures & Improvements - LR	\$5,732,698	R-7	\$0	\$5,732,698	15.2700%	\$0	\$875,383
8	311.500	Structures & Improv. - Leaseholds - LR	\$0	R-8	\$0	\$0	15.2700%	\$0	\$0
9	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	Boiler Plant AQC Equipment - LR	\$5,746,395	R-10	\$0	\$5,746,395	24.0920%	\$0	\$1,384,421
11	312.000	Boiler Plant Pollution Controls - LR	\$0	R-11	\$0	\$0	0.0000%	\$0	\$0
12	314.000	Turbogenerator Units - LR	\$8,895,611	R-12	\$0	\$8,895,611	0.0360%	\$0	\$3,202
13	315.000	Accessory Electrical Equipment - LR	\$2,841,086	R-13	\$0	\$2,841,086	15.2700%	\$0	\$433,834
14	316.000	Misc. Power Plant Equipment - LR	\$204,795	R-14	\$0	\$204,795	34.6000%	\$0	\$70,859
15		Production, act 312, salvage & removal, retirements not classified	-\$274,015	R-15	\$0	-\$274,015	24.0920%	\$0	-\$66,016
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$48,600,468		\$0	\$48,600,468		\$0	\$8,834,036
17		STEAM PRODUCTION PLANT							
18	310.090	Land & Land Rights	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	311.090	Structures & Improvements	-\$8,009	R-19	\$0	-\$8,009	100.0000%	\$0	-\$8,009
20	311.500	Structures & Improv. - Leaseholds	\$0	R-20	\$0	\$0	100.0000%	\$0	\$0
21	312.090	Boiler Plant Equipment	\$79,771	R-21	\$0	\$79,771	100.0000%	\$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							
30		OTHER PRODUCTION PLANT							
31	340.000	Land and Land Rights - Other	\$0	R-31	\$0	\$0	0.0000%	\$0	\$0
32	341.000	Structures - Other	\$1,281,936	R-32	\$0	\$1,281,936	0.0000%	\$0	\$0
33	342.000	Fuel Holders - Other	\$616,172	R-33	\$0	\$616,172	0.0000%	\$0	\$0
34	343.000	Other Production - Prime Movers	\$11,373,714	R-34	\$0	\$11,373,714	0.0000%	\$0	\$0
35	344.000	Generators - Other	\$3,215,795	R-35	\$0	\$3,215,795	0.0000%	\$0	\$0
36	345.000	Accessory Electric Equipment - Other	\$833,450	R-36	\$0	\$833,450	0.0000%	\$0	\$0
37	346.000	Misc. Power Plant Equipment - Other	\$2	R-37	\$0	\$2	0.0000%	\$0	\$0
38		TOTAL OTHER PRODUCTION PLANT	\$17,321,069		\$0	\$17,321,069		\$0	\$0
39		TOTAL OTHER PRODUCTION	\$17,321,069		\$0	\$17,321,069		\$0	\$0
40		TOTAL PRODUCTION PLANT	\$65,984,772		\$0	\$65,984,772		\$0	\$8,897,271
41		TRANSMISSION PLANT							
42		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
43		DISTRIBUTION PLANT							
44	375.090	Industrial Steam - Struct. & Improv.	\$42,669	R-44	\$0	\$42,669	100.0000%	\$0	42669
45	376.090	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	381.090	Industrial Steam Meters	\$191,778	R-48	\$0	\$191,778	100.0000%	\$0	191778
49		TOTAL DISTRIBUTION PLANT	\$1,470,333		\$0	\$1,470,333		\$0	\$1,470,333

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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
50		GENERAL PLANT							
51	389.000	Land and Land Rights - GP	\$0	R-51	\$0	\$0	0.0000%	\$0	0
52	390.000	Structures & Improvements - GP	\$1,739,825	R-52	\$0	\$1,739,825	0.0000%	\$0	0
53	391.000	Office Furniture & Equipment - GP	-\$43,496	R-53	\$0	-\$43,496	0.0000%	\$0	0
54	391.020	Office Furniture & Computers - GP	\$381,591	R-54	\$0	\$381,591	0.0000%	\$0	0
55	391.030	Computer Hardware - GP	\$0	R-55	\$0	\$0	0.0000%	\$0	0
56	391.040	Computer Software - GP	\$0	R-56	\$0	\$0	0.0000%	\$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	0
59	392.000	Transportation Equipment - Cars	\$0	R-59	\$0	\$0	0.0000%	\$0	0
60	392.010	Transportation Equipment - Light Truck	\$0	R-60	\$0	\$0	0.0000%	\$0	0
61	392.050	Transportation Equipment - Medium Truck	\$224,760	R-61	\$0	\$224,760	0.0000%	\$0	0
62	392.020	Transportation Equipment - Heavy Truck	\$1,021,127	R-62	\$0	\$1,021,127	0.0000%	\$0	0
63	392.040	Transportation Equipment - Med truck	\$304,588	R-63	\$0	\$304,588	0.0000%	\$0	0
64	393.000	Stores Equipment - GP	\$113,288	R-64	\$0	\$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
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	0
68	396.002	Power Operated Equipment - Long Life	\$0	R-68	\$0	\$0	0.0000%	\$0	0
69	397.000	Communication Equipment - GP	\$732,871	R-69	\$0	\$732,871	0.0000%	\$0	0
70	398.000	Miscellaneous Equipment - GP	\$51,347	R-70	\$0	\$51,347	0.0000%	\$0	0
71		TOTAL GENERAL PLANT	\$5,712,754		\$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	391.020	Office Furniture & Equip. Computers - LR	\$361,961	R-75	\$0	\$361,961	15.2700%	\$0	\$55,271
76	391.030	Computer Hardware - LR	\$0	R-76	\$0	\$0	15.2700%	\$0	\$0
77	391.040	Computer Software - LR	\$52,161	R-77	\$0	\$52,161	15.2700%	\$0	\$7,965
78	391.060	Office Machines - 1987 - LR	\$2,477	R-78	\$0	\$2,477	15.2700%	\$0	\$378
79	392.000	General Trans. - Cars - LR	\$17,234	R-79	\$0	\$17,234	15.2700%	\$0	\$2,632
80	392.010	Trans. Equip. - Light Truck - LR	\$126,190	R-80	\$0	\$126,190	15.2700%	\$0	\$19,269
81	392.050	Trans. Equip. - Medium Truck - LR	\$19,286	R-81	\$0	\$19,286	15.2700%	\$0	\$2,945
82	392.020	Trans. Equip. - Heavy Truck - LR	\$140,243	R-82	\$0	\$140,243	15.2700%	\$0	\$21,415
83	392.040	Trans. Equip. - Trailers - LR	\$0	R-83	\$0	\$0	15.2700%	\$0	\$0
84	393.000	Stores Equipment - LR	\$846	R-84	\$0	\$846	15.2700%	\$0	\$129
85	394.000	Tools, Shop, & Garage Equip. - LR	\$302,372	R-85	\$0	\$302,372	15.2700%	\$0	\$46,172
86	395.000	Laboratory Equipment - LR	\$248,102	R-86	\$0	\$248,102	15.2700%	\$0	\$37,885
87	396.000	Power Operated Equipment - LR	\$746,232	R-87	\$0	\$746,232	15.2700%	\$0	\$113,950
88	397.000	Communication Equipment - LR	\$185	R-88	\$0	\$185	15.2700%	\$0	\$28
89	398.000	Miscellaneous Equipment - LR	\$5,709	R-89	\$0	\$5,709	15.2700%	\$0	\$872
90		TOTAL GENERAL PLANT - LAKE ROAD	\$2,252,567		\$0	\$2,252,567		\$0	\$343,966
91		ECORP - GPE - AQUILA							
92	389.000	Gen - Land - Elec	\$0	R-92	\$0	\$0	15.2700%	\$0	\$0
93	390.000	Gen - Structures & Improvements - Elect	-\$157,219	R-93	\$0	-\$157,219	15.2700%	\$0	-\$24,007
94	390.001	Gen - Structures & Improvements - Other	\$775,894	R-94	\$0	\$775,894	15.2700%	\$0	\$118,479
95	391.000	Gen - Office Furniture & Eq. - Elect	\$175,332	R-95	\$0	\$175,332	15.2700%	\$0	\$26,773
96	391.020	Gen - Office Furniture - Computer	\$3,088,264	R-96	\$4,128	\$3,092,392	15.2700%	\$0	\$472,208
97	391.040	Gen - Office Furniture - Software	\$2,323,146	R-97	\$974,234	\$3,297,380	15.2700%	\$0	\$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	397.000	Gen - Communications Equip - Elect	\$162,307	R-100	\$0	\$162,307	15.2700%	\$0	\$24,784
101	398.000	Gen - Misc Equip - Elec	\$136,990	R-101	\$8,329	\$145,319	15.2700%	\$0	\$22,190
102		TOTAL ECORP - GPE - AQUILA	\$6,517,148		\$2,021,845	\$8,538,993		\$0	\$1,303,904
103		UCU COMMON GENERAL PLANT							
104	389.000	Land & Land Rights - UCU	\$0	R-104	\$0	\$0	15.2700%	\$0	\$0
105	390.000	Structures & Improvements - Electric	-\$9,484	R-105	\$0	-\$9,484	15.2700%	\$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.	-\$66,320	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	-\$1,553,646	R-109	\$0	-\$1,553,646	15.2700%	\$0	-\$237,242
110	391.050	Gen - Office Furn - Systems Development	-\$897,861	R-110	\$0	-\$897,861	15.2700%	\$0	-\$137,103
111	392.000	Gen - Trans. Equip. - Auto Electric	-\$55	R-111	\$0	-\$55	15.2700%	\$0	-\$8
112	392.050	Gen Trans Equip Med Trucks Electric	-\$491	R-112	\$0	-\$491	15.2700%	\$0	-\$75
113	394.000	Gen Tools Electric	-\$5,196	R-113	\$0	-\$5,196	15.2700%	\$0	-\$793

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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%	\$0	-\$80,412
116	398.000	Gen Misc Equip Elect.	-\$23,513	R-116	\$0	-\$23,513	15.2700%	\$0	-\$3,590
117		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$724,481
118		GENERAL PLANT - IATAN							
119	391.000	Office Furniture & Equipment - Iatan	\$0	R-119	\$0	\$0	0.0000%	\$0	\$0
120	391.040	Computer Software - Iatan	\$0	R-120	\$0	\$0	0.0000%	\$0	\$0
121	397.000	Communication Equipment - Iatan	\$0	R-121	\$0	\$0	0.0000%	\$0	\$0
122		TOTAL GENERAL PLANT - IATAN	\$0		\$0	\$0		\$0	\$0
123		TOTAL DEPRECIATION RESERVE	\$77,193,092		\$2,021,845	\$79,214,937		\$0	\$11,290,993

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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-6	Land & Land Rights - LR	310.000		\$0		0
	No Adjustment		\$0		\$0	
R-7	Structures & Improvements - LR	311.000		\$0		0
	No Adjustment		\$0		\$0	
R-8	Structures & Improv. - Leaseholds - LR	311.500		\$0		0
	No Adjustment		\$0		\$0	
R-9	Steam PR - Boiler Plt. Equip. - Elec.	312.000		\$0		0
	No Adjustment		\$0		\$0	
R-10	Boiler Plant AQC Equipment - LR	312.200		\$0		0
	No Adjustment		\$0		\$0	
R-11	Boiler Plant Pollution Controls - LR	312.000		\$0		0
	No Adjustment		\$0		\$0	
R-12	Turbogenerator Units - LR	314.000		\$0		0
	No Adjustment		\$0		\$0	
R-13	Accessory Electrical Equipment - LR	315.000		\$0		0
	No Adjustment		\$0		\$0	
R-14	Misc. Power Plant Equipment - LR	316.000		\$0		0
	No Adjustment		\$0		\$0	
R-15	Production, act 312, salvage & removal, retire			\$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-18	Land & Land Rights	310.090		\$0		0
	No Adjustment		\$0		\$0	
R-19	Structures & Improvements	311.090		\$0		0
	No Adjustment		\$0		\$0	
R-20	Structures & Improv. - Leaseholds	311.500		\$0		0
	No Adjustment		\$0		\$0	
R-21	Boiler Plant Equipment	312.090		\$0		0
	No Adjustment		\$0		\$0	
R-22	Accessory Electrical Equipment	315.090		\$0		0
	No Adjustment		\$0		\$0	
R-31	Land and Land Rights - Other	340.000		\$0		0
	No Adjustment		\$0		\$0	
R-32	Structures - Other	341.000		\$0		0
	No Adjustment		\$0		\$0	
R-33	Fuel Holders - Other	342.000		\$0		0
	No Adjustment		\$0		\$0	
R-34	Other Production - Prime Movers	343.000		\$0		0
	No Adjustment		\$0		\$0	
R-35	Generators - Other	344.000		\$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-36	Accessory Electric Equipment - Other	345.000		\$0		0
	No Adjustment		\$0		\$0	
R-37	Misc. Power Plant Equipment - Other	346.000		\$0		0
	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		0
	No Adjustment		\$0		\$0	
R-46	Industrial Steam - City Gate Mea/Reg	379.090		\$0		0
	No Adjustment		\$0		\$0	
R-47	Industrial Steam Services	380.090		\$0		0
	No Adjustment		\$0		\$0	
R-48	Industrial Steam Meters	381.090		\$0		0
	No Adjustment		\$0		\$0	
R-51	Land and Land Rights - GP	389.000		\$0		0
	No Adjustment		\$0		\$0	
R-52	Structures & Improvements - GP	390.000		\$0		0
	No Adjustment		\$0		\$0	
R-53	Office Furniture & Equipment - GP	391.000		\$0		0
	No Adjustment		\$0		\$0	
R-54	Office Furniture & Computers - GP	391.020		\$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-55	Computer Hardware - GP	391.030		\$0		0
	No Adjustment		\$0		\$0	
R-56	Computer Software - GP	391.040		\$0		0
	No Adjustment		\$0		\$0	
R-57	Office Machines 1987 - GP	391.060		\$0		0
	No Adjustment		\$0		\$0	
R-58	Transportation Subunit	392.111		\$0		0
	No Adjustment		\$0		\$0	
R-59	Transportation Equipment - Cars	392.000		\$0		0
	No Adjustment		\$0		\$0	
R-60	Transportation Equipment - Light Truck	392.010		\$0		0
	No Adjustment		\$0		\$0	
R-61	Transportation Equipment - Medium Truck	392.050		\$0		0
	No Adjustment		\$0		\$0	
R-62	Transportation Equipment - Heavy Truck	392.020		\$0		0
	No Adjustment		\$0		\$0	
R-63	Transportation Equipment - Med truck	392.040		\$0		0
	No Adjustment		\$0		\$0	
R-64	Stores Equipment - GP	393.000		\$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-65	Tools, Shop, & Garage Equipment - GP	394.000		\$0		0
	No Adjustment		\$0		\$0	
R-66	Laboratory Equipment - L&P Common	395.000		\$0		0
	No Adjustment		\$0		\$0	
R-67	Power Operated Equipment - Short Life	396.000		\$0		0
	No Adjustment		\$0		\$0	
R-68	Power Operated Equipment - Long Life	396.002		\$0		0
	No Adjustment		\$0		\$0	
R-69	Communication Equipment - GP	397.000		\$0		0
	No Adjustment		\$0		\$0	
R-70	Miscellaneous Equipment - GP	398.000		\$0		0
	No Adjustment		\$0		\$0	
R-73	Structures and Improvements - LR	390.000		\$0		0
	No Adjustment		\$0		\$0	
R-74	Office Furniture & Equipment - LR	391.000		\$0		0
	No Adjustment		\$0		\$0	
R-75	Office Furniture & Equip. Computers - LR	391.020		\$0		0
	No Adjustment		\$0		\$0	
R-76	Computer Hardware - LR	391.030		\$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-77	Computer Software - LR	391.040		\$0		0
	No Adjustment		\$0		\$0	
R-78	Office Machines - 1987 - LR	391.060		\$0		0
	No Adjustment		\$0		\$0	
R-79	General Trans. - Cars - LR	392.000		\$0		0
	No Adjustment		\$0		\$0	
R-80	Trans. Equip. - Light Truck - LR	392.010		\$0		0
	No Adjustment		\$0		\$0	
R-81	Trans. Equip. - Medium Truck - LR	392.050		\$0		0
	No Adjustment		\$0		\$0	
R-82	Trans. Equip. - Heavy Truck - LR	392.020		\$0		0
	No Adjustment		\$0		\$0	
R-83	Trans. Equip. - Trailers - LR	392.040		\$0		0
	No Adjustment		\$0		\$0	
R-84	Stores Equipment - LR	393.000		\$0		0
	No Adjustment		\$0		\$0	
R-85	Tools, Shop. & Garage Equip. - LR	394.000		\$0		0
	No Adjustment		\$0		\$0	
R-86	Laboratory Equipment - LR	395.000		\$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-87	Power Operated Equipment - LR	396.000		\$0		0
	No Adjustment		\$0		\$0	
R-88	Communication Equipment - LR	397.000		\$0		0
	No Adjustment		\$0		\$0	
R-89	Miscellaneous Equipment - LR	398.000		\$0		0
	No Adjustment		\$0		\$0	
R-92	Gen - Land - Elec	389.000		\$0		0
	No Adjustment		\$0		\$0	
R-93	Gen - Structures & Improvements - Elect	390.000		\$0		0
	No Adjustment		\$0		\$0	
R-94	Gen - Structures & Improvements - Other	390.001		\$0		0
	No Adjustment		\$0		\$0	
R-95	Gen - Office Furniture & Eq. - Elect	391.000		\$0		0
	No Adjustment		\$0		\$0	
R-96	Gen - Office Furniture - Computer	391.020		\$4,128		0
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$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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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 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
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$1,032,623		\$0	
R-99	Gen - Tools - Elect	394.000		\$2,531		0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$2,531		\$0	
R-100	Gen - Communications Equip - Elect	397.000		\$0		0
	No Adjustment		\$0		\$0	
R-101	Gen - Misc Equip - Elec	398.000		\$8,329		0
	1. 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	
R-105	Structures & Improvements - Electric	390.000		\$0		0
	No Adjustment		\$0		\$0	
R-106	Structures & Improvements - Leased	390.050		\$0		0
	No Adjustment		\$0		\$0	
R-107	Gen - Office Furniture & Equipment - Elect	391.000		\$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-108	Gen - Office 391.02 Gen Office Furniture - Cor	391.020		\$0		0
	No Adjustment		\$0		\$0	
R-109	Gen - Office - Furn - Software	391.040		\$0		0
	No Adjustment		\$0		\$0	
R-110	Gen - Office Furn - Systems Development	391.050		\$0		0
	No Adjustment		\$0		\$0	
R-111	Gen - Trans. Equip. - Auto Electric	392.000		\$0		0
	No Adjustment		\$0		\$0	
R-112	Gen Trans Equip Med Trucks Electric	392.050		\$0		0
	No Adjustment		\$0		\$0	
R-113	Gen Tools Electric	394.000		\$0		0
	No Adjustment		\$0		\$0	
R-114	Gen Laboratory Equip - Electric	395.000		\$0		0
	No Adjustment		\$0		\$0	
R-115	Gen - Communication Equip Electric	397.000		\$0		0
	No Adjustment		\$0		\$0	
R-116	Gen Misc Equip Elect.	398.000		\$0		0
	No Adjustment		\$0		\$0	
R-119	Office Furniture & Equipment - Iatan	391.000		\$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-120	Computer Software - Iatan	391,040		\$0		0
	No Adjustment		\$0		\$0	
R-121	Communication Equipment - Iatan	397,000		\$0		0
	No Adjustment		\$0		\$0	
Total Reserve Adjustments				\$2,021,845		\$0

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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		TOTAL PLANT INTANGIBLE	\$0		\$0
3		PRODUCTION PLANT			
4		STEAM PRODUCTION			
5		LAKE ROAD STEAM PRODUCTION PLANT			
6	310.000	Land & Land Rights - LR	\$5,943	0.0000%	\$0
7	311.000	Structures & Improvements - LR	\$2,196,997	1.7200%	\$37,788
8	311.500	Structures & Improv. - Leaseholds - LR	\$0	0.0000%	\$0
9	312.000	Steam PR - Boiler Plt. Equip. - Elec.	\$11,781,458	2.0400%	\$240,342
10	312.200	Boiler Plant AQC Equipment - LR	\$2,760,085	2.0400%	\$56,306
11	312.000	Boiler Plant Pollution Controls - LR	\$0	2.0400%	\$0
12	314.000	Turbogenerator Units - LR	\$5,515	2.3100%	\$127
13	315.000	Accessory Electrical Equipment - LR	\$634,900	2.2400%	\$14,222
14	316.000	Misc. Power Plant Equipment - LR	\$74,400	2.1000%	\$1,562
15		Production, act 312, salvage & removal, retirements not classified	\$0	0.0000%	\$0
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$17,459,298		\$350,347
17		STEAM PRODUCTION PLANT			
18	310.090	Land & Land Rights	\$11,450	0.0000%	\$0
19	311.090	Structures & Improvements	\$32,160	2.1300%	\$685
20	311.500	Structures & Improv. - Leaseholds	\$0	0.0000%	\$0
21	312.090	Boiler Plant Equipment	\$778,578	2.1800%	\$16,973
22	315.090	Accessory Electrical Equipment	\$80,600	2.2400%	\$1,805
23		TOTAL STEAM PRODUCTION PLANT	\$902,788		\$19,463
24		TOTAL STEAM PRODUCTION	\$18,362,086		\$369,810
25		NUCLEAR PRODUCTION			
26		TOTAL NUCLEAR PRODUCTION	\$0		\$0
27		HYDRAULIC PRODUCTION			
28		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
29		OTHER PRODUCTION			
30		OTHER PRODUCTION PLANT			
31	340.000	Land and Land Rights - Other	\$0	0.0000%	\$0
32	341.000	Structures - Other	\$0	1.6800%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D 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
35	344.000	Generators - Other	\$0	3.2000%	\$0
36	345.000	Accessory Electric Equipment - Other	\$0	2.2400%	\$0
37	346.000	Misc. Power Plant Equipment - Other	\$0	2.0000%	\$0
38		TOTAL OTHER PRODUCTION PLANT	\$0		\$0
39		TOTAL OTHER PRODUCTION	\$0		\$0
40		TOTAL PRODUCTION PLANT	\$18,362,086		\$369,810
41		TRANSMISSION PLANT			
42		TOTAL TRANSMISSION PLANT	\$0		\$0
43		DISTRIBUTION PLANT			
44	375.090	Industrial Steam - Struct. & Improv.	\$151,660	1.7200%	\$2,609
45	376.090	Industrial Steam Mains	\$1,660,914	2.2900%	\$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		\$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
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%	\$0
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%	\$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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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
73	390.000	Structures and Improvements - LR	\$0	1.7500%	\$0
74	391.000	Office Furniture & Equipment - LR	\$69,010	3.3000%	\$2,277
75	391.020	Office Furniture & Equip. Computers - LR	\$76,094	3.3000%	\$2,511
76	391.030	Computer Hardware - LR	\$0	9.7000%	\$0
77	391.040	Computer Software - LR	\$34,014	10.0000%	\$3,401
78	391.060	Office Machines - 1987 - LR	\$912	0.0000%	\$0
79	392.000	General Trans. - Cars - LR	\$3,833	8.3000%	\$318
80	392.010	Trans. Equip. - Light Truck - LR	\$18,222	8.3000%	\$1,512
81	392.050	Trans. Equip. - Medium Truck - LR	\$2,945	8.3000%	\$244
82	392.020	Trans. Equip. - Heavy Truck - LR	\$21,415	8.3000%	\$1,777
83	392.040	Trans. Equip. - Trailers - LR	\$0	8.3000%	\$0
84	393.000	Stores Equipment - LR	\$128	3.3300%	\$4
85	394.000	Tools, Shop, & Garage Equip. - LR	\$73,126	3.6000%	\$2,633
86	395.000	Laboratory Equipment - LR	\$55,652	3.3300%	\$1,853
87	396.000	Power Operated Equipment - LR	\$161,614	4.6500%	\$7,515
88	397.000	Communication Equipment - LR	\$28	3.3700%	\$1
89	398.000	Miscellaneous Equipment - LR	\$1,973	4.2400%	\$84
90		TOTAL GENERAL PLANT - LAKE ROAD	\$518,966		\$24,130
91		ECORP - GPE - AQUILA			
92	389.000	Gen - Land - Elec	\$1,181	0.0000%	\$0
93	390.000	Gen - Structures & Improvements - Elect	\$343,170	1.6700%	\$5,731
94	390.001	Gen - Structures & Improvements - Other	\$0	0.0000%	\$0
95	391.000	Gen - Office Furniture & Eq. - Elect	\$428,794	3.3300%	\$14,279
96	391.020	Gen - Office Furniture - Computer	\$596,368	10.0000%	\$59,637
97	391.040	Gen - Office Furniture - Software	\$851,266	10.0000%	\$85,127
98	391.050	Computer Systems Development	\$0	0.0000%	\$0
99	394.000	Gen - Tools - Elect	\$1,899	0.0000%	\$0
100	397.000	Gen - Communications Equip - Elect	\$90,061	3.3300%	\$2,999
101	398.000	Gen - Misc Equip - Elec	\$20,918	0.0000%	\$0
102		TOTAL ECORP - GPE - 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 - Computer	\$0	0.0000%	\$0
109	391.040	Gen - Office - Furn - Software	\$0	0.0000%	\$0
110	391.050	Gen - Office Furn - Systems Development	\$0	0.0000%	\$0
111	392.000	Gen - Trans. Equip. - Auto Electric	\$0	0.0000%	\$0
112	392.050	Gen Trans Equip Med Trucks Electric	\$0	0.0000%	\$0
113	394.000	Gen Tools Electric	\$0	0.0000%	\$0
114	395.000	Gen Laboratory Equip - Electric	\$0	0.0000%	\$0
115	397.000	Gen - Communication Equip Electric	\$0	0.0000%	\$0

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