

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Net Payroll	\$951,858	38.71	13.42	25.30	0.069305	\$65,969
3	Accrued Vacation	\$11,204	38.71	365.00	-326.29	-0.893935	-\$10,016
4	Federal Income Taxes Withheld	\$164,779	38.71	16.50	22.21	0.060859	\$10,028
5	State Income Taxes Withheld	\$48,397	38.71	18.50	20.21	0.055380	\$2,680
6	Employee FICA Taxes	\$95,293	38.71	16.50	22.21	0.060859	\$5,799
7	Purchased Gas and Oil	\$5,101,027	38.71	40.79	-2.08	-0.005690	-\$29,025
8	Injuries and Damages	\$26,507	38.71	338.05	-299.34	-0.820101	-\$21,738
9	Lake Road Coal and Freight	\$6,209,313	38.71	20.02	18.70	0.051221	\$318,047
10	Pension Fund Payments	\$2,616	38.71	90.00	-51.29	-0.140511	-\$368
11	OPEB	\$20,777	38.71	182.50	-143.79	-0.393935	-\$8,185
12	Cash Vouchers	\$4,792,437	38.71	44.14	-5.43	-0.014867	-\$71,249
13	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$17,424,208</b>					<b>\$261,942</b>
14	<b>TAXES</b>						
15	FICA - Employer Portion	\$95,293	38.71	16.50	22.21	0.060859	\$5,799
16	Unemployment Taxes	\$4,681	38.71	86.51	-47.80	-0.130949	-\$613
17	Corporate Franchise	\$11,933	11.82	-77.50	89.32	0.244712	\$2,920
18	City Franchise Taxes	\$298,121	11.82	47.82	-36.00	-0.098619	-\$29,400
19	Property Tax	\$36,127	38.71	182.52	-143.81	-0.394008	-\$14,234
20	<b>TOTAL TAXES</b>	<b>\$446,155</b>					<b>-\$35,528</b>
21	<b>OTHER EXPENSES</b>						
22	Sales Taxes	\$0	4.82	37.84	-33.02	-0.090454	\$0
23	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
24	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$226,414</b>
25	<b>TAX OFFSET FROM RATE BASE</b>						
26	Federal Tax Offset	\$362,318	38.71	38.50	0.21	0.000585	\$212
27	State Tax Offset	\$56,936	38.71	38.50	0.21	0.000585	\$33
28	City Tax Offset	\$0	38.71	38.50	0.21	0.000585	\$0
29	Interest Expense Offset	\$458,490	39.18	92.00	-52.82	-0.144726	-\$66,355
30	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$877,744</b>					<b>-\$66,110</b>
31	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$160,304</b>

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Post Direct Filing Through September 30, 2008  
Income Statement

Line Number	Category Description	B		C		D		E		F		G		H		I		J	
		Total Test Year	Test Year Labor	Test Year Non Labor	Adjustments	Total Company Adjusted	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Juris. Labor	MO Juris. Non Labor									
1	TOTAL OPERATING REVENUES	\$16,781,086	See Note (1)	See Note (1)	See Note (1)	\$16,781,086	\$924,563	\$17,705,649	See Note (1)	See Note (1)	See Note (1)	\$14,970,902	See Note (1)						
2	TOTAL POWER PRODUCTION EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242	\$2,605,682	\$98,051,823	\$0	\$15,723,045	\$732,143	\$0	\$0	\$0	\$0						
3	TOTAL TRANSMISSION EXPENSES	\$6,286,481	\$360,521	\$5,925,960	\$69,799	\$6,356,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
4	TOTAL DISTRIBUTION EXPENSES	\$6,269,268	\$3,760,789	\$2,508,479	\$728,118	\$6,997,386	\$0	\$211,665	\$110,804	\$0	\$0	\$100,861	\$0						
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,600,352	\$1,321,903	\$1,278,449	\$255,906	\$2,856,258	\$2,803	\$2,803	\$0	\$0	\$0	\$2,803	\$0						
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$142,327	\$117,437	\$24,890	\$25,151	\$167,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
7	TOTAL SALES EXPENSES	\$83,695	\$56,532	\$27,163	-\$2,450	\$81,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
8	TOTAL ADMIN. & GENERAL EXPENSES	\$16,741,093	\$4,017,250	\$12,723,843	-\$404,843	\$16,336,250	-\$25,534	\$1,486,695	\$408,584	\$0	\$0	\$1,078,111	\$0						
9	TOTAL DEPRECIATION EXPENSE	\$11,845,415	See Note (1)	See Note (1)	See Note (1)	\$11,845,415	\$631,452	\$631,452	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)						
10	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
11	TOTAL OTHER OPERATING EXPENSE	\$4,153,119	\$0	\$4,153,119	\$0	\$4,153,119	\$136,101	\$136,101	\$0	\$0	\$0	\$136,101	\$0						
12	TOTAL OPERATING EXPENSE	\$143,567,891	\$14,438,331	\$117,284,145	\$3,277,363	\$146,845,254	\$744,822	\$18,191,761	\$1,271,531	\$0	\$0	\$16,288,778	\$0						
13	NET INCOME BEFORE TAXES	-\$126,786,805	\$0	\$0	\$0	-\$130,064,168	\$179,741	-\$486,112	\$0	\$0	\$0	\$0	\$0						
14	TOTAL INCOME TAXES	-\$5,563,308	See Note (1)	See Note (1)	See Note (1)	-\$5,563,308	\$5,563,308	\$0	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)						
15	TOTAL DEFERRED INCOME TAXES	\$28,844	See Note (1)	See Note (1)	See Note (1)	\$28,844	\$0	\$28,844	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)						
16	NET OPERATING INCOME	-\$121,252,341	\$0	\$0	\$0	-\$124,529,704	-\$5,383,567	-\$514,956	\$0	\$0	\$0	\$0	\$0						

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

Line Number	Account Number	Income Description	C	D	E	F	G	H	I	J	K	L	M
			Test Year Total (D+E)	Test Year Labor	Test Year Non-Labor	Adjust. Number	Total Company Adjustments (From Adj. Sub.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sub.)	MO Final Adj Jurisdictional (H+I)+J	MO Adj. Juris. Labor	MO Adj. Juris. Non-Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	456.730	Other Revenue - Industrial Steam	\$15,184,089			Rev-2		\$15,184,089	100.0000%	\$924,563	\$16,108,652		
Rev-3	456.732	Industrial Steam - QCA2	\$1,596,997			Rev-3		\$1,596,997	100.0000%	\$0	\$1,596,997		
Rev-4		TOTAL RETAIL RATE REVENUE	\$16,781,086					\$16,781,086		\$924,563	\$17,705,649		
Rev-5		OTHER OPERATING REVENUES	\$0					\$0		\$0	\$0		
Rev-6		TOTAL OTHER OPERATING REVENUES	\$0					\$0		\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$16,781,086					\$16,781,086		\$924,563	\$17,705,649		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operation Superv. & Engineering	\$716,515	\$699,573	\$16,942	E-4	\$135,442	\$851,957	15.3490%	\$0	\$130,766	\$128,166	\$2,600
5	501.000	Fuel	\$28,895,654	\$0	\$28,895,654	E-5	\$0	\$28,895,654	0.0000%	\$0	\$0	\$0	\$0
6	501.008	Fuel On System Steam Fixed	\$2,016,220	\$0	\$2,016,220	E-6	\$0	\$2,016,220	0.0000%	\$0	\$0	\$0	\$0
7	501.030	Fuel Off System Steam (bk20)	\$389,977	\$0	\$389,977	E-7	\$0	\$389,977	0.0000%	\$0	\$0	\$0	\$0
8	501.033	Fuel Steam Inter/IntraSt (bk11)	\$2,068,151	\$0	\$2,068,151	E-8	\$0	\$2,068,151	0.0000%	\$0	\$0	\$0	\$0
9	501.730	Industrial Steam Fuel	\$10,451,347	\$0	\$10,451,347	E-9	\$758,993	\$11,210,340	100.0000%	\$0	\$11,210,340	\$0	\$0
10	501.731	Hedge Settlements Steam	\$2,441,860	\$0	\$2,441,860	E-10	\$0	\$2,441,860	100.0000%	\$0	\$2,441,860	\$0	\$11,210,340
11	502.000	Steam Expenses	\$2,148,473	\$1,178,389	\$970,084	E-11	\$228,145	\$2,376,618	15.3490%	\$0	\$384,787	\$215,889	\$2,441,860
12	504.010	Steam Exp. Transfer - Credit, A	-\$10,451,347	\$0	-\$10,451,347	E-12	\$0	-\$10,451,347	0.0000%	\$0	\$0	\$0	\$0
13	504.020	Steam Exp. Transfer - Credit, B	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	504.030	Steam Exp. Transfer - Credit, C	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	504.040	Steam Exp. Transfer - Credit, D	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operation Electric Expense	\$603,274	\$364,098	\$239,176	E-16	\$70,492	\$673,766	15.3490%	\$0	\$103,416	\$66,705	\$36,711
17	506.000	Miscellaneous Other Power Expense	\$1,724,430	\$383,066	\$1,341,364	E-17	\$74,164	\$1,795,594	15.3490%	\$0	\$276,066	\$70,180	\$205,886
18	507.000	Steam Operations Expense	\$31,577	\$0	\$31,577	E-18	\$0	\$31,577	15.3490%	\$0	\$4,847	\$0	\$4,847
19	509.000	Allowances	\$3,324,746	\$0	\$3,324,746	E-19	\$0	\$3,324,746	0.0000%	\$0	\$0	\$0	\$0
20		TOTAL OPERATION - STEAM POWER	\$44,360,877	\$2,625,126	\$41,735,751		\$1,267,236	\$45,628,113		\$0	\$14,532,082	\$480,940	\$14,051,142
21		MAINTENANCE - STEAM POWER											
22	510.000	Maintenance Supervision & Engineering	\$430,149	\$338,794	\$91,355	E-22	\$72,594	\$502,743	15.3490%	\$0	\$77,166	\$62,069	\$15,097
23	511.000	Maintenance Of Structures	\$421,295	\$126,404	\$294,891	E-23	\$479,793	\$901,088	15.3490%	\$0	\$138,308	\$23,158	\$115,150
24	512.000	Maintenance Of Boiler Plant	\$3,934,494	\$825,281	\$3,109,213	E-24	\$1,042,080	\$4,976,574	15.3490%	\$0	\$763,854	\$151,197	\$612,657
25	513.000	Maintenance Of Electric Plant	\$1,450,595	\$135,336	\$1,315,259	E-25	-\$219,922	\$1,230,673	15.3490%	\$0	\$188,896	\$24,794	\$164,102
26	514.000	Maintenance Of Misc. Steam Plant	\$294,906	\$54,500	\$240,406	E-26	-\$146,763	\$148,143	15.3490%	\$0	\$22,739	\$9,985	\$12,754
27		TOTAL MAINTENANCE - STEAM POWER	\$6,531,439	\$1,480,315	\$5,051,124		\$1,227,782	\$7,758,906		\$0	\$1,190,963	\$271,203	\$919,760
28		TOTAL STEAM POWER GENERATION	\$50,892,316	\$4,105,441	\$46,786,875		\$2,495,018	\$53,387,334		\$0	\$15,723,045	\$752,143	\$14,970,902
29		NUCLEAR POWER GENERATION											
30		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
31		HYDRAULIC POWER GENERATION											
32		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		OTHER POWER GENERATION											

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Line Number	Account Number	Income Description	C Test Year Total (DNE)	D Test Year Labor	E Test Year Non-Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sub)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sub)	K MO Final Adj Jurisdictional (H+J)	L MO Adj. Juris. Labor	M MO Adj. Juris. Non-Labor																					
														E-35	E-36	E-37	E-38	E-39	E-40	E-41	E-42	E-45	E-46	E-47	E-48	E-52	E-53	E-54	E-55	E-56	E-57	E-58	E-59	E-60
34	546.000	OPERATION - OTHER POWER	\$2,088	\$647	\$1,441	E-35	\$125	\$2,213	0.0000%	\$0	\$0	\$0	\$0																					
35	547.000	Other Gen. Operation Super. & Eng.	\$1,125,115	\$0	\$1,125,115	E-36	\$0	\$1,125,115	0.0000%	\$0	\$0	\$0	\$0																					
36	547.006	Fuel on Sys Other Prod. - Demand St	\$7,407	\$0	\$7,407	E-37	\$0	\$7,407	0.0000%	\$0	\$0	\$0	\$0																					
37	547.030	Other Generation Fuel -	\$0	\$0	\$0	E-38	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
38	547.033	Fuel Other InterU/Intra ST (bk11)	\$38,894	\$0	\$38,894	E-39	\$0	\$38,894	0.0000%	\$0	\$0	\$0	\$0																					
39	548.000	Other Power Generation Expense	\$163,099	\$156,108	\$6,991	E-40	\$30,224	\$193,323	0.0000%	\$0	\$0	\$0	\$0																					
40	549.000	Misc. Other Power Generation Expense	\$49,202	\$2,157	\$47,045	E-41	\$418	\$49,620	0.0000%	\$0	\$0	\$0	\$0																					
41	550.000	Other Generation Rents	\$0	\$0	\$0	E-42	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
42		TOTAL OPERATION - OTHER POWER	\$1,385,805	\$158,912	\$1,226,893		\$30,767	\$1,416,572		\$0	\$0	\$0	\$0																					
43		MAINTENANCE - OTHER POWER	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0																					
44	551.000	Other Gen. Maint. Superv. & Eng.	\$0	\$0	\$0	E-45	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
45	552.000	Other Gen. Maint. Of Structures	\$9,456	\$7,692	\$1,764	E-46	\$1,489	\$10,945	0.0000%	\$0	\$0	\$0	\$0																					
46	553.000	Other Gen. Maint. Of General Plant	\$673,830	\$109,246	\$564,584	E-47	\$21,151	\$694,981	0.0000%	\$0	\$0	\$0	\$0																					
47	554.000	Other Gen. Maint. Misc. Other Gen. Plant	\$4,332	\$3,541	\$791	E-48	\$685	\$5,017	0.0000%	\$0	\$0	\$0	\$0																					
48		TOTAL MAINTENANCE - OTHER POWER	\$687,618	\$120,479	\$567,139		\$23,325	\$710,943		\$0	\$0	\$0	\$0																					
49		TOTAL OTHER POWER GENERATION	\$2,073,423	\$279,391	\$1,794,032		\$54,092	\$2,127,515		\$0	\$0	\$0	\$0																					
50		OTHER POWER SUPPLY EXPENSES	\$18,281,182	\$0	\$18,281,182	E-52	\$0	\$18,281,182	0.0000%	\$0	\$0	\$0	\$0																					
51	555.000	Purchased Power - On Sys (bk10)	\$10,558,698	\$0	\$10,558,698	E-53	\$0	\$10,558,698	0.0000%	\$0	\$0	\$0	\$0																					
52	555.001	Base Power On-Sys Interco (bk10)	\$9,562,000	\$0	\$9,562,000	E-54	\$0	\$9,562,000	0.0000%	\$0	\$0	\$0	\$0																					
53	555.007	Purchased Power - Energy	\$0	\$0	\$0	E-55	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
54	555.010	Purchased Power - Capacity (Demand)	\$0	\$0	\$0	E-56	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
55	555.020	Purchased Power - Emissions	\$0	\$0	\$0	E-57	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
56	555.025	Purchased Power for Resale to Others	\$1,010,024	\$0	\$1,010,024	E-58	\$0	\$1,010,024	0.0000%	\$0	\$0	\$0	\$0																					
57	555.030	Purchased Power Off-System Interunit	\$79,038	\$0	\$79,038	E-59	\$0	\$79,038	0.0000%	\$0	\$0	\$0	\$0																					
58	555.031	Purchased Power Intrastate (bk11)	\$1,034,641	\$0	\$1,034,641	E-60	\$0	\$1,034,641	0.0000%	\$0	\$0	\$0	\$0																					
59	555.032	Purchased Power InterU/IntraST (bk11)	\$15,655	\$0	\$15,655	E-61	\$0	\$15,655	0.0000%	\$0	\$0	\$0	\$0																					
60	555.033	Purchased Power MO Allocation	\$1,245,364	\$0	\$1,245,364	E-62	\$0	\$1,245,364	0.0000%	\$0	\$0	\$0	\$0																					
61	555.101	System Control and Load Dispatch	\$290,154	\$134,426	\$155,728	E-63	\$56,095	\$480,675	0.0000%	\$0	\$0	\$0	\$0																					
62	556.000	Other Expenses	\$269,220	\$128,913	\$140,307	E-64	\$477	\$269,684	0.0000%	\$0	\$0	\$0	\$0																					
63	557.000	TOTAL OTHER POWER EXPENSES	\$42,480,402	\$419,067	\$42,061,335		\$56,572	\$42,536,974		\$0	\$0	\$0	\$0																					
64		TOTAL POWER PRODUCTION EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242		\$2,605,682	\$98,051,823		\$0	\$15,723,045	\$752,143	\$14,970,902																					
65		TRANSMISSION EXPENSES	\$119,657	\$40,550	\$79,107	E-69	\$7,951	\$127,508	0.0000%	\$0	\$0	\$0	\$0																					
66	560.000	OPERATION - TRANSMISSION EXP.	\$26,089	\$10,267	\$15,822	E-70	\$1,988	\$28,077	0.0000%	\$0	\$0	\$0	\$0																					
67	561.000	Transmission Operation Superv. & Eng.	\$115,971	\$107,894	\$8,077	E-71	\$20,889	\$136,860	0.0000%	\$0	\$0	\$0	\$0																					
68	561.100	Load Dispatch Reliability	\$1,140	\$1,140	\$0	E-72	\$221	\$1,361	0.0000%	\$0	\$0	\$0	\$0																					
69	561.200	Load Dispatch Monitoring Oper. Trans. Sys.	\$743,117	\$0	\$743,117	E-73	\$0	\$743,117	0.0000%	\$0	\$0	\$0	\$0																					
70	561.300	Load Dispatch Service & Scheduling	\$4,529	\$238	\$4,291	E-74	\$831	\$5,360	0.0000%	\$0	\$0	\$0	\$0																					
71	561.400	Sched System Control & Dispatch Service	\$1,400	\$1,400	\$0	E-75	\$271	\$1,671	0.0000%	\$0	\$0	\$0	\$0																					
72	561.500	Reliability Planning & Standards Dev.	\$560	\$560	\$0	E-76	\$108	\$668	0.0000%	\$0	\$0	\$0	\$0																					
73	561.600	Transmission Service Studies	\$3,949	\$3,672	\$277	E-77	\$711	\$4,660	0.0000%	\$0	\$0	\$0	\$0																					
74	561.700	Generation Interconnection Studies	\$0	\$0	\$0	E-78	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					
75	561.800	Reliability Planning & Standards Dev. Sys.	\$0	\$0	\$0		\$0	\$0	0.0000%	\$0	\$0	\$0	\$0																					

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79	562.000	Transmission Operation Station Expenses	\$55,587	\$31,372	\$24,215	E-79	\$6,074	\$61,661	0.0000%	\$0	\$0	\$0	\$0
80	563.000	Transmission Operation OH Line Expenses	\$8,391	\$3,519	\$4,872	E-80	\$681	\$9,072	0.0000%	\$0	\$0	\$0	\$0
81	564.000	Trans. Operation Underground Line Expense	\$0	\$0	\$0	E-81	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electricity by Others	\$2,646,461	\$0	\$2,646,461	E-82	\$0	\$2,646,461	0.0000%	\$0	\$0	\$0	\$0
83	565.001	Trans. Of Electricity by Others - Interunit	\$1,515,600	\$0	\$1,515,600	E-83	\$0	\$1,515,600	0.0000%	\$0	\$0	\$0	\$0
84	565.030	Trans. Of Electricity by Others - Off System	\$26,970	\$0	\$26,970	E-84	\$0	\$26,970	0.0000%	\$0	\$0	\$0	\$0
85	566.000	Miscellaneous Transmission Expense	\$111,472	\$19,221	\$92,251	E-85	\$3,721	\$115,193	0.0000%	\$0	\$0	\$0	\$0
86	567.000	Transmission Operation Rents	\$271,355	\$0	\$271,355	E-86	\$0	\$271,355	0.0000%	\$0	\$0	\$0	\$0
87		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$5,652,248</b>	<b>\$223,886</b>	<b>\$5,428,362</b>		<b>\$43,346</b>	<b>\$5,695,594</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
88		<b>MAINTENANCE - TRANSMISSION EXP.</b>											
89	568.000	Trans. Maint. Superv. & Engineering	\$4,053	\$3,704	\$349	E-89	\$717	\$4,770	0.0000%	\$0	\$0	\$0	\$0
90	569.000	Trans. Maint. Of Structures	\$23,659	\$4,470	\$19,189	E-90	\$865	\$24,524	0.0000%	\$0	\$0	\$0	\$0
91	569.100	Trans. Maint. Of Computer Equipment	\$-3,296	\$0	\$-3,296	E-91	\$0	\$-3,296	0.0000%	\$0	\$0	\$0	\$0
92	570.000	Trans. Maint. Of Station Equipment	\$387,514	\$105,033	\$282,481	E-92	\$0	\$407,849	0.0000%	\$0	\$0	\$0	\$0
93	571.000	Trans. Maint. Of Overhead Lines	\$179,018	\$5,950	\$173,068	E-93	\$1,152	\$180,170	0.0000%	\$0	\$0	\$0	\$0
94	572.000	Trans. Maint. Of Underground Lines	\$25,807	\$0	\$25,807	E-94	\$0	\$25,807	0.0000%	\$0	\$0	\$0	\$0
95	573.000	Trans. Maint. Of Misc. Trans. Plant	\$17,478	\$17,478	\$0	E-95	\$3,384	\$20,862	0.0000%	\$0	\$0	\$0	\$0
96		<b>TOTAL MAINTENANCE - TRANSMISSION EXP.</b>	<b>\$634,233</b>	<b>\$136,635</b>	<b>\$497,598</b>		<b>\$26,453</b>	<b>\$660,686</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
97		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$6,286,481</b>	<b>\$360,521</b>	<b>\$5,925,960</b>		<b>\$69,799</b>	<b>\$6,356,280</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
98		<b>DISTRIBUTION EXPENSES</b>											
99	580.000	Dist. Operation Supervision & Engineering	\$512,666	\$467,865	\$44,801	E-100	\$90,582	\$603,248	0.0000%	\$0	\$0	\$0	\$0
100	581.000	Dist. Operation Load Dispatching	\$119,415	\$99,841	\$19,574	E-101	\$19,330	\$138,745	0.0000%	\$0	\$0	\$0	\$0
101	582.000	Dist. Operation Station Equipment	\$151,120	\$33,807	\$117,313	E-102	\$18,469	\$157,665	0.0000%	\$0	\$0	\$0	\$0
102	583.000	Dist. Operation Overhead Line Expense	\$185,127	\$95,392	\$89,735	E-103	\$18,469	\$203,596	0.0000%	\$0	\$0	\$0	\$0
103	584.000	Perf. UG Distribution Line Locate Elect.	\$371,627	\$13,279	\$2,975	E-104	\$2,571	\$18,825	0.0000%	\$0	\$0	\$0	\$0
104	584.001	Dist. Operation Street Light & Signal	\$0	\$275,231	\$0	E-105	\$53,287	\$424,814	0.0000%	\$0	\$0	\$0	\$0
105	585.000	Dist. Operation Meter Expenses	\$244,318	\$190,700	\$53,618	E-106	\$0	\$281,239	0.0000%	\$0	\$0	\$0	\$0
106	586.000	Perf. Connects Disconnects Electric	\$369,631	\$264,127	\$105,504	E-107	\$51,137	\$420,768	0.0000%	\$0	\$0	\$0	\$0
107	586.001	Dist. Operation Customer Installation Expense	\$18,075	\$14,668	\$3,407	E-108	\$2,840	\$20,915	0.0000%	\$0	\$0	\$0	\$0
108	587.000	Industrial Steam Distribution Operation	\$1,471,229	\$858,369	\$612,860	E-109	\$166,187	\$1,637,416	0.0000%	\$0	\$0	\$0	\$0
109	588.000	Distribution Operation Rents	\$56,697	\$56,691	\$6	E-110	\$10,976	\$67,673	100.0000%	\$0	\$67,673	\$67,667	\$6
110	588.730	<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$3,429,127</b>	<b>\$2,368,970</b>	<b>\$1,058,157</b>	E-112	<b>\$458,845</b>	<b>\$3,887,972</b>	<b>0.0000%</b>	<b>\$0</b>	<b>\$67,673</b>	<b>\$67,667</b>	<b>\$6</b>
111		<b>MAINTENANCE - DIST. EXPENSES</b>											
112	590.000	Dist. Maint. Supervision & Engineering	\$1,801	\$1,171	\$630	E-115	\$227	\$2,028	0.0000%	\$0	\$0	\$0	\$0
113	591.000	Dist. Maint. Of Structures	\$4,625	\$3,467	\$1,158	E-116	\$671	\$5,296	0.0000%	\$0	\$0	\$0	\$0
114	592.000	Dist. Maint. Of Station Equipment	\$219,357	\$123,757	\$95,600	E-117	\$23,960	\$243,317	0.0000%	\$0	\$0	\$0	\$0
115	593.000	Dist. Maint. Of Overhead Lines	\$1,869,029	\$848,501	\$1,020,528	E-118	\$164,276	\$2,033,305	0.0000%	\$0	\$0	\$0	\$0
116	594.000	Dist. Maint. Of Underground Lines	\$227,799	\$89,404	\$138,395	E-119	\$17,309	\$245,108	0.0000%	\$0	\$0	\$0	\$0
117	595.000	Dist. Maint. Of Line Transformer	\$108,499	\$88,579	\$19,920	E-120	\$17,150	\$125,649	0.0000%	\$0	\$0	\$0	\$0
118	596.000	Dist. Maint. Of Street Lighting	\$246,358	\$184,197	\$62,161	E-121	\$35,662	\$282,020	0.0000%	\$0	\$0	\$0	\$0
119	597.000	Dist. Maint. Of Meters	\$25,678	\$15,603	\$10,075	E-122	\$3,021	\$28,699	0.0000%	\$0	\$0	\$0	\$0
120	598.000	Industrial Steam Distribution Maintenance	\$136,995	\$36,140	\$100,855	E-123	\$6,997	\$143,952	100.0000%	\$0	\$143,952	\$43,137	\$100,855
121	598.730	<b>TOTAL MAINTENANCE - DIST. EXPENSES</b>	<b>\$2,840,141</b>	<b>\$1,390,819</b>	<b>\$1,449,322</b>	E-124	<b>\$269,273</b>	<b>\$3,109,414</b>	<b>0.0000%</b>	<b>\$0</b>	<b>\$143,952</b>	<b>\$43,137</b>	<b>\$100,855</b>
122													
123													
124													
125													

Line Number	Account Number	Income Description	C		D		E		F		G		H		I		J		K		L		M	
			Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H+I)+J	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor									
126		<b>TOTAL DISTRIBUTION EXPENSES</b>	\$6,269,268	\$3,760,789	\$2,508,479		\$728,118	\$6,997,386	0.0000%	\$0	\$211,665	\$110,804	\$100,861											
127	901.000	CUSTOMER ACCOUNTS EXPENSE																						
128	902.000	Customer Accounts Supervision	\$103,367	\$91,674	\$11,693	E-128	\$17,726	\$121,093	0.0000%	\$0	\$0	\$0	\$0											
129	902.000	Customer Accounts Meter Reading Expense	\$497,454	\$392,637	\$104,817	E-129	\$76,017	\$573,471	0.0000%	\$0	\$0	\$0	\$0											
130	902.001	Re-read Meters	\$20,212	\$15,758	\$4,454	E-130	\$3,051	\$23,263	0.0000%	\$0	\$0	\$0	\$0											
131	902.002	Other Meter Reading Expense	\$73,755	\$70,502	\$3,253	E-131	\$13,650	\$87,405	0.0000%	\$0	\$0	\$0	\$0											
132	903.000	Customer Accounts Records & Collection	\$1,056,514	\$601,684	\$454,830	E-132	\$116,490	\$1,173,004	0.0000%	\$0	\$0	\$0	\$0											
133	903.001	Process Customer Remittance	\$3,463	\$25,641	\$7,822	E-133	\$4,964	\$38,427	0.0000%	\$0	\$0	\$0	\$0											
134	903.002	Process/Collect Delinquent Accounts	\$249,237	\$123,436	\$125,801	E-134	\$23,898	\$273,135	0.0000%	\$0	\$0	\$0	\$0											
135	904.000	Uncollectible Accounts	\$565,717	\$571	\$565,717	E-135	\$0	\$565,717	0.0000%	\$0	\$0	\$0	\$0											
136	905.000	Misc. Customer Accounts Expense	\$633	\$571	\$62	E-136	\$110	\$743	0.0000%	\$2,803	\$2,803	\$0	\$2,803											
137		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	\$2,600,352	\$1,321,903	\$1,278,449		\$255,906	\$2,856,258		\$2,803	\$2,803	\$0	\$2,803											
138		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>																						
139	907.000	Customer Service Supervision	\$110,540	\$102,433	\$8,107	E-139	\$19,832	\$130,372	0.0000%	\$0	\$0	\$0	\$0											
140	908.000	Customer Assistance Expenses	\$0	\$0	\$0	E-140	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0											
141	909.000	Information & Instructional Advertising	\$13,885	\$0	\$13,885	E-141	\$2,414	\$16,299	0.0000%	\$0	\$0	\$0	\$0											
142	910.000	Misc. Customer Service & Information Exp.	\$17,902	\$15,004	\$2,898	E-142	\$2,905	\$20,807	0.0000%	\$0	\$0	\$0	\$0											
143		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	\$142,327	\$117,437	\$24,890		\$25,151	\$167,478		\$0	\$0	\$0	\$0											
144		<b>SALES EXPENSES</b>																						
145	911.000	Sales Supervision	\$15,518	\$14,175	\$1,343	E-145	\$2,744	\$18,262	0.0000%	\$0	\$0	\$0	\$0											
146	912.000	Sales Demonstration and Selling	\$57,360	\$42,357	\$15,003	E-146	\$8,201	\$65,561	0.0000%	\$0	\$0	\$0	\$0											
147	913.000	Sales Advertising Expense	\$4,334	\$0	\$4,334	E-147	-\$13,395	-\$9,061	0.0000%	\$0	\$0	\$0	\$0											
148	916.000	Miscellaneous Sales Expense	\$6,483	\$0	\$6,483	E-148	\$0	\$6,483	0.0000%	\$0	\$0	\$0	\$0											
149		<b>TOTAL SALES EXPENSES</b>	\$83,695	\$56,532	\$27,163		-\$2,450	\$81,245		\$0	\$0	\$0	\$0											
150		<b>ADMIN. &amp; GENERAL EXPENSES</b>																						
151		<b>OPERATION-ADMIN. &amp; GENERAL EXP.</b>																						
152	920.000	Administrative & General Salaries	\$3,790,218	\$3,778,910	\$11,308	E-152	\$731,625	\$4,521,843	8.5210%	\$0	\$385,307	\$384,343	\$964											
153	921.000	Office Supplies & Expense	\$1,190,913	\$0	\$1,190,913	E-153	-\$35,424	\$1,155,489	8.5210%	-\$1,329	\$97,130	\$0	\$97,130											
154	922.000	Admin. Expense Transfer Credit	-\$335,232	\$0	-\$335,232	E-154	\$0	-\$335,232	8.5210%	\$0	-\$28,565	\$0	-\$28,565											
155	922.001	Admin. Expense Transfer Credit - Outside Services Employed	\$0	\$0	\$0	E-155	\$0	\$0	8.5210%	\$0	\$0	\$0	\$0											
156	923.000	Property Insurance	\$1,101,919	\$0	\$1,101,919	E-156	\$0	\$1,101,919	8.5210%	\$0	\$93,895	\$0	\$93,895											
157	924.000	Injuries and Damages	\$374,031	\$0	\$374,031	E-157	\$0	\$374,031	8.5210%	\$2,337	\$34,208	\$0	\$34,208											
158	925.000	Employee Pensions & Benefits	\$1,314,702	\$0	\$1,314,702	E-158	\$0	\$1,314,702	8.5210%	-\$27,937	\$64,089	\$0	\$64,089											
159	926.000	Emp. Pensions & Benefits - Industrial Steam	\$7,652,615	\$0	\$7,652,615	E-159	-\$1,183,047	\$6,469,568	8.5210%	-\$16,812	\$534,460	\$0	\$534,460											
160	926.730	Emp. Pensions & Benefits - Industrial Steam	\$99,972	\$0	\$99,972	E-160	\$0	\$99,972	100.0000%	\$0	\$99,972	\$0	\$99,972											
161	927.000	Franchise Requirements	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0											
162	928.000	Regulatory Commission Expense	\$283,777	\$0	\$283,777	E-162	\$0	\$283,777	8.5210%	\$0	\$24,181	\$0	\$24,181											
163	928.730	Reg. Comm. Expense - Industrial Steam	\$31,441	\$0	\$31,441	E-163	\$0	\$31,441	100.0000%	\$18,686	\$50,127	\$0	\$50,127											
164	929.000	Duplicate Charges - Credit	-\$103,349	\$0	-\$103,349	E-164	\$0	-\$103,349	8.5210%	\$0	-\$8,806	\$0	-\$8,806											
165	930.100	General Advertising Expense	\$440	\$0	\$440	E-165	\$440	\$440	8.5210%	\$0	\$37	\$0	\$37											
166	930.200	Miscellaneous General Expense	\$446,005	\$54,595	\$391,410	E-166	\$46,429	\$492,434	8.5210%	\$599	\$42,560	\$5,553	\$37,007											
167	930.201	Environmental Remed - MO Electric	\$0	\$0	\$0	E-167	\$0	\$0	8.5210%	\$0	\$0	\$0	\$0											
168	931.000	Administrative & General Expense	\$43,003	\$0	\$43,003	E-168	\$0	\$43,003	8.5210%	\$0	\$29,227	\$0	\$29,227											
169	935.000	Administrative & General Maint. Expense	\$550,638	\$183,745	\$366,893	E-169	\$35,574	\$586,212	8.5210%	-\$1,078	\$48,873	\$18,688	\$30,185											
170		<b>TOTAL OPERATION-ADMIN. &amp; GENERAL EXP.</b>	\$16,741,093	\$4,017,250	\$12,723,843		-\$404,843	\$16,336,250		-\$25,534	\$1,486,695	\$403,584	\$1,078,111											

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

Life Number	Account Number	Income Description	C		D		E		F		G		H		I		J		K		L		M	
			Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (G+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H+I)+J	MO Adj. Juris. Labor	MO Adj. Non-Labor	L+M=K										
171		MAINT., ADMIN. & GENERAL EXP.	\$0	\$0	\$0																			
172		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$16,741,093	\$4,017,250	\$12,723,843																			
173		TOTAL ADMIN. & GENERAL EXPENSES	\$16,741,093	\$4,017,250	\$12,723,843																			
174		DEPRECIATION EXPENSE	\$11,845,415																					
175	403.000	Depreciation Expense, Dep. Exp.	\$0																					
176	403.010	Depreciation Expense - Corp. Sto. State Adj	\$0																					
177	403.730	Depr. Expense - Industrial Steam S/LP	\$0																					
178		TOTAL DEPRECIATION EXPENSE	\$11,845,415	\$0	\$0																			
179		AMORTIZATION EXPENSE	\$0																					
180	404.000	Amortization of Limited Term Plant	\$0																					
181	404.300	Amortization of Limited Term Gas Plant	\$0																					
182	404.900	Amort. Limited Term Common Plant - Corp	\$0																					
183	405.000	Amortization of Other Plant	\$0																					
184		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0																			
185		OTHER OPERATING EXPENSES	\$4,153,119		\$4,153,119																			
186	408.100	Taxes Other Than Income Taxes	\$0																					
187	408.101	Taxes Other Than Income Tax Restructure	\$0																					
188		TOTAL OTHER OPERATING EXPENSE	\$4,153,119	\$0	\$4,153,119																			
189		TOTAL OPERATING EXPENSE	\$143,657,891	\$4,458,331	\$148,116,222																			
190		NET INCOME BEFORE TAXES	-\$126,786,805		-\$126,786,805																			
191		INCOME TAXES																						
192	409.100	Current Income Taxes	-\$5,563,308		-\$5,563,308																			
193	490.101	Income Taxes Current State Operating	\$0																					
194	409.200	Income Taxes Current F&S Non-Oper	\$0																					
195		TOTAL INCOME TAXES	-\$5,563,308		-\$5,563,308																			
196		DEFERRED INCOME TAXES																						
197	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$28,844		\$28,844																			
198	0.000	Amortization of Deferred ITC	\$0		\$0																			
199		TOTAL DEFERRED INCOME TAXES	\$28,844		\$28,844																			
200		NET OPERATING INCOME	-\$121,257,341		-\$121,257,341																			

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

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 Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Other Revenue - Industrial Steam	456.730	\$0	\$0	\$0	\$0	\$924,563	\$924,563
	1. Steam Billing Adjustment - 1 (Ensrud)		\$0	\$0		\$0	\$420,000	
	2. Steam Billing Adjustment - 2 (Ensrud)		\$0	\$0		\$0	\$110,093	
	3. Steam Billing Adjustment - 3 (Ensrud)		\$0	\$0		\$0	\$224,724	
	4. Steam Growth Adjustment (Solt)		\$0	\$0		\$0	\$169,746	
Rev-3	Industrial Steam - QCA2	456.732	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operation Superv. & Engineering	500.000	\$135,442	\$0	\$135,442	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$135,442	\$0		\$0	\$0	
E-5	Fuel	501.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-6	Fuel On System Steam Fixed	501.008	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Fuel Off System Steam (bk20)	501.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-8	Fuel Stram InterUn/IntraSt (bk11)	501.033	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-9	Industrial Steam Fuel	501.730	\$0	\$758,993	\$758,993	\$0	\$0	\$0
	1. To annualize steam fuel expense. (Harris)		\$0	\$758,993		\$0	\$0	
E-10	Hedge Settlements Steam	501.731	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-11	Steam Expenses	502.000	\$228,145	\$0	\$228,145	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$228,145	\$0		\$0	\$0	
E-12	Steam Exp. Transfer - Credit, A	504.010	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-13	Steam Exp. Transfer - Credit, B	504.020	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-14	Steam Exp. Transfer - Credit, C	504.030	\$0	\$0	\$0	\$0	\$0	\$0



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 Income Statement Detail

A Income Adj Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-15	Steam Exp. Transfer - Credit, D	504.040	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-16	Steam Operation Electric Expense	506.000	\$70,492	\$0	\$70,492	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$70,492	\$0		\$0	\$0	
E-17	Miscellaneous Other Power Expense	506.000	\$74,164	\$0	\$74,164	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$74,164	\$0		\$0	\$0	
E-18	Steam Operations Expense	507.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-19	Allowances	509.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-22	Maintenance Supervision & Engineering	510.000	\$65,593	\$7,001	\$72,594	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$65,593	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$7,001		\$0	\$0	
E-23	Maintenance Of Structures	511.000	\$24,473	\$455,320	\$479,793	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$24,473	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$455,320		\$0	\$0	
E-24	Maintenance Of Boiler Plant	512.000	\$159,780	\$882,300	\$1,042,080	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$159,780	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$882,300		\$0	\$0	
E-25	Maintenance Of Electric Plant	513.000	\$26,202	-\$246,124	-\$219,922	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$26,202	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$246,124		\$0	\$0	
E-26	Maintenance Of Misc. Steam Plant	514.000	\$10,552	-\$157,315	-\$146,763	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,552	\$0		\$0	\$0	

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	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$157,315		\$0	\$0	
E-35	Other Gen. Operation Super. & Eng.	546.000	\$125	\$0	\$125	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$125	\$0		\$0	\$0	
E-36	Other Generation Fuel	547.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-37	Fuel on Sys Other Prod. - Demand St	547.006	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-39	Fuel Other InterUN/intra ST (bk11)	547.033	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-40	Other Power Generation Expense	548.000	\$30,224	\$0	\$30,224	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$30,224	\$0		\$0	\$0	
E-41	Misc. Other Power Generation Expense	549.000	\$418	\$0	\$418	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$418	\$0		\$0	\$0	
E-42	Other Generation Rents	550.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-45	Other Gen. Maint. Superv. & Eng.	551.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-46	Other Gen. Maint. Of Structures	552.000	\$1,489	\$0	\$1,489	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,489	\$0		\$0	\$0	
E-47	Other Gen. Maint. Of General Plant	553.000	\$21,151	\$0	\$21,151	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$21,151	\$0		\$0	\$0	
E-48	Other Gen. Maint. Misc. Other Gen. Plant	554.000	\$685	\$0	\$685	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$685	\$0		\$0	\$0	
E-52	Purchased Power - On Sys (bk10)	555.000	\$0	\$0	\$0	\$0	\$0	\$0

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	1. No Adjustment		\$0	\$0		\$0	\$0	
E-53	Base Power On-Sys Interco (bk10)	555.001	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-54	Purchased Power On-Sys - Demand LT	555.007	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-55	Purchased Power - Energy	555.010	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-56	Purchased Power - Capacity (Demand)	555.020	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-57	Purchased Power - Emissions	555.025	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purchased Power for Resale to Others	555.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-59	Purchased Power Off-System Interunit	555.034	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-60	Purchased Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-61	Purchased Power InterUN/IntraST (bk11)	555.033	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-62	Purchased Power MO Allocation	555.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	System Control and Load Dispatch	556.000	\$56,176	-\$81	\$56,095	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$56,176	\$0		\$0	\$0	
	2. To adjust test year advertising to an annualized level. (Prenger)		\$0	-\$81		\$0	\$0	
E-64	Other Expenses	557.000	\$24,959	-\$24,482	\$477	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$24,959	\$0		\$0	\$0	
	1. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$24,482		\$0	\$0	
E-69	Transmission Operation Superv. & Eng.	560.000	\$7,851	\$0	\$7,851	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,851	\$0		\$0	\$0	
E-70	Transmission Operation Load Dispatch	561.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-71	Load Dispatch Reliability	561.100	\$1,988	\$0	\$1,988	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,988	\$0		\$0	\$0	
E-72	Load Dispatch Monitoring Oper. Trans. Sys.	561.200	\$20,889	\$0	\$20,889	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,889	\$0		\$0	\$0	
E-73	Load Dispatch Service & Scheduling	561.300	\$221	\$0	\$221	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$221	\$0		\$0	\$0	
E-74	Sched System Control & Dispatch Service	561.400	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-75	Reliability Planning & Standards Dev.	561.500	\$831	\$0	\$831	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$831	\$0		\$0	\$0	
E-76	Transmission Service Studies	561.600	\$271	\$0	\$271	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$271	\$0		\$0	\$0	
E-77	Generation Interconnection Studies	561.700	\$108	\$0	\$108	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$108	\$0		\$0	\$0	
E-78	Reliability Planning & Standards Dev. Svc.	561.800	\$711	\$0	\$711	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$711	\$0		\$0	\$0	
E-79	Transmission Operation Station Expenses	562.000	\$6,074	\$0	\$6,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,074	\$0		\$0	\$0	
E-80	Transmission Operation OH Line Expenses	563.000	\$681	\$0	\$681	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$681	\$0		\$0	\$0	
E-81	Trans. Operation Underground Line Expense	564.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	

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E-82	Transmission of Electricity by Others	565.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-83	Trans. Of Electricity by Others - Interunit	565.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-84	Trans. Of Electricity by Others - Off System	565.030	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-85	Miscellaneous Transmission Expense	566.000	\$3,721	\$0	\$3,721	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,721	\$0		\$0	\$0	
E-86	Transmission Operation Rents	567.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-89	Trans. Maint. Superv. & Engineering	568.000	\$717	\$0	\$717	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$717	\$0		\$0	\$0	
E-90	Trans. Maint. Of Structures	569.000	\$865	\$0	\$865	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$865	\$0		\$0	\$0	
E-91	Trans. Maint. Of Computer Equipment	569.100	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-92	Trans. Maint. Of Station Equipment	570.000	\$20,335	\$0	\$20,335	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,335	\$0		\$0	\$0	
E-93	Trans. Maint. Of Overhead Lines	571.000	\$1,152	\$0	\$1,152	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,152	\$0		\$0	\$0	
E-94	Trans. Maint. Of Underground Lines	572.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-95	Trans. Maint. Of Misc. Trans. Plant	573.000	\$3,384	\$0	\$3,384	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,384	\$0		\$0	\$0	
E-100	Dist. Operation Supervision & Engineering	580.000	\$90,582	\$0	\$90,582	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,582	\$0		\$0	\$0	

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E-101	Dist. Operation Load Dispatching	581.000	\$19,330	\$0	\$19,330	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$19,330	\$0		\$0	\$0	
E-102	Dist. Operation Station Equipment	582.000	\$6,545	\$0	\$6,545	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,545	\$0		\$0	\$0	
E-103	Dist. Operation Overhead Line Expense	583.000	\$18,469	\$0	\$18,469	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$18,469	\$0		\$0	\$0	
E-104	Dist. Operation Underground Line Expense	584.000	\$2,571	\$0	\$2,571	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,571	\$0		\$0	\$0	
E-105	Perf. UG Distribution Line Locate/Elect.	584.001	\$53,287	\$0	\$53,287	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$53,287	\$0		\$0	\$0	
E-106	Dist. Operation Street Light & Signal	585.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-107	Dist. Operation Meter Expenses	586.000	\$36,921	\$0	\$36,921	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$36,921	\$0		\$0	\$0	
E-108	Perf. Connects Disconnects Electric	586.001	\$51,137	\$0	\$51,137	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$51,137	\$0		\$0	\$0	
E-109	Dist. Operation Customer Installation Expense	587.000	\$2,840	\$0	\$2,840	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,840	\$0		\$0	\$0	
E-110	Dist. Operation Misc. Expense	588.000	\$166,187	\$0	\$166,187	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$166,187	\$0		\$0	\$0	
E-111	Industrial Steam Distribution Operation	588.730	\$10,976	\$0	\$10,976	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,976	\$0		\$0	\$0	
E-112	Distribution Operation Rents	589.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	

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E-115	Dist. Maint. Supervision & Engineering	590.000	\$227	\$0	\$227	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$227	\$0		\$0	\$0	
E-116	Dist. Maint. Of Structures	591.000	\$671	\$0	\$671	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$671	\$0		\$0	\$0	
E-117	Dist. Maint. Of Station Equipment	592.000	\$23,960	\$0	\$23,960	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,960	\$0		\$0	\$0	
E-118	Dist. Maint. Of Overhead Lines	593.000	\$164,276	\$0	\$164,276	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$164,276	\$0		\$0	\$0	
E-119	Dist. Maint. Of Underground Lines	594.000	\$17,309	\$0	\$17,309	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,309	\$0		\$0	\$0	
E-120	Dist. Maint. Of Line Transformer	595.000	\$17,150	\$0	\$17,150	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,150	\$0		\$0	\$0	
E-121	Dist. Maint. Of Street Lighting	596.000	\$35,662	\$0	\$35,662	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$35,662	\$0		\$0	\$0	
E-122	Dist. Maint. Of Meters	597.000	\$3,021	\$0	\$3,021	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,021	\$0		\$0	\$0	
E-123	Dist. Maint. Of Misc. Dist. Plant	598.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-124	Industrial Steam Distribution Maintenance	598.730	\$6,997	\$0	\$6,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,997	\$0		\$0	\$0	
E-126	Customer Accounts Supervision	901.000	\$17,749	-\$23	\$17,726	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,749	\$0		\$0	\$0	
	2. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0		\$0	\$0	
	3. To adjust test year advertising to an annualized level. (Prenger)		\$0	-\$23		\$0	\$0	
E-129	Customer Accounts Meter Reading Expense	902.000	\$76,017	\$0	\$76,017	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$76,017	\$0		\$0	\$0	
E-130	Re-read Meters	902.001	\$3,051	\$0	\$3,051	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,051	\$0		\$0	\$0	
E-131	Other Meter Reading Expense	902.002	\$13,650	\$0	\$13,650	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,650	\$0		\$0	\$0	
E-132	Customer Accounts Records & Collection	903.000	\$116,490	\$0	\$116,490	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$116,490	\$0		\$0	\$0	
E-133	Process Customer Remittance	903.001	\$4,964	\$0	\$4,964	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,964	\$0		\$0	\$0	
E-134	Process/Collect Delinquent Accounts	903.002	\$23,898	\$0	\$23,898	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,898	\$0		\$0	\$0	
E-135	Uncollectible Accounts	904.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-136	Misc. Customer Accounts Expense	905.000	\$110	\$0	\$110	\$0	\$2,803	\$2,803
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$110	\$0		\$0	\$0	
	2. To include bank fees based on same percentage as KCPL used in the sale of Accounts Receivable. (Herrington)		\$0	\$0		\$0	\$2,803	
E-139	Customer Service Supervision	907.000	\$19,832	\$0	\$19,832	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$19,832	\$0		\$0	\$0	
E-140	Customer Assistance Expenses	908.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-141	Information & Instructional Advertising	909.000	\$0	\$2,414	\$2,414	\$0	\$0	\$0
	1. To adjust test year advertising to an annualized level. (Prenger)		\$0	\$2,414		\$0	\$0	
E-142	Misc. Customer Service & Information Exp.	910.000	\$2,905	\$0	\$2,905	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,905	\$0		\$0	\$0	



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E-145	Sales Supervision	911.000	\$2,744	\$0	\$2,744	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,744	\$0		\$0	\$0	
E-146	Sales Demonstration and Selling	912.000	\$8,201	\$0	\$8,201	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$8,201	\$0		\$0	\$0	
E-147	Sales Advertising Expense	913.000	\$0	-\$13,395	-\$13,395	\$0	\$0	\$0
	1. To adjust test year advertising to an annualized level. (Prenger)		\$0	-\$13,395		\$0	\$0	
E-148	Miscellaneous Sales Expense	916.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-152	Administrative & General Salaries	920.000	\$731,625	\$0	\$731,625	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$731,625	\$0		\$0	\$0	
E-153	Office Supplies & Expense	921.000	\$0	-\$35,424	-\$35,424	\$0	-\$1,329	-\$1,329
	1. To eliminate non-labor expenses incurred related to the Merger, transition, asset sales, etc. (Harrison)		\$0	\$0		\$0	-\$1,329	
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$35,424		\$0	\$0	
E-154	Admin. Expense Transfer Credit	922.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-155	Admin. Expense Transfer Credit	922.001	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-156	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-157	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$2,337	\$2,337
	1. To annualize property insurance expense. (Herrington)		\$0	\$0		\$0	\$2,337	
E-158	Injuries and Damages	925.000	\$0	\$0	\$0	\$0	-\$27,937	-\$27,937
	1. To adjust to a three year average of injuries and damages. (Herrington)		\$0	\$0		\$0	\$7,508	
	2. To annualize insurance expense other than property. (Herrington)		\$0	\$0		\$0	-\$35,445	
E-159	Employee Pensions & Benefits	926.000	\$0	-\$1,183,047	-\$1,183,047	\$0	\$16,912	-\$16,912

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust for Staff's annualized level of 401k expense. (Majors)		\$0	-\$63,756		\$0	\$0	
	2. To reflect a 5-year amortization of FAS 87 Regulatory liability. (Harrison)		\$0	\$0		\$0	-\$2,956	
	3. To annualize the FAS 87 Pension cost. (Harrison)		\$0	\$0		\$0	-\$1,391	
	4. To annualize FAS 106 Postretirement Benefit Costs. (Harrison)		\$0	\$0		\$0	-\$11,278	
	5. Remove bonuses paid related to Merger, transition, asset sales, etc. (Harrison)		\$0	\$0		\$0	-\$2,427	
	6. To restore credit balance for SERP to maintain a \$0 balance. (Hyneman)		\$0	\$0		\$0	\$1,240	
	7. To remove costs of discontinued Aquila Variable Compensation program. (Majors)		\$0	-\$843,729		\$0	\$0	
	8. To remove costs of discontinued Earnings Match Program. (Majors)		\$0	-\$327,061		\$0	\$0	
	9. To remove cost of restricted stock granted to terminated Aquila executives. (Majors)		\$0	-\$109,983		\$0	\$0	
	10. To adjust for annualized level of self funded and premium based medical expenses. (Majors)		\$0	\$161,482		\$0	\$0	
E-160	<b>Emp. Pensions &amp; Benefits - Industrial Steam</b>	926,730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-161	<b>Franchise Requirements</b>	927,000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-162	<b>Regulatory Commission Expense</b>	928,000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-163	<b>Reg. Comm. Expense - Industrial Steam</b>	928,730	\$0	\$0	\$0	\$0	\$18,686	\$18,686
	1. To amortize the rate case expense through Sept. 30, 2008 over 2 years for Case No. HR-2009-0092. (Prenger)		\$0	\$0		\$0	-\$6,586	
	2. To annualize the MPSC Assessment to the 2009 assessment for L&P Steam. (Prenger)		\$0	\$0		\$0	\$25,272	
E-164	<b>Duplicate Charges - Credit</b>	929,000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-165	<b>General Advertising Expense</b>	930,100	\$0	\$0	\$0	\$0	\$0	\$0
	1. To adjust test year advertising expense to an annualized level. (Prenger)		\$0	\$0		\$0	\$0	
E-166	<b>Miscellaneous General Expense</b>	930,200	\$10,570	\$35,859	\$46,429	\$0	\$599	\$599
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,570	\$0		\$0	\$0	

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	2. Remove duplicate payment made in January 2007 to Burnet, Duckworth & Palmer. (Harrison)		\$0	\$0		\$0	\$599	
	3. To adjust dues and donations to an annualized level. (Prenger)		\$0	\$35,859		\$0	\$0	
E-167	Environmental Remed - MO Electric	930.201	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-168	Administrative & General Expense	931.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-169	Administrative & General Maint. Expense	935.000	\$35,574	\$0	\$35,574	\$0	-\$1,078	-\$1,078
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$35,574	\$0		\$0	\$0	
	2. Eliminate lease payments for Raytown 750 building that was sold. (Harrison)		\$0	\$0		\$0	-\$1,078	
E-175	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$631,452	\$631,452
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$631,452	
E-176	Depreciation Expense - Corp. Sto. State Adj	403.010	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-177	Depr. Expense - Industrial Steam S.J.L.P.	403.730	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-180	Amortization of Limited Term Plant	404.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-181	Amortization of Limited Term Gas Plant	404.300	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-182	Amort. Limited Term Common Plant - Corp	404.900	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-183	Amortization of Other Plant	405.000	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-186	Taxes Other Than Income Taxes	408.100	\$0	\$0	\$0	\$0	\$136,101	\$136,101
	1. Adjust Property tax to an annualized level. (Herrington)		\$0	\$0		\$0	\$36,127	
	2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$0		\$0	\$99,974	
E-187	Taxes Other Than Income Tax Restructure	408.101	\$0	\$0	\$0	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non-Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non-Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
E-192	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$5,563,308	\$5,563,308
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$5,563,308	
E-193	Income Taxes Current State Operating	490.101	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-194	Income Taxes Current F&S Non-Oper	409.200	\$0	\$0	\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
E-197	Deferred Income Taxes - Def. Inc. Tax	410.100	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$0	
E-198	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$924,563	\$924,563
Total Operating & Maint. Expense			\$2,795,387	\$481,996	\$3,277,383	\$0	\$6,308,130	\$6,308,130

St. Joseph Light Power - Steam  
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.03% Return	E 8.28% Return	F 8.54% Return
1	TOTAL NET INCOME BEFORE TAXES			\$1,539,332	\$1,596,750	\$1,654,391
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense			\$631,452	\$631,452	\$631,452
4	TOTAL ADD TO NET INCOME BEFORE TAXES			\$631,452	\$631,452	\$631,452
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3050%		\$458,490	\$458,490	\$458,490
7	Tax Straight-Line Depreciation			\$602,446	\$602,446	\$602,446
8	Tax Depreciation over S/L Tax			\$75,135	\$75,135	\$75,135
9	IRS Section 199 Domestic Prod. Activities			\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES			\$1,136,071	\$1,136,071	\$1,136,071
11	NET TAXABLE INCOME			\$1,034,713	\$1,092,131	\$1,149,772
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax			\$0	\$1,034,713	\$1,149,772
14	Deduct Missouri Income Tax at the Rate of	100.000%		\$0	\$53,942	\$59,941
15	Deduct City Inc Tax - Fed. Inc. Tax			\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax			\$0	\$980,771	\$1,089,831
17	Federal Income Tax at the Rate of	35.00%		\$0	\$343,270	\$381,441
18	Subtract Federal Income Tax Credits					
19	Credit - Solar			\$0	\$0	\$0
20	Net Federal Income Tax			\$0	\$343,270	\$381,441
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax			\$0	\$1,034,713	\$1,149,772
23	Deduct Federal Income Tax at the Rate of	50.000%		\$0	\$171,635	\$190,721
24	Deduct City Income Tax - MO. Inc. Tax			\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax			\$0	\$863,078	\$959,051
26	Missouri Income Tax at the Rate of	6.250%		\$0	\$53,942	\$59,941
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax			\$0	\$1,034,713	\$1,149,772
29	Deduct Federal Income Tax - City Inc. Tax			\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax			\$0	\$0	\$0
31	City Taxable Income			\$0	\$1,034,713	\$1,149,772
32	City Income Tax at the Rate of	0.000%		\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax			\$0	\$343,270	\$381,441
35	State Income Tax			\$0	\$53,942	\$59,941
36	City Income Tax			\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX			\$0	\$397,212	\$441,382
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.			\$28,844	\$28,844	\$28,844
40	Amortization of Deferred ITC			\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES			\$28,844	\$28,844	\$28,844
42	TOTAL INCOME TAX			\$28,844	\$426,056	\$470,226

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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.25%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.25%
1	Common Stock	\$2,616,100,000	51.03%		4.720%	4.975%	5.231%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,510,430,000	48.97%	6.75%	3.305%	3.305%	3.305%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$5,126,530,000</b>	<b>100.00%</b>		<b>8.025%</b>	<b>8.280%</b>	<b>8.536%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.025%</b>	<b>8.280%</b>	<b>8.536%</b>

St. Joseph Light Power - Steam  
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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Steam Billing Adjustment - 1	E Adjustments	F Steam Billing Adjustment - 2	G Steam Billing Adjustment - 3	H Steam Growth Adjustment	I Total Adjustments	J MO Adjusted Revenues
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	Steam Service	\$15,184,089	\$420,000	\$110,093	\$224,724	\$169,746	\$924,563	\$16,108,652	
4	TOTAL RATE REVENUE BY RATE SCHEDULE	\$15,184,089	\$420,000	\$110,093	\$224,724	\$169,746	\$924,563	\$16,108,652	
5	OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL OTHER RATE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL MISSOURI RATE REVENUES	\$15,184,089	\$420,000	\$110,093	\$224,724	\$169,746	\$924,563	\$16,108,652	

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

Line Number	A Description	B Amount
1	Total Missouri Jurisdictional Operating Revenue	\$17,705,649
2	Total Missouri Rate Revenue By Rate Schedule	\$16,108,652
3	Missouri Retail kWh Sales	0
4	Average Rate (Cents per kWh)	0.000
5	Annualized Customer Number	6
6	Profit (Return on Equity)	\$690,162
7	Interest Expense	\$458,490
8	Annualized Payroll	\$1,271,531
9	Utility Employees	3,265
10	Depreciation	\$631,452
11	Net Investment Plant	\$12,802,344