

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2009-0090
Date Prepared: February 13, 2009



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT & POWER - ELECTRIC

Great Plains Energy, Incorporated

Greater Missouri Operations (GMO)

CASE NO. ER-2009-0090

Jefferson City, Missouri

February 2009

St. Joseph Light Power - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Updated Through September 30, 2008
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 8.03% Return	<u>C</u> 8.28% Return	<u>D</u> 8.54% Return
1	Net Orig Cost Rate Base	\$190,475,404	\$190,475,404	\$190,475,404
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$15,285,651	\$15,771,363	\$16,258,980
4	Net Income Available	\$6,841,739	\$6,841,739	\$6,841,739
5	Additional Net Income Required	\$8,443,912	\$8,929,624	\$9,417,241
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,583,952	\$3,886,588	\$4,190,411
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$3,583,952	\$3,886,588	\$4,190,411
10	Revenue Requirement	\$12,027,864	\$12,816,212	\$13,607,652
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$10,000,000	\$10,000,000	\$10,000,000
12	Gross Revenue Requirement	<u>\$22,027,864</u>	<u>\$22,816,212</u>	<u>\$23,607,652</u>

St. Joseph Light Power - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$409,109,098
2	Less Accumulated Depreciation Reserve		\$221,140,197
3	Net Plant In Service		<u>\$187,968,901</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,939,994
6	Materials & Supplies		\$6,484,751
7	Emission Allowances		\$7,596,037
8	Prepayments - L&P		\$956,894
9	Fuel Inventory - Oil		\$1,377,700
10	Fuel Inventory - Coal		\$4,264,949
11	Fuel Inventory - Tires		\$3,584
12	Fuel Inventory - Fuel Stock		\$65,905
13	Prepaid Pension Asset		\$16,121,101
14	Regulatory Asset - ERISA Minimum Tracking		\$0
15	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$32,930,927</u>
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	-5.9151%	-\$198,675
18	State Tax Offset	-5.9151%	-\$31,220
19	City Tax Offset	0.0000%	\$0
20	Interest Expense Offset	17.1973%	\$1,082,606
21	Customer Deposits		\$1,208,638
22	Customer Advances		\$175,800
23	Deferred Income Taxes - Depreciation		\$28,178,527
24	Unamortized Investment Tax Credit		\$0
25	ERISA Minimum Tracker		\$8,748
26	TOTAL SUBTRACT FROM NET PLANT		<u>\$30,424,424</u>
27	Total Rate Base		<u><u>\$190,475,404</u></u>

St. Joseph Light Power - Electric
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.000	Miscellaneous Intangibles - Iatan	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$75,000		\$0	\$75,000		\$0	\$75,000
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		LAKE ROAD PLANT							
8	310.000	Land & Land Rights - LR	\$38,919	P-8	\$0	\$38,919	84.7300%	\$0	\$32,976
9	311.000	Structures & Improvements - LR	\$14,387,671	P-9	\$0	\$14,387,671	84.7300%	\$0	\$12,190,674
10	312.000	Boiler Plant Equipment - LR	\$48,901,952	P-10	\$0	\$48,901,952	84.7300%	\$0	\$41,434,624
11	312.020	Boiler Pollution Equipment - LR	\$11,456,438	P-11	\$0	\$11,456,438	84.7300%	\$0	\$9,707,040
12	314.000	Turbogenerator Units - LR	\$15,318,217	P-12	\$0	\$15,318,217	84.7300%	\$0	\$12,979,125
13	315.000	Accessory Electrical Equipment - LR	\$4,157,823	P-13	\$0	\$4,157,823	84.7300%	\$0	\$3,522,923
14	316.000	Misc. Power Plant Equipment - LR	\$215,028	P-14	\$0	\$215,028	84.7300%	\$0	\$182,193
15		Production: Act 312: Salvage & Removal: Retirements not classified	\$0	P-15	\$0	\$0	84.7300%	\$0	\$0
16		TOTAL LAKE ROAD PLANT	\$94,476,048		\$0	\$94,476,048		\$0	\$80,049,555
17		IATAN PRODUCTION PLANT							
18	303.070	Misc. Iatan Steam PR-STR - (312)	\$113,037	P-18	\$0	\$113,037	100.0000%	\$0	\$113,037
19	310.000	Land & Land Rights - Iatan	\$250,326	P-19	\$0	\$250,326	100.0000%	\$0	\$250,326
20	311.000	Structures & Improvements - Iatan	\$4,298,721	P-20	\$0	\$4,298,721	100.0000%	\$0	\$4,298,721
21	312.000	Boiler Plant Equipment - Iatan	\$42,058,188	P-21	\$0	\$42,058,188	100.0000%	\$0	\$42,058,188
22	312.020	Steam PR - Boiler AQC Equip-Elect	\$455,225	P-22	\$0	\$455,225	100.0000%	\$0	\$455,225
23	314.000	Turbogenerator Units - Iatan	\$11,259,325	P-23	\$0	\$11,259,325	100.0000%	\$0	\$11,259,325
24	315.000	Accessory Electrical Equipment - Iatan	\$7,347,206	P-24	\$0	\$7,347,206	100.0000%	\$0	\$7,347,206
25	316.000	Misc. Power Plant Equipment - Iatan	\$1,469,963	P-25	\$0	\$1,469,963	100.0000%	\$0	\$1,469,963
26		TOTAL IATAN PRODUCTION PLANT	\$67,251,991		\$0	\$67,251,991		\$0	\$67,251,991
27		TOTAL STEAM PRODUCTION	\$161,728,039		\$0	\$161,728,039		\$0	\$147,301,546
28		NUCLEAR PRODUCTION							
29		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
30		HYDRAULIC PRODUCTION							
31		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
32		OTHER PRODUCTION							
33		OTHER PRODUCTION PLANT							
34	341.000	Structures & Improvements	\$1,477,027	P-34	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
35	342.000	Fuel Holders	\$626,818	P-35	\$0	\$626,818	100.0000%	\$0	\$626,818
36	343.000	Prime Movers	\$10,957,617	P-36	\$0	\$10,957,617	100.0000%	\$0	\$10,957,617
37	344.000	Generators	\$3,107,233	P-37	\$0	\$3,107,233	100.0000%	\$0	\$3,107,233
38	345.000	Accessory Electrical Equipment	\$1,149,783	P-38	\$0	\$1,149,783	100.0000%	\$0	\$1,149,783
39	346.000	Oth Prod - Misc Power Plt Equip	\$685	P-39	\$0	\$685	100.0000%	\$0	\$685
40		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41		TOTAL OTHER PRODUCTION PLANT	\$17,319,163		\$0	\$17,319,163		\$0	\$17,319,163
42		TOTAL OTHER PRODUCTION	\$17,319,163		\$0	\$17,319,163		\$0	\$17,319,163
43		TOTAL PRODUCTION PLANT	\$179,047,202		\$0	\$179,047,202		\$0	\$164,620,709
44		TRANSMISSION PLANT							
45	350.000	Land - TP	\$374,566	P-45	-\$319,831	\$54,735	100.0000%	\$0	\$54,735
46	350.010	Trans. Land Rights - Electric	\$1,897,345	P-46	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
47	350.040	Trans. Land Rights - Elect. Depreciable	\$3,901	P-47	\$0	\$3,901	100.0000%	\$0	\$3,901
48	352.000	Structures & Improvements - TP	\$581,305	P-48	-\$197,297	\$384,008	100.0000%	\$0	\$384,008
49	353.000	Station Equipment - TP	\$10,637,736	P-49	\$0	\$10,637,736	100.0000%	\$0	\$10,637,736
50	353.000	Station Equipment - Lake Road	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0

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51	353.000	Station Equipment - Iatan	\$1,206,720	P-51	\$0	\$1,206,720	100.0000%	\$0	\$1,206,720
52	355.000	Poles and Fixtures - TP	\$11,124,677	P-52	-\$1,053,817	\$10,070,860	100.0000%	\$0	\$10,070,860
53	356.000	Overhead Conductors & Devices - TP	\$8,688,916	P-53	-\$1,006,219	\$7,682,697	100.0000%	\$0	\$7,682,697
54	357.000	Underground Conduit - TP	\$16,148	P-54	\$0	\$16,148	100.0000%	\$0	\$16,148
55	358.000	Underground Conductors & Devices - TP	\$31,692	P-55	\$0	\$31,692	100.0000%	\$0	\$31,692
56		Transmission: Act 355: Salvage & Removal: Retirements not classified	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57		TOTAL TRANSMISSION PLANT	\$34,563,006		-\$2,577,164	\$31,985,842		\$0	\$31,985,842
58		DISTRIBUTION PLANT							
59	360.000	Land - DP	\$673,624	P-59	\$0	\$673,624	100.0000%	\$0	\$673,624
60	360.010	Dist. Land Rights - Electric	\$99,640	P-60	\$0	\$99,640	100.0000%	\$0	\$99,640
61	361.000	Structures & Improvements - DP	\$2,082,463	P-61	\$0	\$2,082,463	100.0000%	\$0	\$2,082,463
62	362.000	Station Equipment - DP	\$36,132,291	P-62	\$0	\$36,132,291	100.0000%	\$0	\$36,132,291
63	364.000	Poles, Tower, & Fixtures - DP	\$28,367,033	P-63	\$0	\$28,367,033	100.0000%	\$0	\$28,367,033
64	365.000	Overhead Conductors & Devices - DP	\$23,389,836	P-64	\$0	\$23,389,836	100.0000%	\$0	\$23,389,836
65	366.000	Underground Conduit - DP	\$7,698,255	P-65	\$0	\$7,698,255	100.0000%	\$0	\$7,698,255
66	367.000	Underground Conductors & Devices - DP	\$17,151,054	P-66	\$0	\$17,151,054	100.0000%	\$0	\$17,151,054
67	368.000	Line Transformers - DP	\$33,420,914	P-67	\$0	\$33,420,914	100.0000%	\$0	\$33,420,914
68	368.002	Elect. Dist. - Ln Trans - Convention	\$0	P-68	\$0	\$0	100.0000%	\$0	\$0
69	368.003	Elect. Dist. - Ln Trans - Padmount	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	369.010	Services - Overhead	\$4,361,367	P-70	\$0	\$4,361,367	100.0000%	\$0	\$4,361,367
71	369.020	Services - Underground	\$10,672,615	P-71	\$0	\$10,672,615	100.0000%	\$0	\$10,672,615
72	370.000	Meters	\$7,394,819	P-72	\$0	\$7,394,819	100.0000%	\$0	\$7,394,819
73	371.000	Installation On Customer Premises	\$4,370,829	P-73	\$0	\$4,370,829	100.0000%	\$0	\$4,370,829
74	373.000	Street Lighting & Signal Systems	\$5,095,928	P-74	\$0	\$5,095,928	100.0000%	\$0	\$5,095,928
75		Distribution: Act 362, 364, 367, 368: Salvage & Removal :Retirements not classified	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76		TOTAL DISTRIBUTION PLANT	\$180,910,668		\$0	\$180,910,668		\$0	\$180,910,668
77		GENERAL PLANT							
78	389.000	Land and Land Rights - GP	\$728,769	P-78	\$0	\$728,769	100.0000%	\$0	\$728,769
79	390.000	Structures & Improvements - GP	\$6,720,211	P-79	\$0	\$6,720,211	100.0000%	\$0	\$6,720,211
80	391.000	Office Furniture & Equipment - GP	\$318,655	P-80	\$0	\$318,655	100.0000%	\$0	\$318,655
81	391.020	Office Furniture Equip. & Computers - GP	\$1,054,622	P-81	\$0	\$1,054,622	100.0000%	\$0	\$1,054,622
82	391.030	Computer Hardware - GP	\$0	P-82	\$0	\$0	100.0000%	\$0	\$0
83	391.040	Computer Software - GP	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84	391.060	Office Machines - 1987 - GP	\$58,027	P-84	\$0	\$58,027	100.0000%	\$0	\$58,027
85	392.111	Transportation Subunit	\$0	P-85	\$0	\$0	100.0000%	\$0	\$0
86	392.000	Transportation Equipment - Cars - GP	\$0	P-86	\$0	\$0	100.0000%	\$0	\$0
87	392.010	Transportation Equipment - Light Truck	\$0	P-87	\$0	\$0	100.0000%	\$0	\$0
88	392.050	Trans. Equip. - med trucks- GP	\$220,194	P-88	\$0	\$220,194	100.0000%	\$0	\$220,194
89	392.020	Trans. Equip. - Heavy Truck - GP	\$1,021,127	P-89	\$0	\$1,021,127	100.0000%	\$0	\$1,021,127
90	392.040	Trans. Equip. - Trailers - GP	\$304,910	P-90	\$0	\$304,910	100.0000%	\$0	\$304,910
91	393.000	Stores Equipment - GP	\$257,631	P-91	\$0	\$257,631	100.0000%	\$0	\$257,631
92	394.000	Tools, Shop, & Garage Equipment - GP	\$1,511,125	P-92	\$0	\$1,511,125	100.0000%	\$0	\$1,511,125
93	395.000	Laboratory Equipment - GP	\$336,544	P-93	\$0	\$336,544	100.0000%	\$0	\$336,544
94	396.000	Power Operated Equipment - Short Life	\$176,879	P-94	\$0	\$176,879	100.0000%	\$0	\$176,879
95	396.002	Power Operated Equipment - Long Life	\$0	P-95	\$0	\$0	100.0000%	\$0	\$0
96	397.000	Communication Equipment - GP	\$1,650,498	P-96	\$0	\$1,650,498	100.0000%	\$0	\$1,650,498
97	398.000	Miscellaneous Equipment - GP	\$506,013	P-97	\$0	\$506,013	100.0000%	\$0	\$506,013
98		TOTAL GENERAL PLANT	\$14,865,205		\$0	\$14,865,205		\$0	\$14,865,205
99		GENERAL PLANT - LAKE ROAD							
100	390.000	Structures & Improvements - Lake Road	\$0	P-100	\$0	\$0	84.7300%	\$0	\$0
101	391.000	Office Furniture & Equipment - LR	\$451,934	P-101	\$0	\$451,934	84.7300%	\$0	\$382,924
102	391.020	Office Furniture & Equip. Computers - LR	\$498,325	P-102	\$0	\$498,325	84.7300%	\$0	\$422,231
103	391.030	Computer Hardware - LR	\$0	P-103	\$0	\$0	84.7300%	\$0	\$0
104	391.040	Computer Software - LR	\$222,749	P-104	\$0	\$222,749	84.7300%	\$0	\$188,735
105	391.060	Office Machines - 1987 - LR	\$5,975	P-105	\$0	\$5,975	84.7300%	\$0	\$5,063
106	392.000	General Trans. - Cars - LR	\$25,099	P-106	\$0	\$25,099	84.7300%	\$0	\$21,266
107	392.010	Trans. Equip. - Light Truck - LR	\$119,332	P-107	\$0	\$119,332	84.7300%	\$0	\$101,110
108	392.050	Trans. Equip. - Heavy Truck- LR	\$19,286	P-108	\$0	\$19,286	84.7300%	\$0	\$16,341
109	392.020	Trans. Equip. - Heavy Truck- LR	\$140,243	P-109	\$0	\$140,243	84.7300%	\$0	\$118,828
110	392.040	Trans. Equip. - Med Trucks- LR	\$0	P-110	\$0	\$0	84.7300%	\$0	\$0

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111	393.000	Stores Equipment - LR	\$841	P-111	\$0	\$841	84.7300%	\$0	\$713
112	394.000	Tools, Shop, & Garage Equip. - LR	\$478,884	P-112	\$0	\$478,884	84.7300%	\$0	\$405,758
113	395.000	Laboratory Equipment - LR	\$364,456	P-113	\$0	\$364,456	84.7300%	\$0	\$308,804
114	396.000	Power Operated Equipment - LR	\$1,058,375	P-114	\$0	\$1,058,375	84.7300%	\$0	\$896,761
115	397.000	Communication Equipment - LR	\$182	P-115	\$0	\$182	84.7300%	\$0	\$154
116	398.000	Miscellaneous Equipment - LR	\$12,921	P-116	\$0	\$12,921	84.7300%	\$0	\$10,948
117		TOTAL GENERAL PLANT - LAKE ROAD	\$3,398,602		\$0	\$3,398,602		\$0	\$2,879,636
118		GENERAL PLANT - IATAN							
119	391.000	Office Furniture & Equipment - Iatan	\$1,742	P-119	\$0	\$1,742	100.0000%	\$0	\$1,742
120	391.040	Computer Software - Iatan	\$157,762	P-120	\$0	\$157,762	100.0000%	\$0	\$157,762
121	397.000	Communication Equipment - IT	\$104,804	P-121	\$0	\$104,804	100.0000%	\$0	\$104,804
122		TOTAL GENERAL PLANT - IATAN	\$264,308		\$0	\$264,308		\$0	\$264,308
123		ECORP - GPE - AQUILA							
124	389.000	Gen - Land - Electric	\$9,039	P-124	\$0	\$9,039	84.7300%	\$0	\$7,659
125	390.000	Gen - Structures & Improvements - Electric	\$2,626,964	P-125	\$0	\$2,626,964	84.7300%	\$0	\$2,225,827
126	391.000	General Office Furniture & Equip. - Elect.	\$2,902,628	P-126	\$0	\$2,902,628	84.7300%	\$0	\$2,459,397
127	391.020	General Office Furniture - Computer	\$4,031,163	P-127	\$0	\$4,031,163	84.7300%	\$0	\$3,415,604
128	391.040	General Office Furn Software	\$5,627,386	P-128	\$0	\$5,627,386	84.7300%	\$0	\$4,768,084
129	391.050	Computer Systems Development	\$0	P-129	\$0	\$0	84.7300%	\$0	\$0
130	394.000	General Tools - Electric	\$13,990	P-130	\$0	\$13,990	84.7300%	\$0	\$11,854
131	397.000	General Communications Equip. - Elect.	\$592,249	P-131	\$0	\$592,249	84.7300%	\$0	\$501,813
132	398.000	General Misc. Equip. - Elect.	\$138,666	P-132	\$0	\$138,666	84.7300%	\$0	\$117,492
133		TOTAL ECORP - GPE - AQUILA	\$15,942,085		\$0	\$15,942,085		\$0	\$13,507,730
134		UCU COMMON GENERAL PLANT							
135	389.000	Land & Land Rights - UCU	\$0	P-135	\$0	\$0	84.7300%	\$0	\$0
136	390.000	Structures & Improvements - Electric	\$0	P-136	\$0	\$0	84.7300%	\$0	\$0
137	390.050	Structures & Improvements - Leased	\$0	P-137	\$0	\$0	84.7300%	\$0	\$0
138	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	P-138	\$0	\$0	84.7300%	\$0	\$0
139	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	P-139	\$0	\$0	84.7300%	\$0	\$0
140	391.040	Gen - Office - Furn - Software	\$0	P-140	\$0	\$0	84.7300%	\$0	\$0
141	391.050	Gen - Office Furn - Sys Develop	\$0	P-141	\$0	\$0	84.7300%	\$0	\$0
142	392.000	Gen - Trans. Equip. - Auto - Electric	\$0	P-142	\$0	\$0	84.7300%	\$0	\$0
143	392.050	Gen - Trans. Equip. - Med. Trucks - Electric	\$0	P-143	\$0	\$0	84.7300%	\$0	\$0
144	394.000	Gen Tools - Electric	\$0	P-144	\$0	\$0	84.7300%	\$0	\$0
145	395.000	Gen Laboratory Equip - Electric	\$0	P-145	\$0	\$0	84.7300%	\$0	\$0
146	397.000	Gen - Communication Equip. - Electric	\$0	P-146	\$0	\$0	84.7300%	\$0	\$0
147	398.000	Gen Misc Equip. - Elect.	\$0	P-147	\$0	\$0	84.7300%	\$0	\$0
148		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
149		TOTAL PLANT IN SERVICE	\$429,066,076		-\$2,577,164	\$426,488,912		\$0	\$409,109,098

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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-45	Land - TP	350.000		-\$319,831		\$0
	1. To remove capital lease from plant. (Herrington)		-\$319,831		\$0	
P-48	Structures & Improvements - TP	352.000		-\$197,297		\$0
	1. To remove capital lease from plant. (Herrington)		-\$197,297		\$0	
P-52	Poles and Fixtures - TP	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant. (Herrington)		-\$1,053,817		\$0	
P-53	Overhead Conductors & Devices - TP	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant. (Herrington)		-\$1,006,219		\$0	
Total Plant Adjustments				-\$2,577,164		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$75,000	0.0000%	\$0
3	303.000	Miscellaneous Intangibles - Iatan	\$0	0.00%	\$0
4		TOTAL PLANT INTANGIBLE	\$75,000		\$0
5		PRODUCTION PLANT			
6		STEAM PRODUCTION			
7		LAKE ROAD PLANT			
8	310.000	Land & Land Rights - LR	\$32,976	0.0000%	\$0
9	311.000	Structures & Improvements - LR	\$12,190,674	1.7200%	\$209,680
10	312.000	Boiler Plant Equipment - LR	\$41,434,624	2.0400%	\$845,266
11	312.020	Boiler Pollution Equipment - LR	\$9,707,040	2.0400%	\$198,024
12	314.000	Turbogenerator Units - LR	\$12,979,125	2.3100%	\$299,818
13	315.000	Accessory Electrical Equipment - LR	\$3,522,923	2.2400%	\$78,913
14	316.000	Misc. Power Plant Equipment - LR	\$182,193	2.1000%	\$3,826
15		Production:Act 312: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
16		TOTAL LAKE ROAD PLANT	\$80,049,555		\$1,635,527
17		IATAN PRODUCTION PLANT			
18	303.070	Misc. Iatan Steam PR-STR - (312)	\$113,037	0.0000%	\$0
19	310.000	Land & Land Rights - Iatan	\$250,326	0.0000%	\$0
20	311.000	Structures & Improvements - Iatan	\$4,298,721	1.7200%	\$73,938
21	312.000	Boiler Plant Equipment - Iatan	\$42,058,188	2.0400%	\$857,987
22	312.020	Steam PR - Boiler AQC Equip-Elect	\$455,225	2.0400%	\$9,287
23	314.000	Turbogenerator Units - Iatan	\$11,259,325	2.3100%	\$260,090
24	315.000	Accessory Electrical Equipment - Iatan	\$7,347,206	2.2400%	\$164,577
25	316.000	Misc. Power Plant Equipment - Iatan	\$1,469,963	2.1000%	\$30,869
26		TOTAL IATAN PRODUCTION PLANT	\$67,251,991		\$1,396,748
27		TOTAL STEAM PRODUCTION	\$147,301,546		\$3,032,275
28		NUCLEAR PRODUCTION			
29		TOTAL NUCLEAR PRODUCTION	\$0		\$0
30		HYDRAULIC PRODUCTION			
31		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
32		OTHER PRODUCTION			
33		OTHER PRODUCTION PLANT			
34	341.000	Structures & Improvements	\$1,477,027	1.6800%	\$24,814

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
35	342.000	Fuel Holders	\$626,818	2.8900%	\$18,115
36	343.000	Prime Movers	\$10,957,617	2.8900%	\$316,675
37	344.000	Generators	\$3,107,233	3.2000%	\$99,431
38	345.000	Accessory Electrical Equipment	\$1,149,783	2.2400%	\$25,755
39	346.000	Oth Prod - Misc Power Plt Equip	\$685	2.0000%	\$14
40		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
41		TOTAL OTHER PRODUCTION PLANT	\$17,319,163		\$484,804
42		TOTAL OTHER PRODUCTION	\$17,319,163		\$484,804
43		TOTAL PRODUCTION PLANT	\$164,620,709		\$3,517,079
44		TRANSMISSION PLANT			
45	350.000	Land - TP	\$54,735	0.0000%	\$0
46	350.010	Trans. Land Rights - Electric	\$1,897,345	0.0000%	\$0
47	350.040	Trans. Land Rights - Elect. Depreciable	\$3,901	0.0000%	\$0
48	352.000	Structures & Improvements - TP	\$384,008	1.8300%	\$7,027
49	353.000	Station Equipment - TP	\$10,637,736	1.7300%	\$184,033
50	353.000	Station Equipment - Lake Road	\$0	1.7300%	\$0
51	353.000	Station Equipment - Iatan	\$1,206,720	1.7300%	\$20,876
52	355.000	Poles and Fixtures - TP	\$10,070,860	2.3600%	\$237,672
53	356.000	Overhead Conductors & Devices - TP	\$7,682,697	2.1500%	\$165,178
54	357.000	Underground Conduit - TP	\$16,148	1.8700%	\$302
55	358.000	Underground Conductors & Devices - TP	\$31,692	2.0300%	\$643
56		Transmission: Act 355: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
57		TOTAL TRANSMISSION PLANT	\$31,985,842		\$615,731
58		DISTRIBUTION PLANT			
59	360.000	Land - DP	\$673,624	0.0000%	\$0
60	360.010	Dist. Land Rights - Electric	\$99,640	0.0000%	\$0
61	361.000	Structures & Improvements - DP	\$2,082,463	1.6700%	\$34,777
62	362.000	Station Equipment - DP	\$36,132,291	1.8200%	\$657,608
63	364.000	Poles, Tower, & Fixtures - DP	\$28,367,033	4.0200%	\$1,140,355
64	365.000	Overhead Conductors & Devices - DP	\$23,389,836	2.0700%	\$484,170
65	366.000	Underground Conduit - DP	\$7,698,255	1.8700%	\$143,957
66	367.000	Underground Conductors & Devices - DP	\$17,151,054	2.3300%	\$399,620
67	368.000	Line Transformers - DP	\$33,420,914	3.1400%	\$1,049,417
68	368.002	Elect. Dist. - Ln Trans - Convention	\$0	0.0000%	\$0
69	368.003	Elect. Dist. - Ln Trans - Padmount	\$0	0.0000%	\$0
70	369.010	Services - Overhead	\$4,361,367	3.6400%	\$158,754
71	369.020	Services - Underground	\$10,672,615	2.1800%	\$232,663
72	370.000	Meters	\$7,394,819	1.9100%	\$141,241
73	371.000	Installation On Customer Premises	\$4,370,829	4.1600%	\$181,826
74	373.000	Street Lighting & Signal Systems	\$5,095,928	3.5000%	\$178,357

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75		Distribution: Act 362, 364, 367, 368: Salvage & Removal :Retirements not classified	\$0	0.0000%	\$0
76		TOTAL DISTRIBUTION PLANT	\$180,910,668		\$4,802,745
77		GENERAL PLANT			
78	389.000	Land and Land Rights - GP	\$728,769	0.0000%	\$0
79	390.000	Structures & Improvements - GP	\$6,720,211	1.7500%	\$117,604
80	391.000	Office Furniture & Equipment - GP	\$318,655	3.3000%	\$10,516
81	391.020	Office Furniture Equip. & Computers - GP	\$1,054,622	9.7000%	\$102,298
82	391.030	Computer Hardware - GP	\$0	9.7000%	\$0
83	391.040	Computer Software - GP	\$0	10.0000%	\$0
84	391.060	Office Machines - 1987 - GP	\$58,027	3.3000%	\$1,915
85	392.111	Transportation Subunit	\$0	8.3000%	\$0
86	392.000	Transportation Equipment - Cars - GP	\$0	8.3000%	\$0
87	392.010	Transportation Equipment - Light Truck	\$0	8.3000%	\$0
88	392.050	Trans. Equip. - med trucks- GP	\$220,194	8.3000%	\$18,276
89	392.020	Trans. Equip. - Heavy Truck - GP	\$1,021,127	8.3000%	\$84,754
90	392.040	Trans. Equip. - Trailers - GP	\$304,910	8.3000%	\$25,308
91	393.000	Stores Equipment - GP	\$257,631	3.3300%	\$8,579
92	394.000	Tools, Shop, & Garage Equipment - GP	\$1,511,125	3.6000%	\$54,401
93	395.000	Laboratory Equipment - GP	\$336,544	3.3300%	\$11,207
94	396.000	Power Operated Equipment - Short Life	\$176,879	4.6500%	\$8,225
95	396.002	Power Operated Equipment - Long Life	\$0	4.6500%	\$0
96	397.000	Communication Equipment - GP	\$1,650,498	3.3700%	\$55,622
97	398.000	Miscellaneous Equipment - GP	\$506,013	4.2400%	\$21,455
98		TOTAL GENERAL PLANT	\$14,865,205		\$520,160
99		GENERAL PLANT - LAKE ROAD			
100	390.000	Structures & Improvements - Lake Road	\$0	1.7500%	\$0
101	391.000	Office Furniture & Equipment - LR	\$382,924	3.3000%	\$12,636
102	391.020	Office Furniture & Equip. Computers - LR	\$422,231	9.7000%	\$40,956
103	391.030	Computer Hardware - LR	\$0	9.7000%	\$0
104	391.040	Computer Software - LR	\$188,735	10.0000%	\$18,874
105	391.060	Office Machines - 1987 - LR	\$5,063	3.3000%	\$167
106	392.000	General Trans. - Cars - LR	\$21,266	8.3000%	\$1,765
107	392.010	Trans. Equip. - Light Truck - LR	\$101,110	8.3000%	\$8,392
108	392.050	Trans. Equip. - Heavy Truck- LR	\$16,341	8.3000%	\$1,356
109	392.020	Trans. Equip. - Heavy Truck - LR	\$118,828	8.3000%	\$9,863
110	392.040	Trans. Equip. - Med Trucks- LR	\$0	8.3000%	\$0
111	393.000	Stores Equipment - LR	\$713	3.3300%	\$24
112	394.000	Tools, Shop, & Garage Equip. - LR	\$405,758	3.6000%	\$14,607
113	395.000	Laboratory Equipment - LR	\$308,804	3.3300%	\$10,283
114	396.000	Power Operated Equipment - LR	\$896,761	4.6500%	\$41,699
115	397.000	Communication Equipment - LR	\$154	3.3700%	\$5
116	398.000	Miscellaneous Equipment - LR	\$10,948	4.2400%	\$464

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117		TOTAL GENERAL PLANT - LAKE ROAE	\$2,879,636		\$161,091
118		GENERAL PLANT - IATAN			
119	391.000	Office Furniture & Equipment - Iatan	\$1,742	3.3000%	\$57
120	391.040	Computer Software - Iatan	\$157,762	10.0000%	\$15,776
121	397.000	Communication Equipment - IT	\$104,804	3.3700%	\$3,532
122		TOTAL GENERAL PLANT - IATAN	\$264,308		\$19,365
123		ECORP - GPE - AQUILA			
124	389.000	Gen - Land - Electric	\$7,659	0.0000%	\$0
125	390.000	Gen - Structures & Improvements - Electric	\$2,225,827	1.6700%	\$37,171
126	391.000	General Office Furniture & Equip. - Elect.	\$2,459,397	3.3300%	\$81,898
127	391.020	General Office Furniture - Computer	\$3,415,604	10.0000%	\$341,560
128	391.040	General Office Furn Software	\$4,768,084	10.0000%	\$476,808
129	391.050	Computer Systems Development	\$0	0.0000%	\$0
130	394.000	General Tools - Electric	\$11,854	0.0000%	\$0
131	397.000	General Communications Equip. - Elect.	\$501,813	3.3300%	\$16,710
132	398.000	General Misc. Equip. - Elect.	\$117,492	0.0000%	\$0
133		TOTAL ECORP - GPE - AQUILA	\$13,507,730		\$954,147
134		UCU COMMON GENERAL PLANT			
135	389.000	Land & Land Rights - UCU	\$0	0.0000%	\$0
136	390.000	Structures & Improvements - Electric	\$0	0.0000%	\$0
137	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
138	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	0.0000%	\$0
139	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	0.0000%	\$0
140	391.040	Gen - Office - Furn - Software	\$0	0.0000%	\$0
141	391.050	Gen - Office Furn - Sys Develop	\$0	0.0000%	\$0
142	392.000	Gen - Trans. Equip. - Auto - Electric	\$0	0.0000%	\$0
143	392.050	Gen - Trans. Equip. - Med. Trucks - Electric	\$0	0.0000%	\$0
144	394.000	Gen Tools - Electric	\$0	0.0000%	\$0
145	395.000	Gen Laboratory Equip - Electric	\$0	0.0000%	\$0
146	397.000	Gen - Communication Equip. - Electric	\$0	0.0000%	\$0
147	398.000	Gen Misc Equip. - Elect.	\$0	0.0000%	\$0
148		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
149		Total Depreciation	\$409,109,098		\$10,590,318

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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	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.000	Miscellaneous Intangibles - Iatan	\$73,495	R-3	\$0	\$73,495	100.0000%	\$0	\$73,495
4		TOTAL PLANT INTANGIBLE	\$73,495		\$0	\$73,495		\$0	\$73,495
5		PRODUCTION PLANT							
6		STEAM PRODUCTION							
7		LAKE ROAD PLANT							
8	310.000	Land & Land Rights - LR	\$0	R-8	\$0	\$0	84.7300%	\$0	\$0
9	311.000	Structures & Improvements - LR	\$5,744,109	R-9	\$0	\$5,744,109	84.7300%	\$0	\$4,866,984
10	312.000	Boiler Plant Equipment - LR	\$25,453,898	R-10	\$0	\$25,453,898	84.7300%	\$0	\$21,567,088
11	312.020	Boiler Pollution Equipment - LR	\$5,746,395	R-11	\$0	\$5,746,395	84.7300%	\$0	\$4,868,920
12	314.000	Turbogenerator Units - LR	\$8,895,611	R-12	\$0	\$8,895,611	84.7300%	\$0	\$7,537,251
13	315.000	Accessory Electrical Equipment - LR	\$2,841,086	R-13	\$0	\$2,841,086	84.7300%	\$0	\$2,407,252
14	316.000	Misc. Power Plant Equipment - LR	\$204,795	R-14	\$0	\$204,795	84.7300%	\$0	\$173,523
15		Production:Act 312: Salvage & Removal: Retirements not classified	-\$274,015	R-15	\$0	-\$274,015	84.7300%	\$0	-\$232,173
16		TOTAL LAKE ROAD PLANT	\$48,611,879		\$0	\$48,611,879		\$0	\$41,188,845
17		IATAN PRODUCTION PLANT							
18	303.070	Misc. Iatan Steam PR-STR - (312)	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	310.000	Land & Land Rights - Iatan	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	311.000	Structures & Improvements - Iatan	\$2,484,396	R-20	\$0	\$2,484,396	100.0000%	\$0	\$2,484,396
21	312.000	Boiler Plant Equipment - Iatan	\$34,042,983	R-21	\$0	\$34,042,983	100.0000%	\$0	\$34,042,983
22	312.020	Steam PR - Boiler AQC Equip-Elect	\$16,251	R-22	\$0	\$16,251	100.0000%	\$0	\$16,251
23	314.000	Turbogenerator Units - Iatan	\$8,069,104	R-23	\$0	\$8,069,104	100.0000%	\$0	\$8,069,104
24	315.000	Accessory Electrical Equipment - Iatan	\$4,212,757	R-24	\$0	\$4,212,757	100.0000%	\$0	\$4,212,757
25	316.000	Misc. Power Plant Equipment - Iatan	\$626,226	R-25	\$0	\$626,226	100.0000%	\$0	\$626,226
26		TOTAL IATAN PRODUCTION PLANT	\$49,451,717		\$0	\$49,451,717		\$0	\$49,451,717
27		TOTAL STEAM PRODUCTION	\$98,063,596		\$0	\$98,063,596		\$0	\$90,640,562
28		NUCLEAR PRODUCTION							
29		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
30		HYDRAULIC PRODUCTION							
31		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
32		OTHER PRODUCTION							
33		OTHER PRODUCTION PLANT							
34	341.000	Structures & Improvements	\$1,281,936	R-34	\$0	\$1,281,936	100.0000%	\$0	\$1,281,936
35	342.000	Fuel Holders	\$624,950	R-35	\$0	\$624,950	100.0000%	\$0	\$624,950
36	343.000	Prime Movers	\$11,373,714	R-36	\$0	\$11,373,714	100.0000%	\$0	\$11,373,714
37	344.000	Generators	\$3,215,795	R-37	\$0	\$3,215,795	100.0000%	\$0	\$3,215,795
38	345.000	Accessory Electrical Equipment	\$833,450	R-38	\$0	\$833,450	100.0000%	\$0	\$833,450
39	346.000	Oth Prod - Misc Power Plt Equip	\$2	R-39	\$0	\$2	100.0000%	\$0	\$2
40		Other Production: Act 342: Salvage & Removal: Retirements not classified	-\$8,778	R-40	\$0	-\$8,778	100.0000%	\$0	-\$8,778
41		TOTAL OTHER PRODUCTION PLANT	\$17,321,069		\$0	\$17,321,069		\$0	\$17,321,069
42		TOTAL OTHER PRODUCTION	\$17,321,069		\$0	\$17,321,069		\$0	\$17,321,069
43		TOTAL PRODUCTION PLANT	\$115,384,665		\$0	\$115,384,665		\$0	\$107,961,631
44		TRANSMISSION PLANT							
45	350.000	Land - TP	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	350.010	Trans. Land Rights - Electric	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	350.040	Trans. Land Rights - Elect. Depreciable	\$3,901	R-47	\$0	\$3,901	100.0000%	\$0	\$3,901
48	352.000	Structures & Improvements - TP	\$223,990	R-48	-\$35,598	\$188,392	100.0000%	\$0	\$188,392
49	353.000	Station Equipment - TP	\$5,233,698	R-49	\$0	\$5,233,698	100.0000%	\$0	\$5,233,698
50	353.000	Station Equipment - Lake Road	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	353.000	Station Equipment - Iatan	\$0	R-51	\$0	\$0	100.0000%	\$0	\$0
52	355.000	Poles and Fixtures - TP	\$8,242,788	R-52	-\$190,137	\$8,052,651	100.0000%	\$0	\$8,052,651
53	356.000	Overhead Conductors & Devices - TP	\$6,345,595	R-53	-\$181,549	\$6,164,046	100.0000%	\$0	\$6,164,046

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54	357.000	Underground Conduit - TP	\$4,689	R-54	\$0	\$4,689	100.0000%	\$0	\$4,689
55	358.000	Underground Conductors & Devices - TP	\$29,663	R-55	\$0	\$29,663	100.0000%	\$0	\$29,663
56		Transmission: Act 355: Salvage & Removal: Retirements not classified	-\$611,697	R-56	\$0	-\$611,697	100.0000%	\$0	-\$611,697
57		TOTAL TRANSMISSION PLANT	\$19,472,627		-\$407,284	\$19,065,343		\$0	\$19,065,343
58		DISTRIBUTION PLANT							
59	360.000	Land - DP	\$0	R-59	\$0	\$0	100.0000%	\$0	0
60	360.010	Dist. Land Rights - Electric	\$0	R-60	\$0	\$0	100.0000%	\$0	0
61	361.000	Structures & Improvements - DP	\$437,382	R-61	\$0	\$437,382	100.0000%	\$0	437382
62	362.000	Station Equipment - DP	\$17,639,301	R-62	\$0	\$17,639,301	100.0000%	\$0	17639301
63	364.000	Poles, Tower, & Fixtures - DP	\$14,639,119	R-63	\$0	\$14,639,119	100.0000%	\$0	14639119
64	365.000	Overhead Conductors & Devices - DP	\$9,865,889	R-64	\$0	\$9,865,889	100.0000%	\$0	9865889
65	366.000	Underground Conduit - DP	\$1,839,976	R-65	\$0	\$1,839,976	100.0000%	\$0	1839976
66	367.000	Underground Conductors & Devices - DP	\$4,567,035	R-66	\$0	\$4,567,035	100.0000%	\$0	4567035
67	368.000	Line Transformers - DP	\$17,963,139	R-67	\$0	\$17,963,139	100.0000%	\$0	17963139
68	368.002	Elect. Dist. - Ln Trans - Convention	\$0	R-68	\$0	\$0	100.0000%	\$0	0
69	368.003	Elect. Dist. - Ln Trans - Padmount	\$0	R-69	\$0	\$0	100.0000%	\$0	0
70	369.010	Services - Overhead	\$3,050,467	R-70	\$0	\$3,050,467	100.0000%	\$0	3050467
71	369.020	Services - Underground	\$4,475,060	R-71	\$0	\$4,475,060	100.0000%	\$0	4475060
72	370.000	Meters	\$4,622,708	R-72	\$0	\$4,622,708	100.0000%	\$0	4622708
73	371.000	Installation On Customer Premises	\$1,986,724	R-73	\$0	\$1,986,724	100.0000%	\$0	1986724
74	373.000	Street Lighting & Signal Systems	\$2,201,924	R-74	\$0	\$2,201,924	100.0000%	\$0	2201924
75		Distribution: Act 362, 364, 367, 368: Salvage & Removal :Retirements not classified	-\$424,685	R-75	\$0	-\$424,685	100.0000%	\$0	-424685
76		TOTAL DISTRIBUTION PLANT	\$82,864,039		\$0	\$82,864,039		\$0	\$82,864,039
77		GENERAL PLANT							
78	389.000	Land and Land Rights - GP	\$0	R-78	\$0	\$0	100.0000%	\$0	0
79	390.000	Structures & Improvements - GP	\$1,739,825	R-79	\$0	\$1,739,825	100.0000%	\$0	1739825
80	391.000	Office Furniture & Equipment - GP	-\$43,496	R-80	\$0	-\$43,496	100.0000%	\$0	-43496
81	391.020	Office Furniture Equip. & Computers - GP	\$0	R-81	\$0	\$0	100.0000%	\$0	0
82	391.030	Computer Hardware - GP	\$381,591	R-82	\$0	\$381,591	100.0000%	\$0	381591
83	391.040	Computer Software - GP	\$0	R-83	\$0	\$0	100.0000%	\$0	0
84	391.060	Office Machines - 1987 - GP	\$5,050	R-84	\$0	\$5,050	100.0000%	\$0	5050
85	392.111	Transportation Subunit	\$0	R-85	\$0	\$0	100.0000%	\$0	0
86	392.000	Transportation Equipment - Cars - GP	\$0	R-86	\$0	\$0	100.0000%	\$0	0
87	392.010	Transportation Equipment - Light Truck	\$0	R-87	\$0	\$0	100.0000%	\$0	0
88	392.050	Trans. Equip. - med trucks- GP	\$224,760	R-88	\$0	\$224,760	100.0000%	\$0	224760
89	392.020	Trans. Equip. - Heavy Truck - GP	\$1,021,127	R-89	\$0	\$1,021,127	100.0000%	\$0	1021127
90	392.040	Trans. Equip. - Trailers - GP	\$304,588	R-90	\$0	\$304,588	100.0000%	\$0	304588
91	393.000	Stores Equipment - GP	\$113,288	R-91	\$0	\$113,288	100.0000%	\$0	113288
92	394.000	Tools, Shop, & Garage Equipment - GP	\$890,120	R-92	\$0	\$890,120	100.0000%	\$0	890120
93	395.000	Laboratory Equipment - GP	\$209,356	R-93	\$0	\$209,356	100.0000%	\$0	209356
94	396.000	Power Operated Equipment - Short Life	\$82,327	R-94	\$0	\$82,327	100.0000%	\$0	82327
95	396.002	Power Operated Equipment - Long Life	\$0	R-95	\$0	\$0	100.0000%	\$0	0
96	397.000	Communication Equipment - GP	\$732,871	R-96	\$0	\$732,871	100.0000%	\$0	732871
97	398.000	Miscellaneous Equipment - GP	\$51,347	R-97	\$0	\$51,347	100.0000%	\$0	51347
98		TOTAL GENERAL PLANT	\$5,712,754		\$0	\$5,712,754		\$0	\$5,712,754
99		GENERAL PLANT - LAKE ROAD							
100	390.000	Structures & Improvements - Lake Road	\$0	R-100	\$0	\$0	84.7300%	\$0	\$0
101	391.000	Office Furniture & Equipment - LR	\$229,569	R-101	\$0	\$229,569	84.7300%	\$0	\$194,514
102	391.020	Office Furniture & Equip. Computers - LR	\$361,961	R-102	\$0	\$361,961	84.7300%	\$0	\$306,690
103	391.030	Computer Hardware - LR	\$0	R-103	\$0	\$0	84.7300%	\$0	\$0
104	391.040	Computer Software - LR	\$52,161	R-104	\$0	\$52,161	84.7300%	\$0	\$44,196
105	391.060	Office Machines - 1987 - LR	\$2,477	R-105	\$0	\$2,477	84.7300%	\$0	\$2,099
106	392.000	General Trans. - Cars - LR	\$17,234	R-106	\$0	\$17,234	84.7300%	\$0	\$14,602
107	392.010	Trans. Equip. - Light Truck - LR	\$126,190	R-107	\$0	\$126,190	84.7300%	\$0	\$106,921
108	392.050	Trans. Equip. - Heavy Truck- LR	\$19,286	R-108	\$0	\$19,286	84.7300%	\$0	\$16,341
109	392.020	Trans. Equip. - Heavy Truck - LR	\$140,243	R-109	\$0	\$140,243	84.7300%	\$0	\$118,828
110	392.040	Trans. Equip. - Med Trucks- LR	\$0	R-110	\$0	\$0	84.7300%	\$0	\$0
111	393.000	Stores Equipment - LR	\$846	R-111	\$0	\$846	84.7300%	\$0	\$717
112	394.000	Tools, Shop, & Garage Equip. - LR	\$302,372	R-112	\$0	\$302,372	84.7300%	\$0	\$256,200
113	395.000	Laboratory Equipment - LR	\$248,102	R-113	\$0	\$248,102	84.7300%	\$0	\$210,217
114	396.000	Power Operated Equipment - LR	\$746,232	R-114	\$0	\$746,232	84.7300%	\$0	\$632,282
115	397.000	Communication Equipment - LR	\$185	R-115	\$0	\$185	84.7300%	\$0	\$157
116	398.000	Miscellaneous Equipment - LR	\$5,709	R-116	\$0	\$5,709	84.7300%	\$0	\$4,837

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
117		TOTAL GENERAL PLANT - LAKE ROAD	\$2,252,567		\$0	\$2,252,567		\$0	\$1,908,601
118		GENERAL PLANT - IATAN							
119	391.000	Office Furniture & Equipment - Iatan	\$1,545	R-119	\$0	\$1,545	100.0000%	\$0	\$1,545
120	391.040	Computer Software - Iatan	\$194,448	R-120	\$0	\$194,448	100.0000%	\$0	\$194,448
121	397.000	Communication Equipment - IT	\$38,123	R-121	\$0	\$38,123	100.0000%	\$0	\$38,123
122		TOTAL GENERAL PLANT - IATAN	\$234,116		\$0	\$234,116		\$0	\$234,116
123		ECORP - GPE - AQUILA							
124	389.000	Gen - Land - Electric	\$0	R-124	\$0	\$0	84.7300%	\$0	\$0
125	390.000	Gen - Structures & Improvements - Electric	-\$183,777	R-125	\$0	-\$183,777	84.7300%	\$0	-\$155,714
126	391.000	General Office Furniture & Equip. - Elect.	\$980,778	R-126	\$0	\$980,778	84.7300%	\$0	\$831,013
127	391.020	General Office Furniture - Computer	\$3,186,703	R-127	\$4,183	\$3,190,886	84.7300%	\$0	\$2,703,638
128	391.040	General Office Furn Software	\$2,341,710	R-128	\$974,234	\$3,315,944	84.7300%	\$0	\$2,809,599
129	391.050	Computer Systems Development	\$0	R-129	\$1,032,538	\$1,032,538	84.7300%	\$0	\$874,869
130	394.000	General Tools - Electric	\$13,990	R-130	\$2,848	\$16,838	84.7300%	\$0	\$14,267
131	397.000	General Communications Equip. - Elect.	\$162,766	R-131	\$0	\$162,766	84.7300%	\$0	\$137,912
132	398.000	General Misc. Equip. - Elect.	\$138,666	R-132	\$8,431	\$147,097	84.7300%	\$0	\$124,635
133		TOTAL ECORP - GPE - AQUILA	\$6,640,836		\$2,022,234	\$8,663,070		\$0	\$7,340,219
134		UCU COMMON GENERAL PLANT							
135	389.000	Land & Land Rights - UCU	\$0	R-135	\$0	\$0	84.7300%	\$0	\$0
136	390.000	Structures & Improvements - Electric	-\$9,484	R-136	\$0	-\$9,484	84.7300%	\$0	-\$8,036
137	390.050	Structures & Improvements - Leased	-\$5,453	R-137	\$0	-\$5,453	84.7300%	\$0	-\$4,620
138	391.000	Gen - Office Furniture & Equipment - Elect.	-\$66,320	R-138	\$0	-\$66,320	84.7300%	\$0	-\$56,193
139	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	-\$1,652,394	R-139	\$0	-\$1,652,394	84.7300%	\$0	-\$1,400,073
140	391.040	Gen - Office - Furn - Software	-\$1,553,646	R-140	\$0	-\$1,553,646	84.7300%	\$0	-\$1,316,404
141	391.050	Gen - Office Furn - Sys Develop	-\$897,861	R-141	\$0	-\$897,861	84.7300%	\$0	-\$760,758
142	392.000	Gen - Trans. Equip. - Auto - Electric	-\$55	R-142	\$0	-\$55	84.7300%	\$0	-\$47
143	392.050	Gen - Trans. Equip. - Med. Trucks - Electric	-\$491	R-143	\$0	-\$491	84.7300%	\$0	-\$416
144	394.000	Gen Tools - Electric	-\$5,196	R-144	\$0	-\$5,196	84.7300%	\$0	-\$4,403
145	395.000	Gen Laboratory Equip - Electric	-\$3,467	R-145	\$0	-\$3,467	84.7300%	\$0	-\$2,938
146	397.000	Gen - Communication Equip. - Electric	-\$526,602	R-146	\$0	-\$526,602	84.7300%	\$0	-\$446,190
147	398.000	Gen Misc Equip. - Elect.	-\$23,513	R-147	\$0	-\$23,513	84.7300%	\$0	-\$19,923
148		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$4,020,001
149		TOTAL DEPRECIATION RESERVE	\$227,890,617		\$1,614,950	\$229,505,567		\$0	\$221,140,197

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-48	Structures & Improvements - TP	352.000		-\$35,598		\$0
	1. To remove capital lease reserve. (Herrington)		-\$35,598		\$0	
R-52	Poles and Fixtures - TP	355.000		-\$190,137		\$0
	1. To remove capital lease reserve. (Herrington)		-\$190,137		\$0	
R-53	Overhead Conductors & Devices - TP	356.000		-\$181,549		\$0
	1. To remove capital lease reserve. (Herrington)		-\$181,549		\$0	
R-127	General Office Furniture - Computer	391.020		\$4,183		\$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)		\$1,769		\$0	
R-128	General Office Furn Software	391.040		\$974,234		\$0
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$974,234		\$0	
R-129	Computer Systems Development	391.050		\$1,032,538		\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$1,032,538		\$0	
R-130	General Tools - Electric	394.000		\$2,848		\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$2,848		\$0	

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Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-132	General Misc. Equip. - Elect.	398.000		\$8,431		\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$8,431		\$0	
Total Reserve Adjustments				\$1,614,950		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Net Payroll	\$11,949,149	29.23	13.42	15.81	0.043305	\$517,458
3	Accrued Vacation	\$140,644	29.23	365.00	-335.77	-0.919918	-\$129,381
4	Federal Income Taxes Withheld	\$2,068,551	29.23	16.50	12.73	0.034877	\$72,145
5	State Income Taxes Withheld	\$607,557	29.23	18.50	10.73	0.029397	\$17,860
6	Employee FICA Taxes	\$1,196,266	29.23	16.50	12.73	0.034877	\$41,722
7	Purchased Gas & Oil	\$4,103,535	29.23	40.79	-11.56	-0.031672	-\$129,967
8	Sibley Coal and Freight	\$10,518,987	29.23	20.03	9.20	0.025214	\$265,226
9	Jeffrey Coal	\$4,006,834	29.23	30.62	-1.39	-0.003807	-\$15,254
10	Lake Road Coal and Freight	\$2,667,654	29.23	20.37	8.86	0.024267	\$64,736
11	Iatan Coal	\$1,695,523	29.23	43.69	-14.46	-0.039607	-\$67,155
12	Iatan Operations	\$4,316,342	29.23	52.69	-23.46	-0.064273	-\$277,424
13	Jeffrey Operations	\$5,217,951	29.23	30.62	-1.39	-0.003807	-\$19,865
14	Purchase Power	\$26,359,604	29.23	36.42	-7.19	-0.019706	-\$519,442
15	Injuries and Damages	\$311,112	29.23	365.00	-335.77	-0.919918	-\$286,198
16	Cash Vouchers	\$36,492,436	29.23	44.14	-14.91	-0.040849	-\$1,490,680
17	TOTAL OPERATION AND MAINT. EXPENSE	\$111,652,145					-\$1,956,219
18	TAXES						
19	FICA - Employer Portion	\$1,196,266	29.23	16.50	12.73	0.034877	\$41,722
20	Unemployment Taxes	\$58,759	29.23	75.88	-46.65	-0.127808	-\$7,510
21	Sales Taxes	\$3,273,639	4.82	35.68	-30.86	-0.084540	-\$276,753
22	Corporate Franchise	\$128,113	11.82	-77.50	89.32	0.244712	\$31,351
23	City Franchise Taxes	\$3,200,544	11.82	98.20	-86.38	-0.236645	-\$757,393
24	Property Tax	\$2,328,636	29.23	188.36	-159.13	-0.435960	-\$1,015,192
25	TOTAL TAXES	\$10,185,957					-\$1,983,775
26	OTHER EXPENSES						
27	TOTAL OTHER EXPENSES	\$0					\$0
28	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,939,994
29	TAX OFFSET FROM RATE BASE						
30	Federal Tax Offset	\$3,358,780	21.59	0.00	21.59	0.059151	\$198,675
31	State Tax Offset	\$527,808	21.59	0.00	21.59	0.059151	\$31,220
32	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
33	Interest Expense Offset	\$6,295,212	29.23	92.00	-62.77	-0.171973	-\$1,082,606
34	TOTAL OFFSET FROM RATE BASE	\$10,181,800					-\$852,711
35	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,792,705

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Income Statement

Line Number	A Category Description	B Total Test Year		C Test Year Labor		D Test Year Non Labor		E Adjustments		F Total Company Adjusted		G Jurisdictional Adjustments		H MO Final Adj Jurisdictional		I MO Juris. Labor		J MO Juris. Non Labor	
1	TOTAL OPERATING REVENUES	\$135,290,394		See Note (1)		See Note (1)		See Note (1)		\$135,290,394				\$133,257,672		See Note (1)		See Note (1)	
2	TOTAL POWER PRODUCTION EXPENSES	\$95,446,141		\$4,803,899		\$90,642,242		\$19,395		\$95,465,536		\$18,606		\$80,622,170		\$4,981,826		\$75,640,344	
3	TOTAL TRANSMISSION EXPENSES	\$6,286,481		\$360,521		\$5,925,960		\$498,989		\$6,785,470		-\$16,377		\$6,769,093		\$430,320		\$6,338,773	
4	TOTAL DISTRIBUTION EXPENSES	\$6,269,268		\$3,760,789		\$2,508,479		\$728,118		\$6,997,386		\$0		\$6,785,721		\$4,378,103		\$2,407,618	
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,600,352		\$1,321,903		\$1,278,449		\$438,911		\$3,039,263		\$126,286		\$3,165,549		\$1,577,832		\$1,587,717	
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$142,327		\$117,437		\$24,890		\$25,151		\$167,478		\$0		\$167,478		\$140,174		\$27,304	
7	TOTAL SALES EXPENSES	\$83,695		\$56,532		\$27,163		-\$2,450		\$81,245		\$0		\$81,245		\$67,477		\$13,768	
8	TOTAL ADMIN. & GENERAL EXPENSES	\$16,741,093		\$4,017,250		\$12,723,843		-\$619,972		\$16,121,121		-\$595,095		\$14,060,889		\$4,386,435		\$9,674,454	
9	TOTAL DEPRECIATION EXPENSE	\$11,845,415		See Note (1)		See Note (1)		See Note (1)		\$11,845,415		-\$1,954,575		\$9,771,690		See Note (1)		See Note (1)	
10	TOTAL AMORTIZATION EXPENSE	\$2,391		\$0		\$52,391		\$1,586,537		\$1,638,928		\$0		\$1,638,928		\$0		\$1,638,928	
11	TOTAL OTHER OPERATING EXPENSE	\$4,153,119		\$0		\$4,153,119		-\$204,148		\$3,948,971		-\$61,970		\$3,887,001		\$0		\$3,887,001	
12	TOTAL OPERATING EXPENSE	\$143,620,282		\$14,438,331		\$117,336,536		\$2,470,531		\$146,090,813		-\$2,483,125		\$126,949,764		\$15,962,167		\$101,215,907	
13	NET INCOME BEFORE TAXES			\$0		\$0		\$0		-\$10,800,419		\$450,403		\$6,307,908		\$0		\$0	
14	TOTAL INCOME TAXES			See Note (1)		See Note (1)		See Note (1)		-\$5,563,308		\$4,809,944		-\$753,364		See Note (1)		See Note (1)	
15	TOTAL DEFERRED INCOME TAXES			See Note (1)		See Note (1)		See Note (1)		\$219,533		\$0		\$219,533		See Note (1)		See Note (1)	
16	NET OPERATING INCOME	-\$2,986,113		\$0		\$0		\$0		-\$5,456,644		-\$4,359,541		\$6,841,739		\$0		\$0	

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

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$118,525,946	See note (1)	See note (1)	Rev-2	See note (1)	\$118,525,946	100.0000%	\$8,027,805	\$126,553,751	See note (1)	See note (1)
Rev-3		Unbilled Electric Rate Revenue	\$1,634,272			Rev-3		\$1,634,272	100.0000%	-\$1,634,272	\$0		
Rev-4		FCA Unbilled Electric Revenue	\$3,640,130			Rev-4		\$3,640,130	100.0000%	-\$3,640,130	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$123,800,348					\$123,800,348		\$2,753,403	\$126,553,751		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Excess Facilities Charges	\$0			Rev-7		\$0	100.0000%	\$77,546	\$77,546		
Rev-8	447,000	SFR Partial Requirements	\$0			Rev-8		\$0	0.0000%	\$0	\$0		
Rev-9	447,100	SFR Full Requirements	\$0			Rev-9		\$0	0.0000%	\$0	\$0		
Rev-10	447,030	SFR Off System Sales	\$3,976,240			Rev-10		\$3,976,240	100.0000%	-\$1,706,326	\$2,269,914		
Rev-11	447,031	Rev. InterUNI/IntraST MO (bk11)	\$3,157,345			Rev-11		\$3,157,345	100.0000%	-\$3,157,345	\$0		
Rev-12	448,000	Sales Interdepartmental	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13	449,100	Provision for Rate Refund - Electric	\$0			Rev-13		\$0	100.0000%	\$0	\$0		
Rev-14	450,000	Forfeited Discounts - Electric	\$132,891			Rev-14		\$132,891	100.0000%	\$0	\$132,891		
Rev-15	451,000	Misc. Service Revenues - Electric	\$251,943			Rev-15		\$251,943	100.0000%	\$0	\$251,943		
Rev-16	453,000	Sales of Water and Water Power	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	454,000	Rent From Electric Property	\$172,263			Rev-17		\$172,263	100.0000%	\$0	\$172,263		
Rev-18	456,000	Other Electric Revenues	\$305,622			Rev-18		\$305,622	100.0000%	\$0	\$305,622		
Rev-19	456,001	Other Electric Rev. - Transfer Elect. For Others	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20	456,030	Rev. Elect. Wheeling Intercompany	\$1,515,600			Rev-20		\$1,515,600	100.0000%	\$0	\$1,515,600		
Rev-21	456,101	Regional Transmission Tariff Revenue	\$1,978,142			Rev-21		\$1,978,142	100.0000%	\$0	\$1,978,142		
Rev-22	412,000	Revenue Plant Lease Others	\$0			Rev-22		\$0	100.0000%	\$0	\$0		
Rev-23		TOTAL OTHER OPERATING REVENUES	\$11,490,046					\$11,490,046		-\$4,786,125	\$6,703,921		
Rev-24		TOTAL OPERATING REVENUES	\$135,290,394					\$135,290,394		-\$2,032,722	\$133,257,672		
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	84.6510%	\$0	\$721,191	\$706,849	\$14,342
5	501,000	Fuel	\$28,895,654	\$0	\$28,895,654	E-5	-\$9,529,351	\$19,366,303	100.0000%	\$0	\$19,366,303	\$0	\$19,366,303
6	501,008	Fuel On System Steam Fixed	\$2,016,220	\$0	\$2,016,220	E-6	\$0	\$2,016,220	100.0000%	\$0	\$2,016,220	\$0	\$2,016,220
7	501,030	Fuel Off System Steam (bk20)	\$389,977	\$0	\$389,977	E-7	-\$35,337	\$354,640	100.0000%	\$0	\$354,640	\$0	\$354,640
8	501,033	Fuel Steam InterUNI/IntraSt (bk11)	\$2,068,151	\$0	\$2,068,151	E-8	-\$2,068,151	\$0	100.0000%	\$0	\$0	\$0	\$0
9	501,730	Industrial Steam	\$10,451,347	\$0	\$10,451,347	E-9	\$0	\$10,451,347	0.0000%	\$0	\$0	\$0	\$0
10	501,731	Hedge Settlements Steam	\$2,441,860	\$0	\$2,441,860	E-10	\$0	\$2,441,860	0.0000%	\$0	\$0	\$0	\$0
11	502,000	Steam Expenses	\$2,148,473	\$1,178,389	\$970,084	E-11	\$228,145	\$2,376,618	84.6510%	-\$12,041	\$1,999,790	\$1,190,645	\$809,145
12	504,100	Steam Expenses Transfer Credit	-\$10,451,347	\$0	-\$10,451,347	E-12	\$10,451,347	\$0	100.0000%	\$0	\$0	\$0	\$0
13	504,020	Steam Exp. Transfer - Credit, B	\$0	\$0	\$0	E-13	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
14	504,030	Steam Exp. Transfer - Credit, C	\$0	\$0	\$0	E-14	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
15	504,040	Steam Exp. Transfer - Credit, D	\$0	\$0	\$0	E-15	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
16	505,000	Steam Operation Electric Expense	\$603,274	\$364,098	\$239,176	E-16	\$70,492	\$673,766	84.6510%	\$4,935	\$575,285	\$367,885	\$207,400
17	506,000	Miscellaneous Other Power Expense	\$1,724,430	\$383,066	\$1,341,364	E-17	\$74,164	\$1,798,594	84.6510%	\$50,604	\$1,573,132	\$387,050	\$1,186,082
18	507,000	Steam Operations Expense	\$31,577	\$0	\$31,577	E-18	\$0	\$31,577	84.6510%	\$0	\$26,730	\$0	\$26,730
19	509,000	Allowances	\$3,324,746	\$0	\$3,324,746	E-19	-\$15,205	\$3,309,541	100.0000%	\$0	\$3,309,541	\$0	\$3,309,541
20		TOTAL OPERATION - STEAM POWER	\$44,360,877	\$2,625,126	\$41,735,751		-\$666,454	\$43,672,423		\$43,498	\$29,942,832	\$2,652,429	\$27,290,403
21		MAINTENANCE - STEAM POWER											
22	510,000	Maintenance Supervision & Engineering	\$430,149	\$338,794	\$91,355	E-22	\$70,587	\$500,736	84.6510%	\$0	\$423,878	\$342,318	\$81,560
23	511,000	Maintenance Of Structures	\$421,295	\$126,404	\$294,891	E-23	\$40,594	\$461,889	84.6510%	\$0	\$390,994	\$127,719	\$263,275

St. Joseph Light Power - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Updated Through September 30, 2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
24	512,000	Maintenance Of Boiler Plant	\$3,934,494	\$825,281	\$3,109,213	E-24	\$329,749	\$4,264,243	84.6510%	\$0	\$3,609,724	\$833,864	\$2,775,860
25	513,000	Maintenance Of Electric Plant	\$1,450,595	\$135,336	\$1,315,259	E-25	\$98,102	\$1,548,697	84.6510%	\$0	\$1,310,988	\$136,744	\$1,174,244
26	514,000	Maintenance Of Misc. Steam Plant	\$294,906	\$54,500	\$240,406	E-26	\$23,694	\$318,600	84.6510%	\$0	\$269,698	\$55,067	\$214,631
27		TOTAL MAINTENANCE - STEAM POWER	\$6,531,439	\$1,480,315	\$5,051,124		\$562,726	\$7,094,165		\$0	\$6,005,282	\$1,495,712	\$4,509,570
28		TOTAL STEAM POWER GENERATION	\$50,892,316	\$4,105,441	\$46,786,875		-\$125,726	\$50,766,588		\$43,498	\$35,948,114	\$4,148,141	\$31,799,973
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											
34		OPERATION - OTHER POWER											
35	546,000	Other Gen. Operation Super. & Eng.	\$2,088	\$647	\$1,441	E-35	\$125	\$2,213	100.0000%	\$0	\$2,213	\$772	\$1,441
36	547,000	Other Generation Fuel	\$1,125,115	\$0	\$1,125,115	E-36	\$3,306,407	\$4,431,522	100.0000%	\$0	\$4,431,522	\$0	\$4,431,522
37	547,006	Fuel on Sys Other Prod. - Demand St	\$7,407	\$0	\$7,407	E-37	\$0	\$7,407	100.0000%	\$0	\$7,407	\$0	\$7,407
38	547,030	Other Generation Fuel -	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	547,033	Fuel Other InterUN/Intra ST (bk11)	\$38,894	\$0	\$38,894	E-39	-\$38,894	\$0	100.0000%	\$0	\$0	\$0	\$0
40	548,000	Other Power Generation Expense	\$163,099	\$156,108	\$6,991	E-40	\$30,224	\$193,323	100.0000%	\$0	\$193,323	\$186,332	\$6,991
41	549,000	Misc. Other Power Generation Expense	\$49,202	\$2,157	\$47,045	E-41	\$418	\$49,620	100.0000%	\$0	\$49,620	\$2,575	\$47,045
42	550,000	Other Generation Rents	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43		TOTAL OPERATION - OTHER POWER	\$1,385,805	\$158,912	\$1,226,893		\$3,298,280	\$4,684,085		\$0	\$4,684,085	\$189,679	\$4,494,406
44		MAINTENANCE - OTHER POWER											
45	551,000	Other Gen. Maint. Superv. & Eng.	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	552,000	Other Gen. Maint. Of Structures	\$9,456	\$7,692	\$1,764	E-46	\$1,585	\$11,041	100.0000%	\$0	\$11,041	\$9,181	\$1,860
47	553,000	Other Gen. Maint. Of General Plant	\$673,830	\$109,246	\$564,584	E-47	\$52,015	\$725,845	100.0000%	\$0	\$725,845	\$130,397	\$595,448
48	554,000	Other Gen. Maint. Misc. Other Gen. Plant	\$4,332	\$3,541	\$791	E-48	\$728	\$5,060	100.0000%	\$0	\$5,060	\$4,226	\$834
49		TOTAL MAINTENANCE - OTHER POWER	\$687,618	\$120,479	\$567,139		\$54,328	\$741,946		\$0	\$741,946	\$143,804	\$598,142
50		TOTAL OTHER POWER GENERATION	\$2,073,423	\$279,391	\$1,794,032		\$3,352,608	\$5,426,031		\$0	\$5,426,031	\$333,483	\$5,092,548
51		OTHER POWER SUPPLY EXPENSES											
52	555,000	Purchased Power - On Sys (bk10)	\$18,281,182	\$0	\$18,281,182	E-52	-\$1,713,578	\$16,567,604	100.0000%	\$0	\$16,567,604	\$0	\$16,567,604
53	555,001	Base Power On-Sys Interco (bk10)	\$10,558,698	\$0	\$10,558,698	E-53	\$0	\$10,558,698	100.0000%	\$0	\$10,558,698	\$0	\$10,558,698
54	555,007	Purchased Power On Sys - Demand LT	\$9,562,000	\$0	\$9,562,000	E-54	\$230,000	\$9,792,000	100.0000%	\$0	\$9,792,000	\$0	\$9,792,000
55	555,010	Purchased Power - Energy	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	555,020	Purchased Power - Capacity (Demand)	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	555,025	Purchased Power - Emissions	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	555,030	Purchased Power For Resale to Others	\$1,010,024	\$0	\$1,010,024	E-58	-\$730,183	\$279,841	100.0000%	\$0	\$279,841	\$0	\$279,841
59	555,031	Purchased Power Off-System Interunit	\$79,038	\$0	\$79,038	E-59	\$0	\$79,038	100.0000%	\$0	\$79,038	\$0	\$79,038
60	555,032	Purchased Power Intra-System Interunit	\$1,034,641	\$0	\$1,034,641	E-60	-\$1,034,641	\$0	100.0000%	\$0	\$0	\$0	\$0
61	555,033	Purchased Power InterUN/IntraST (bk11)	\$15,655	\$0	\$15,655	E-61	-\$15,655	\$0	100.0000%	\$0	\$0	\$0	\$0
62	555,101	Purchased Power MO Allocation	\$1,245,364	\$0	\$1,245,364	E-62	\$0	\$1,245,364	100.0000%	\$0	\$1,245,364	\$0	\$1,245,364
63	556,000	System Control and Load Dispatch	\$424,580	\$290,154	\$134,426	E-63	\$56,095	\$480,675	100.0000%	\$0	\$480,675	\$346,330	\$134,345
64	557,000	Other Expenses	\$269,220	\$128,913	\$140,307	E-64	\$477	\$269,697	100.0000%	-\$24,892	\$244,805	\$153,872	\$90,933
65		TOTAL OTHER POWER EXPENSES	\$42,480,402	\$419,067	\$42,061,335		-\$3,207,485	\$39,272,917		-\$24,892	\$39,248,025	\$500,202	\$38,747,823

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Non Labor
66		TOTAL POWER PRODUCTION EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242		\$19,395	\$95,465,536		\$18,606	\$80,622,170	\$4,981,826	\$75,640,344
67		TRANSMISSION EXPENSES											
68	560.000	OPERATION - TRANSMISSION EXP.	\$119,657	\$40,550	\$79,107	E-69	\$7,851	\$127,508	100.0000%	\$0	\$127,508	\$48,401	\$79,107
69	561.000	Transmission Operation Superv. & Eng.	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
70	561.000	Transmission Operation Load Dispatch	\$26,089	\$10,267	\$15,822	E-71	\$1,988	\$28,077	100.0000%	\$0	\$28,077	\$12,255	\$15,822
71	561.100	Load Dispatch Reliability	\$115,971	\$107,894	\$8,077	E-72	\$20,889	\$136,860	100.0000%	\$0	\$136,860	\$128,783	\$8,077
72	561.200	Load Dispatch Monitoring Oper. Trans. Sys.	\$1,140	\$1,140	\$0	E-73	\$221	\$1,361	100.0000%	\$0	\$1,361	\$1,361	\$0
73	561.300	Load Dispatch Service & Scheduling	\$743,117	\$0	\$743,117	E-74	\$0	\$743,117	100.0000%	\$0	\$743,117	\$0	\$743,117
74	561.400	Sched System Control & Dispatch Services	\$4,529	\$4,291	\$238	E-75	\$831	\$5,360	100.0000%	\$0	\$5,360	\$5,122	\$238
75	561.500	Reliability Planning & Standards Dev.	\$1,400	\$1,400	\$0	E-76	\$271	\$1,671	100.0000%	\$0	\$1,671	\$1,671	\$0
76	561.600	Transmission Service Studies	\$560	\$560	\$0	E-77	\$108	\$668	100.0000%	\$0	\$668	\$668	\$0
77	561.700	Generation Interconnection Studies	\$3,949	\$3,672	\$277	E-78	\$711	\$4,660	100.0000%	\$0	\$4,660	\$4,383	\$277
78	561.800	Reliability Planning & Standards Dev. Svc.	\$55,587	\$31,372	\$24,215	E-79	\$6,074	\$61,661	100.0000%	\$0	\$61,661	\$37,446	\$24,215
79	562.000	Transmission Operation Station Expenses	\$8,391	\$3,519	\$4,872	E-80	\$0	\$9,072	100.0000%	\$0	\$9,072	\$4,200	\$4,872
80	563.000	Transmission Operation OH Line Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	564.000	Trans. Operation Underground Line Expense	\$2,646,461	\$0	\$2,646,461	E-82	\$429,190	\$3,075,651	100.0000%	\$0	\$3,075,651	\$0	\$3,075,651
82	565.000	Transmission of Electricity by Others	\$1,515,600	\$0	\$1,515,600	E-83	\$0	\$1,515,600	100.0000%	\$0	\$1,515,600	\$0	\$1,515,600
83	565.001	Trans. Of Electricity by Others - Interunit	\$26,970	\$0	\$26,970	E-84	\$26,970	\$26,970	100.0000%	-\$17,432	\$9,538	\$0	\$9,538
84	565.030	Trans. Of Electricity by Others - Off System	\$111,472	\$19,221	\$92,251	E-85	\$3,721	\$115,193	100.0000%	\$1,055	\$116,248	\$22,942	\$93,306
85	565.000	Miscellaneous Transmission Expense	\$271,355	\$0	\$271,355	E-86	\$0	\$271,355	100.0000%	\$0	\$271,355	\$0	\$271,355
86	567.000	Transmission Operation Rents	\$5,652,248	\$223,886	\$5,428,362		\$472,536	\$6,124,784		-\$16,377	\$6,108,407	\$267,232	\$5,841,175
87		TOTAL OPERATION - TRANSMISSION EXP.											
88	568.000	MAINTENANCE - TRANSMISSION EXP.	\$4,053	\$3,704	\$349	E-89	\$717	\$4,770	100.0000%	\$0	\$4,770	\$4,421	\$349
89	568.000	Trans. Maint. Superv. & Engineering	\$23,659	\$4,470	\$19,189	E-90	\$665	\$24,524	100.0000%	\$0	\$24,524	\$5,335	\$19,189
90	569.100	Trans. Maint. Of Structures	-\$3,296	\$0	-\$3,296	E-91	\$0	-\$3,296	100.0000%	\$0	-\$3,296	\$0	-\$3,296
91	569.100	Trans. Maint. Of Computer Equipment	\$387,514	\$105,033	\$282,481	E-92	\$20,335	\$407,849	100.0000%	\$0	\$407,849	\$125,368	\$282,481
92	570.000	Trans. Maint. Of Station Equipment	\$179,018	\$5,950	\$173,068	E-93	\$1,152	\$180,170	100.0000%	\$0	\$180,170	\$7,102	\$173,068
93	571.000	Trans. Maint. Of Overhead Lines	\$25,807	\$0	\$25,807	E-94	\$0	\$25,807	100.0000%	\$0	\$25,807	\$0	\$25,807
94	572.000	Trans. Maint. Of Underground Lines	\$17,478	\$0	\$17,478	E-95	\$3,384	\$20,862	100.0000%	\$0	\$20,862	\$0	\$20,862
95	573.000	Trans. Maint. Of Misc. Trans. Plant	\$634,233	\$136,635	\$497,598		\$26,453	\$660,686		\$0	\$660,686	\$163,088	\$497,598
96		TOTAL MAINTENANCE - TRANSMISSION EXP.											
97		TOTAL TRANSMISSION EXPENSES	\$6,286,481	\$360,521	\$5,925,960		\$499,989	\$6,785,470		-\$16,377	\$6,769,093	\$430,320	\$6,338,773
98		DISTRIBUTION EXPENSES											
99	580.000	OPERATION - DIST. EXPENSES	\$512,666	\$467,865	\$44,801	E-100	\$90,582	\$603,248	100.0000%	\$0	\$603,248	\$558,447	\$44,801
100	581.000	Dist. Operation Supervision & Engineering	\$119,415	\$99,841	\$19,574	E-101	\$19,330	\$138,745	100.0000%	\$0	\$138,745	\$119,171	\$19,574
101	582.000	Dist. Operation Load Dispatching	\$51,120	\$33,807	\$17,313	E-102	\$6,545	\$57,665	100.0000%	\$0	\$57,665	\$40,352	\$17,313
102	583.000	Dist. Operation Station Equipment	\$185,127	\$95,392	\$89,735	E-103	\$18,469	\$203,596	100.0000%	\$0	\$203,596	\$113,861	\$89,735
103	583.000	Dist. Operation Overhead Line Expense	\$16,254	\$13,279	\$2,975	E-104	\$2,571	\$18,825	100.0000%	\$0	\$18,825	\$15,850	\$2,975
104	584.000	Dist. Operation Underground Line Expense	\$371,527	\$275,231	\$96,296	E-105	\$53,287	\$424,814	100.0000%	\$0	\$424,814	\$328,518	\$96,296
105	584.001	Perf. UG Distribution Line Locate Elect.	\$0	\$0	\$0	E-106	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
106	585.000	Dist. Operation Street Light & Signal	\$244,318	\$190,700	\$53,618	E-107	\$36,921	\$281,239	100.0000%	\$0	\$281,239	\$227,621	\$53,618
107	586.000	Perf. Connects Disconnects Electric	\$369,631	\$284,127	\$85,504	E-108	\$51,137	\$420,768	100.0000%	\$0	\$420,768	\$315,264	\$105,504
108	586.001	Dist. Operation Customer Installation Expense	\$18,075	\$858,369	\$3,407	E-109	\$166,187	\$1,637,416	100.0000%	\$0	\$1,637,416	\$1,024,556	\$612,860
109	587.000	Dist. Operation Misc. Expense	\$56,697	\$56,697	\$0	E-110	\$0	\$56,697	100.0000%	\$0	\$56,697	\$0	\$56,697
110	588.000	Industrial Steam Distribution Operation	\$13,068	\$0	\$13,068	E-111	\$0	\$13,068	100.0000%	\$0	\$13,068	\$0	\$13,068
111	588.730	Distribution Operation Rents				E-112							
112	589.000												

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
113		TOTAL OPERATION - DIST. EXPENSES	\$3,429,127	\$2,389,970	\$1,059,157		\$458,845	\$3,887,972		\$0	\$3,820,299	\$2,761,148	\$1,059,151
114	590.000	MAINTENANCE - DISTRIB. EXPENSES											
115	591.000	Dist. Maint. Supervision & Engineering	\$1,801	\$1,171	\$630	E-115	\$227	\$2,028	100.0000%	\$0	\$2,028	\$1,398	\$630
116	592.000	Dist. Maint. Of Structures	\$4,625	\$3,467	\$1,158	E-116	\$671	\$5,296	100.0000%	\$0	\$5,296	\$4,138	\$1,158
117	593.000	Dist. Maint. Of Station Equipment	\$219,357	\$123,757	\$95,600	E-117	\$23,960	\$243,317	100.0000%	\$0	\$243,317	\$147,717	\$95,600
118	593.000	Dist. Maint. Of Overhead Lines	\$1,869,029	\$848,501	\$1,020,528	E-118	\$164,276	\$2,033,305	100.0000%	\$0	\$2,033,305	\$1,012,777	\$1,020,528
119	594.000	Dist. Maint. Of Underground Lines	\$227,799	\$89,404	\$138,395	E-119	\$17,309	\$245,108	100.0000%	\$0	\$245,108	\$106,713	\$138,395
120	595.000	Dist. Maint. Of Line Transformer	\$105,499	\$88,579	\$19,920	E-120	\$17,150	\$125,649	100.0000%	\$0	\$125,649	\$19,920	\$19,920
121	596.000	Dist. Maint. Of Street Lighting	\$246,358	\$184,197	\$62,161	E-121	\$35,662	\$282,020	100.0000%	\$0	\$282,020	\$219,859	\$62,161
122	597.000	Dist. Maint. Of Meters	\$25,678	\$15,603	\$10,075	E-122	\$3,021	\$28,699	100.0000%	\$0	\$28,699	\$18,624	\$10,075
123	598.000	Dist. Maint. Of Misc. Dist. Plant	\$0	\$0	\$0	E-123	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
124	598.730	Industrial Steam Distribution Maintenance	\$136,995	\$36,140	\$100,855	E-124	\$6,997	\$143,992	0.0000%	\$0	\$0	\$0	\$0
125		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$2,840,141	\$1,390,819	\$1,449,322		\$269,273	\$3,109,414		\$0	\$2,965,422	\$1,616,955	\$1,348,467
126		TOTAL DISTRIBUTION EXPENSES	\$6,269,268	\$3,760,789	\$2,508,479		\$728,118	\$6,987,386		\$0	\$6,785,721	\$4,378,103	\$2,407,618
127	901.000	CUSTOMER ACCOUNTS EXPENSE											
128	902.000	Customer Accounts Supervision	\$103,367	\$91,674	\$11,693	E-128	\$17,726	\$121,093	100.0000%	\$20,441	\$141,534	\$109,423	\$32,111
129	902.001	Customer Accounts Meter Reading Expense	\$497,454	\$392,637	\$104,817	E-129	\$76,017	\$573,471	100.0000%	\$0	\$573,471	\$468,654	\$104,817
130	902.002	Re-read Meters	\$20,212	\$15,758	\$4,454	E-130	\$3,051	\$23,263	100.0000%	\$0	\$23,263	\$18,809	\$4,454
131	902.002	Other Meter Reading Expense	\$73,755	\$70,502	\$3,253	E-131	\$13,650	\$87,405	100.0000%	\$0	\$87,405	\$84,152	\$3,253
132	903.000	Customer Accounts Records & Collection	\$1,056,514	\$601,684	\$454,830	E-132	\$219,224	\$1,275,738	100.0000%	\$0	\$1,275,738	\$718,174	\$454,830
133	903.001	Process Customer Remittance	\$33,463	\$25,641	\$7,822	E-133	\$4,964	\$38,427	100.0000%	\$0	\$38,427	\$30,605	\$7,822
134	903.002	Process/Collect Delinquent Accounts	\$249,237	\$123,436	\$125,801	E-134	\$23,898	\$273,135	100.0000%	\$0	\$273,135	\$147,334	\$125,801
135	904.000	Uncollectible Accounts	\$665,717	\$565,717	\$565,717	E-135	\$80,271	\$645,988	100.0000%	\$0	\$645,988	\$0	\$645,988
136	905.000	Misc. Customer Accounts Expense	\$633	\$571	\$62	E-136	\$110	\$743	100.0000%	\$105,845	\$106,588	\$681	\$105,907
137		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,600,352	\$1,321,903	\$1,278,449		\$436,911	\$3,039,263		\$126,286	\$3,165,549	\$1,577,832	\$1,587,717
138		CUSTOMER SERVICE & INFO. EXP.											
139	907.000	Customer Service Supervision	\$110,540	\$102,433	\$8,107	E-139	\$19,832	\$130,372	100.0000%	\$0	\$130,372	\$122,265	\$8,107
140	908.000	Customer Assistance Expenses	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
141	909.000	Information & Instructional Advertising	\$13,885	\$0	\$13,885	E-141	\$2,414	\$16,299	100.0000%	\$0	\$16,299	\$0	\$16,299
142	910.000	Misc. Customer Service & Information Exp.	\$17,902	\$15,004	\$2,898	E-142	\$2,905	\$20,807	100.0000%	\$0	\$20,807	\$17,909	\$2,898
143		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$142,327	\$117,437	\$24,890		\$25,151	\$167,478		\$0	\$167,478	\$140,174	\$27,304
144		SALES EXPENSES											
145	911.000	Sales Supervision	\$15,518	\$14,175	\$1,343	E-145	\$2,744	\$18,262	100.0000%	\$0	\$18,262	\$16,919	\$1,343
146	912.000	Sales Demonstration and Selling	\$57,360	\$42,357	\$15,003	E-146	\$8,201	\$65,561	100.0000%	\$0	\$65,561	\$50,558	\$15,003
147	913.000	Sales Advertising Expense	\$4,334	\$0	\$4,334	E-147	-\$13,395	-\$9,061	100.0000%	\$0	-\$9,061	\$0	-\$9,061
148	916.000	Miscellaneous Sales Expense	\$6,483	\$0	\$6,483	E-148	\$0	\$6,483	100.0000%	\$0	\$6,483	\$0	\$6,483
149		TOTAL SALES EXPENSES	\$83,695	\$56,532	\$27,163		-\$2,450	\$81,245		\$0	\$81,245	\$67,477	\$13,768
150		ADMIN. & GENERAL EXPENSES											
151		OPERATION- ADMIN. & GENERAL EXP.											
152	920.000	Administrative & General Salaries	\$3,790,218	\$3,778,910	\$11,308	E-152	\$731,625	\$4,520,535	91.4790%	\$0	\$4,520,535	\$4,126,192	\$10,344
153	921.000	Office Supplies & Expense	\$1,190,913	\$0	\$1,190,913	E-153	\$5,510	\$1,196,423	91.4790%	-\$17,537	\$1,076,939	\$0	\$1,076,939
154	922.000	Admin. Expense Transfer Credit	-\$335,232	\$0	-\$335,232	E-154	\$0	-\$335,232	91.4790%	\$0	-\$306,667	\$0	-\$306,667
155	922.001	Admin. Expense Transfer Credit -	\$0	\$0	\$0	E-155	\$0	\$0	91.4790%	\$0	\$0	\$0	\$0
156	923.000	Outside Services Employed	\$1,101,919	\$0	\$1,101,919	E-156	\$0	\$1,101,919	91.4790%	\$8,027	\$1,016,051	\$0	\$1,016,051
157	924.000	Property Insurance	\$374,031	\$0	\$374,031	E-157	\$0	\$374,031	91.4790%	-\$188,528	\$153,632	\$0	\$153,632
158	925.000	Injuries and Damages	\$1,314,702	\$0	\$1,314,702	E-158	\$0	\$1,314,702	91.4790%	-\$368,446	\$834,230	\$0	\$834,230

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159	926.000	Employee Pensions & Benefits	\$7,652,615	\$0	\$7,652,615	E-159	-\$1,360,747	\$6,291,868	91.4790%	-\$9,171	\$5,746,567	\$0	\$5,746,567
160	926.730	Emp. Pensions & Benefits - Industrial Steam	\$99,972	\$0	\$99,972	E-160	\$0	\$99,972	0.0000%	\$0	\$0	\$0	\$0
161	927.000	Franchise Requirements	\$0	\$0	\$0	E-161	\$0	\$0	91.4790%	\$0	\$0	\$0	\$0
162	928.000	Regulatory Commission Expense	\$283,777	\$0	\$283,777	E-162	\$0	\$283,777	91.4790%	-\$132,962	\$126,634	\$0	\$126,634
163	928.730	Reg. Comm. Expense - Industrial Steam	\$31,441	\$0	\$31,441	E-163	\$0	\$31,441	91.4790%	\$0	\$28,762	\$0	\$28,762
164	929.000	Duplicate Charges - Credit	-\$103,349	\$0	-\$103,349	E-164	\$0	-\$103,349	91.4790%	\$0	-\$94,543	\$0	-\$94,543
165	930.100	General Advertising Expense	\$440	\$0	\$440	E-165	-\$2,592	-\$2,152	91.4790%	\$0	-\$1,969	\$0	-\$1,969
166	930.200	Miscellaneous General Expense	\$446,005	\$54,595	\$391,410	E-166	\$46,429	\$492,434	91.4790%	\$126,175	\$576,648	\$59,612	\$517,036
167	930.201	Environmental Remed - MO Electric	\$0	\$0	\$0	E-167	\$0	\$0	91.4790%	\$0	\$0	\$0	\$0
168	931.000	Administrative & General Expense	\$343,003	\$0	\$343,003	E-168	-\$75,771	\$267,232	91.4790%	\$0	\$244,461	\$0	\$244,461
169	935.000	Administrative & General Maint. Expense	\$550,638	\$183,745	\$366,893	E-169	\$35,574	\$586,212	91.4790%	-\$12,653	\$523,608	\$200,631	\$322,977
170		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$16,741,093	\$4,017,250	\$12,723,843		-\$619,972	\$16,121,121		-\$595,095	\$14,060,889	\$4,386,435	\$9,674,454
171		MAINT., ADMIN. & GENERAL EXP.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
172		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
173		TOTAL ADMIN. & GENERAL EXPENSES	\$16,741,093	\$4,017,250	\$12,723,843		-\$619,972	\$16,121,121		-\$595,095	\$14,060,889	\$4,386,435	\$9,674,454
174		DEPRECIATION EXPENSE											
175	403.000	Depreciation Expense, Dep. Exp.	\$12,409,983	See note (1)	See note (1)	E-175	See note (1)	\$12,409,983	100.0000%	-\$1,954,575	\$10,455,408	See note (1)	See note (1)
176	403.010	Depreciation Expense - Corp. Sto. State Adj	-\$683,718	See note (1)	-\$683,718	E-176	\$0	-\$683,718	100.0000%	\$0	-\$683,718	See note (1)	See note (1)
177	403.730	Depr. Expense - Industrial Steam SJLP	\$119,150	See note (1)	\$119,150	E-177	\$0	\$119,150	0.0000%	\$0	\$0	\$0	\$0
178		TOTAL DEPRECIATION EXPENSE	\$11,845,415	\$0	\$11,845,415		\$0	\$11,845,415		-\$1,954,575	\$9,771,690	\$0	\$0
179		AMORTIZATION EXPENSE											
180	404.000	Amortization of Limited Term Plant	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	404.300	Amortization of Limited Term Gas Plant	\$0	\$0	\$0	E-181	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
182	404.400	2007 Ice Storm Amortization	\$0	\$0	\$0	E-182	\$1,586,537	\$1,586,537	100.0000%	\$0	\$1,586,537	\$0	\$1,586,537
183	404.900	Amort. Limited Term Common Plant - Corp	\$52,391	\$0	\$52,391	E-183	\$0	\$52,391	100.0000%	\$0	\$52,391	\$0	\$52,391
184	405.000	Amortization of Other Plant	\$0	\$0	\$0	E-184	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
185		TOTAL AMORTIZATION EXPENSE	\$52,391	\$0	\$52,391		\$1,586,537	\$1,638,928		\$0	\$1,638,928	\$0	\$1,638,928
186		OTHER OPERATING EXPENSES											
187	408.100	Taxes Other Than Income Taxes	\$4,153,119	\$0	\$4,153,119	E-187	-\$204,148	\$3,948,971	100.0000%	-\$61,970	\$3,887,001	\$0	\$3,887,001
188	408.101	Taxes Other Than Income Tax Restructure	\$0	\$0	\$0	E-188	-\$204,148	\$3,948,971	100.0000%	-\$61,970	\$3,887,001	\$0	\$3,887,001
189		TOTAL OTHER OPERATING EXPENSE	\$4,153,119	\$0	\$4,153,119		-\$204,148	\$3,948,971		-\$61,970	\$3,887,001	\$0	\$3,887,001
190		TOTAL OPERATING EXPENSE	\$143,620,282	\$14,438,331	\$117,336,536		\$2,470,531	\$146,090,813		-\$2,483,125	\$126,949,764	\$15,962,167	\$101,215,907
191		NET INCOME BEFORE TAXES	-\$6,329,888					-\$10,800,419		\$450,403	\$6,307,908		
192		INCOME TAXES											
193	409.100	Current Income Taxes	-\$4,809,944	See note (1)	See note (1)	E-193	See note (1)	-\$4,809,944	100.0000%	\$4,809,944	\$0	See note (1)	See note (1)
194	490.101	Income Taxes Current State Operating	-\$753,364	See note (1)	-\$753,364	E-194	\$0	-\$753,364	100.0000%	\$0	-\$753,364	\$0	-\$753,364
195	409.200	Income Taxes Current F&S Non-Oper	\$0	\$0	\$0	E-195	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
196		TOTAL INCOME TAXES	-\$5,563,308	\$0	-\$5,563,308			-\$5,563,308		\$4,809,944	-\$753,364	\$0	\$0
197		DEFERRED INCOME TAXES											
198	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$592,278	See note (1)	See note (1)	E-198	See note (1)	\$592,278	100.0000%	\$0	\$592,278	See note (1)	See note (1)
199	0.000	Amortization of Deferred ITC	-\$158,484	See note (1)	-\$158,484	E-199	\$0	-\$158,484	100.0000%	\$0	-\$158,484	\$0	-\$158,484
200	0.000	Amort of Excess Deferred Income Taxes	-\$214,261	See note (1)	-\$214,261	E-200	\$0	-\$214,261	100.0000%	\$0	-\$214,261	\$0	-\$214,261
201		TOTAL DEFERRED INCOME TAXES	\$219,533	\$0	\$219,533			\$219,533		\$0	\$219,533	\$0	\$0

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202		NET OPERATING INCOME	-\$2,986,113					-\$5,456,644		-\$4,359,541	\$6,841,739		

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$8,027,805	\$8,027,805
	1. Adjustment for Billing Corrections (Wells)		\$0	\$0		\$0	\$161,466	
	2. Adjustment for Rate Switchers (Wells)		\$0	\$0		\$0	-\$200,709	
	3. Annualization for Rate Change (Wells)		\$0	\$0		\$0	\$5,943,135	
	4. Weather Adjustment (Wells)		\$0	\$0		\$0	-\$1,674,486	
	5. 365-Days Adjustment (Wells)		\$0	\$0		\$0	\$1,071,491	
	6. Annualization for Large Customer Loads (Scheperle)		\$0	\$0		\$0	\$2,408,128	
	7. Annualization for Customer Growth (Boateng)		\$0	\$0		\$0	\$318,780	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$1,634,272	-\$1,634,272
	1. To remove test year unbilled electric rate revenue. (Boateng)		\$0	\$0		\$0	-\$1,634,272	
Rev-4	FCA Unbilled Electric Revenue		\$0	\$0	\$0	\$0	-\$3,640,130	-\$3,640,130
	1. To remove test year FCA unbilled electric revenue. (Boateng)		\$0	\$0		\$0	-\$3,640,130	
Rev-7	Excess Facilities Charges		\$0	\$0	\$0	\$0	\$77,546	\$77,546
	1. To adjust for Excess Facilities Revenue. (Wells)		\$0	\$0		\$0	\$77,546	
Rev-10	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$1,706,326	-\$1,706,326
	1. To adjust off-system sales revenue to Staff's annualized level. (Harris)		\$0	\$0		\$0	-\$1,706,326	
Rev-11	Rev. InterUN/IntraST MO (bk11)	447.031	\$0	\$0	\$0	\$0	-\$3,157,345	-\$3,157,345
	1. To remove intercompany off-system revenues from the test year. (Boateng)		\$0	\$0		\$0	-\$3,157,345	
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	-\$9,529,351	-\$9,529,351	\$0	\$0	\$0
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	-\$9,529,351		\$0	\$0	
E-7	Fuel Off System Steam (bk20)	501.030	\$0	-\$35,337	-\$35,337	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$35,337		\$0	\$0	
E-8	Fuel Steam InterUn/IntraSt (bk11)	501.033	\$0	-\$2,068,151	-\$2,068,151	\$0	\$0	\$0

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	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	-\$2,068,151		\$0	\$0	
E-11	Steam Expenses	502.000	\$228,145	\$0	\$228,145	\$0	-\$12,041	-\$12,041
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$228,145	\$0		\$0	\$0	
	2. To adjust for correction to latan billed expenses. (Majors)		\$0	\$0		\$0	-\$12,041	
E-12	Steam Expenses Transfer Credit	504.100	\$0	\$10,451,347	\$10,451,347	\$0	\$0	\$0
	1. To adjust for test year fuel expenses transferred to steam operations. (Harris)		\$0	\$10,451,347		\$0	\$0	
E-16	Steam Operation Electric Expense	505.000	\$70,492	\$0	\$70,492	\$0	\$4,935	\$4,935
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$70,492	\$0		\$0	\$0	
	2. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0		\$0	\$4,935	
E-17	Miscellaneous Other Power Expense	506.000	\$74,164	\$0	\$74,164	\$0	\$50,604	\$50,604
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$74,164	\$0		\$0	\$0	
	2. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0		\$0	\$50,604	
E-19	Allowances	509.000	\$0	-\$15,205	-\$15,205	\$0	\$0	\$0
	1. To annualize amortization of emission allowance sale proceeds. (Harris)		\$0	-\$15,205		\$0	\$0	
E-22	Maintenance Supervision & Engineering	510.000	\$65,593	\$4,994	\$70,587	\$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	\$4,994		\$0	\$0	
E-23	Maintenance Of Structures	511.000	\$24,473	\$16,121	\$40,594	\$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	\$16,121		\$0	\$0	
E-24	Maintenance Of Boiler Plant	512.000	\$159,780	\$169,969	\$329,749	\$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	\$169,969		\$0	\$0	

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E-25	Maintenance Of Electric Plant	513.000	\$26,202	\$71,900	\$98,102	\$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	\$71,900		\$0	\$0	
E-26	Maintenance Of Misc. Steam Plant	514.000	\$10,552	\$13,142	\$23,694	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,552	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$13,142		\$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	\$3,306,407	\$3,306,407	\$0	\$0	\$0
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	\$3,306,407		\$0	\$0	
	2. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	\$0		\$0	\$0	
E-39	Fuel Other InterUN/Intra ST (bk11)	547.033	\$0	-\$38,894	-\$38,894	\$0	\$0	\$0
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	-\$38,894		\$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-46	Other Gen. Maint. Of Structures	552.000	\$1,489	\$96	\$1,585	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,489	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$96		\$0	\$0	
E-47	Other Gen. Maint. Of General Plant	553.000	\$21,151	\$30,864	\$52,015	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$21,151	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$30,864		\$0	\$0	
E-48	Other Gen. Maint. Misc. Other Gen. Plant	554.000	\$685	\$43	\$728	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$685	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$43		\$0	\$0	
E-52	Purchased Power - On Sys (bk10)	555.000	\$0	-\$1,713,578	-\$1,713,578	\$0	\$0	\$0
	1. To annualize purchased power energy charges. (Harris)		\$0	-\$1,713,578		\$0	\$0	
E-54	Purchased Power On Sys - Demand LT	555.007	\$0	\$230,000	\$230,000	\$0	\$0	\$0
	1. To annualize purchased power demand charges. (Harris)		\$0	\$230,000		\$0	\$0	
E-58	Purchased Power for Resale to Others	555.030	\$0	-\$730,183	-\$730,183	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$730,183		\$0	\$0	
E-60	Purchased Power Intrastate (bk11)	555.032	\$0	-\$1,034,641	-\$1,034,641	\$0	\$0	\$0
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	-\$1,034,641		\$0	\$0	
E-61	Purchased Power InterUN/IntraST (bk11)	555.033	\$0	-\$15,655	-\$15,655	\$0	\$0	\$0
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	-\$15,655		\$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 GMO-SJLP Advertising to an annualized level. (Prenger)		\$0	-\$81		\$0	\$0	
E-64	Other Expenses	557.000	\$24,959	-\$24,482	\$477	\$0	-\$24,892	-\$24,892
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$24,959	\$0		\$0	\$0	
	2. To adjust dues and donations to annualized level. (Prenger)		\$0	-\$24,482		\$0	\$0	
	3. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0		\$0	-\$24,892	
E-69	Transmission Operation Superv. & Eng.	560.000	\$7,851	\$0	\$7,851	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,851	\$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	

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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-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-82	Transmission of Electricity by Others	565.000	\$0	\$429,190	\$429,190	\$0	\$0	\$0
	1. To adjust transmission expense to Staff's annualized level. (Harris)		\$0	\$429,190		\$0	\$0	
E-84	Trans. Of Electricity by Others - Off System	565.030	\$0	\$0	\$0	\$0	-\$17,432	-\$17,432
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	\$0		\$0	-\$17,432	
E-85	Miscellaneous Transmission Expense	566.000	\$3,721	\$0	\$3,721	\$0	\$1,055	\$1,055
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,721	\$0		\$0	\$0	
	2. To adjust for corrections to latan billed amounts. (Majors)		\$0	\$0		\$0	\$1,055	

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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-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-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	
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-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	

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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-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	

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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-128	Customer Accounts Supervision	901.000	\$17,749	-\$23	\$17,726	\$0	\$20,441	\$20,441
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,749	\$0		\$0	\$0	
	2. To adjust GMO-SJLP advertising to an annualized basis. (Prenger)		\$0	-\$23		\$0	\$0	
	3. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0		\$0	\$20,441	
E-129	Customer Accounts Meter Reading Expense	902.000	\$76,017	\$0	\$76,017	\$0	\$0	\$0
	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	\$102,734	\$219,224	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$116,490	\$0		\$0	\$0	
	2. To adjust for Staff's annualized level of customer deposit interest expense. (Prenger)		\$0	\$102,734		\$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	\$80,271	\$80,271	\$0	\$0	\$0
	1. To adjust bad debt expense to reflect Staff's annualization. (Boateng)		\$0	\$80,271		\$0	\$0	
E-136	Misc. Customer Accounts Expense	905.000	\$110	\$0	\$110	\$0	\$105,845	\$105,845
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$110	\$0		\$0	\$0	

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	2. To include bank fees based on same percentage KCPL used in sale of Accounts Receivable. (Herrington)		\$0	\$0		\$0	\$105,845	
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-141	Information & Instructional Advertising	909.000	\$0	\$2,414	\$2,414	\$0	\$0	\$0
	1. To adjust GMO-SJLP 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	
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 GMO-SJLP advertising to an annualized level. (Prenger)		\$0	-\$13,395		\$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	\$5,510	\$5,510	\$0	-\$17,537	-\$17,537
	1. To eliminate non-labor expenses incurred related to the Merger, transition, asset sales, etc. (Harrison)		\$0	\$0		\$0	-\$15,594	
	2. To adjust dues and donations to annualized level. (Prenger)		\$0	-\$35,424		\$0	\$0	
	3. To adjust for correction to latan billed expenses. (Majors)		\$0	\$0		\$0	-\$1,943	
	4. To remove the employee relocation negative balance that was charge to the L&P 2007 GL. (Harrison)		\$0	\$40,934		\$0	\$0	
E-156	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	\$8,027	\$8,027
	1. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0		\$0	\$56	
	2. To include AFUDC return on Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0	\$0		\$0	\$3,361	

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	3. To amortize Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0	\$0		\$0	\$4,610	
E-157	Property Insurance	924.000	\$0	\$0	\$0	\$0	-\$188,528	-\$188,528
	1. To annualize property insurance expense. (Herrington)		\$0	\$0		\$0	-\$188,528	
E-158	Injuries and Damages	925.000	\$0	\$0	\$0	\$0	-\$368,446	-\$368,446
	1. To adjust to a three year average of injuries and damages. (Herrington)		\$0	\$0		\$0	\$88,126	
	2. To annualize insurance expense other than property. (Herrington)		\$0	\$0		\$0	-\$456,572	
E-159	Employee Pensions & Benefits	926.000	\$0	-\$1,360,747	-\$1,360,747	\$0	-\$9,171	-\$9,171
	1. To restore credit balance in account 926 for SERP to maintain \$0 in the account. (Hyneman)		\$0	\$0		\$0	\$13,310	
	2. To adjust 401k expense to Staff's annualized level. (Majors)		\$0	-\$241,456		\$0	\$0	
	3. To reflect a 5 year amortization of FAS 87 Regulatory liability. (Harrison)		\$0	\$0		\$0	-\$1,354	
	4. To annualize the FAS 87 pension cost. (Harrison)		\$0	\$0		\$0	-\$3,773	
	5. To annualize FAS 106 post-retirement benefit cost. (Harrison)		\$0	\$0		\$0	-\$121,079	
	6. Remove bonuses paid related to Merger, transition, asset sales, etc. (Harrison)		\$0	\$0		\$0	-\$28,479	
	7. To eliminate costs of discontinued Aquila Variable Compensation Program. (Majors)		\$0	-\$843,729		\$0	\$0	
	8. To eliminate costs of discontinued Aquila Earnings Match Program. (Majors)		\$0	-\$327,061		\$0	\$0	
	9. To eliminate restricted stock grants to former Aquila executives. (Majors)		\$0	-\$109,983		\$0	\$0	
	10. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0		\$0	\$132,204	
	11. To adjust for annualized level of self funded and premium based medical expenses. (Majors)		\$0	\$161,482		\$0	\$0	
E-162	Regulatory Commission Expense	928.000	\$0	\$0	\$0	\$0	-\$132,962	-\$132,962
	1. To amortize the rate case expense through Sept. 30, 2008 over 2 years for Case. N. ER-2008-0090. (Prenger)		\$0	\$0		\$0	-\$70,703	
	1. To annualize MPSC Assessment to 2009 assessment amount. (Prenger)		\$0	\$0		\$0	-\$62,259	
E-165	General Advertising Expense	930.100	\$0	-\$2,592	-\$2,592	\$0	\$0	\$0
	1. To adjust GMO-SJLP advertising to an annualized level. (Prenger)		\$0	-\$2,592		\$0	\$0	
E-166	Miscellaneous General Expense	930.200	\$10,570	\$35,859	\$46,429	\$0	\$126,175	\$126,175

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,570	\$0		\$0	\$0	
	2. Remove duplicate payment made in January 2007 to Burnet, Duckworth & Palmer. (Harrison)		\$0	\$0		\$0	\$7,034	
	3. To adjust dues and donations to annualized level. (Prenger)		\$0	\$35,859		\$0	\$0	
	4. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0		\$0	\$109	
	5. To include SJLP merger transition cost Adj. CS-84. (Harrison)		\$0	\$0		\$0	\$119,032	
E-168	Administrative & General Expense	931.000	\$0	-\$75,771	-\$75,771	\$0	\$0	\$0
	1. To normalize L&P lease expense to a normal level. (Harrison)		\$0	-\$75,771		\$0	\$0	
E-169	Administrative & General Maint. Expense	935.000	\$35,574	\$0	\$35,574	\$0	-\$12,653	-\$12,653
	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	-\$12,653	
E-175	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$1,954,575	-\$1,954,575
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$1,819,665	
	2. To eliminate depreciation expense on transportation equipment charged to clearing accounts. (Herrington)		\$0	\$0		\$0	-\$134,910	
E-182	2007 Ice Storm Amortization	404.400	\$0	\$1,586,537	\$1,586,537	\$0	\$0	\$0
	1. Adjustment to include amortization of 2007 Ice Storm (Herrington)		\$0	\$1,586,537		\$0	\$0	
E-187	Taxes Other Than Income Taxes	408.100	\$0	-\$204,148	-\$204,148	\$0	-\$61,970	-\$61,970
	1. To annualize property tax (Herrington)		\$0	-\$374,744		\$0	\$0	
	2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$170,596		\$0	\$0	
	3. To adjust for correction to latan billed expenses. (Majors)		\$0	\$0		\$0	-\$61,970	
E-193	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$4,809,944	\$4,809,944
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$4,809,944	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$2,032,722	-\$2,032,722
Total Operating & Maint. Expense			\$2,795,367	-\$324,836	\$2,470,531	\$0	\$2,326,819	\$2,326,819

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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		\$6,307,908	\$18,335,772	\$19,124,120	\$19,915,560
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,771,690	\$9,771,690	\$9,771,690	\$9,771,690
4	50% Meals & Entertainment		\$17,738	\$17,738	\$17,738	\$17,738
5	Contribution in Aid of Construction		\$45,407	\$45,407	\$45,407	\$45,407
6	Advances for Construction		\$40,200	\$40,200	\$40,200	\$40,200
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,875,035	\$9,875,035	\$9,875,035	\$9,875,035
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	3.3050%	\$6,295,212	\$6,295,212	\$6,295,212	\$6,295,212
10	Tax Straight-Line Depreciation		\$10,951,222	\$10,951,222	\$10,951,222	\$10,951,222
11	Tax Depreciation over S/L Tax		\$1,628,399	\$1,628,399	\$1,628,399	\$1,628,399
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$18,874,833	\$18,874,833	\$18,874,833	\$18,874,833
13	NET TAXABLE INCOME		-\$2,691,890	\$9,335,974	\$10,124,322	\$10,915,762
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$9,335,974	\$10,124,322	\$10,915,762
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$486,710	\$527,808	\$569,068
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$0	\$8,849,264	\$9,596,514	\$10,346,694
19	Federal Income Tax at the Rate of	35.00%	\$0	\$3,097,242	\$3,358,780	\$3,621,343
20	Subtract Federal Income Tax Credits					
21	Net Federal Income Tax		\$0	\$3,097,242	\$3,358,780	\$3,621,343
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$9,335,974	\$10,124,322	\$10,915,762
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$1,548,621	\$1,679,390	\$1,810,672
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$7,787,353	\$8,444,932	\$9,105,090
27	Missouri Income Tax at the Rate of	6.250%	\$0	\$486,710	\$527,808	\$569,068
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$0	\$9,335,974	\$10,124,322	\$10,915,762
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$0	\$9,335,974	\$10,124,322	\$10,915,762
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$0	\$3,097,242	\$3,358,780	\$3,621,343
36	State Income Tax		\$0	\$486,710	\$527,808	\$569,068
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$3,583,952	\$3,886,588	\$4,190,411
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$592,278	\$592,278	\$592,278	\$592,278
41	Amortization of Deferred ITC		-\$158,484	-\$158,484	-\$158,484	-\$158,484
42	Amort of Excess Deferred Income Taxes		-\$214,261	-\$214,261	-\$214,261	-\$214,261
43	TOTAL DEFERRED INCOME TAXES		\$219,533	\$219,533	\$219,533	\$219,533
44	TOTAL INCOME TAX		\$219,533	\$3,803,485	\$4,106,121	\$4,409,944

St. Joseph Light Power - Electric
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Test Year Ending 12/31/2007
Updated 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	TOTAL CAPITALIZATION	\$5,126,530,000	100.00%		8.025%	8.280%	8.536%
8	PreTax Cost of Capital				8.025%	8.280%	8.536%

St. Joseph Light Power - Electric
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Rate Revenue Summary

A Line Number	B Description	C Adjustments						H 365-Days Adjustment
		D As Billed	E Billing Corrections	F Adjustment for Rate Switchers	G Annualization for Rate Change	H Weather Adjustment	I 365-Days Adjustment	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$52,582,924	-\$42,461	-\$31,461	\$2,622,533	-\$1,324,117	\$790,914	
4	Small General Service	\$8,925,224	-\$671	\$0	\$456,278	-\$122,905	\$101,027	
5	Large General Service	\$21,802,066	\$203,987	-\$240,736	\$1,082,189	-\$227,464	\$190,706	
6	Large Power	\$32,447,132	\$0	\$71,488	\$1,629,975	\$0	-\$11,156	
7	Lighting	\$2,770,752	\$611	\$0	\$152,160	\$0	\$0	
8	Adjust to G/L	-\$2,152	\$0	\$0	\$0	\$0	\$0	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$118,525,946	\$161,466	-\$200,709	\$5,943,135	-\$1,674,486	\$1,071,491	
10	OTHER RATE REVENUE							
11	Excess Facilities Charges	\$77,546	\$0	\$0	\$0	\$0	\$0	
12	TOTAL OTHER RATE REVENUE	\$77,546	\$0	\$0	\$0	\$0	\$0	
13	TOTAL MISSOURI RATE REVENUES	\$118,603,492	\$161,466	-\$200,709	\$5,943,135	-\$1,674,486	\$1,071,491	

St. Joseph Light Power - Electric
Case No. ER-2009-0090
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Rate Revenue Summary

A Line Number	B Description	I Annualization for Large Customer			J Annualization for Customer Growth	K Total Adjustments	L MO Adjusted Jurisdictional
		Annualization for Large Customer Loads	Annualization for Large Customer Loads	Annualization for Large Customer Loads			
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$300,344	\$54,898,676	\$2,315,752	\$54,898,676	
4	Small General Service	\$0	\$24,297	\$9,383,250	\$458,026	\$9,383,250	
5	Large General Service	\$0	-\$5,861	\$22,804,887	\$1,002,821	\$22,804,887	
6	Large Power	\$2,408,128	\$0	\$36,545,567	\$4,098,435	\$36,545,567	
7	Lighting	\$0	\$0	\$2,923,523	\$152,771	\$2,923,523	
8	Adjust to G/L	\$0	\$0	-\$2,152	\$0	-\$2,152	
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$2,408,128	\$318,780	\$126,553,751	\$8,027,805	\$126,553,751	
10	OTHER RATE REVENUE						
11	Excess Facilities Charges	\$0	\$0	\$77,546	\$0	\$77,546	
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$77,546	\$0	\$77,546	
13	TOTAL MISSOURI RATE REVENUES	\$2,408,128	\$318,780	\$126,631,297	\$8,027,805	\$126,631,297	

St. Joseph Light Power - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
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Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh		D Adjustments		E Adjustments		G Load Growth	H Total kWh Sales
		Sales	Other	Other	Weather	Normalize for	365- Day		
1	NATIVE LOAD								
2	Missouri Retail	2,103,229,920	0		-20,690,010	18,971,730		64,632,849	2,166,144,489
3	Wholesale	0	0		0	0		0	0
4	Company Use	4,384,951	0		0	0		0	4,384,951
5	TOTAL NATIVE LOAD	2,107,614,871	0		-20,690,010	18,971,730		64,632,849	2,170,529,440
6	LOSSES							6.07%	140,265,237
7	NET SYSTEM INPUT								2,310,794,677

St. Joseph Light Power - Electric
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Test Year Ending 12/31/2007
Updated Through September 30, 2008
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$133,257,672
2	Total Missouri Rate Revenue By Rate Schedule	\$126,631,297
3	Missouri Retail kWh Sales	2,166,144,489
4	Average Rate (Cents per kWh)	5.846
5	Annualized Customer Number	65,981
6	Profit (Return on Equity)	\$9,476,151
7	Interest Expense	\$6,295,212
8	Annualized Payroll	\$15,962,167
9	Utility Employees	3,265
10	Depreciation	\$10,590,318
11	Net Investment Plant	\$187,968,901