Exhibit No.:	
Issue:	*Accounting Schedules*
Witness:	*MoPSC Auditors*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Accounting Schedules*
Case No.:	*HR-2008-0300*
Date Prepared:	*August 1, 2008*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

TRIGEN-KANSAS CITY ENERGY CORPORATION

CASE NO. HR-2008-0300

Jefferson City, Missouri
August 2008

Trigen Kansas City
Case: HR-08-300
Year Ending December 31, 2006

Revenue Requirement

Line		7.66% Return	7.72% Return	7.78% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 17,571,902	$ 17,571,902	$ 17,571,902
2	Rate of Return	7.66%	7.72%	7.78%
3	Net Operating Income Requirement	$ 1,346,008	$ 1,356,551	$ 1,367,094
4	Net Income Available (Sch 8)	$ (236,565)	$ (236,565)	$ (236,565)
5	Additional NOIBT Needed	$ 1,582,573	$ 1,593,116	$ 1,603,659
6	Income Tax Requirement (Sch 10)			
7	Required Current Income Tax	$ 489,068	$ 495,489	$ 501,910
8	Test Year Current Income Tax	$ 0	$ 0	$ 0
9	Additional Current Tax Required	$ 489,068	$ 495,489	$ 501,910
10	Required Deferred ITC	$ 0	$ 0	$ 0
11	Test Year Deferred ITC	$ 0	$ 0	$ 0
12	Additional Deferred ITC Required	$ 0	$ 0	$ 0
13	Total Additional Tax Required	$ 489,068	$ 495,489	$ 501,910
14	Gross Revenue Requirement	$ 2,071,641	$ 2,088,605	$ 2,105,569

TRIGEN-KANSAS CITY ENERGY CORPORATION
CASE NO. HR-2008-0300

Weighted Cost of Capital for Trigen-Kansas City Energy Corporation

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			9.25%	**9.38%**	**9.50%**
Common Stock Equity	47.00%	-----	4.35%	4.41%	4.47%
Long-Term Debt	53.00%	6.25%	3.31%	3.31%	3.31%
	100.00%		7.66%	7.72%	7.78%

Trigen Kansas City
Case: HR-08-300
Year Ending December 31, 2006

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 59,437,322
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 37,566,914
3	Net Plant in Service	$ 21,870,408
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 11)	$ 0
5	Prepayments	8,547
6	Materials and Supplies	1,287,994
7	Fuel Inventories	261,207
	Subtract from Net Plant	
8	Federal Tax Offset 0.0000 %	$ 0
9	State Tax Offset 0.0000 %	0
10	City Tax Offset 0.0000 %	0
11	Interest Expense Offset 0.0000 %	0
12	Deferred Income Taxes	284,159
13	Contribution in Aid of Construction	0
14	CIAC Depreciation	0
15	Customer Deposits	0
16	Customer Advance for TMC Line	5,572,095
17	Total Rate Base	$ 17,571,902

Trigen Kansas City
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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Generation Plant						
1	710.000	Land - Generating Plant	$ 449,995	$ 0	100.0000	$ 0	P-4	$ 449,995
2	711.000	Structures & Improvements	5,041,250	0	100.0000	0	P-5	5,041,250
3	712.000	Boiler Plant Equipment	21,296,550	0	100.0000	0	P-6	21,296,550
4	314.000	Turbogenerator Units	2,736,667	0	100.0000	0	P-7	2,736,667
5	715.000	Accessory Electrical Equipment	881,301	0	100.0000	0	P-8	881,301
6	716.000	Misc. Power Plant Equipment	914,848	0	100.0000	0	P-9	914,848
7		Total	$ 31,320,611	$ 0		$ 0		$ 31,320,611
		Distribution Plant						
8	761.000	Distribution Structures	$ 73,289	$ 0	100.0000	$ 0	P-12	$ 73,289
9	762.000	Distribution Station Equipment	415,756	0	100.0000	0	P-13	415,756
10	766.000	Underground Conduit & Manholes	19,680,776	0	100.0000	0	P-14	19,680,776
11	769.000	Services	1,340,451	0	100.0000	0	P-15	1,340,451
12	770.000	Meters	407,991	0	100.0000	0	P-16	407,991
13		Total	$ 21,918,263	$ 0		$ 0		$ 21,918,263
		Truman Medical Center Dist. Plant						
14	766.100	Truman-Undgrd. Conduit-Legal	$ 0	$ 0	100.0000	$ 0	P-19	$ 0
15	766.200	Truman-Ungrd. Conduit & Manholes	6,046,300	0	100.0000	0	P-20	6,046,300
16	770.100	Truman-Meters-Distribution	0	0	100.0000	0	P-21	0
17		Total	$ 6,046,300	$ 0		$ 0		$ 6,046,300
		General Plant						
18	791.000	Office Furniture & Equipment	$ 110,487	$ 0	100.0000	$ 0	P-24	$ 110,487
19	392.000	Transportation Equipment	0	0	100.0000	0	P-25	0
20	794.000	Tools, Shop & Garage Equipment	10,992	0	100.0000	0	P-26	10,992
21	397.000	Communication Equipment	13,664	0	100.0000	0	P-27	13,664
22	798.000	Miscellaneous Equipment	17,005	0	100.0000	0	P-28	17,005
23		Total	$ 152,148	$ 0		$ 0		$ 152,148
24		Total Plant In Service	$ 59,437,322	$ 0		$ 0		$ 59,437,322

Trigen Kansas City
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Year Ending December 31, 2006

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Generation Plant			
1	710.000	Land - Generating Plant	$ 449,995	0.0000	$ 0
2	711.000	Structures & Improvements	5,041,250	0.0000	0
3	712.000	Boiler Plant Equipment	21,296,550	0.0000	0
4	314.000	Turbogenerator Units	2,736,667	0.0000	0
5	715.000	Accessory Electrical Equipment	881,301	0.0000	0
6	716.000	Misc. Power Plant Equipment	914,848	0.0000	0
7		Total	$ 31,320,611		$ 0
		Distribution Plant			
8	761.000	Distribution Structures	$ 73,289	0.0000	$ 0
9	762.000	Distribution Station Equipment	415,756	2.4000	9,978
10	766.000	Underground Conduit & Manholes	19,680,776	2.0200	397,552
11	769.000	Services	1,340,451	2.5000	33,511
12	770.000	Meters	407,991	4.7600	19,420
13		Total	$ 21,918,263		$ 460,461
		Truman Medical Center Dist. Plant			
14	766.100	Truman-Undgrd. Conduit-Legal	$ 0	0.0000	$ 0
15	766.200	Truman-Ungrd. Conduit & Manholes	6,046,300	0.0000	0
16	770.100	Truman-Meters-Distribution	0	0.0000	0
17		Total	$ 6,046,300		$ 0
		General Plant			
18	791.000	Office Furniture & Equipment	$ 110,487	4.1700	$ 4,607
19	392.000	Transportation Equipment	0	0.0000	0
20	794.000	Tools, Shop & Garage Equipment	10,992	3.6800	405
21	397.000	Communication Equipment	13,664	3.7000	506
22	798.000	Miscellaneous Equipment	17,005	3.7100	631
23		Total	$ 152,148		$ 6,149
24		Total Depreciation Expense	$ 59,437,322		$ 466,610

Trigen Kansas City
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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Generation Plant						
1	710.000	Land - Generating Plant	$ 0	$ 0	100.0000	$ 0	R-4	$ 0
2	711.000	Structures & Improvements	6,595,869	0	100.0000	0	R-5	6,595,869
3	712.000	Boiler Plant Equipment	24,065,252	0	100.0000	0	R-6	24,065,252
4	314.000	Turbogenerator Units	650,168	0	100.0000	0	R-7	650,168
5	715.000	Accessory Electrical Equipment	1,297,466	0	100.0000	0	R-8	1,297,466
6	716.000	Misc. Power Plant Equipment	586,276	0	100.0000	0	R-9	586,276
7		Total	$ 33,195,031	$ 0		$ 0		$ 33,195,031
		Distribution Plant						
8	761.000	Distribution Structures	$ 93,725	$ 0	100.0000	$ 0	R-12	$ 93,725
9	762.000	Distribution Station Equipment	331,789	0	100.0000	0	R-13	331,789
10	766.000	Underground Conduit & Manholes	3,485,240	0	100.0000	0	R-14	3,485,240
11	769.000	Services	685,247	0	100.0000	0	R-15	685,247
12	770.000	Meters	332,060	0	100.0000	0	R-16	332,060
13		Total	$ 4,928,061	$ 0		$ 0		$ 4,928,061
		Truman Medical Dist. Plant						
14	766.100	Truman-Undgrd. Conduit-Legal	$ 0	$ 0	100.0000	$ 0	R-19	$ 0
15	766.200	Truman-Undgrd. Conduit & Manholes	0	0	100.0000	0	R-20	0
16	770.100	Truman-Meters-Distribution	0	0	100.0000	0	R-21	0
17		Total	$ 0	$ 0		$ 0		$ 0
		General Plant						
18	791.000	Office Furniture and Equipment	$ (433,409)	$ 0	100.0000	$ 0	R-24	$ (433,409)
19	392.000	Transportation Equipment	(117,147)	0	100.0000	0	R-25	(117,147)
20	794.000	Tools, Shop & Garage Equipment	(4,001)	0	100.0000	0	R-26	(4,001)
21	397.000	Communication Equipment	683	0	100.0000	0	R-27	683
22	798.000	Miscellaneous Equipment	(2,304)	0	100.0000	0	R-28	(2,304)
23		Total	$ (556,178)	$ 0		$ 0		$ (556,178)
24		Total Depreciation Reserve	$ 37,566,914	$ 0		$ 0		$ 37,566,914

Trigen Kansas City
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Adjustments to Depreciation Reserve

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment

Trigen Kansas City
Case: HR-08-300
Year Ending December 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Operating Revenues						
1	442.000	Commercial and Industrial Sales	$ 10,632,695	$ 4,201,400	100.0000	$ 0	S-1	$ 14,834,095
2	448.000	Interdepartmental Sales	579,272	279,825	100.0000	0	S-2	859,097
3	450.000	Forfeited Discounts	4,821	0	100.0000	0	S-3	4,821
4	451.000	Miscellaneous Service Revenues	16,257	0	100.0000	0	S-4	16,257
5	454.000	Rent from Steam Property	39,975	0	100.0000	0	S-5	39,975
6	456.000	Other Revenues	309,863	11,537	100.0000	0	S-6	321,400
7		Total	$ 11,582,883	$ 4,492,762		$ 0		$ 16,075,645
		Operation & Maintenance Expense						
8	500.000	Operation, Superv & Engineering	$ 925,752	$ (102,858)	100.0000	$ 0	S-7	$ 822,894
9	501.100	Fuel Expense - Natural Gas	1,385,504	1,009,850	100.0000	0	S-8	2,395,354
10	501.200	Fuel Expense - Natural Gas Trans	158,310	(40,918)	100.0000	0	S-9	117,392
11	501.300	Fuel Expense - Coal	4,733,599	1,458,480	100.0000	0	S-10	6,192,079
12	501.700	Fuel Expense - Purch. Electric.	514,244	(139,835)	100.0000	0	S-11	374,409
13	501.800	Fuel Expense - Ash Hauling	140,647	62,467	100.0000	0	S-12	203,114
14	501.900	Fuel Expense - Envir. Fees	134,000	58,920	100.0000	0	S-13	192,920
15	502.100	Steam Exp. - Water	341,873	199,191	100.0000	0	S-14	541,064
16	502.200	Steam Exp. - Sewer	401,213	160,097	100.0000	0	S-15	561,310
17	502.300	Steam Exp. - Propane	6,831	1,346	100.0000	0	S-16	8,177
18	502.400	Steam Exp. - Gasoline	106	21	100.0000	0	S-17	127
19	502.500	Steam Exp. - Ammonia	8,828	2,340	100.0000	0	S-18	11,168
20	502.600	Steam Exp. - Salt	45,219	8,911	100.0000	0	S-19	54,130
21	502.700	Steam Exp. - Other Chemicals	65,215	12,851	100.0000	0	S-20	78,066
22	502.800	Steam Exp. - Other	60,720	11,965	100.0000	0	S-21	72,685
23	506.000	Misc. Steam Power Expense	271,026	98,234	100.0000	0	S-22	369,260
24	507.000	Rents - Operations	9,197	(9,197)	100.0000	0	S-23	0
25	510.000	Maintenance Superv. & Engineering	216,420	495,121	100.0000	0	S-24	711,541
26	511.000	Maintenance of Structures	56,079	(56,079)	100.0000	0	S-25	0
27	512.000	Maintenance of Boiler Plant	455,018	(184,029)	100.0000	0	S-26	270,989
28	514.000	Maintenance of Misc. Steam Plant	434,070	(122,365)	100.0000	0	S-27	311,705
29	587.000	Customer Installation Expense	110,000	(51,715)	100.0000	0	S-28	58,285
30	588.000	Misc. Distribution Expense	22,133	25,235	100.0000	0	S-29	47,368
31	590.000	Distr. Maint. Supervision	39,267	(39,267)	100.0000	0	S-30	0
32	592.000	Distr. Maint. of Station Equipment	23,078	(23,078)	100.0000	0	S-31	0
33	594.000	Distr. Maint. of Underground Lines	324,885	(251,706)	100.0000	0	S-32	73,179
34	597.000	Distr. Maint. of Meters	33,563	(21,478)	100.0000	0	S-33	12,085
35	598.000	Distr. Maint. of Miscl. Plant	30,243	100,096	100.0000	0	S-34	130,339
36		Total	$ 10,947,040	$ 2,662,600		$ 0		$ 13,609,640

Trigen Kansas City
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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Depreciation Expense						
37	403.000	Depreciation Expense	$ 1,225,912	$ 0	100.0000	$ (759,302)	S-48	$ 466,610
38		Amortization of CIAC	0	0	100.0000	0	S-49	0
39		Total	$ 1,225,912	$ 0		$ (759,302)		$ 466,610
		Other Operating Expenses						
40	910.000	Misc. Customer Service Info. Exp.	$ 17,190	$ (1,845)	100.0000	$ 0	S-35	$ 15,345
41	920.000	Admin. and General Salaries	282,800	258,046	100.0000	0	S-36	540,846
42	921.000	Office Supplies and Expense	112,027	19,731	100.0000	0	S-37	131,758
43	923.000	Outside Services Employed	128,651	(60,004)	100.0000	0	S-38	68,647
44	924.000	Property Insurance	129,178	(67,995)	100.0000	0	S-39	61,183
45	925.000	Injuries and Damages	131,367	(14,654)	100.0000	0	S-40	116,713
46	926.000	Employee Pensions and Benefits	0	69,928	100.0000	0	S-61	69,928
47	926.200	Group Insurance Benefits	25,552	204,054	100.0000	0	S-41	229,606
48	926.300	401k Expense	8,535	40,464	100.0000	0	S-42	48,999
49	926.600	Education, Seminars and Training	3,447	(1,166)	100.0000	0	S-43	2,281
50	926.700	Relocation and Moving Expense	21,000	(10,500)	100.0000	0	S-44	10,500
51	928.000	Regulatory Commission Expense	388,622	(199,230)	100.0000	0	S-45	189,392
52	930.200	Miscellaneous General Expense	198,114	(6,385)	100.0000	0	S-46	191,729
53	935.000	Maintenance of General Plant	1,049	38,844	100.0000	0	S-47	39,893
54	408.200	Franchise Tax Expense	(1,412)	1,412	100.0000	0	S-50	0
55	408.300	Personal Property Taxes	32,367	249,600	100.0000	0	S-51	281,967
56	408.400	Real Estate Taxes	52,081	8,877	100.0000	0	S-52	60,958
57	408.500	Payroll Taxes	21,699	115,948	100.0000	0	S-53	137,647
58		Total	$ 1,552,267	$ 645,125		$ 0		$ 2,197,392
59		Total Operating Expenses	$ 13,725,219	$ 3,307,725		$ (759,302)		$ 16,273,642
60		Net Income Before Taxes	$ (2,142,336)	$ 1,185,037		$ 759,302		$ (197,997)
		Current Income Taxes						
61	409.100	Current Income Taxes	$ (683,683)	$ 0	100.0000	$ 683,683	S-54	$ 0
62		Total	$ (683,683)	$ 0		$ 683,683		$ 0

Trigen Kansas City
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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Deferred Income Taxes						
63	410.100	Deferred Income Taxes	$ 38,568	$ 0	100.0000	$ 0	S-55	$ 38,568
64		Total	$ 38,568	$ 0		$ 0		$ 38,568
65		Total Income Taxes	$ (645,115)	$ 0		$ 683,683		$ 38,568
66		Net Operating Income	$ (1,497,221)	$ 1,185,037		$ 75,619		$ (236,565)

Trigen Kansas City
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Commercial and Industrial Sales	S-1	$ 4,201,400	
1.	To adjust test year revenues to reflect Staff's annualization of customer growth and usage. (Ross)		$ 1,211,615	
2.	To adjust test year revenues to reflect Staff's weather normalization adjustment. (Ross)		$ 179,100	
3.	To adjust test year revenues to reflect Staff's annualization of the increase in Cargill Load. (Williams)		$ 3,092,786	
4.	To adjust test year revenues to reflect Staff's annualization of the National Starch load. (Williams)		$ (282,101)	
	Interdepartmental Sales	S-2	$ 279,825	
1.	To adjust test year revenues to reflect Staff's annualization of the increased rent charged to Trigen Missouri, an affiliated company. (Williams)		$ 279,825	
	Other Revenues	S-6	$ 11,537	
1.	To adjust test year revenues to reflect Staff's annualization of electric sales to KCPL. (Williams)		$ 11,537	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Operation, Superv & Engineering	S-7	$ (102,858)	
1.	To adjust test year expense to reflect the elimination of labor expense associated with the cancelled Johnson Controls expense (Herrington)		$ (925,752)	
2.	To adjust test year expense to reflect Staff's annualized level of payroll expense. (Herrington)		$ 822,894	
	Fuel Expense - Natural Gas	S-8	$ 1,009,850	
1.	To adjust for annualized natural gas expense. (Featherstone)		$ 1,009,850	
	Fuel Expense - Natural Gas Trans	S-9	$ (40,918)	
1.	To adjust for annualized natural gas transport expense. (Featherstone)		$ (40,918)	
	Fuel Expense - Coal	S-10	$ 1,458,480	
1.	To adjust for annualized coal expense. (Featherstone)		$ 628,850	
2.	To adjust test year expense to reflect the annualization of fuel expense of coal for TMC sales. (Featherstone)		$ 829,630	

Trigen Kansas City
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Fuel Expense - Purch. Electric.	S-11	$ (139,835)	
1.	To adjust test year expense to reflect Staff's annualization of purchased power expense. (Williams)		$ (139,835)	
	Fuel Expense - Ash Hauling	S-12	$ 62,467	
1.	To adjust for annualized ash hauling expense. (Featherstone)		$ 34,825	
2.	To adjust test year expense to reflect the annualization of fuel expense of ash handling for TMC sales. (Featherstone)		$ 27,642	
	Fuel Expense - Envir. Fees	S-13	$ 58,920	
1.	To adjust test year expense to reflect increase in environmental fees assessed by Missouri Department of Natural Resources. (Majors)		$ 58,920	
	Steam Exp. - Water	S-14	$ 199,191	
1.	To adjust for annualized water expense. (Majors)		$ 199,191	
	Steam Exp. - Sewer	S-15	$ 160,097	
1.	To adjust for annualized sewer expense. (Majors)		$ 160,097	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Steam Exp. - Propane	S-16	$ 1,346	
1.	To adjust for annualized propane expense. (Majors)		$ 1,346	
	Steam Exp. - Gasoline	S-17	$ 21	
1.	To adjust for annualized gasoline expense. (Majors)		$ 21	
	Steam Exp. - Ammonia	S-18	$ 2,340	
1.	To adjust for annualized ammonia expense. (Majors)		$ 2,340	
	Steam Exp. - Salt	S-19	$ 8,911	
1.	To adjust for annualized salt expense. (Majors)		$ 8,911	
	Steam Exp. - Other Chemicals	S-20	$ 12,851	
1.	To adjust for annualized chemical expense. (Majors)		$ 12,851	
	Steam Exp. - Other	S-21	$ 11,965	
1.	To adjust for annualized other consumables expense. (Majors)		$ 11,965	

Trigen Kansas City
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Misc. Steam Power Expense	S-22	$ 98,234	
1.	To adjust for annualized miscellaneous steam power expense. (Majors)		$ 98,234	
	Rents - Operations	S-23	$ (9,197)	
1.	To remove out of period operations rent expense. (Majors)		$ (9,197)	
	Maintenance Superv. & Engineering	S-24	$ 495,121	
1.	Adjustment to remove test year Johnson Controls O&M expense. (Herrington)		$ (216,420)	
2.	To adjust test year expense to reflect Staff's annualized level of payroll expense. (Herrington)		$ 711,541	
	Maintenance of Structures	S-25	$ (56,079)	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls Contract. (Majors)		$ (56,079)	
	Maintenance of Boiler Plant	S-26	$ (184,029)	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls contract. (Majors)		$ (455,018)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect the annualization of non-wage O&M expense. (Majors)		$ 270,989	
	Maintenance of Misc. Steam Plant	S-27	$ (122,365)	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls contract. (Majors)		$ (434,070)	
2.	To adjust test year expense to reflect the annualization of non-wage O&M expense. (Majors)		$ 311,705	
	Customer Installation Expense	S-28	$ (51,715)	
1.	To adjust for annualized level of customer installation expense. (Majors)		$ (51,715)	
	Misc. Distribution Expense	S-29	$ 25,235	
1.	To adjust for annualized level of miscellaneous distribution expense. (Majors)		$ 25,235	
	Distr. Maint. Supervision	S-30	$ (39,267)	
1.	To adjust test year expense to reflect the elimination of payroll O&M expense associated with the cancelled Johnson Controls contract. (Herrington)		$ (39,267)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distr. Maint. of Station Equipment	S-31	$ (23,078)	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls contract. (Majors)		$ (23,078)	
	Distr. Maint. of Underground Lines	S-32	$ (251,706)	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls contract. (Majors)		$ (324,885)	
2.	To adjust test year expense to reflect the annualization of non-wage O&M expense. (Majors)		$ 73,179	
	Distr. Maint. of Meters	S-33	$ (21,478)	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls contract. (Majors)		$ (33,563)	
2.	To adjust test year expense to reflect the annualization of non-wage O&M expense. (Majors)		$ 12,085	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distr. Maint. of Miscl. Plant	S-34	$ 100,096	
1.	To adjust test year expense to reflect the elimination of non-wage O&M expense associated with the cancelled Johnson Controls contract. (Majors)		$ (30,243)	
2.	To adjust test year expense to reflect the annualization of non-wage O&M expense. (Majors)		$ 130,339	
	Misc. Customer Service Info. Exp.	S-35	$ (1,845)	
1.	To adjust for annualized customer service information expense. (Majors)		$ (1,845)	
	Admin. and General Salaries	S-36	$ 258,046	
1.	To adjust test year expense to reflect Staff's annualized level of payroll expense. (Herrington)		$ 282,081	
2.	To adjust test year expense to reflect the removal of General & Administrative bonuses. (Herrington)		$ (36,351)	
3.	To adjust the test year expense to reflect the Staff's annualized level of corporate costs for wages, salaries, and benefits. (Herrington)		$ 12,316	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Office Supplies and Expense	S-37	$ 19,731	
1.	To adjust the test year expense to reflect the Staff's annualized level of corporate costs for other office expenses. (Herrington)		$ 13,048	
2.	To adjust for annualized office supplies expense for office equipment leases. (Majors)		$ 6,683	
	Outside Services Employed	S-38	$ (60,004)	
1.	Adjustment to remove test year Outside Services expense. (Majors)		$ (128,651)	
2.	To adjust for annualized Outside Services expense. (Majors)		$ 41,113	
3.	To adjust the test year expense to reflect the Staff's annualized level of corporate costs for outside services. (Herrington)		$ 27,534	
	Property Insurance	S-39	$ (67,995)	
1.	To adjust test year expense to reflect Staff's annualized level of property insurance. (Herrington)		$ (67,995)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Injuries and Damages	S-40	$ (14,654)	
1.	To adjust the test year expense to reflect Staff's annualized level of Workers Compensation expense. (Herrington)		$ 12,660	
2.	To adjust test year expense to reflect Staff's annualized level of liability insurance. (Herrington)		$ (27,314)	
	Group Insurance Benefits	S-41	$ 204,054	
1.	To adjust the test year expense to reflect Staff's annualization of Group Insurance benefits. (Herrington)		$ 204,054	
	401k Expense	S-42	$ 40,464	
1.	To adjust the test year expense to reflect Staff's annualized level of 401k Employer contributions. (Herrington)		$ 40,464	
	Education, Seminars and Training	S-43	$ (1,166)	
1.	To adjust for annualized level of training expense. (Majors)		$ (1,166)	
	Relocation and Moving Expense	S-44	$ (10,500)	
1.	To adjust for annualized level of relocation expense. (Majors)		$ (10,500)	

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Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Regulatory Commission Expense	S-45	$	(199,230)	
1.	Adjustment to remove test year Regulatory Commission Expense. (Majors)		$	(388,622)	
2.	To adjust for annualized level of Regulatory Commission Expenses incurred for consultants and legal staff. (Majors)		$	37,616	
3.	To adjust for normal level of rate case expense incurred for consulting and legal staff. (Majors)		$	95,104	
4.	To adjust for current annual Missouri Public Service Commission assessment expense. (Majors)		$	56,672	
	Miscellaneous General Expense	S-46	$	(6,385)	
1.	To adjust the test year expense to reflect the Staff's annualized level of corporate costs for other miscellaneous expenses. (Herrington)		$	(6,385)	
	Maintenance of General Plant	S-47	$	38,844	
1.	To adjust for annualized level of general plant maintenance expense. (Majors)		$	38,844	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Franchise Tax Expense	S-50	$ 1,412	
	1. To remove out of period franchise tax expense. (Majors)		$ 1,412	
	Personal Property Taxes	S-51	$ 249,600	
	1. Adjustment to increase the test year expense to reflect Staff's annualization of property taxes for business personal property. (Majors)		$ 249,600	
	Real Estate Taxes	S-52	$ 8,877	
	1. Adjustment to increase the test year expense to reflect Staff's annualization of property taxes for real property. (Majors)		$ 8,877	
	Payroll Taxes	S-53	$ 115,948	
	1. To adjust the test year expense to reflect Staff's annualized level of payroll taxes. (Herrington)		$ 115,948	
	Employee Pensions and Benefits	S-61	$ 69,928	
	1. To adjust test year expense to reflect Staff's annualization of the Defined Benefit Contribution Plan. (Herrington)		$ 69,928	

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Income Tax

Line	(A)	Test Year (B)	7.66% Return (C)	7.72% Return (D)	7.78% Return (E)
1	Net Income Before Taxes (Sch 8)	$ (197,997)	$ 1,873,644	$ 1,890,608	$ 1,907,572
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 466,610	$ 466,610	$ 466,610	$ 466,610
3	Total	$ 466,610	$ 466,610	$ 466,610	$ 466,610
	Subtr from Net Income Before Taxes				
4	Interest Expense 3.3100 %	$ 581,630	$ 581,630	$ 581,630	$ 581,630
5	Book Depreciation	466,610	466,610	466,610	466,610
6	Total	$ 1,048,240	$ 1,048,240	$ 1,048,240	$ 1,048,240
7	Net Taxable Income	$ (779,627)	$ 1,292,014	$ 1,308,978	$ 1,325,942
	Provision for Federal Income Tax				
8	Net Taxable Income	$ (779,627)	$ 1,292,014	$ 1,308,978	$ 1,325,942
9	Deduct Missouri Income Tax 100.0 %	$ 0	$ 67,318	$ 68,202	$ 69,085
10	Deduct City Income Tax	0	8,111	8,217	8,324
11	Federal Taxable Income	(779,627)	1,216,585	1,232,559	1,248,533
12	Total Federal Tax	$ 0	$ 413,639	$ 419,070	$ 424,501
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ (779,627)	$ 1,292,014	$ 1,308,978	$ 1,325,942
14	Deduct Federal Income Tax 50.0 %	$ 0	$ 206,820	$ 209,535	$ 212,251
15	Deduct City Income Tax	0	8,111	8,217	8,324
16	Missouri Taxable Income	(779,627)	1,077,084	1,091,226	1,105,368
17	Total Missouri Tax	$ 0	$ 67,318	$ 68,202	$ 69,085

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Income Tax

Line		Test Year	7.66% Return	7.72% Return	7.78% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for City Income Tax				
18	Net Taxable Income	$ (779,627)	$ 1,292,014	$ 1,308,978	$ 1,325,942
19	Deduct Federal Income Tax	$ 0	$ 413,639	$ 419,070	$ 424,501
20	Deduct Missouri Income Tax	0	67,318	68,202	69,085
21	City Taxable Income	(779,627)	811,057	821,706	832,356
22	Total City Tax	$ 0	$ 8,111	$ 8,217	$ 8,324
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 0	$ 413,639	$ 419,070	$ 424,501
24	Missouri Income Tax	0	67,318	68,202	69,085
25	City Income Tax	0	8,111	8,217	8,324
26	Total	$ 0	$ 489,068	$ 495,489	$ 501,910
	Deferred Income Taxes				
27	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
28	Deferred Repair Allowance	0	0	0	0
29	Deferred Tax Depreciation	38,568	38,568	38,568	38,568
30	Amort of Deferred Tax Depreciation	0	0	0	0
31	Amort of Repair Allowance	0	0	0	0
32	Amort of Deferred ITC	0	0	0	0
33	Deferred Unbilled	0	0	0	0
34	Total	$ 38,568	$ 38,568	$ 38,568	$ 38,568
35	Total Income Tax	$ 38,568	$ 527,636	$ 534,057	$ 540,478

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Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 13,609,640	0.0000	0.0000	0.0000	0.000000	$ 0
2	Total Operation and Maintenance Expense	$ 13,609,640					$ 0
3	Total Taxes	$ 0					$ 0
4	Total Cash Working Capital Req						$ 0