

**Exhibit No.:** \_\_\_\_\_  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** HR-2009-0092  
**Date Prepared:** February 13, 2009



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**ST. JOSEPH LIGHT & POWER - STEAM**

**Great Plains Energy, Incorporated**

**Greater Missouri Operations (GMO)**

**CASE NO. HR-2009-0092**

**Jefferson City, Missouri**

**February 2009**

**St. Joseph Light Power - Steam**  
**Case No. HR-2009-0092**  
**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	\$13,914,380	\$13,914,380	\$13,914,380
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$1,116,629	\$1,152,111	\$1,187,731
4	Net Income Available	\$245,326	\$245,326	\$245,326
5	Additional Net Income Required	\$871,303	\$906,785	\$942,405
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$871,303	\$906,785	\$942,405
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$100,000	\$100,000	\$100,000
12	<b>Gross Revenue Requirement</b>	<b>\$971,303</b>	<b>\$1,006,785</b>	<b>\$1,042,405</b>

**St. Joseph Light Power - Steam**  
**Case No. HR-2009-0092**  
**Test Year Ending 12/31/2007**  
**Updated Through September 30, 2008**  
**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		\$24,152,470
2	Less Accumulated Depreciation Reserve		\$11,309,940
3	Net Plant In Service		<u>\$12,842,530</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$228,449
6	Materials & Supplies		\$604,036
7	Prepayments		\$89,132
8	Fuel Inventory - Coal		\$955,582
9	Fuel Inventory - Oil and Propane		\$124,432
10	Prepaid Pension Asset		<u>\$474,520</u>
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,476,151</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-0.0585%	\$0
14	State Tax Offset	-0.0585%	\$0
15	City Tax Offset	-0.0585%	\$0
16	Interest Expense Offset	14.4726%	\$66,555
17	Deferred Income Taxes - Depreciation		\$1,333,960
18	ERISA Minimum Tracker		\$3,786
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,404,301</u>
20	Total Rate Base		<u><u>\$13,914,380</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
3		PRODUCTION PLANT							
4		STEAM PRODUCTION							
5		LAKE ROAD STEAM PRODUCTION PLANT							
6	310.000	Land & Land Rights - LR	\$38,919	P-6	\$0	\$38,919	15.2700%	\$0	\$5,943
7	311.000	Structures & Improvements - LR	\$14,387,671	P-7	\$0	\$14,387,671	15.2700%	\$0	\$2,196,997
8	311.500	Structures & Improv. - Leaseholds - LR	\$0	P-8	\$0	\$0	15.2700%	\$0	\$0
9	312.000	Steam PR - Boiler Plt. Equip. - Elec.	\$48,901,952	P-9	\$0	\$48,901,952	24.0920%	\$0	\$11,781,458
10	312.200	Boiler Plant AQC Equipment - LR	\$11,456,438	P-10	\$0	\$11,456,438	24.0920%	\$0	\$2,760,085
11	312.000	Boiler Plant Pollution Controls - LR	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	314.000	Turbogenerator Units - LR	\$15,318,217	P-12	\$0	\$15,318,217	0.0360%	\$0	\$5,515
13	315.000	Accessory Electrical Equipment - LR	\$4,157,823	P-13	\$0	\$4,157,823	15.2700%	\$0	\$634,900
14	316.000	Misc. Power Plant Equipment - LR	\$215,028	P-14	\$0	\$215,028	15.2700%	\$0	\$32,835
15		Production, act 312, salvage & removal, retirements not classified	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$94,476,048		\$0	\$94,476,048		\$0	\$17,417,733
17		STEAM PRODUCTION PLANT							
18	310.090	Land & Land Rights	\$11,450	P-18	\$0	\$11,450	100.0000%	\$0	\$11,450
19	311.090	Structures & Improvements	\$32,160	P-19	\$0	\$32,160	100.0000%	\$0	\$32,160
20	311.500	Structures & Improv. - Leaseholds	\$0	P-20	\$0	\$0	100.0000%	\$0	\$0
21	312.090	Boiler Plant Equipment	\$778,578	P-21	\$0	\$778,578	100.0000%	\$0	\$778,578
22	315.090	Accessory Electrical Equipment	\$80,600	P-22	\$0	\$80,600	100.0000%	\$0	\$80,600
23		TOTAL STEAM PRODUCTION PLANT	\$902,788		\$0	\$902,788		\$0	\$902,788
24		TOTAL STEAM PRODUCTION	\$95,378,836		\$0	\$95,378,836		\$0	\$18,320,521
25		NUCLEAR PRODUCTION							
26		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
27		HYDRAULIC PRODUCTION							
28		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
29		OTHER PRODUCTION							
30		OTHER PRODUCTION PLANT							
31	340.000	Land and Land Rights - Other	\$0	P-31	\$0	\$0	0.0000%	\$0	\$0
32	341.000	Structures - Other	\$1,477,027	P-32	\$0	\$1,477,027	0.0000%	\$0	\$0
33	342.000	Fuel Holders - Other	\$626,818	P-33	\$0	\$626,818	0.0000%	\$0	\$0
34	343.000	Other Production - Prime Movers	\$10,957,617	P-34	\$0	\$10,957,617	0.0000%	\$0	\$0
35	344.000	Generators - Other	\$3,107,233	P-35	\$0	\$3,107,233	0.0000%	\$0	\$0
36	345.000	Accessory Electric Equipment - Other	\$1,149,783	P-36	\$0	\$1,149,783	0.0000%	\$0	\$0
37	346.000	Misc. Power Plant Equipment - Other	\$685	P-37	\$0	\$685	0.0000%	\$0	\$0
38		TOTAL OTHER PRODUCTION PLANT	\$17,319,163		\$0	\$17,319,163		\$0	\$0
39		TOTAL OTHER PRODUCTION	\$17,319,163		\$0	\$17,319,163		\$0	\$0
40		TOTAL PRODUCTION PLANT	\$112,697,999		\$0	\$112,697,999		\$0	\$18,320,521
41		TRANSMISSION PLANT							
42		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
43		DISTRIBUTION PLANT							
44	375.090	Industrial Steam - Struct. & Improv.	\$151,660	P-44	\$0	\$151,660	100.0000%	\$0	\$151,660
45	376.090	Industrial Steam Mains	\$1,660,914	P-45	\$0	\$1,660,914	100.0000%	\$0	\$1,660,914
46	379.090	Industrial Steam - City Gate Mea/Reg	\$553,075	P-46	\$0	\$553,075	100.0000%	\$0	\$553,075
47	380.090	Industrial Steam Services	\$100,842	P-47	\$0	\$100,842	100.0000%	\$0	\$100,842
48	381.090	Industrial Steam Meters	\$412,137	P-48	\$0	\$412,137	100.0000%	\$0	\$412,137

St. Joseph Light Power - Steam  
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Updated Through September 30, 2008  
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
49		TOTAL DISTRIBUTION PLANT	\$2,878,628		\$0	\$2,878,628		\$0	\$2,878,628
50		GENERAL PLANT							
51	389.000	Land and Land Rights - GP	\$728,769	P-51	\$0	\$728,769	0.0000%	\$0	\$0
52	390.000	Structures & Improvements - GP	\$6,720,211	P-52	\$0	\$6,720,211	0.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment - GP	\$318,655	P-53	\$0	\$318,655	0.0000%	\$0	\$0
54	391.020	Office Furniture & Computers - GP	\$1,054,622	P-54	\$0	\$1,054,622	0.0000%	\$0	\$0
55	391.030	Computer Hardware - GP	\$0	P-55	\$0	\$0	0.0000%	\$0	\$0
56	391.040	Computer Software - GP	\$0	P-56	\$0	\$0	0.0000%	\$0	\$0
57	391.060	Office Machines 1987 - GP	\$58,027	P-57	\$0	\$58,027	0.0000%	\$0	\$0
58	392.111	Transportation Subunit	\$0	P-58	\$0	\$0	0.0000%	\$0	\$0
59	392.000	Transportation Equipment - Cars	\$0	P-59	\$0	\$0	0.0000%	\$0	\$0
60	392.010	Transportation Equipment - Light Truck	\$0	P-60	\$0	\$0	0.0000%	\$0	\$0
61	392.050	Transportation Equipment - Medium Truck	\$220,194	P-61	\$0	\$220,194	0.0000%	\$0	\$0
62	392.020	Transportation Equipment - Heavy Truck	\$1,021,127	P-62	\$0	\$1,021,127	0.0000%	\$0	\$0
63	392.040	Transportation Equipment - Med truck	\$304,910	P-63	\$0	\$304,910	0.0000%	\$0	\$0
64	393.000	Stores Equipment - GP	\$257,631	P-64	\$0	\$257,631	0.0000%	\$0	\$0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$1,511,125	P-65	\$0	\$1,511,125	0.0000%	\$0	\$0
66	395.000	Laboratory Equipment - L&P Common	\$336,544	P-66	\$0	\$336,544	0.0000%	\$0	\$0
67	396.000	Power Operated Equipment - Short Life	\$176,879	P-67	\$0	\$176,879	0.0000%	\$0	\$0
68	396.002	Power Operated Equipment - Long Life	\$0	P-68	\$0	\$0	0.0000%	\$0	\$0
69	397.000	Communication Equipment - GP	\$1,650,498	P-69	\$0	\$1,650,498	0.0000%	\$0	\$0
70	398.000	Miscellaneous Equipment - GP	\$506,013	P-70	\$0	\$506,013	0.0000%	\$0	\$0
71		TOTAL GENERAL PLANT	\$14,865,205		\$0	\$14,865,205		\$0	\$0
72		GENERAL PLANT - LAKE ROAD							
73	390.000	Structures and Improvements - LR	\$0	P-73	\$0	\$0	15.2700%	\$0	\$0
74	391.000	Office Furniture & Equipment - LR	\$451,934	P-74	\$0	\$451,934	15.2700%	\$0	\$69,010
75	391.020	Office Furniture & Equip. Computers - LR	\$498,325	P-75	\$0	\$498,325	15.2700%	\$0	\$76,094
76	391.030	Computer Hardware - LR	\$0	P-76	\$0	\$0	15.2700%	\$0	\$0
77	391.040	Computer Software - LR	\$222,749	P-77	\$0	\$222,749	15.2700%	\$0	\$34,014
78	391.060	Office Machines - 1987 - LR	\$5,975	P-78	\$0	\$5,975	15.2700%	\$0	\$912
79	392.000	General Trans. - Cars - LR	\$25,099	P-79	\$0	\$25,099	15.2700%	\$0	\$3,833
80	392.010	Trans. Equip. - Light Truck - LR	\$119,332	P-80	\$0	\$119,332	15.2700%	\$0	\$18,222
81	392.050	Trans. Equip. - Medium Truck - LR	\$19,286	P-81	\$0	\$19,286	15.2700%	\$0	\$2,945
82	392.020	Trans. Equip. - Heavy Truck - LR	\$140,243	P-82	\$0	\$140,243	15.2700%	\$0	\$21,415
83	392.040	Trans. Equip. - Trailers - LR	\$0	P-83	\$0	\$0	15.2700%	\$0	\$0
84	393.000	Stores Equipment - LR	\$841	P-84	\$0	\$841	15.2700%	\$0	\$128
85	394.000	Tools, Shop, & Garage Equip. - LR	\$478,884	P-85	\$0	\$478,884	15.2700%	\$0	\$73,126
86	395.000	Laboratory Equipment - LR	\$364,456	P-86	\$0	\$364,456	15.2700%	\$0	\$55,652
87	396.000	Power Operated Equipment - LR	\$1,058,375	P-87	\$0	\$1,058,375	15.2700%	\$0	\$161,614
88	397.000	Communication Equipment - LR	\$182	P-88	\$0	\$182	15.2700%	\$0	\$28
89	398.000	Miscellaneous Equipment - LR	\$12,921	P-89	\$0	\$12,921	15.2700%	\$0	\$1,973
90		TOTAL GENERAL PLANT - LAKE ROAD	\$3,398,602		\$0	\$3,398,602		\$0	\$518,966
91		ECORP - GPE - AQUILA							
92	389.000	Gen - Land - Elec	\$9,039	P-92	\$0	\$9,039	15.2700%	\$0	\$1,380
93	390.000	Gen - Structures & Improvements - Elect	\$2,626,964	P-93	\$0	\$2,626,964	15.2700%	\$0	\$401,137
94	391.000	Gen - Office Furniture & Eq. - Elect	\$2,902,628	P-94	\$0	\$2,902,628	15.2700%	\$0	\$443,231
95	391.020	Gen - Office Furniture - Computer	\$4,031,163	P-95	\$0	\$4,031,163	15.2700%	\$0	\$615,559
96	391.040	Gen - Office Furniture - Software	\$5,627,386	P-96	\$0	\$5,627,386	15.2700%	\$0	\$859,302
97	391.050	Computer Systems Development	\$0	P-97	\$0	\$0	15.2700%	\$0	\$0
98	394.000	Gen - Tools - Elect	\$13,990	P-98	\$0	\$13,990	15.2700%	\$0	\$2,136
99	397.000	Gen - Communications Equip - Elect	\$592,249	P-99	\$0	\$592,249	15.2700%	\$0	\$90,436
100	398.000	Gen - Misc Equip - Elec	\$138,666	P-100	\$0	\$138,666	15.2700%	\$0	\$21,174
101		TOTAL ECORP - GPE - AQUILA	\$15,942,085		\$0	\$15,942,085		\$0	\$2,434,355
102		UCU COMMON GENERAL PLANT							
103	389.000	Land & Land Rights - UCU	\$0	P-103	\$0	\$0	15.2700%	\$0	\$0
104	390.000	Structures & Improvements - Electric	\$0	P-104	\$0	\$0	15.2700%	\$0	\$0
105	390.050	Structures & Improvements - Leased	\$0	P-105	\$0	\$0	15.2700%	\$0	\$0
106	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	P-106	\$0	\$0	15.2700%	\$0	\$0
107	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	P-107	\$0	\$0	15.2700%	\$0	\$0
108	391.040	Gen - Office - Furn - Software	\$0	P-108	\$0	\$0	15.2700%	\$0	\$0
109	391.050	Gen - Office Furn - Systems Development	\$0	P-109	\$0	\$0	15.2700%	\$0	\$0

St. Joseph Light Power - Steam  
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Updated Through September 30, 2008  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
110	392.000	Gen - Trans. Equip. - Auto Electric	\$0	P-110	\$0	\$0	15.2700%	\$0	\$0
111	392.050	Gen Trans Equip Med Trucks Electric	\$0	P-111	\$0	\$0	15.2700%	\$0	\$0
112	394.000	Gen Tools Electric	\$0	P-112	\$0	\$0	15.2700%	\$0	\$0
113	395.000	Gen Laboratory Equip - Electric	\$0	P-113	\$0	\$0	15.2700%	\$0	\$0
114	397.000	Gen - Communication Equip Electric	\$0	P-114	\$0	\$0	15.2700%	\$0	\$0
115	398.000	Gen Misc Equip Elect.	\$0	P-115	\$0	\$0	15.2700%	\$0	\$0
116		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
117		<b>GENERAL PLANT - IATAN</b>							
118	391.000	Office Furniture & Equipment - Iatan	\$1,742	P-118	\$0	\$1,742	0.0000%	\$0	\$0
119	391.040	Computer Software - Iatan	\$157,762	P-119	\$0	\$157,762	0.0000%	\$0	\$0
120	397.000	Communication Equipment - Iatan	\$104,804	P-120	\$0	\$104,804	0.0000%	\$0	\$0
121		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$264,308</b>		<b>\$0</b>	<b>\$264,308</b>		<b>\$0</b>	<b>\$0</b>
122		<b>TOTAL PLANT IN SERVICE</b>	<b>\$150,046,827</b>		<b>\$0</b>	<b>\$150,046,827</b>		<b>\$0</b>	<b>\$24,152,470</b>

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

St. Joseph Light Power - Steam  
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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		TOTAL PLANT INTANGIBLE	\$0		\$0
3		PRODUCTION PLANT			
4		STEAM PRODUCTION			
5		LAKE ROAD STEAM PRODUCTION PLANT			
6	310.000	Land & Land Rights - LR	\$5,943	0.0000%	\$0
7	311.000	Structures & Improvements - LR	\$2,196,997	1.7200%	\$37,788
8	311.500	Structures & Improv. - Leaseholds - LR	\$0	0.0000%	\$0
9	312.000	Steam PR - Boiler Plt. Equip. - Elec.	\$11,781,458	2.0400%	\$240,342
10	312.200	Boiler Plant AQC Equipment - LR	\$2,760,085	2.0400%	\$56,306
11	312.000	Boiler Plant Pollution Controls - LR	\$0	2.0400%	\$0
12	314.000	Turbogenerator Units - LR	\$5,515	2.3100%	\$127
13	315.000	Accessory Electrical Equipment - LR	\$634,900	2.2400%	\$14,222
14	316.000	Misc. Power Plant Equipment - LR	\$32,835	2.1000%	\$690
15		Production, act 312, salvage & removal, retirements not classified	\$0	0.0000%	\$0
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$17,417,733		\$349,475
17		STEAM PRODUCTION PLANT			
18	310.090	Land & Land Rights	\$11,450	0.0000%	\$0
19	311.090	Structures & Improvements	\$32,160	2.1300%	\$685
20	311.500	Structures & Improv. - Leaseholds	\$0	0.0000%	\$0
21	312.090	Boiler Plant Equipment	\$778,578	2.1800%	\$16,973
22	315.090	Accessory Electrical Equipment	\$80,600	2.2400%	\$1,805
23		TOTAL STEAM PRODUCTION PLANT	\$902,788		\$19,463
24		TOTAL STEAM PRODUCTION	\$18,320,521		\$368,938
25		NUCLEAR PRODUCTION			
26		TOTAL NUCLEAR PRODUCTION	\$0		\$0
27		HYDRAULIC PRODUCTION			
28		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
29		OTHER PRODUCTION			
30		OTHER PRODUCTION PLANT			
31	340.000	Land and Land Rights - Other	\$0	0.0000%	\$0
32	341.000	Structures - Other	\$0	1.6800%	\$0



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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
33	342.000	Fuel Holders - Other	\$0	2.8900%	\$0
34	343.000	Other Production - Prime Movers	\$0	2.8900%	\$0
35	344.000	Generators - Other	\$0	3.2000%	\$0
36	345.000	Accessory Electric Equipment - Other	\$0	2.2400%	\$0
37	346.000	Misc. Power Plant Equipment - Other	\$0	2.0000%	\$0
38		TOTAL OTHER PRODUCTION PLANT	\$0		\$0
39		TOTAL OTHER PRODUCTION	\$0		\$0
40		TOTAL PRODUCTION PLANT	\$18,320,521		\$368,938
41		TRANSMISSION PLANT			
42		TOTAL TRANSMISSION PLANT	\$0		\$0
43		DISTRIBUTION PLANT			
44	375.090	Industrial Steam - Struct. & Improv.	\$151,660	1.7200%	\$2,609
45	376.090	Industrial Steam Mains	\$1,660,914	2.2900%	\$38,035
46	379.090	Industrial Steam - City Gate Mea/Reg	\$553,075	2.2700%	\$12,555
47	380.090	Industrial Steam Services	\$100,842	2.2200%	\$2,239
48	381.090	Industrial Steam Meters	\$412,137	3.4700%	\$14,301
49		TOTAL DISTRIBUTION PLANT	\$2,878,628		\$69,739
50		GENERAL PLANT			
51	389.000	Land and Land Rights - GP	\$0	0.0000%	\$0
52	390.000	Structures & Improvements - GP	\$0	1.7500%	\$0
53	391.000	Office Furniture & Equipment - GP	\$0	3.3000%	\$0
54	391.020	Office Furniture & Computers - GP	\$0	9.7000%	\$0
55	391.030	Computer Hardware - GP	\$0	10.0000%	\$0
56	391.040	Computer Software - GP	\$0	10.0000%	\$0
57	391.060	Office Machines 1987 - GP	\$0	3.3000%	\$0
58	392.111	Transportation Subunit	\$0	8.3000%	\$0
59	392.000	Transportation Equipment - Cars	\$0	8.3000%	\$0
60	392.010	Transportation Equipment - Light Truck	\$0	8.3000%	\$0
61	392.050	Transportation Equipment - Medium Truck	\$0	8.3000%	\$0
62	392.020	Transportation Equipment - Heavy Truck	\$0	8.3000%	\$0
63	392.040	Transportation Equipment - Med truck	\$0	8.3000%	\$0
64	393.000	Stores Equipment - GP	\$0	3.3300%	\$0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$0	3.6000%	\$0
66	395.000	Laboratory Equipment - L&P Common	\$0	3.3300%	\$0
67	396.000	Power Operated Equipment - Short Life	\$0	4.6500%	\$0
68	396.002	Power Operated Equipment - Long Life	\$0	4.6500%	\$0
69	397.000	Communication Equipment - GP	\$0	3.3700%	\$0
70	398.000	Miscellaneous Equipment - GP	\$0	4.2400%	\$0
71		TOTAL GENERAL PLANT	\$0		\$0
72		GENERAL PLANT - LAKE ROAD			

St. Joseph Light Power - Steam  
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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
73	390.000	Structures and Improvements - LR	\$0	1.7500%	\$0
74	391.000	Office Furniture & Equipment - LR	\$69,010	3.3000%	\$2,277
75	391.020	Office Furniture & Equip. Computers - LR	\$76,094	3.3000%	\$2,511
76	391.030	Computer Hardware - LR	\$0	9.7000%	\$0
77	391.040	Computer Software - LR	\$34,014	10.0000%	\$3,401
78	391.060	Office Machines - 1987 - LR	\$912	0.0000%	\$0
79	392.000	General Trans. - Cars - LR	\$3,833	8.3000%	\$318
80	392.010	Trans. Equip. - Light Truck - LR	\$18,222	8.3000%	\$1,512
81	392.050	Trans. Equip. - Medium Truck - LR	\$2,945	8.3000%	\$244
82	392.020	Trans. Equip. - Heavy Truck - LR	\$21,415	8.3000%	\$1,777
83	392.040	Trans. Equip. - Trailers - LR	\$0	8.3000%	\$0
84	393.000	Stores Equipment - LR	\$128	3.3300%	\$4
85	394.000	Tools, Shop, & Garage Equip. - LR	\$73,126	3.6000%	\$2,633
86	395.000	Laboratory Equipment - LR	\$55,652	3.3300%	\$1,853
87	396.000	Power Operated Equipment - LR	\$161,614	4.6500%	\$7,515
88	397.000	Communication Equipment - LR	\$28	3.3700%	\$1
89	398.000	Miscellaneous Equipment - LR	\$1,973	4.2400%	\$84
90		<b>TOTAL GENERAL PLANT - LAKE ROAC</b>	<b>\$518,966</b>		<b>\$24,130</b>
91		<b>ECORP - GPE - AQUILA</b>			
92	389.000	Gen - Land - Elec	\$1,380	0.0000%	\$0
93	390.000	Gen - Structures & Improvements - Elect	\$401,137	1.6700%	\$6,699
94	391.000	Gen - Office Furniture & Eq. - Elect	\$443,231	3.3300%	\$14,760
95	391.020	Gen - Office Furniture - Computer	\$615,559	10.0000%	\$61,556
96	391.040	Gen - Office Furniture - Software	\$859,302	10.0000%	\$85,930
97	391.050	Computer Systems Development	\$0	0.0000%	\$0
98	394.000	Gen - Tools - Elect	\$2,136	0.0000%	\$0
99	397.000	Gen - Communications Equip - Elect	\$90,436	3.3300%	\$3,012
100	398.000	Gen - Misc Equip - Elec	\$21,174	0.0000%	\$0
101		<b>TOTAL ECORP - GPE - AQUILA</b>	<b>\$2,434,355</b>		<b>\$171,957</b>
102		<b>UCU COMMON GENERAL PLANT</b>			
103	389.000	Land & Land Rights - UCU	\$0	0.0000%	\$0
104	390.000	Structures & Improvements - Electric	\$0	0.0000%	\$0
105	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
106	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	0.0000%	\$0
107	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	0.0000%	\$0
108	391.040	Gen - Office - Furn - Software	\$0	0.0000%	\$0
109	391.050	Gen - Office Furn - Systems Development	\$0	0.0000%	\$0
110	392.000	Gen - Trans. Equip. - Auto Electric	\$0	0.0000%	\$0
111	392.050	Gen Trans Equip Med Trucks Electric	\$0	0.0000%	\$0
112	394.000	Gen Tools Electric	\$0	0.0000%	\$0
113	395.000	Gen Laboratory Equip - Electric	\$0	0.0000%	\$0
114	397.000	Gen - Communication Equip Electric	\$0	0.0000%	\$0
115	398.000	Gen Misc Equip Elect.	\$0	0.0000%	\$0

**St. Joseph Light Power - Steam**  
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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
116		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
117		GENERAL PLANT - IATAN			
118	391.000	Office Furniture & Equipment - Iatan	\$0	0.0000%	\$0
119	391.040	Computer Software - Iatan	\$0	0.0000%	\$0
120	397.000	Communication Equipment - Iatan	\$0	0.0000%	\$0
121		TOTAL GENERAL PLANT - IATAN	\$0		\$0
122		<b>Total Depreciation</b>	<b><u>\$24,152,470</u></b>		<b><u>\$634,764</u></b>

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
3		PRODUCTION PLANT							
4		STEAM PRODUCTION							
5		LAKE ROAD STEAM PRODUCTION PLANT							
6	310.000	Land & Land Rights - LR	\$0	R-6	\$0	\$0	15.2700%	\$0	\$0
7	311.000	Structures & Improvements - LR	\$5,732,698	R-7	\$0	\$5,732,698	15.2700%	\$0	\$875,383
8	311.500	Structures & Improv. - Leaseholds - LR	\$0	R-8	\$0	\$0	15.2700%	\$0	\$0
9	312.000	Steam PR - Boiler Plt. Equip. - Elec.	\$25,453,898	R-9	\$0	\$25,453,898	24.0920%	\$0	\$6,132,353
10	312.200	Boiler Plant AQC Equipment - LR	\$5,746,395	R-10	\$0	\$5,746,395	24.0920%	\$0	\$1,384,421
11	312.000	Boiler Plant Pollution Controls - LR	\$0	R-11	\$0	\$0	0.0000%	\$0	\$0
12	314.000	Turbogenerator Units - LR	\$8,895,611	R-12	\$0	\$8,895,611	0.0360%	\$0	\$3,202
13	315.000	Accessory Electrical Equipment - LR	\$2,841,086	R-13	\$0	\$2,841,086	15.2700%	\$0	\$433,834
14	316.000	Misc. Power Plant Equipment - LR	\$204,795	R-14	\$0	\$204,795	34.6000%	\$0	\$70,859
15		Production, act 312, salvage & removal, retirements not classified	-\$274,015	R-15	\$0	-\$274,015	24.0920%	\$0	-\$66,016
16		TOTAL LAKE ROAD STEAM PRODUCTION PLANT	\$48,600,468		\$0	\$48,600,468		\$0	\$8,834,036
17		STEAM PRODUCTION PLANT							
18	310.090	Land & Land Rights	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	311.090	Structures & Improvements	-\$8,009	R-19	\$0	-\$8,009	100.0000%	\$0	-\$8,009
20	311.500	Structures & Improv. - Leaseholds	\$0	R-20	\$0	\$0	100.0000%	\$0	\$0
21	312.090	Boiler Plant Equipment	\$79,771	R-21	\$0	\$79,771	100.0000%	\$0	\$79,771
22	315.090	Accessory Electrical Equipment	-\$8,527	R-22	\$0	-\$8,527	100.0000%	\$0	-\$8,527
23		TOTAL STEAM PRODUCTION PLANT	\$63,235		\$0	\$63,235		\$0	\$63,235
24		TOTAL STEAM PRODUCTION	\$48,663,703		\$0	\$48,663,703		\$0	\$8,897,271
25		NUCLEAR PRODUCTION							
26		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
27		HYDRAULIC PRODUCTION							
28		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
29		OTHER PRODUCTION							
30		OTHER PRODUCTION PLANT							
31	340.000	Land and Land Rights - Other	\$0	R-31	\$0	\$0	0.0000%	\$0	\$0
32	341.000	Structures - Other	\$1,281,936	R-32	\$0	\$1,281,936	0.0000%	\$0	\$0
33	342.000	Fuel Holders - Other	\$616,172	R-33	\$0	\$616,172	0.0000%	\$0	\$0
34	343.000	Other Production - Prime Movers	\$11,373,714	R-34	\$0	\$11,373,714	0.0000%	\$0	\$0
35	344.000	Generators - Other	\$3,215,795	R-35	\$0	\$3,215,795	0.0000%	\$0	\$0
36	345.000	Accessory Electric Equipment - Other	\$833,450	R-36	\$0	\$833,450	0.0000%	\$0	\$0
37	346.000	Misc. Power Plant Equipment - Other	\$2	R-37	\$0	\$2	0.0000%	\$0	\$0
38		TOTAL OTHER PRODUCTION PLANT	\$17,321,069		\$0	\$17,321,069		\$0	\$0
39		TOTAL OTHER PRODUCTION	\$17,321,069		\$0	\$17,321,069		\$0	\$0
40		TOTAL PRODUCTION PLANT	\$65,984,772		\$0	\$65,984,772		\$0	\$8,897,271
41		TRANSMISSION PLANT							
42		TOTAL TRANSMISSION PLANT	\$0		\$0	\$0		\$0	\$0
43		DISTRIBUTION PLANT							
44	375.090	Industrial Steam - Struct. & Improv.	\$42,669	R-44	\$0	\$42,669	100.0000%	\$0	42669
45	376.090	Industrial Steam Mains	\$917,303	R-45	\$0	\$917,303	100.0000%	\$0	917303
46	379.090	Industrial Steam - City Gate Mea/Reg	\$227,423	R-46	\$0	\$227,423	100.0000%	\$0	227423
47	380.090	Industrial Steam Services	\$91,160	R-47	\$0	\$91,160	100.0000%	\$0	91160
48	381.090	Industrial Steam Meters	\$191,778	R-48	\$0	\$191,778	100.0000%	\$0	191778
49		TOTAL DISTRIBUTION PLANT	\$1,470,333		\$0	\$1,470,333		\$0	\$1,470,333

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
50		GENERAL PLANT							
51	389.000	Land and Land Rights - GP	\$0	R-51	\$0	\$0	0.0000%	\$0	0
52	390.000	Structures & Improvements - GP	\$1,739,825	R-52	\$0	\$1,739,825	0.0000%	\$0	0
53	391.000	Office Furniture & Equipment - GP	-\$43,496	R-53	\$0	-\$43,496	0.0000%	\$0	0
54	391.020	Office Furniture & Computers - GP	\$381,591	R-54	\$0	\$381,591	0.0000%	\$0	0
55	391.030	Computer Hardware - GP	\$0	R-55	\$0	\$0	0.0000%	\$0	0
56	391.040	Computer Software - GP	\$0	R-56	\$0	\$0	0.0000%	\$0	0
57	391.060	Office Machines 1987 - GP	\$5,050	R-57	\$0	\$5,050	0.0000%	\$0	0
58	392.111	Transportation Subunit	\$0	R-58	\$0	\$0	0.0000%	\$0	0
59	392.000	Transportation Equipment - Cars	\$0	R-59	\$0	\$0	0.0000%	\$0	0
60	392.010	Transportation Equipment - Light Truck	\$0	R-60	\$0	\$0	0.0000%	\$0	0
61	392.050	Transportation Equipment - Medium Truck	\$224,760	R-61	\$0	\$224,760	0.0000%	\$0	0
62	392.020	Transportation Equipment - Heavy Truck	\$1,021,127	R-62	\$0	\$1,021,127	0.0000%	\$0	0
63	392.040	Transportation Equipment - Med truck	\$304,588	R-63	\$0	\$304,588	0.0000%	\$0	0
64	393.000	Stores Equipment - GP	\$113,288	R-64	\$0	\$113,288	0.0000%	\$0	0
65	394.000	Tools, Shop, & Garage Equipment - GP	\$890,120	R-65	\$0	\$890,120	0.0000%	\$0	0
66	395.000	Laboratory Equipment - L&P Common	\$209,356	R-66	\$0	\$209,356	0.0000%	\$0	0
67	396.000	Power Operated Equipment - Short Life	\$82,327	R-67	\$0	\$82,327	0.0000%	\$0	0
68	396.002	Power Operated Equipment - Long Life	\$0	R-68	\$0	\$0	0.0000%	\$0	0
69	397.000	Communication Equipment - GP	\$732,871	R-69	\$0	\$732,871	0.0000%	\$0	0
70	398.000	Miscellaneous Equipment - GP	\$51,347	R-70	\$0	\$51,347	0.0000%	\$0	0
71		TOTAL GENERAL PLANT	\$5,712,754		\$0	\$5,712,754		\$0	\$0
72		GENERAL PLANT - LAKE ROAD							
73	390.000	Structures and Improvements - LR	\$0	R-73	\$0	\$0	15.2700%	\$0	\$0
74	391.000	Office Furniture & Equipment - LR	\$229,569	R-74	\$0	\$229,569	15.2700%	\$0	\$35,055
75	391.020	Office Furniture & Equip. Computers - LR	\$361,961	R-75	\$0	\$361,961	15.2700%	\$0	\$55,271
76	391.030	Computer Hardware - LR	\$0	R-76	\$0	\$0	15.2700%	\$0	\$0
77	391.040	Computer Software - LR	\$52,161	R-77	\$0	\$52,161	15.2700%	\$0	\$7,965
78	391.060	Office Machines - 1987 - LR	\$2,477	R-78	\$0	\$2,477	15.2700%	\$0	\$378
79	392.000	General Trans. - Cars - LR	\$17,234	R-79	\$0	\$17,234	15.2700%	\$0	\$2,632
80	392.010	Trans. Equip. - Light Truck - LR	\$126,190	R-80	\$0	\$126,190	15.2700%	\$0	\$19,269
81	392.050	Trans. Equip. - Medium Truck - LR	\$19,286	R-81	\$0	\$19,286	15.2700%	\$0	\$2,945
82	392.020	Trans. Equip. - Heavy Truck - LR	\$140,243	R-82	\$0	\$140,243	15.2700%	\$0	\$21,415
83	392.040	Trans. Equip. - Trailers - LR	\$0	R-83	\$0	\$0	15.2700%	\$0	\$0
84	393.000	Stores Equipment - LR	\$846	R-84	\$0	\$846	15.2700%	\$0	\$129
85	394.000	Tools, Shop, & Garage Equip. - LR	\$302,372	R-85	\$0	\$302,372	15.2700%	\$0	\$46,172
86	395.000	Laboratory Equipment - LR	\$248,102	R-86	\$0	\$248,102	15.2700%	\$0	\$37,885
87	396.000	Power Operated Equipment - LR	\$746,232	R-87	\$0	\$746,232	15.2700%	\$0	\$113,950
88	397.000	Communication Equipment - LR	\$185	R-88	\$0	\$185	15.2700%	\$0	\$28
89	398.000	Miscellaneous Equipment - LR	\$5,709	R-89	\$0	\$5,709	15.2700%	\$0	\$872
90		TOTAL GENERAL PLANT - LAKE ROAD	\$2,252,567		\$0	\$2,252,567		\$0	\$343,966
91		ECORP - GPE - AQUILA							
92	389.000	Gen - Land - Elec	\$0	R-92	\$0	\$0	15.2700%	\$0	\$0
93	390.000	Gen - Structures & Improvements - Elect	-\$183,777	R-93	\$0	-\$183,777	15.2700%	\$0	-\$28,063
94	391.000	Gen - Office Furniture & Eq. - Elect	\$980,778	R-94	\$0	\$980,778	15.2700%	\$0	\$149,765
95	391.020	Gen - Office Furniture - Computer	\$3,186,703	R-95	\$4,183	\$3,190,886	15.2700%	\$0	\$487,248
96	391.040	Gen - Office Furniture - Software	\$2,341,710	R-96	\$974,234	\$3,315,944	15.2700%	\$0	\$506,345
97	391.050	Computer Systems Development	\$0	R-97	\$1,032,538	\$1,032,538	15.2700%	\$0	\$157,669
98	394.000	Gen - Tools - Elect	\$13,990	R-98	\$2,848	\$16,838	15.2700%	\$0	\$2,571
99	397.000	Gen - Communications Equip - Elect	\$162,766	R-99	\$0	\$162,766	15.2700%	\$0	\$24,854
100	398.000	Gen - Misc Equip - Elec	\$138,666	R-100	\$8,431	\$147,097	15.2700%	\$0	\$22,462
101		TOTAL ECORP - GPE - AQUILA	\$6,640,836		\$2,022,234	\$8,663,070		\$0	\$1,322,851
102		UCU COMMON GENERAL PLANT							
103	389.000	Land & Land Rights - UCU	\$0	R-103	\$0	\$0	15.2700%	\$0	\$0
104	390.000	Structures & Improvements - Electric	-\$9,484	R-104	\$0	-\$9,484	15.2700%	\$0	-\$1,448
105	390.050	Structures & Improvements - Leased	-\$5,453	R-105	\$0	-\$5,453	15.2700%	\$0	-\$833
106	391.000	Gen - Office Furniture & Equipment - Elect.	-\$66,320	R-106	\$0	-\$66,320	15.2700%	\$0	-\$10,127
107	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	-\$1,652,394	R-107	\$0	-\$1,652,394	15.2700%	\$0	-\$252,321
108	391.040	Gen - Office - Furn - Software	-\$1,553,646	R-108	\$0	-\$1,553,646	15.2700%	\$0	-\$237,242
109	391.050	Gen - Office Furn - Systems Development	-\$897,861	R-109	\$0	-\$897,861	15.2700%	\$0	-\$137,103
110	392.000	Gen - Trans. Equip. - Auto Electric	-\$55	R-110	\$0	-\$55	15.2700%	\$0	-\$8
111	392.050	Gen Trans Equip Med Trucks Electric	-\$491	R-111	\$0	-\$491	15.2700%	\$0	-\$75
112	394.000	Gen Tools Electric	-\$5,196	R-112	\$0	-\$5,196	15.2700%	\$0	-\$793
113	395.000	Gen Laboratory Equip - Electric	-\$3,467	R-113	\$0	-\$3,467	15.2700%	\$0	-\$529

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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
114	397.000	Gen - Communication Equip Electric	-\$526,602	R-114	\$0	-\$526,602	15.2700%	\$0	-\$80,412
115	398.000	Gen Misc Equip Elect.	-\$23,513	R-115	\$0	-\$23,513	15.2700%	\$0	-\$3,590
116		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$724,481
117		GENERAL PLANT - IATAN							
118	391.000	Office Furniture & Equipment - Iatan	\$0	R-118	\$0	\$0	0.0000%	\$0	\$0
119	391.040	Computer Software - Iatan	\$0	R-119	\$0	\$0	0.0000%	\$0	\$0
120	397.000	Communication Equipment - Iatan	\$0	R-120	\$0	\$0	0.0000%	\$0	\$0
121		TOTAL GENERAL PLANT - IATAN	\$0		\$0	\$0		\$0	\$0
122		TOTAL DEPRECIATION RESERVE	\$77,316,780		\$2,022,234	\$79,339,014		\$0	\$11,309,940

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-95	Gen - 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-96	Gen - Office Furniture - 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-97	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-98	Gen - Tools - Elect	394.000		\$2,848		0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$2,848		\$0	
R-100	Gen - Misc Equip - Elec	398.000		\$8,431		0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$8,431		\$0	
<b>Total Reserve Adjustments</b>				<b>\$2,022,234</b>		<b>\$0</b>

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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	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Net Payroll	\$951,858	38.71	13.42	25.30	0.069305	\$65,969
3	Accrued Vacation	\$11,204	38.71	365.00	-326.29	-0.893935	-\$10,016
4	Federal Income Taxes Withheld	\$164,779	38.71	16.50	22.21	0.060859	\$10,028
5	State Income Taxes Withheld	\$48,397	38.71	18.50	20.21	0.055380	\$2,680
6	Employee FICA Taxes	\$95,293	38.71	16.50	22.21	0.060859	\$5,799
7	Purchased Gas and Oil	\$5,101,027	38.71	40.79	-2.08	-0.005690	-\$29,025
8	Injuries and Damages	\$26,507	38.71	338.05	-299.34	-0.820101	-\$21,738
9	Lake Road Coal and Freight	\$6,209,313	38.71	20.02	18.70	0.051221	\$318,047
10	Pension Fund Payments	\$2,616	38.71	90.00	-51.29	-0.140511	-\$368
11	OPEB	\$20,777	38.71	182.50	-143.79	-0.393935	-\$8,185
12	Cash Vouchers	\$4,655,519	38.71	44.14	-5.43	-0.014867	-\$69,214
13	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$17,287,290</b>					<b>\$263,977</b>
14	<b>TAXES</b>						
15	FICA - Employer Portion	\$95,293	38.71	16.50	22.21	0.060859	\$5,799
16	Unemployment Taxes	\$4,681	38.71	86.51	-47.80	-0.130949	-\$613
17	Corporate Franchise	\$11,933	11.82	-77.50	89.32	0.244712	\$2,920
18	City Franchise Taxes	\$298,121	11.82	47.82	-36.00	-0.098619	-\$29,400
19	Property Tax	\$36,127	38.71	182.52	-143.81	-0.394008	-\$14,234
20	<b>TOTAL TAXES</b>	<b>\$446,155</b>					<b>-\$35,528</b>
21	<b>OTHER EXPENSES</b>						
22	Sales Taxes	\$0	4.82	37.84	-33.02	-0.090454	\$0
23	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
24	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$228,449</b>
25	<b>TAX OFFSET FROM RATE BASE</b>						
26	Federal Tax Offset	\$0	38.71	38.50	0.21	0.000585	\$0
27	State Tax Offset	\$0	38.71	38.50	0.21	0.000585	\$0
28	City Tax Offset	\$0	38.71	38.50	0.21	0.000585	\$0
29	Interest Expense Offset	\$459,870	39.18	92.00	-52.82	-0.144726	-\$66,555
30	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$459,870</b>					<b>-\$66,555</b>
31	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$161,894</b>



St. Joseph Light Power - Steam  
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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	\$16,781,086	See Note (1)	See Note (1)	See Note (1)	\$16,781,086	\$924,563	\$17,705,649	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242	\$1,940,626	\$97,386,767	\$0	\$15,620,965	\$752,143	\$14,868,822
3	TOTAL TRANSMISSION EXPENSES	\$6,286,481	\$360,521	\$5,925,960	\$69,799	\$6,356,280	\$0	\$0	\$0	\$0
4	TOTAL DISTRIBUTION EXPENSES	\$6,269,268	\$3,760,789	\$2,508,479	\$728,118	\$6,997,386	\$0	\$211,665	\$110,804	\$100,861
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,600,352	\$1,321,903	\$1,278,449	\$255,906	\$2,856,258	\$2,803	\$2,803	\$0	\$2,803
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$142,327	\$117,437	\$24,890	\$25,151	\$167,478	\$0	\$0	\$0	\$0
7	TOTAL SALES EXPENSES	\$83,695	\$56,532	\$27,163	-\$2,450	\$81,245	\$0	\$0	\$0	\$0
8	TOTAL ADMIN. & GENERAL EXPENSES	\$16,741,093	\$4,017,250	\$12,723,843	-\$585,135	\$16,155,958	-\$45,010	\$1,451,857	\$408,584	\$1,043,273
9	TOTAL DEPRECIATION EXPENSE	\$11,845,415	See Note (1)	See Note (1)	See Note (1)	\$11,845,415	\$634,764	\$753,914	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$52,391	\$0	\$52,391	\$0	\$52,391	\$0	\$52,391	\$0	\$52,391
11	TOTAL OTHER OPERATING EXPENSE	\$4,153,119	\$0	\$4,153,119	\$0	\$4,153,119	\$136,101	\$136,101	\$0	\$136,101
12	TOTAL OPERATING EXPENSE	\$143,620,282	\$14,438,331	\$117,336,536	\$2,432,015	\$146,052,297	\$728,658	\$18,229,696	\$1,271,531	\$16,204,251
13	NET INCOME BEFORE TAXES	-\$126,839,196	\$0	\$0	\$0	-\$129,271,211	\$195,905	-\$524,047	\$0	\$0
14	TOTAL INCOME TAXES	-\$5,563,308	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	-\$16,009	See Note (1)	See Note (1)	See Note (1)	-\$16,009	\$0	-\$16,009	See Note (1)	See Note (1)
16	NET OPERATING INCOME	-\$121,259,879	\$0	\$0	\$0	-\$123,691,894	-\$4,614,039	\$245,326	\$0	\$0

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

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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. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	456.730	Other Revenue - Industrial Steam	\$15,184,089			Rev-2		\$15,184,089	100.0000%	\$924,563	\$16,108,652		
Rev-3	456.732	Industrial Steam - QCA2	\$1,596,997			Rev-3		\$1,596,997	100.0000%	\$0	\$1,596,997		
Rev-4		TOTAL RETAIL RATE REVENUE	\$16,781,086					\$16,781,086		\$924,563	\$17,705,649		
Rev-5		OTHER OPERATING REVENUES											
Rev-6		TOTAL OTHER OPERATING REVENUES	\$0					\$0		\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$16,781,086					\$16,781,086		\$924,563	\$17,705,649		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operation Superv. & Engineering	\$716,515	\$699,573	\$16,942	E-4	\$135,442	\$851,957	15.3490%	\$0	\$130,766	\$128,166	\$2,600
5	501.000	Fuel	\$28,895,654	\$0	\$28,895,654	E-5	\$0	\$28,895,654	0.0000%	\$0	\$0	\$0	\$0
6	501.008	Fuel On System Steam Fixed	\$2,016,220	\$0	\$2,016,220	E-6	\$0	\$2,016,220	0.0000%	\$0	\$0	\$0	\$0
7	501.030	Fuel Off System Steam (bk20)	\$389,977	\$0	\$389,977	E-7	\$0	\$389,977	0.0000%	\$0	\$0	\$0	\$0
8	501.033	Fuel Stram InterUn/IntraSt (bk11)	\$2,068,151	\$0	\$2,068,151	E-8	\$0	\$2,068,151	0.0000%	\$0	\$0	\$0	\$0
9	501.730	Industrial Steam Fuel	\$10,451,347	\$0	\$10,451,347	E-9	\$758,993	\$11,210,340	100.0000%	\$0	\$11,210,340	\$0	\$11,210,340
10	501.731	Hedge Settlements Steam	\$2,441,860	\$0	\$2,441,860	E-10	\$0	\$2,441,860	100.0000%	\$0	\$2,441,860	\$0	\$2,441,860
11	502.000	Steam Expenses	\$2,148,473	\$1,178,389	\$970,084	E-11	\$228,145	\$2,376,618	15.3490%	\$0	\$364,787	\$215,889	\$148,898
12	504.010	Steam Exp. Transfer - Credit, A	-\$10,451,347	\$0	-\$10,451,347	E-12	\$0	-\$10,451,347	0.0000%	\$0	\$0	\$0	\$0
13	504.020	Steam Exp. Transfer - Credit, B	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	504.030	Steam Exp. Transfer - Credit, C	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	504.040	Steam Exp. Transfer - Credit, D	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	505.000	Steam Operation Electric Expense	\$603,274	\$364,098	\$239,176	E-16	\$70,492	\$673,766	15.3490%	\$0	\$103,416	\$66,705	\$36,711
17	506.000	Miscellaneous Other Power Expense	\$1,724,430	\$383,066	\$1,341,364	E-17	\$74,164	\$1,798,594	15.3490%	\$0	\$276,066	\$70,180	\$205,886
18	507.000	Steam Operations Expense	\$31,577	\$0	\$31,577	E-18	\$0	\$31,577	15.3490%	\$0	\$4,847	\$0	\$4,847
19	509.000	Allowances	\$3,324,746	\$0	\$3,324,746	E-19	\$0	\$3,324,746	0.0000%	\$0	\$0	\$0	\$0
20		TOTAL OPERATION - STEAM POWER	\$44,360,877	\$2,625,126	\$41,735,751		\$1,267,236	\$45,628,113		\$0	\$14,532,082	\$480,940	\$14,051,142
21		MAINTENANCE - STEAM POWER											
22	510.000	Maintenance Supervision & Engineering	\$430,149	\$338,794	\$91,355	E-22	\$70,587	\$500,736	15.3490%	\$0	\$76,858	\$62,069	\$14,789
23	511.000	Maintenance Of Structures	\$421,295	\$126,404	\$294,891	E-23	\$40,594	\$461,889	15.3490%	\$0	\$70,895	\$23,158	\$47,737
24	512.000	Maintenance Of Boiler Plant	\$3,934,494	\$825,281	\$3,109,213	E-24	\$329,749	\$4,264,243	15.3490%	\$0	\$654,519	\$151,197	\$503,322
25	513.000	Maintenance Of Electric Plant	\$1,450,595	\$135,336	\$1,315,259	E-25	\$98,102	\$1,548,697	15.3490%	\$0	\$237,709	\$24,794	\$212,915
26	514.000	Maintenance Of Misc. Steam Plant	\$294,906	\$54,500	\$240,406	E-26	\$23,694	\$318,600	15.3490%	\$0	\$48,902	\$9,985	\$38,917
27		TOTAL MAINTENANCE - STEAM POWER	\$6,531,439	\$1,480,315	\$5,051,124		\$562,726	\$7,094,165		\$0	\$1,088,883	\$271,203	\$817,680
28		TOTAL STEAM POWER GENERATION	\$50,892,316	\$4,105,441	\$46,786,875		\$1,829,962	\$52,722,278		\$0	\$15,620,965	\$752,143	\$14,868,822
29		NUCLEAR POWER GENERATION											
30		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
31		HYDRAULIC POWER GENERATION											
32		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		OTHER POWER GENERATION											

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34		OPERATION - OTHER POWER											
35	546.000	Other Gen. Operation Super. & Eng.	\$2,088	\$647	\$1,441	E-35	\$125	\$2,213	0.0000%	\$0	\$0	\$0	\$0
36	547.000	Other Generation Fuel	\$1,125,115	\$0	\$1,125,115	E-36	\$0	\$1,125,115	0.0000%	\$0	\$0	\$0	\$0
37	547.006	Fuel onSys Other Prod. - Demand St	\$7,407	\$0	\$7,407	E-37	\$0	\$7,407	0.0000%	\$0	\$0	\$0	\$0
38	547.030	Other Generation Fuel -	\$0	\$0	\$0	E-38	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
39	547.033	Fuel Other InterUN/Intra ST (bk11)	\$38,894	\$0	\$38,894	E-39	\$0	\$38,894	0.0000%	\$0	\$0	\$0	\$0
40	548.000	Other Power Generation Expense	\$163,099	\$156,108	\$6,991	E-40	\$30,224	\$193,323	0.0000%	\$0	\$0	\$0	\$0
41	549.000	Misc. Other Power Generation Expense	\$49,202	\$2,157	\$47,045	E-41	\$418	\$49,620	0.0000%	\$0	\$0	\$0	\$0
42	550.000	Other Generation Rents	\$0	\$0	\$0	E-42	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
43		TOTAL OPERATION - OTHER POWER	\$1,385,805	\$158,912	\$1,226,893		\$30,767	\$1,416,572		\$0	\$0	\$0	\$0
44		MAINTENANCE - OTHER POWER											
45	551.000	Other Gen. Maint. Superv. & Eng.	\$0	\$0	\$0	E-45	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
46	552.000	Other Gen. Maint. Of Structures	\$9,456	\$7,692	\$1,764	E-46	\$1,489	\$10,945	0.0000%	\$0	\$0	\$0	\$0
47	553.000	Other Gen. Maint. Of General Plant	\$673,830	\$109,246	\$564,584	E-47	\$21,151	\$694,981	0.0000%	\$0	\$0	\$0	\$0
48	554.000	Other Gen. Maint. Misc. Other Gen. Plant	\$4,332	\$3,541	\$791	E-48	\$685	\$5,017	0.0000%	\$0	\$0	\$0	\$0
49		TOTAL MAINTENANCE - OTHER POWER	\$687,618	\$120,479	\$567,139		\$23,325	\$710,943		\$0	\$0	\$0	\$0
50		TOTAL OTHER POWER GENERATION	\$2,073,423	\$279,391	\$1,794,032		\$54,092	\$2,127,515		\$0	\$0	\$0	\$0
51		OTHER POWER SUPPLY EXPENSES											
52	555.000	Purchased Power - On Sys (bk10)	\$18,281,182	\$0	\$18,281,182	E-52	\$0	\$18,281,182	0.0000%	\$0	\$0	\$0	\$0
53	555.001	Base Power On-Sys Interco (bk10)	\$10,558,698	\$0	\$10,558,698	E-53	\$0	\$10,558,698	0.0000%	\$0	\$0	\$0	\$0
54	555.007	Purchased Power On Sys - Demand LT	\$9,562,000	\$0	\$9,562,000	E-54	\$0	\$9,562,000	0.0000%	\$0	\$0	\$0	\$0
55	555.010	Purchased Power - Energy	\$0	\$0	\$0	E-55	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
56	555.020	Purchased Power - Capacity (Demand)	\$0	\$0	\$0	E-56	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
57	555.025	Purchased Power - Emissions	\$0	\$0	\$0	E-57	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
58	555.030	Purchased Power for Resale to Others	\$1,010,024	\$0	\$1,010,024	E-58	\$0	\$1,010,024	0.0000%	\$0	\$0	\$0	\$0
59	555.031	Purchased Power Off-System Interunit	\$79,038	\$0	\$79,038	E-59	\$0	\$79,038	0.0000%	\$0	\$0	\$0	\$0
60	555.032	Purchased Power Intrastate (bk11)	\$1,034,641	\$0	\$1,034,641	E-60	\$0	\$1,034,641	0.0000%	\$0	\$0	\$0	\$0
61	555.033	Purchased Power InterUN/IntraST (bk11)	\$15,655	\$0	\$15,655	E-61	\$0	\$15,655	0.0000%	\$0	\$0	\$0	\$0
62	555.101	Purchased Power MO Allocation	\$1,245,364	\$0	\$1,245,364	E-62	\$0	\$1,245,364	0.0000%	\$0	\$0	\$0	\$0
63	556.000	System Control and Load Dispatch	\$424,580	\$290,154	\$134,426	E-63	\$56,095	\$480,675	0.0000%	\$0	\$0	\$0	\$0
64	557.000	Other Expenses	\$269,220	\$128,913	\$140,307	E-64	\$477	\$269,697	0.0000%	\$0	\$0	\$0	\$0
65		TOTAL OTHER POWER EXPENSES	\$42,480,402	\$419,067	\$42,061,335		\$56,572	\$42,536,974		\$0	\$0	\$0	\$0
66		TOTAL POWER PRODUCTION EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242		\$1,940,626	\$97,386,767		\$0	\$15,620,965	\$752,143	\$14,868,822
67		TRANSMISSION EXPENSES											
68		OPERATION - TRANSMISSION EXP.											
69	560.000	Transmission Operation Superv. & Eng.	\$119,657	\$40,550	\$79,107	E-69	\$7,851	\$127,508	0.0000%	\$0	\$0	\$0	\$0
70	561.000	Transmission Operation Load Dispatch	\$0	\$0	\$0	E-70	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
71	561.100	Load Dispatch Reliability	\$26,089	\$10,267	\$15,822	E-71	\$1,988	\$28,077	0.0000%	\$0	\$0	\$0	\$0
72	561.200	Load Dispatch Monitoring Oper. Trans. Sys.	\$115,971	\$107,894	\$8,077	E-72	\$20,889	\$136,860	0.0000%	\$0	\$0	\$0	\$0
73	561.300	Load Dispatch Service & Scheduling	\$1,140	\$1,140	\$0	E-73	\$221	\$1,361	0.0000%	\$0	\$0	\$0	\$0
74	561.400	Sched System Control & Dispatch Service	\$743,117	\$0	\$743,117	E-74	\$0	\$743,117	0.0000%	\$0	\$0	\$0	\$0
75	561.500	Reliability Planning & Standards Dev.	\$4,529	\$4,291	\$238	E-75	\$831	\$5,360	0.0000%	\$0	\$0	\$0	\$0
76	561.600	Transmission Service Studies	\$1,400	\$1,400	\$0	E-76	\$271	\$1,671	0.0000%	\$0	\$0	\$0	\$0
77	561.700	Generation Interconnection Studies	\$560	\$560	\$0	E-77	\$108	\$668	0.0000%	\$0	\$0	\$0	\$0
78	561.800	Reliability Planning & Standards Dev. Svc.	\$3,949	\$3,672	\$277	E-78	\$711	\$4,660	0.0000%	\$0	\$0	\$0	\$0
79	562.000	Transmission Operation Station Expenses	\$55,587	\$31,372	\$24,215	E-79	\$6,074	\$61,661	0.0000%	\$0	\$0	\$0	\$0
80	563.000	Transmission Operation OH Line Expenses	\$8,391	\$3,519	\$4,872	E-80	\$681	\$9,072	0.0000%	\$0	\$0	\$0	\$0

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81	564.000	Trans. Operation Underground Line Expense	\$0	\$0	\$0	E-81	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
82	565.000	Transmission of Electricity by Others	\$2,646,461	\$0	\$2,646,461	E-82	\$0	\$2,646,461	0.0000%	\$0	\$0	\$0	\$0
83	565.001	Trans. Of Electricity by Others - Interunit	\$1,515,600	\$0	\$1,515,600	E-83	\$0	\$1,515,600	0.0000%	\$0	\$0	\$0	\$0
84	565.030	Trans. Of Electricity by Others - Off System	\$26,970	\$0	\$26,970	E-84	\$0	\$26,970	0.0000%	\$0	\$0	\$0	\$0
85	566.000	Miscellaneous Transmission Expense	\$111,472	\$19,221	\$92,251	E-85	\$3,721	\$115,193	0.0000%	\$0	\$0	\$0	\$0
86	567.000	Transmission Operation Rents	\$271,355	\$0	\$271,355	E-86	\$0	\$271,355	0.0000%	\$0	\$0	\$0	\$0
87		<b>TOTAL OPERATION - TRANSMISSION EXP.</b>	<b>\$5,652,248</b>	<b>\$223,886</b>	<b>\$5,428,362</b>		<b>\$43,346</b>	<b>\$5,695,594</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
88		<b>MAINTENANCE - TRANSMISSION EXP.</b>											
89	568.000	Trans. Maint. Superv. & Engineering	\$4,053	\$3,704	\$349	E-89	\$717	\$4,770	0.0000%	\$0	\$0	\$0	\$0
90	569.000	Trans. Maint. Of Structures	\$23,659	\$4,470	\$19,189	E-90	\$865	\$24,524	0.0000%	\$0	\$0	\$0	\$0
91	569.100	Trans. Maint. Of Computer Equipment	-\$3,296	\$0	-\$3,296	E-91	\$0	-\$3,296	0.0000%	\$0	\$0	\$0	\$0
92	570.000	Trans. Maint. Of Station Equipment	\$387,514	\$105,033	\$282,481	E-92	\$20,335	\$407,849	0.0000%	\$0	\$0	\$0	\$0
93	571.000	Trans. Maint. Of Overhead Lines	\$179,018	\$5,950	\$173,068	E-93	\$1,152	\$180,170	0.0000%	\$0	\$0	\$0	\$0
94	572.000	Trans. Maint. Of Underground Lines	\$25,807	\$0	\$25,807	E-94	\$0	\$25,807	0.0000%	\$0	\$0	\$0	\$0
95	573.000	Trans. Maint. Of Misc. Trans. Plant	\$17,478	\$17,478	\$0	E-95	\$3,384	\$20,862	0.0000%	\$0	\$0	\$0	\$0
96		<b>TOTAL MAINTENANCE - TRANSMISSION EXP..</b>	<b>\$634,233</b>	<b>\$136,635</b>	<b>\$497,598</b>		<b>\$26,453</b>	<b>\$660,686</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
97		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$6,286,481</b>	<b>\$360,521</b>	<b>\$5,925,960</b>		<b>\$69,799</b>	<b>\$6,356,280</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
98		<b>DISTRIBUTION EXPENSES</b>											
99		<b>OPERATION - DIST. EXPENSES</b>											
100	580.000	Dist. Operation Supervision & Engineering	\$512,666	\$467,865	\$44,801	E-100	\$90,582	\$603,248	0.0000%	\$0	\$0	\$0	\$0
101	581.000	Dist. Operation Load Dispatching	\$119,415	\$99,841	\$19,574	E-101	\$19,330	\$138,745	0.0000%	\$0	\$0	\$0	\$0
102	582.000	Dist. Operation Station Equipment	\$51,120	\$33,807	\$17,313	E-102	\$6,545	\$57,665	0.0000%	\$0	\$0	\$0	\$0
103	583.000	Dist. Operation Overhead Line Expense	\$185,127	\$95,392	\$89,735	E-103	\$18,469	\$203,596	0.0000%	\$0	\$0	\$0	\$0
104	584.000	Dist. Operation Underground Line Expense	\$16,254	\$13,279	\$2,975	E-104	\$2,571	\$18,825	0.0000%	\$0	\$0	\$0	\$0
105	584.001	Perf. UG Distribution Line Locate Elect.	\$371,527	\$275,231	\$96,296	E-105	\$53,287	\$424,814	0.0000%	\$0	\$0	\$0	\$0
106	585.000	Dist. Operation Street Light & Signal	\$0	\$0	\$0	E-106	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
107	586.000	Dist. Operation Meter Expenses	\$244,318	\$190,700	\$53,618	E-107	\$36,921	\$281,239	0.0000%	\$0	\$0	\$0	\$0
108	586.001	Perf. Connects Disconnects Electric	\$369,631	\$264,127	\$105,504	E-108	\$51,137	\$420,768	0.0000%	\$0	\$0	\$0	\$0
109	587.000	Dist. Operation Customer Installation Expense	\$18,075	\$14,668	\$3,407	E-109	\$2,840	\$20,915	0.0000%	\$0	\$0	\$0	\$0
110	588.000	Dist. Operation Misc. Expense	\$1,471,229	\$858,369	\$612,860	E-110	\$166,187	\$1,637,416	0.0000%	\$0	\$0	\$0	\$0
111	588.730	Industrial Steam Distribution Operation	\$56,697	\$56,691	\$6	E-111	\$10,976	\$67,673	100.0000%	\$0	\$67,673	\$67,667	\$6
112	589.000	Distribution Operation Rents	\$13,068	\$0	\$13,068	E-112	\$0	\$13,068	0.0000%	\$0	\$0	\$0	\$0
113		<b>TOTAL OPERATION - DIST. EXPENSES</b>	<b>\$3,429,127</b>	<b>\$2,369,970</b>	<b>\$1,059,157</b>		<b>\$458,845</b>	<b>\$3,887,972</b>		<b>\$0</b>	<b>\$67,673</b>	<b>\$67,667</b>	<b>\$6</b>
114		<b>MAINTENANCE - DISTRIB. EXPENSES</b>											
115	590.000	Dist. Maint. Supervision & Engineering	\$1,801	\$1,171	\$630	E-115	\$227	\$2,028	0.0000%	\$0	\$0	\$0	\$0
116	591.000	Dist. Maint. Of Structures	\$4,625	\$3,467	\$1,158	E-116	\$671	\$5,296	0.0000%	\$0	\$0	\$0	\$0
117	592.000	Dist. Maint. Of Station Equipment	\$219,357	\$123,757	\$95,600	E-117	\$23,960	\$243,317	0.0000%	\$0	\$0	\$0	\$0
118	593.000	Dist. Maint. Of Overhead Lines	\$1,869,029	\$848,501	\$1,020,528	E-118	\$164,276	\$2,033,305	0.0000%	\$0	\$0	\$0	\$0
119	594.000	Dist. Maint. Of Underground Lines	\$227,799	\$89,404	\$138,395	E-119	\$17,309	\$245,108	0.0000%	\$0	\$0	\$0	\$0
120	595.000	Dist. Maint. Of Line Transformer	\$108,499	\$88,579	\$19,920	E-120	\$17,150	\$125,649	0.0000%	\$0	\$0	\$0	\$0
121	596.000	Dist. Maint. Of Street Lighting	\$246,358	\$184,197	\$62,161	E-121	\$35,662	\$282,020	0.0000%	\$0	\$0	\$0	\$0
122	597.000	Dist. Maint. Of Meters	\$25,678	\$15,603	\$10,075	E-122	\$3,021	\$28,699	0.0000%	\$0	\$0	\$0	\$0
123	598.000	Dist. Maint. Of Misc. Dist. Plant	\$0	\$0	\$0	E-123	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
124	598.730	Industrial Steam Distribution Maintenance	\$136,995	\$36,140	\$100,855	E-124	\$6,997	\$143,992	100.0000%	\$0	\$143,992	\$43,137	\$100,855
125		<b>TOTAL MAINTENANCE - DISTRIB. EXPENSES</b>	<b>\$2,840,141</b>	<b>\$1,390,819</b>	<b>\$1,449,322</b>		<b>\$269,273</b>	<b>\$3,109,414</b>		<b>\$0</b>	<b>\$143,992</b>	<b>\$43,137</b>	<b>\$100,855</b>
126		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$6,269,268</b>	<b>\$3,760,789</b>	<b>\$2,508,479</b>		<b>\$728,118</b>	<b>\$6,997,386</b>		<b>\$0</b>	<b>\$211,665</b>	<b>\$110,804</b>	<b>\$100,861</b>

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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. Juris. Non Labor
127		CUSTOMER ACCOUNTS EXPENSE											
128	901.000	Customer Accounts Supervision	\$103,367	\$91,674	\$11,693	E-128	\$17,726	\$121,093	0.0000%	\$0	\$0	\$0	\$0
129	902.000	Customer Accounts Meter Reading Expense	\$497,454	\$392,637	\$104,817	E-129	\$76,017	\$573,471	0.0000%	\$0	\$0	\$0	\$0
130	902.001	Re-read Meters	\$20,212	\$15,758	\$4,454	E-130	\$3,051	\$23,263	0.0000%	\$0	\$0	\$0	\$0
131	902.002	Other Meter Reading Expense	\$73,755	\$70,502	\$3,253	E-131	\$13,650	\$87,405	0.0000%	\$0	\$0	\$0	\$0
132	903.000	Customer Accounts Records & Collection	\$1,056,514	\$601,684	\$454,830	E-132	\$116,490	\$1,173,004	0.0000%	\$0	\$0	\$0	\$0
133	903.001	Process Customer Remittance	\$33,463	\$25,641	\$7,822	E-133	\$4,964	\$38,427	0.0000%	\$0	\$0	\$0	\$0
134	903.002	Process/Collect Delinquent Accounts	\$249,237	\$123,436	\$125,801	E-134	\$23,898	\$273,135	0.0000%	\$0	\$0	\$0	\$0
135	904.000	Uncollectible Accounts	\$565,717	\$0	\$565,717	E-135	\$0	\$565,717	0.0000%	\$0	\$0	\$0	\$0
136	905.000	Misc. Customer Accounts Expense	\$633	\$571	\$62	E-136	\$110	\$743	0.0000%	\$2,803	\$2,803	\$0	\$2,803
137		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,600,352	\$1,321,903	\$1,278,449		\$255,906	\$2,856,258		\$2,803	\$2,803	\$0	\$2,803
138		CUSTOMER SERVICE & INFO. EXP.											
139	907.000	Customer Service Supervision	\$110,540	\$102,433	\$8,107	E-139	\$19,832	\$130,372	0.0000%	\$0	\$0	\$0	\$0
140	908.000	Customer Assistance Expenses	\$0	\$0	\$0	E-140	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
141	909.000	Information & Instructional Advertising	\$13,885	\$0	\$13,885	E-141	\$2,414	\$16,299	0.0000%	\$0	\$0	\$0	\$0
142	910.000	Misc. Customer Service & Information Exp.	\$17,902	\$15,004	\$2,898	E-142	\$2,905	\$20,807	0.0000%	\$0	\$0	\$0	\$0
143		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$142,327	\$117,437	\$24,890		\$25,151	\$167,478		\$0	\$0	\$0	\$0
144		SALES EXPENSES											
145	911.000	Sales Supervision	\$15,518	\$14,175	\$1,343	E-145	\$2,744	\$18,262	0.0000%	\$0	\$0	\$0	\$0
146	912.000	Sales Demonstration and Selling	\$57,360	\$42,357	\$15,003	E-146	\$8,201	\$65,561	0.0000%	\$0	\$0	\$0	\$0
147	913.000	Sales Advertising Expense	\$4,334	\$0	\$4,334	E-147	-\$13,395	-\$9,061	0.0000%	\$0	\$0	\$0	\$0
148	916.000	Miscellaneous Sales Expense	\$6,483	\$0	\$6,483	E-148	\$0	\$6,483	0.0000%	\$0	\$0	\$0	\$0
149		TOTAL SALES EXPENSES	\$83,695	\$56,532	\$27,163		-\$2,450	\$81,245		\$0	\$0	\$0	\$0
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	\$4,521,843	8.5210%	\$0	\$385,307	\$384,343	\$964
153	921.000	Office Supplies & Expense	\$1,190,913	\$0	\$1,190,913	E-153	-\$35,424	\$1,155,489	8.5210%	-\$1,329	\$97,130	\$0	\$97,130
154	922.000	Admin. Expense Transfer Credit	-\$335,232	\$0	-\$335,232	E-154	\$0	-\$335,232	8.5210%	\$0	-\$28,565	\$0	-\$28,565
155	922.001	Admin. Expense Transfer Credit -	\$20	\$0	\$20	E-155	\$0	\$0	8.5210%	\$0	\$0	\$0	\$0
156	923.000	Outside Services Employed	\$1,101,919	\$0	\$1,101,919	E-156	\$0	\$1,101,919	8.5210%	\$0	\$93,895	\$0	\$93,895
157	924.000	Property Insurance	\$374,031	\$0	\$374,031	E-157	\$0	\$374,031	8.5210%	-\$16,063	\$15,808	\$0	\$15,808
158	925.000	Injuries and Damages	\$1,314,702	\$0	\$1,314,702	E-158	\$0	\$1,314,702	8.5210%	-\$31,383	\$80,643	\$0	\$80,643
159	926.000	Employee Pensions & Benefits	\$7,652,615	\$0	\$7,652,615	E-159	-\$1,360,747	\$6,291,868	8.5210%	-\$14,442	\$521,688	\$0	\$521,688
160	926.730	Emp. Pensions & Benefits - Industrial Steam	\$99,972	\$0	\$99,972	E-160	\$0	\$99,972	100.0000%	\$0	\$99,972	\$0	\$99,972
161	927.000	Franchise Requirements	\$0	\$0	\$0	E-161	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
162	928.000	Regulatory Commission Expense	\$283,777	\$0	\$283,777	E-162	\$0	\$283,777	8.5210%	\$0	\$24,181	\$0	\$24,181
163	928.730	Reg. Comm. Expense - Industrial Steam	\$31,441	\$0	\$31,441	E-163	\$0	\$31,441	100.0000%	\$18,686	\$50,127	\$0	\$50,127
164	929.000	Duplicate Charges - Credit	-\$103,349	\$0	-\$103,349	E-164	\$0	-\$103,349	8.5210%	\$0	-\$8,806	\$0	-\$8,806
165	930.100	General Advertising Expense	\$440	\$0	\$440	E-165	-\$2,592	-\$2,152	8.5210%	\$0	-\$183	\$0	-\$183
166	930.200	Miscellaneous General Expense	\$446,005	\$54,595	\$391,410	E-166	\$46,429	\$492,434	8.5210%	\$599	\$42,560	\$5,553	\$37,007
167	930.201	Environmental Remed - MO Electric	\$0	\$0	\$0	E-167	\$0	\$0	8.5210%	\$0	\$0	\$0	\$0
168	931.000	Administrative & General Expense	\$343,003	\$0	\$343,003	E-168	\$0	\$343,003	8.5210%	\$0	\$29,227	\$0	\$29,227
169	935.000	Administrative & General Maint. Expense	\$550,638	\$183,745	\$366,893	E-169	\$35,574	\$586,212	8.5210%	-\$1,078	\$48,873	\$18,688	\$30,185
170		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$16,741,093	\$4,017,250	\$12,723,843		-\$585,135	\$16,155,958		-\$45,010	\$1,451,857	\$408,584	\$1,043,273
171		MAINT., ADMIN. & GENERAL EXP.											
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		-\$585,135	\$16,155,958		-\$45,010	\$1,451,857	\$408,584	\$1,043,273

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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. Juris. Non Labor
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	0.0000%	\$634,764	\$634,764	See note (1)	See note (1)
176	403.010	Depreciation Expense - Corp. Sto. State Adj	-\$683,718			E-176		-\$683,718	0.0000%	\$0	\$0		
177	403.730	Depr. Expense - Industrial Steam SJLP	\$119,150			E-177		\$119,150	100.0000%	\$0	\$119,150		
178		TOTAL DEPRECIATION EXPENSE	\$11,845,415	\$0	\$0			\$11,845,415		\$634,764	\$753,914	\$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	404.900	Amort. Limited Term Common Plant - Corp	\$52,391	\$0	\$52,391	E-182	\$0	\$52,391	100.0000%	\$0	\$52,391	\$0	\$52,391
183	405.000	Amortization of Other Plant	\$0	\$0	\$0	E-183	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
184		TOTAL AMORTIZATION EXPENSE	\$52,391	\$0	\$52,391			\$52,391		\$0	\$52,391	\$0	\$52,391
185		OTHER OPERATING EXPENSES											
186	408.100	Taxes Other Than Income Taxes	\$4,153,119	\$0	\$4,153,119	E-186	\$0	\$4,153,119	0.0000%	\$136,101	\$136,101	\$0	\$136,101
187	408.101	Taxes Other Than Income Tax Restructure	\$0	\$0	\$0	E-187	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
188		TOTAL OTHER OPERATING EXPENSE	\$4,153,119	\$0	\$4,153,119			\$4,153,119		\$136,101	\$136,101	\$0	\$136,101
189		TOTAL OPERATING EXPENSE	\$143,620,282	\$14,438,331	\$117,336,536		\$2,432,015	\$146,052,297		\$728,658	\$18,229,696	\$1,271,531	\$16,204,251
190		NET INCOME BEFORE TAXES	-\$126,839,196					-\$129,271,211		\$195,905	-\$524,047		
191		INCOME TAXES											
192	409.100	Current Income Taxes	-\$4,809,944	See note (1)	See note (1)	E-192	See note (1)	-\$4,809,944	100.0000%	\$4,809,944	\$0	See note (1)	See note (1)
193	490.101	Income Taxes Current State Operating	-\$753,364			E-193		-\$753,364	100.0000%	\$0	-\$753,364		
194	409.200	Income Taxes Current F&S Non-Oper	\$0			E-194		\$0	100.0000%	\$0	\$0		
195		TOTAL INCOME TAXES	-\$5,563,308					-\$5,563,308		\$4,809,944	-\$753,364		
196		DEFERRED INCOME TAXES											
197	410.100	Deferred Income Taxes - Def. Inc. Tax.	-\$16,009	See note (1)	See note (1)	E-197	See note (1)	-\$16,009	100.0000%	\$0	-\$16,009	See note (1)	See note (1)
198	0.000	Amortization of Deferred ITC	\$0			E-198		\$0	100.0000%	\$0	\$0		
199		TOTAL DEFERRED INCOME TAXES	-\$16,009					-\$16,009		\$0	-\$16,009		
200		NET OPERATING INCOME	-\$121,259,879					-\$123,691,894		-\$4,614,039	\$245,326		

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

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Rev-2	Other Revenue - Industrial Steam	456.730	\$0	\$0	\$0	\$0	\$924,563	\$924,563
	1. Steam Billing Adjustment - 1 (Ensrud)		\$0	\$0		\$0	\$420,000	
	2. Steam Billing Adjustment - 2 (Ensrud)		\$0	\$0		\$0	\$110,093	
	3. Steam Billing Adjustment - 3 (Ensrud)		\$0	\$0		\$0	\$224,724	
	4. Steam Growth Adjustment (Solt)		\$0	\$0		\$0	\$169,746	
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-9	Industrial Steam Fuel	501.730	\$0	\$758,993	\$758,993	\$0	\$0	\$0
	1. To annualize steam fuel expense. (Harris)		\$0	\$758,993		\$0	\$0	
E-11	Steam Expenses	502.000	\$228,145	\$0	\$228,145	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$228,145	\$0		\$0	\$0	
E-16	Steam Operation Electric Expense	505.000	\$70,492	\$0	\$70,492	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$70,492	\$0		\$0	\$0	
E-17	Miscellaneous Other Power Expense	506.000	\$74,164	\$0	\$74,164	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$74,164	\$0		\$0	\$0	
E-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	
E-25	Maintenance Of Electric Plant	513.000	\$26,202	\$71,900	\$98,102	\$0	\$0	\$0

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	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-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	\$0	\$1,489	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,489	\$0		\$0	\$0	
E-47	Other Gen. Maint. Of General Plant	553.000	\$21,151	\$0	\$21,151	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$21,151	\$0		\$0	\$0	
E-48	Other Gen. Maint. Misc. Other Gen. Plant	554.000	\$685	\$0	\$685	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$685	\$0		\$0	\$0	
E-63	System Control and Load Dispatch	556.000	\$56,176	-\$81	\$56,095	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$56,176	\$0		\$0	\$0	
	2. To adjust test year advertising to an annualized level. (Prenger)		\$0	-\$81		\$0	\$0	
E-64	Other Expenses	557.000	\$24,959	-\$24,482	\$477	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$24,959	\$0		\$0	\$0	
	1. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$24,482		\$0	\$0	
E-69	Transmission Operation Superv. & Eng.	560.000	\$7,851	\$0	\$7,851	\$0	\$0	\$0



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust 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	
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-85	Miscellaneous Transmission Expense	566.000	\$3,721	\$0	\$3,721	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,721	\$0		\$0	\$0	
E-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	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
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	
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	

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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	
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	

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E-128	<b>Customer Accounts Supervision</b>	901.000	\$17,749	-\$23	\$17,726	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,749	\$0		\$0	\$0	
	2. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0		\$0	\$0	
	3. To adjust test year advertising to an annualized level. (Prenger)		\$0	-\$23		\$0	\$0	
E-129	<b>Customer Accounts Meter Reading Expense</b>	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	<b>Re-read Meters</b>	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	<b>Other Meter Reading Expense</b>	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	<b>Customer Accounts Records &amp; Collection</b>	903.000	\$116,490	\$0	\$116,490	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$116,490	\$0		\$0	\$0	
E-133	<b>Process Customer Remittance</b>	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	<b>Process/Collect Delinquent Accounts</b>	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-136	<b>Misc. Customer Accounts Expense</b>	905.000	\$110	\$0	\$110	\$0	\$2,803	\$2,803
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$110	\$0		\$0	\$0	
	2. To include bank fees based on same percentage as KCPL used in the sale of Accounts Receivable. (Herrington)		\$0	\$0		\$0	\$2,803	
E-139	<b>Customer Service Supervision</b>	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	<b>Information &amp; Instructional Advertising</b>	909.000	\$0	\$2,414	\$2,414	\$0	\$0	\$0
	1. To adjust test year advertising to an annualized level. (Prenger)		\$0	\$2,414		\$0	\$0	

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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 test year 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	-\$35,424	-\$35,424	\$0	-\$1,329	-\$1,329
	1. To eliminate non-labor expenses incurred related to the Merger, transition, asset sales, etc. (Harrison)		\$0	\$0		\$0	-\$1,329	
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$35,424		\$0	\$0	
E-157	Property Insurance	924.000	\$0	\$0	\$0	\$0	-\$16,063	-\$16,063
	1. To annualize property insurance expense. (Herrington)		\$0	\$0		\$0	-\$16,063	
E-158	Injuries and Damages	925.000	\$0	\$0	\$0	\$0	-\$31,383	-\$31,383
	1. To adjust to a three year average of injuries and damages. (Herrington)		\$0	\$0		\$0	\$7,508	
	2. To annualize insurance expense other than property. (Herrington)		\$0	\$0		\$0	-\$38,891	
E-159	Employee Pensions & Benefits	926.000	\$0	-\$1,360,747	-\$1,360,747	\$0	-\$14,442	-\$14,442
	1. To adjust for Staff's annualized level of 401k expense. (Majors)		\$0	-\$241,456		\$0	\$0	
	2. To reflect a 5-year amortization of FAS 87 Regulatory liability. (Harrison)		\$0	\$0		\$0	-\$586	
	3. To annualize the FAS 87 Pension cost. (Harrison)		\$0	\$0		\$0	-\$1,391	
	4. To annualize FAS 106 Postretirement Benefit Costs. (Harrison)		\$0	\$0		\$0	-\$11,278	
	5. Remove bonuses paid related to Merger, transition, asset sales, etc. (Harrison)		\$0	\$0		\$0	-\$2,427	

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	6. To restore credit balance for SERP to maintain a \$0 balance. (Hyneman)		\$0	\$0		\$0	\$1,240	
	7. To remove costs of discontinued Aquila Variable Compensation program. (Majors)		\$0	-\$843,729		\$0	\$0	
	8. To remove costs of discontinued Earnings Match Program. (Majors)		\$0	-\$327,061		\$0	\$0	
	9. To remove cost of restricted stock granted to terminated Aquila executives. (Majors)		\$0	-\$109,983		\$0	\$0	
	10. To adjust for annualized level of self funded and premium based medical expenses. (Majors)		\$0	\$161,482		\$0	\$0	
E-163	Reg. Comm. Expense - Industrial Steam	928.730	\$0	\$0	\$0	\$0	\$18,686	\$18,686
	1. To amortize the rate case expense through Sept. 30, 2008 over 2 years for Case No. HR-2009-0092. (Prenger)		\$0	\$0		\$0	-\$6,586	
	2. To annualize the MPSC Assessment to the 2009 assessment for L&P Steam. (Prenger)		\$0	\$0		\$0	\$25,272	
E-165	General Advertising Expense	930.100	\$0	-\$2,592	-\$2,592	\$0	\$0	\$0
	1. To adjust test year advertising expense to an annualized level. (Prenger)		\$0	-\$2,592		\$0	\$0	
E-166	Miscellaneous General Expense	930.200	\$10,570	\$35,859	\$46,429	\$0	\$599	\$599
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,570	\$0		\$0	\$0	
	2. Remove duplicate payment made in January 2007 to Burnet, Duckworth & Palmer. (Harrison)		\$0	\$0		\$0	\$599	
	3. To adjust dues and donations to an annualized level. (Prenger)		\$0	\$35,859		\$0	\$0	
E-169	Administrative & General Maint. Expense	935.000	\$35,574	\$0	\$35,574	\$0	-\$1,078	-\$1,078
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$35,574	\$0		\$0	\$0	
	2. Eliminate lease payments for Raytown 750 building that was sold. (Harrison)		\$0	\$0		\$0	-\$1,078	
E-175	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$634,764	\$634,764
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$634,764	
E-186	Taxes Other Than Income Taxes	408.100	\$0	\$0	\$0	\$0	\$136,101	\$136,101
	1. Adjust Property tax to an annualized level. (Herrington)		\$0	\$0		\$0	\$36,127	
	2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$0		\$0	\$99,974	
E-192	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	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$924,563	\$924,563
	Total Operating & Maint. Expense		\$2,795,367	-\$363,352	\$2,432,015	\$0	\$5,538,602	\$5,538,602

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.03% Return	E 8.28% Return	F 8.54% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$524,047	\$347,256	\$382,738	\$418,358
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$753,914	\$753,914	\$753,914	\$753,914
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$753,914	\$753,914	\$753,914	\$753,914
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3050%	\$459,870	\$459,870	\$459,870	\$459,870
7	Tax Straight-Line Depreciation		\$677,581	\$677,581	\$677,581	\$677,581
8	Tax Depreciation over S/L Tax		-\$41,702	\$208,016	\$208,016	\$208,016
9	IRS Section 199 Domestic Prod. Activities		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,095,749	\$1,345,467	\$1,345,467	\$1,345,467
11	NET TAXABLE INCOME		-\$865,882	-\$244,297	-\$208,815	-\$173,195
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Income Tax at the Rate of	35.00%	\$0	\$0	\$0	\$0
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$0	\$0	\$0	\$0
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Income Tax at the Rate of	6.250%	\$0	\$0	\$0	\$0
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$0	\$0	\$0	\$0
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	City Taxable Income		\$0	\$0	\$0	\$0
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$0	\$0	\$0	\$0
35	State Income Tax		\$0	\$0	\$0	\$0
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		-\$16,009	-\$16,009	-\$16,009	-\$16,009
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		-\$16,009	-\$16,009	-\$16,009	-\$16,009
42	TOTAL INCOME TAX		-\$16,009	-\$16,009	-\$16,009	-\$16,009



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**Capital Structure Schedule**

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

St. Joseph Light Power - Steam  
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Rate Revenue Summary

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

**St. Joseph Light Power - Steam**  
**Case No. HR-2009-0092**  
**Test Year Ending 12/31/2007**  
**Updated Through September 30, 2008**  
**Rate Revenue Summary**

<u>A</u>	<u>B</u>	<u>I</u>
Line Number	Description	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES	
2	RATE REVENUE BY RATE SCHEDULE	
3	Steam Service	\$16,108,652
4	TOTAL RATE REVENUE BY RATE SCHEDULE	\$16,108,652
5	OTHER RATE REVENUE	
6	TOTAL OTHER RATE REVENUE	\$0
7	TOTAL MISSOURI RATE REVENUES	\$16,108,652

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

<b>A</b>	<b>B</b>	
<b>Line Number</b>	<b>Description</b>	<b>Amount</b>
1	<b>Total Missouri Jurisdictional Operating Revenue</b>	<b>\$17,705,649</b>
2	<b>Total Missouri Rate Revenue By Rate Schedule</b>	<b>\$16,108,652</b>
3	<b>Missouri Retail kWh Sales</b>	<b>0</b>
4	<b>Average Rate (Cents per kWh)</b>	<b>0.000</b>
5	<b>Annualized Customer Number</b>	<b>6</b>
6	<b>Profit (Return on Equity)</b>	<b>\$692,240</b>
7	<b>Interest Expense</b>	<b>\$459,870</b>
8	<b>Annualized Payroll</b>	<b>\$1,271,531</b>
9	<b>Utility Employees</b>	<b>3,265</b>
10	<b>Depreciation</b>	<b>\$634,764</b>
11	<b>Net Investment Plant</b>	<b>\$12,842,530</b>