Exhibit No.:
Issues: *All*
Witnesses: *Accounting Department*
Sponsoring Party: *MoPSC Staff*
Case No.: *GR-93-172*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE,

A DIVISION OF UTILICORP UNITED, INC.

CASE NO. GR-93-172

Jefferson City, Missouri
May, 1993

UtiliCorp United Inc.; Missouri Public Service Division

Case: GR-93-172

Twelve Months Ended, September 30, 1992

Revenue Requirement

Line			10.20% Return
	(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	$	43,989,121
2	Rate of Return		10.20%
3	Net Operating Income Requirement	$	4,486,890
4	Net Income Available (Sch 9)	$	4,075,099
5	Additional NOIBT Needed	$	411,791
6	Income Tax Requirement (Sch 11)		
7	Required Current Income Tax	$	753,436
8	Test Year Current Income Tax	$	512,674
9	Additional Current Tax Required	$	240,762
10	Required Deferred ITC	$	0
11	Test Year Deferred ITC	$	0
12	Additional Deferred ITC Required	$	0
13	Total Additional Tax Required	$	240,762
14	Gross Revenue Requirement	$	652,553

UtiliCorp United Inc.; Missouri Public Service Division
Case: GR-93-172
Twelve Months Ended, September 30, 1992

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 64,816,526
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 14,599,403
3	Net Plant in Service	$ 50,217,123
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ (2,464,911)
5	Materials and Supplies-Exempt	734,352
6	Prepayments	148,329
7	Manufactured Gas Plant	0
8	GR-90-198 AAO PIPELINE REPLACEMENT	716,256
9	GR-93-137 AAO PIPELINE REPLACEMENT	614,767
	Subtract from Net Plant	
10	Federal Tax Offset 10.4137 %	$ 69,394
11	State Tax Offset 11.2630 %	9,806
12	City Tax Offset 0.0000 %	0
13	Interest Expense Offset 19.0308 %	397,645
14	Customer Advances for Construction	286,957
15	Customer Deposits	824,187
16	Deferred Income Taxes-Depreciation	4,388,806
17	Total Rate Base	$ 43,989,121

UtiliCorp United Inc.; Missouri Public Service Division
Case: GR-93-172
Twelve Months Ended, September 30, 1992

Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Intangible Plant				
1	301.000	Organization Plant	$ 3,382	$ 0	P-1	$ 3,382
2		Total	$ 3,382	$ 0		$ 3,382
		Transmission Plant				
3	365.200	Land and Land Rights	$ 167,419	$ 0	P-2	$ 167,419
4	366.010	Structures and Improvements	10,881	(1)	P-3	10,880
5	367.100	Mains	5,164,336	(35,825)	P-4	5,128,511
6	369.000	Measuring & Regulating Station Eq.	174,971	87,762	P-5	262,733
7		Total	$ 5,517,607	$ 51,936		$ 5,569,543
		Distribution Plant				
8	374.100	Land and Land Rights	$ 1,774	$ 0	P-6	$ 1,774
9	375.000	Structures and Improvements	37,078	343	P-7	37,421
10	376.000	Mains	26,331,144	27,720	P-8	26,358,864
11	378.000	Meas. & Reg. Sta. Equip. - General	154,293	0	P-9	154,293
12	379.000	Meas. & Reg. Sta. Equip - City Gate	383,709	21,248	P-10	404,957
13	380.000	Services	16,460,374	389,845	P-11	16,850,219
14	381.000	Meters	2,400,577	25,684	P-12	2,426,261
15	382.000	Meter Installations	1,304,056	78,203	P-13	1,382,259
16	383.000	House Regulators	982,943	25,216	P-14	1,008,159
17	384.000	House Regulatory Installations	191,942	1,309	P-15	193,251
18	385.000	Industr. Meas. & Reg. Sta. Equip.	109,939	(557)	P-16	109,382
19		Total	$ 48,357,829	$ 569,011		$ 48,926,840
		General Plant				
20	389.010	Land & Land Rights	$ 7,852	$ 0	P-17	$ 7,852
21	390.000	Struct. & Impr. - Owned	171,684	0	P-18	171,684
22	390.010	Struct. & Impr. - Leased	40,349	0	P-19	40,349
23	393.000	Stores Equipment	10,753	3,793	P-20	14,546
24	394.000	Tools, Shop, & Garage Equip.	392,609	42,902	P-21	435,511
25	395.000	Laboratory Equipment	79,887	3,727	P-22	83,614
26	397.000	Communications Equipment	282,259	(7,111)	P-23	275,148
27	398.000	Miscl. Equipment	7,041	174	P-24	7,215
28		Total	$ 992,434	$ 43,485		$ 1,035,919

UtiliCorp United Inc.; Missouri Public Service Division

Case: GR-93-172

Twelve Months Ended, September 30, 1992

Total Plant in Service

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Common Plant				
29	389.100	Land & Land Rights	$ 36,402	$ 19,914	P-25	$ 56,316
30	390.000	Struct. & Impr. - Owned	2,089,588	633,932	P-26	2,723,520
31	390.010	Struct. & Impr. - Leased	87,351	39,631	P-27	126,982
32	391.000	Office Furniture - Other	687,533	112,970	P-28	800,503
33	391.020	Computers - Other	1,857,453	131,594	P-29	1,989,047
34	392.100	Cars - Small	53,945	210,601	P-30	264,546
35	392.200	Cars - Medium	130,610	21,035	P-31	151,645
36	392.400	Trucks - Light	692,281	91,376	P-32	783,657
37	392.500	Trucks - Heavy	1,136,291	(33,891)	P-33	1,102,400
38	392.600	Trailers	102,849	2,891	P-34	105,740
39	393.000	Store Equipmnet	7,983	10,023	P-35	18,006
40	396.700	Power Equip. - Short Life	225,479	38,576	P-36	264,055
41	396.080	Power Equip. - Long Life	379,221	25,204	P-37	404,425
42	397.000	Communications Equip.	325,213	147,501	P-38	472,714
43	398.000	Miscl. Equip.	16,279	1,007	P-39	17,286
44		Total	$ 7,828,478	$ 1,452,364		$ 9,280,842
45		Total Plant In Service	$ 62,699,730	$ 2,116,796		$ 64,816,526

UtiliCorp United Inc.; Missouri Public Service Division
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Twelve Months Ended, September 30, 1992

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Organization Plant	P-1		
1.	NO ADJUSTMENT MADE.			
	Land and Land Rights	P-2		
1.	NO ADJUSTMENT MADE.			
	Structures and Improvements	P-3		$ (1)
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ (1)
	Mains	P-4		$ (35,825)
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ (35,825)
	Measuring & Regulating Station Eq.	P-5		$ 87,762
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 87,762
	Land and Land Rights	P-6		
1.	NO ADJUSTMENT MADE.			

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures and Improvements	P-7		$ 343
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 343
	Mains	P-8		$ 27,720
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 27,720
	Meas. & Reg. Sta. Equip. - General	P-9		
1.	NO ADJUSTMENT MADE.			
	Meas. & Reg. Sta. Equip - City Gate	P-10		$ 21,248
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 21,248
	Services	P-11		$ 389,845
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 389,845
	Meters	P-12		$ 25,684
1.	TO ADGUST SEPTEMBER 30, 1992PLANT TO INCLUDE NET ADDITIONSTHRU APRIL 30, 1993. (WILLIAMS)			$ 25,684

UtiliCorp United Inc.; Missouri Public Service Division
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Twelve Months Ended, September 30, 1992

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Meter Installations	P-13		$ 78,203
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 78,203
	House Regulators	P-14		$ 25,216
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 25,216
	House Regulatory Installations	P-15		$ 1,309
1.	TO ADGUST SEPTEMBER 30, 1992PLANT TO INCLUDE NET ADDITIONSTHRU APRIL 30, 1993. (WILLIAMS)			$ 1,309
	Industr. Meas. & Reg. Sta. Equip.	P-16		$ (557)
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ (557)
	Land & Land Rights	P-17		
1.	NO ADJUSTMENT MADE.			
	Struct. & Impr. - Owned	P-18		
1.	NO ADJUSTMENT MADE.			

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Struct. & Impr. - Leased	P-19		
	1. NO ADJUSTMENT MADE.			
	Stores Equipment	P-20		$ 3,793
	1. TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 3,793
	Tools, Shop, & Garage Equip.	P-21		$ 42,902
	1. TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 42,902
	Laboratory Equipment	P-22		$ 3,727
	1. TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 3,727
	Communications Equipment	P-23		$ (7,111)
	1. TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ (7,111)
	Miscl. Equipment	P-24		$ 174
	1. TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 174

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Land & Land Rights	P-25		$ 19,914
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 19,914
	Struct. & Impr. - Owned	P-26	$ 633,932	$ 633,932
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)		$ 633,932	$ 633,932
	Struct. & Impr. - Leased	P-27		$ 39,631
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 39,631
	Office Furniture - Other	P-28		$ 112,970
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 112,970
	Computers - Other	P-29		$ 131,594
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 131,594

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Cars - Small	P-30		$ 210,601
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 210,601
	Cars - Medium	P-31		$ 21,035
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 21,035
	Trucks - Light	P-32		$ 91,376
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 91,376
	Trucks - Heavy	P-33		$ (33,891)
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ (33,891)
	Trailers	P-34		$ 2,891
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 2,891

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Store Equipmnet	P-35		$ 10,023
1.	TO ADJUST SEPTEMBER 30, 1992PLANT TO INCLUDE NET ADDITIONS THRUAPRIL 30, 1993. (WILLIAMS)			$ 10,023
	Power Equip. - Short Life	P-36		$ 38,576
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLLIAMS)			$ 38,576
	Power Equip. - Long Life	P-37		$ 25,204
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 25,204
	Communications Equip.	P-38		$ 147,501
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 147,501
	Miscl. Equip.	P-39		$ 1,007
1.	TO ADJUST SEPTEMBER 30, 1992 PLANTTO INCLUDE NET ADDITIONS THRU APRIL30, 1993. (WILLIAMS)			$ 1,007

UtiliCorp United Inc.; Missouri Public Service Division
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization Plant	$ 3,382	100.0000	$ 3,382
2		Total	$ 3,382		$ 3,382
		Transmission Plant			
3	365.200	Land and Land Rights	$ 167,419	1.6700	$ 2,796
4	366.010	Structures and Improvements	10,880	3.3300	362
5	367.100	Mains	5,128,511	1.6700	85,646
6	369.000	Measuring & Regulating Station Eq.	262,733	2.3500	6,174
7		Total	$ 5,569,543		$ 94,978
		Distribution Plant			
8	374.100	Land and Land Rights	$ 1,774	0.0000	$ 0
9	375.000	Structures and Improvements	37,421	2.7800	1,040
10	376.000	Mains	26,358,864	2.4000	632,613
11	378.000	Meas. & Reg. Sta. Equip. - General	154,293	2.4000	3,703
12	379.000	Meas. & Reg. Sta. Equip - City Gate	404,957	2.4000	9,719
13	380.000	Services	16,850,219	4.6800	788,590
14	381.000	Meters	2,426,261	1.6700	40,519
15	382.000	Meter Installations	1,382,259	2.0000	27,645
16	383.000	House Regulators	1,008,159	2.5500	25,708
17	384.000	House Regulatory Installations	193,251	2.7000	5,218
18	385.000	Industr. Meas. & Reg. Sta. Equip.	109,382	2.2000	2,406
19		Total	$ 48,926,840		$ 1,537,161
		General Plant			
20	389.010	Land & Land Rights	$ 7,852	0.0000	$ 0
21	390.000	Struct. & Impr. - Owned	171,684	2.0000	3,434
22	390.010	Struct. & Impr. - Leased	40,349	0.0000	0
23	393.000	Stores Equipment'	14,546	7.1400	1,039
24	394.000	Tools, Shop, & Garage Equip.	435,511	6.6700	29,049
25	395.000	Laboratory Equipment	83,614	4.5000	3,763
26	397.000	Communications Equipment	275,148	3.4500	9,493
27	398.000	Miscl. Equipment	7,215	5.8800	424
28		Total	$ 1,035,919		$ 47,202

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Depreciation Expense

Line No	Acct	Description		Adjusted Jurisdictional	Depreciation Rate		Depreciation Expense
		(A)		(B)	(C)		(D)
	Common Plant						
29	389.100	Land & Land Rights	$	56,316	0.0000	$	0
30	390.000	Struct. & Impr. - Owned		2,723,520	2.0400		55,560
31	390.010	Struct. & Impr. - Leased		126,982	0.0000		0
32	391.000	Office Furniture - Other		800,503	7.0000		56,035
33	391.020	Computers - Other		1,989,047	22.5000		447,536
34	392.100	Cars - Small		264,546	0.0000		0
35	392.200	Cars - Medium		151,645	0.0000		0
36	392.400	Trucks - Light		783,657	0.0000		0
37	392.500	Trucks - Heavy		1,102,400	0.0000		0
38	392.600	Trailers		105,740	0.0000		0
39	393.000	Store Equipmnet		18,006	8.3300		1,500
40	396.700	Power Equip. - Short Life		264,055	0.0000		0
41	396.080	Power Equip. - Long Life		404,425	0.0000		0
42	397.000	Communications Equip.		472,714	3.4100		16,120
43	398.000	Miscl. Equip.		17,286	6.2500		1,080
44		Total	$	9,280,842		$	577,831
45		Total Depreciation Expense	$	64,816,526		$	2,260,554

UtiliCorp United Inc.; Missouri Public Service Division
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Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Intangible Plant				
1	301.000	Organization	$ 0	$ 0		$ 0
2		Adjustments to Intangible Plant	0	0	R-1	0
3		Total	$ 0	$ 0		$ 0
		Transmission Plant				
4	365.100	Land & Land Rights	$ 11,308	$ 0		$ 11,308
5	366.000	Structures & Improvements	2,665	0		2,665
6	367.000	Mains	4,094,439	0		4,094,439
7	369.000	Measuring & Regulating Sta. Equip.	(4,622)	0		(4,622)
8		Adjustments to Transmission Plant	0	(74,041)	R-2	(74,041)
9		Total	$ 4,103,790	$ (74,041)		$ 4,029,749
		Distribution Plant				
10	374.000	Land & Land Rights	$ (192)	$ 0		$ (192)
11	375.000	Structures & Improvements	33,598	0		33,598
12	376.000	Mains	2,938,718	0		2,938,718
13	378.000	Meas. & Reg. Sta. Equip. - General	104,539	0		104,539
14	379.000	Meas. & Reg.. Sta. Equip - City Gate	105,049	0		105,049
15	380.000	Services	2,659,224	0		2,659,224
16	381.000	Meters	1,062,764	0		1,062,764
17	382.000	Meter Installations	279,759	0		279,759
18	383.000	House Regulators	366,669	0		366,669
19	384.000	House Regulatory Installations	122,904	0		122,904
20	385.000	Industr. Meas. & Reg. Sta. Equip.	53,582	0		53,582
21		Adjustments to Transmission Plant	0	(572,734)	R-3	(572,734)
22		Total	$ 7,726,614	$ (572,734)		$ 7,153,880
		General Plant				
23	389.000	Land & Land Rights	$ 0	$ 0		$ 0
24	390.000	Structures & Improvements - Owned	24,530	0		24,530
25	390.000	Structures & Improvements - Leased	40,349	0		40,349
26	393.000	Stores Equipment	3,903	0		3,903
27	394.000	Tools, Shop & Garage Equipment	280,246	0		280,246
28	395.000	Laboratory Equipment	55,703	0		55,703
29	397.000	Communication Equipment	17,878	0		17,878
30	398.000	Miscellaneous Equipment	7,581	0		7,581
31		Adjustments to General Plant	0	18,584	R-4	18,584
32		Total	$ 430,190	$ 18,584		$ 448,774

UtiliCorp United Inc.; Missouri Public Service Division
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Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
	Common Plant					
33	389.000	Land & Land Rights	$ 78	$ 0		$ 78
34	390.000	Structures & Improvements	229,487	0		229,487
35	391.000	Other Office Furniture & Computers	1,072,974	0		1,072,974
36	392.000	Cars & Trucks	1,057,646	0		1,057,646
37	393.000	Stores Equipment	1,157	0		1,157
38	396.000	Power Equipment	274,030	0		274,030
39	397.000	Communication Equipment	37,600	0		37,600
40	398.000	Miscellaneous Equipment	7,327	0		7,327
41		Adjustments to Common Plant	0	286,701	R-5	286,701
42		Total	$ 2,680,299	$ 286,701		$ 2,967,000
43		Total Depreciation Reserve	$ 14,940,893	$ (341,490)		$ 14,599,403

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Adjustments to Intangible Plant	R-1		
1.	NO ADJUSTMENTS MADE.			
	Adjustments to Transmission Plant	R-2		$ (74,041)
1.	TO ADJUST DEPRECIATION RESERVE TO THE ACTUAL APRIL 30, 1993 BALANCES. (WILLIAMS)			$ (74,041)
	Adjustments to Transmission Plant	R-3		$ (572,734)
1.	TO ADJUST DEPRECIATIÓN RESERVE TOTHE ACTUAL APRIL 30, 1993 BALANCES. (WILLIAMS)			$ (572,734)
	Adjustments to General Plant	R-4		$ 18,584
1.	TO ADJUST DEPRECIATION RESERVE TOTHE ACTUAL APRIL 30, 1993 BALANCES. (WILLIAMS)			$ 18,584
	Adjustments to Common Plant	R-5		$ 286,701
1.	TO ADJUST DEPRECIATION RESERVE TOTHE ACTUAL APRIL 30, 1993 BALANCES. (WILLIAMS)			$ 286,701

UtiliCorp United Inc.; Missouri Public Service Division
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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	$	2,029,529	20.9400	44.1400	(23.2000)	(0.063562)	$	(129,001)
2	Federal Income Tax Withheld		589,122	20.9400	18.0900	2.8500	0.007808		4,600
3	State Income Tax Withheld		162,361	20.9400	22.4400	(1.5000)	(0.004110)		(667)
4	FICA Withheld - Employee's portion		295,887	20.9400	18.0900	2.8500	0.007808		2,310
5	Net Payroll		3,047,986	20.9400	15.0500	5.8900	0.016137		49,185
6	Vacation		287,962	20.9400	365.0000	(344.0600)	(0.942630)		(271,442)
7	Deferred Vacation		25,328	20.9400	638.7500	(617.8100)	(1.692630)		(42,871)
8	Purchased Gas		16,081,639	20.9400	47.3700	(26.4300)	(0.072411)		(1,164,488)
9	Injuries & Damages		287,143	20.9400	388.0000	(367.0600)	(1.005644)		(288,764)
10	Materials & Supplies		734,352	20.9400	44.0000	(23.0600)	(0.063178)		(46,395)
11	Prepayments		148,329	20.9400	38.0000	(17.0600)	(0.046740)		(6,933)
12	Total Operation and Maintenance Expense	$	23,689,638					$	(1,894,466)
	Taxes								
13	Ad Valorem/Property	$	739,122	20.9400	193.0000	(172.0600)	(0.471397)	$	(348,420)
14	FICA - Employer's Portion		295,887	20.9400	18.0900	2.8500	0.007808		2,310
15	Unemployment Taxes		7,359	20.9400	75.1900	(54.2500)	(0.148630)		(1,094)
16	Corporate Franchise		15,219	20.9400	(75.5000)	96.4400	0.264219		4,021
17	City Franchise		1,557,332	20.9400	68.2200	(47.2800)	(0.129534)		(201,727)
18	Sales Taxes		556,634	20.9400	37.0500	(16.1100)	(0.044137)		(24,568)
19	Other Taxes		15,221	20.9400	44.1400	(23.2000)	(0.063562)		(967)
20	Total Taxes	$	3,186,774					$	(570,445)
21	Total Total Cash Working Capital Req							$	(2,464,911)

UtiliCorp United Inc.; Missouri Public Service Division
Case: GR-93-172
Twelve Months Ended, September 30, 1992

Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)		(D)
		Operating Revenues				
1		Operating Revenues	$ 30,124,514	$ 1,786,521	S-1	$ 31,911,035
2		Total	$ 30,124,514	$ 1,786,521		$ 31,911,035
		Operation & Maintenance Expense				
3		Purchased Gas	$ 14,210,905	$ 1,870,734	S-2	$ 16,081,639
4		Transmission Expenses	118,531	12,905	S-3	131,436
5		Distribution Expenses	2,673,658	263,946	S-4	2,937,604
6		Customer Accounting	810,888	(6,921)	S-5	803,967
7		Customer Services	142,578	89,535	S-6	232,113
8		Sales Expenses	132,156	(9,071)	S-7	123,085
9		A & G Expenses	3,594,491	(214,697)	S-8	3,379,794
10		Total	$ 21,683,207	$ 2,006,431		$ 23,689,638
		Depreciation Expense				
11		Depreciation Expense	$ 1,885,925	$ 374,629	S-9	$ 2,260,554
12		Total	$ 1,885,925	$ 374,629		$ 2,260,554
		Other Operating Expenses				
13		Amortization Expense	$ 27,401	$ 71,810	S-10	$ 99,211
14		Taxes Other Than Income Taxes	2,353,208	(1,448,533)	S-11	904,675
15		Total	$ 2,380,609	$ (1,376,723)		$ 1,003,886
16		Total Operating Expenses	$ 25,949,741	$ 1,004,337		$ 26,954,078
17		Net Income Before Taxes	$ 4,174,773	$ 782,184		$ 4,956,957
		Current Income Taxes				
18		Current Income Taxes	$ 663,844	$ (151,170)	S-12	$ 512,674
19		Total	$ 663,844	$ (151,170)		$ 512,674
		Deferred Income Taxes				
20		Deferred Income Taxes	$ 407,714	$ (38,530)	S-13	$ 369,184
21		Total	$ 407,714	$ (38,530)		$ 369,184

UtiliCorp United Inc.; Missouri Public Service Division
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Twelve Months Ended, September 30, 1992

Income Statement

Line No	Acct	Description	Missouri Jurisdictional	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)
22		Total Income Taxes	$ 1,071,558	$ (189,700)	$ 881,858
23		Net Operating Income	$ 3,103,215	$ 971,884	$ 4,075,099

UtiliCorp United Inc.; Missouri Public Service Division
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Twelve Months Ended, September 30, 1992

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Operating Revenues	S-1		$ 1,786,521
1.	To remove franchise taxes fromrevenues. (Cox)			$ (1,245,579)
2.	To remove non-recurring revenuesassociated with refund of theWyoming Tight Sands settlementfrom test year. (Cox)			$ (1,982,219)
3.	To normalize revenues for weatherand customer growth. (Cox)			$ 5,014,319
	Purchased Gas	S-2		$ 1,870,734
1.	To adjust purchased gas cost toreflect normalized gas sales. (Cox)			$ 1,870,734
	Transmission Expenses	S-3		$ 12,905
1.	To restate accruednon-payroll maintenance expense toreflect actual test year levels. (Welschmeyer)			$ 10,940
2.	To annualize payroll expense. (Cox)			$ 6,347
3.	To disallow incentive pay awards. (Cox)			$ (4,382)
	Distribution Expenses	S-4		$ 263,946
1.	To restate accruednon-payroll maintenance expense toreflect actual test year levels. (Welschmeyer)			$ 230,659
2.	To annualize payroll expense. (Cox)			$ 107,508

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To disallow incentive pay awards. (Cox)			$ (74,221)
	Customer Accounting	S-5		$ (6,921)
1.	To normalize bad debts expense. (Welschmeyer)			$ (39,367)
2.	To annualize payroll expense. (Cox)			$ 4,396
3.	To disallow incentive pay awards. (Cox)			$ (3,035)
4.	To record interest expense onfactoring of accounts receivable. (Cox)			$ 38,118
5.	To remove from electricadvertising from test year expense. (Welschmeyer)			$ (7,033)
	Customer Services	S-6		$ 89,535
1.	To adjust test year expense toinclude an annualized level ofinterest on customer deposits (Williams)			$ 74,177
2.	To annualize payroll expense. (Cox)			$ 49,603
3.	To disallow incentive pay awards. (Cox)			$ (34,245)
	Sales Expenses	S-7		$ (9,071)
1.	To remove costs of promotionaladvertising and promotionalnovelties from test year expenses. (Welschmeyer)			$ (10,082)

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To annualize payroll expense. (Cox)		$ 3,266
3.	To disallow incentive pay awards. (Cox)		$ (2,255)
	A & G Expenses S-8		$ (214,697)
1.	To normalize the preliminary riskassessment for clean up ofabandoned coal gasification plantsites and remove expenses relatedto nonutility coal gasificationplant sites. (NORMAN)		$ (11,523)
2.	To annualize the PSC assessment. (Welschmeyer)		$ (1,668)
3.	To restate accruednon-payroll maintenance to reflectactual test year levels. (Welschmeyer)		$ 12,944
4.	To remove expenses associatedwith lobbying and maintaininga charitable contributionsprogram from above the line. (Welschmeyer)		$ (14,387)
5.	To normalize rate case expense overa four-year period. (Welschmeyer)		$ (38,368)
6.	To adjust test year expense toreflect Staff's annualized level ofInjuries and Damages. (Williams)		$ (83,405)
7.	To adjust test year expense toreflect Staff's annualization ofthe corporate overheads charged toMissouri. (Williams)		$ (180,321)
8.	To remove non-recurring itemsfrom test year expense. (Welschmeyer)		$ (937)
9.	To remove from the cost ofservice, meals at variousorganizational functions. (Welschmeyer)		$ (5,162)
10.	To normalize membership duespaid during the test year. (Welschmeyer)		$ (32,462)

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
11.	To remove institutional advertisingcosts from test year expense. (Welschmeyer)		$ (1,560)
12.	To annualize payroll expense. (Cox)		$ 75,473
13.	To disallow incentive pay awards. (Cox)		$ (52,105)
14.	To set annual rent at GreenridgeOffice Park at market rate. (Cox)		$ (13,762)
15.	To annualize new lease atGreenridge Office Park at marketrate. (Cox)		$ 8,820
16.	To remove expired leases from testyear expenses. (Cox)		$ (11,773)
17.	To annualize the cost of MoPub'semployee life, medical, dental, anddisability insurance. (Cox)		$ 22,452
18.	To annualize cost of MoPub'sportion of employee 401(k) plan. (Cox)		$ 525
19.	To annualize the cost of MoPub'semployee stock option plan (ESOP). (Cox)		$ 6,527
20.	To adjust pension expense toreflect the ERISA minimumcontribution requirements. (Traxler)		$ 105,995

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Depreciation Expense S-9 $ 374,629
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Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
1.	To adjust test year expense to reflect Staff's annualization of Depreciation expense. (Williams)		

UtiliCorp United Inc.; Missouri Public Service Division
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Amortization Expense	S-10		$ 71,810
1.	To adjust test year expense toreflect Staff's annualized level ofamortization expense. (Williams)			$ 143
2.	To reflect in expense Staff'sadjusted level of the amortizationof the Accounting Authority Orderin case GR-90-198 for the gassafety (pipelinereplacement program). (Williams)			$ 40,929
3.	To reflect in expense Staff's proposed level of amortization of the AAO for new additions to the pipeline replacement program. (Williams)			$ 30,738
	Taxes Other Than Income Taxes	S-11		$ (1,448,533)
1.	To adjust test year expense toreflect Staff's annualized level ofproperty taxes. (Williams)			$ 16,645
2.	To annualize payroll taxes. (Cox)			$ (218,906)
3.	To remove franchise taxes fromtest year expense. (Cox)			$ (1,246,272)
	Current Income Taxes	S-12		$ (151,170)
1.	To annualize current tax expense. (Cox)			
	Deferred Income Taxes	S-13		$ (38,530)
1.	To annualize deferred tax expense. (Cox)			

UtiliCorp United Inc.; Missouri Public Service Division
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Income Tax

Line	(A)	Test Year (B)	10.20% Return
1	Net Income Before Taxes (Sch 9)	$ 4,956,957	$ 5,609,510
	Add to Net Income Before Taxes		
2	Book Depreciation Expense	$ 2,260,554	$ 2,260,554
3	Transportation Depreciation	117,023	117,023
4	Gas Advances	(14,110)	(14,110)
5	Contributions In Aid of Constr.	(2,560)	(2,560)
6	Total	$ 2,360,907	$ 2,360,907
	Subtr from Net Income Before Taxes		
7	Interest Expense 4.7500 %	$ 2,089,483	$ 2,089,483
8	Coal Gasification Expense	34,568	34,568
9	Tax Straight Line Depreciation	2,153,781	2,153,781
10	Excess Tax Depreciation	1,387,846	1,387,846
11	Cost of Removal	235,133	235,133
12	Stock Purchase Plan	5,762	5,762
13	Stock Options Exercised	16,864	16,864
14	Total	$ 5,923,437	$ 5,923,437
15	Net Taxable Income	$ 1,394,427	$ 2,046,980
	Provision for Federal Income Tax		
16	Net Taxable Income	$ 1,394,427	$ 2,046,980
17	Deduct Missouri Income Tax	$ 58,437	$ 87,065
18	Deduct City Income Tax	0	0
19	Federal Taxable Income	1,335,990	1,959,915
20	Total Federal Tax	$ 454,237	$ 666,371
	Provision for Missouri Income Tax		
21	Net Taxable Income	$ 1,394,427	$ 2,046,980
22	Deduct Federal Income Tax	$ 454,237	$ 666,371
23	Deduct City Income Tax	0	0
24	Missouri Taxable Income	940,190	1,380,609
25	Total Missouri Tax	$ 58,437	$ 87,065

UtiliCorp United Inc.; Missouri Public Service Division
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Income Tax

Line	(A)	Test Year (B)	10.20% Return
	Provision for City Income Tax		
26	Net Taxable Income	$ 1,394,427	$ 2,046,980
27	Deduct Federal Income Tax	$ 454,237	$ 666,371
28	Deduct Missouri Income Tax	58,437	87,065
29	City Taxable Income	881,753	1,293,544
30	Total City Tax	$ 0	$ 0
	Summary of Provision for Income Tax		
31	Federal Income Tax	$ 454,237	$ 666,371
32	Missouri Income Tax	58,437	87,065
33	City Income Tax	0	0
34	Total	$ 512,674	$ 753,436
	Deferred Income Taxes		
35	Deferred Investment Tax Credit	$ 0	$ 0
36	Deferred Tax Depreciation	421,619	421,619
37	Amort of Deferred Tax Depreciation	(8,576)	(8,576)
38	Amort of Deferred ITC	(43,859)	(43,859)
39	Total	$ 369,184	$ 369,184
40	Total Income Tax	$ 881,858	$ 1,122,620