

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-93-42

ST. JOSEPH LIGHT & POWER COMPANY

MINIMUM FILING REQUIREMENTS

**FILED**  
OCT 22 1992  
MISSOURI  
PUBLIC SERVICE COMMISSION

ST. JOSEPH LIGHT & POWER COMPANY  
4 CSR 240-40.070  
SECTION (A-O) OF MINIMUM FILING REQUIREMENTS

<u>SECTION</u>	<u>DESCRIPTION</u>
A	Letter of Transmittal
B	General Information and Press Release
C	Summary Information
D	Rate Base
E	Plant Investment
F	Accumulated Provision for Depreciation, Amortization and Depletion
G	Working Capital
H	Financial Information
I	Comparative Financial and Operating Data
J	Test Year Utility Operating Income Statement and Adjustments
K	Depreciation and Amortization
L	Taxes
M	Allocation or Separation Basis
N	Proposed Rate Schedule
O	Budget Data

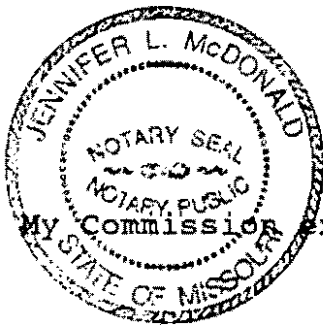
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION  
IN CASE NO. GR-93-42

STATE OF MISSOURI     )  
                              )     ss.  
COUNTY OF BUCHANAN    )

Larry Stoll, having been duly sworn, upon his oath states that he is the duly Vice President-Finance, Treasurer and Assistant Secretary of St. Joseph Light & Power Company; that as such, he has knowledge of the minimum filing requirement information and proposed revised gas rate schedules attached hereto; that the data and information contained therein is true and correct to the best of his knowledge, information and belief.

L. Stoll

Subscribed and sworn to before the undersigned, a Notary Public, this 21st day of October, 1992.



Jennifer L. McDonald

My Commission expires March 21, 1994.

LAW OFFICES

BRYDON, SWEARENGEN & ENGLAND

PROFESSIONAL CORPORATION

312 EAST CAPITOL AVENUE

P.O. BOX 456

JEFFERSON CITY, MISSOURI 65102-0456

DAVID V.G. BRYDON  
JAMES C. SWEARENGEN  
WILLIAM R. ENGLAND III  
JOHNNY K. RICHARDSON  
STEPHEN G. NEWMAN  
MARK W. COMLEY  
GARY W. DUFFY  
JOHN A. RUTH  
PAULA BOUDREAU  
BARRY V. CUNDIFF  
SONDRA B. MORGAN  
SARAH J. MAXWELL  
ROBERT K. ANGSTEAD  
STEPHEN L. DANNER

AREA CODE 314  
TELEPHONE 835-7166  
FACSIMILE 635-0427  
MEMBER, STATE CAPITAL  
LAW FIRM GROUP

OCT 19 1992

August 7, 1992

FILED

AUG - 7 1992

PUBLIC SERVICE COMMISSION

Mr. C. Brent Stewart  
Secretary  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, Missouri 65102

Re: St. Joseph Light & Power Company

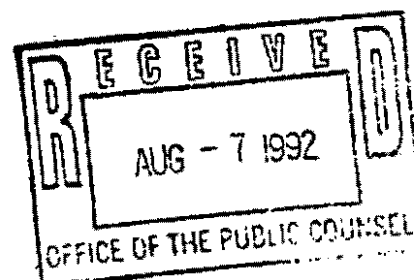
Dear Mr. Stewart:

On behalf of St. Joseph Light & Power Company, I deliver herewith for filing three sets of certain revised gas rate schedules which are designed to increase the Company's gross annual gas revenues by approximately \$330,000, exclusive of applicable license, occupation, franchise, gross receipts or other similar fees or taxes. The rate schedules bear a date of issue of August 7, 1992, and effective date of September 7, 1992.

Enclosed with this filing you will also find a letter from Timothy R. Rush, St. Joseph Light & Power Company's Manager - Rates and Market Research, which explains the purpose of the filing and sets forth a list of the schedules being filed. Also enclosed is the necessary minimum filing requirement information and affidavit.

Two copies of the rate schedules and other materials referred to above will be provided this date to the Office of Public Counsel.

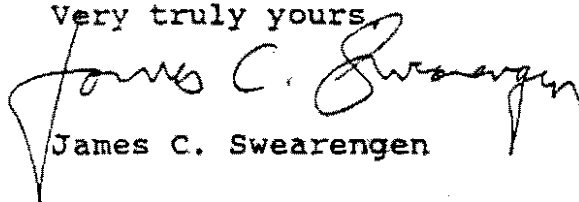
Would you please bring this filing to the attention of the appropriate Commission personnel and see that copies of all notices, orders and other communications in connection with this matter be furnished to Terry F. Steinbecker, President, St. Joseph Light & Power Company, as well as to the undersigned.



August 7, 1992  
Page 2

Thank you very much for your assistance and cooperation.

Very truly yours

A handwritten signature in cursive script, reading "James C. Swearingen". The signature is written in dark ink and is positioned above the printed name.

James C. Swearingen

JCS/nh

enc:

cc: Office of Public Counsel  
Terry F. Steinbecker  
Timothy R. Rush

The



## ST. JOSEPH LIGHT & POWER COMPANY

520 FRANCIS STREET • ST. JOSEPH, MISSOURI 64502 • 816-233-8888

August 7, 1992

Mr. Brent Stewart, Secretary  
Missouri Public Service Commission  
P.O. Box 360  
301 W. High Street  
Jefferson City, MO 65102

Dear Mr. Stewart:

Enclosed for filing on behalf of St. Joseph Light & Power Company ("Company"), please find three sets of revised rate schedules for gas service provided to the Company's Missouri jurisdictional retail customers. These revised rate schedules are designed to increase the company's gross annual gas revenues by approximately \$330,000 exclusive of applicable license, occupational, franchise or other similar charges or taxes. This represents an increase of approximately 8%. In addition, the Company is proposing certain changes in its Rules and Regulations.

The revised gas rate schedules being filed herewith are listed on Appendix A to this letter and bear a date of issue of August 7, 1992 and an effective date of September 7, 1992.

Also enclosed please find the minimum filing requirement information required by 4 CSR 240-40.070 (A) and (B) and the necessary affidavit.

Two copies of this filing will be furnished this date to the Office of Public Counsel.

Thank you for your assistance.

Sincerely,

A handwritten signature in dark ink, appearing to read "Timothy M. Rush". The signature is fluid and cursive, with a large initial "T" and "M".

Timothy M. Rush  
Manager, Rates & Market Research

TMR/nsd  
Enclosure  
cc: Office of Public Counsel

P.S.C. Mo. No. 4

6th Revised Sheet No. 1 canceling 5th Revised Sheet No. 1  
3rd Revised Sheet No. 1.1 canceling 2nd Revised Sheet No. 1.1  
3rd Revised Sheet No. 4 canceling 2nd Revised Sheet No. 4  
1st Revised Sheet No. 4.1 canceling Original Sheet No. 4.1  
3rd Revised Sheet No. 5 canceling 2nd Revised Sheet No. 5  
1st Revised Sheet No. 5.1 canceling Original Sheet No. 5.1  
3rd Revised Sheet No. 6 canceling 2nd Revised Sheet No. 6  
3rd Revised Sheet No. 7 canceling 2nd Revised Sheet No. 7  
5th Revised Sheet No. 7.1 canceling 4th Revised Sheet No. 7.1  
3rd Revised Sheet No. 7.2 canceling 2nd Revised Sheet No. 7.2  
3rd Revised Sheet No. 7.3 canceling 2nd Revised Sheet No. 7.3  
3rd Revised Sheet No. 7.4 canceling 2nd Revised Sheet No. 7.4  
2nd Revised Sheet No. 7.5 canceling 1st Revised Sheet No. 7.5  
1st Revised Sheet No. 7.6 canceling Original Sheet No. 7.6  
1st Revised Sheet No. 7.7 canceling Original Sheet No. 7.7  
1st Revised Sheet No. 7.8 canceling Original Sheet No. 7.8  
6th Revised Sheet No. 8 canceling 5th Revised Sheet No. 8  
6th Revised Sheet No. 9 canceling 5th Revised Sheet No. 9  
5th Revised Sheet No. 9.1 canceling 4th Revised Sheet No. 9.1  
7th Revised Sheet No. 9.2 canceling 6th Revised Sheet No. 9.2  
4th Revised Sheet No. 9.3 canceling 3rd Revised Sheet No. 9.3  
2nd Revised Sheet No. 9.31 canceling 1st Revised Sheet No. 9.31  
18th Revised Sheet No. 9.4 canceling 17th Revised Sheet No. 9.4  
14th Revised Sheet No. 9.5 canceling 13th Revised Sheet No. 9.5  
2nd Revised Sheet No. 9.6 canceling 1st Revised Sheet No. 9.6  
3rd Revised Sheet No. 9.7 canceling 2nd Revised Sheet No. 9.7  
2nd Revised Sheet No. 9.8 canceling 1st Revised Sheet No. 9.8  
3rd Revised Sheet No. 9.91 canceling 2nd Revised Sheet No. 9.91  
3rd Revised Sheet No. 9.92 canceling 2nd Revised Sheet No. 9.92  
2nd Revised Sheet No. 9.93 canceling 1st Revised Sheet No. 9.93  
2nd Revised Sheet No. 12 canceling 1st Revised Sheet No. 12  
3rd Revised Sheet No. 13 canceling 2nd Revised Sheet No. 13  
1st Revised Sheet No. 19 canceling Original Sheet No. 19


ST. JOSEPH LIGHT & POWER COMPANY

INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5) (A) AND (5) (B)

VERIFICATION OF THE ACCURACY OF INFORMATION FILED  
AFFIDAVIT

STATE OF MISSOURI   )  
                              )  
COUNTY OF BUCHANAN )

Larry Stoll, having been duly sworn, upon his oath states that he is the duly Vice President-Finance, Treasurer and Assistant Secretary of St. Joseph Light & Power Company; that as such, he has knowledge of the minimum filing requirement information and proposed revised gas rate schedules attached hereto; that the data and information contained therein is true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_

Subscribed and sworn to before the undersigned, a Notary Public, this 7th day of August, 1992.

  
\_\_\_\_\_

My Commission expires September 28, 1992.



ST. JOSEPH LIGHT & POWER COMPANY  
INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5)(B)1

PROPOSED AGGREGATE ANNUAL INCREASE AND PERCENT INCREASE\*

Line No.	Description	Annualized Present Revenue	Proposed Revenue	Proposed Increase Amount	Percent
1	Jurisdictional Revenue	\$4,109,267	\$4,439,267	\$330,000	8.0%

\*Exclusive of license, occupation, franchise or other similar charges or taxes

**ST. JOSEPH LIGHT & POWER COMPANY**

**INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070 (5) (B) 2**

**PAGE 1 OF 2**

**COVER PAGE FOR COMMUNITIES & COUNTIES AFFECTED BY  
PROPOSED NATURAL GAS RATE INCREASE**

**(SEE ATTACHED)**

P.S.C. MO. No. 4 1stXXXXXXX Original SHEET No. 2Cancelling P.S.C. MO. No. 4Revised  
XXXXXXX Original SHEET No. 2St. Joseph Light & Power Company  
Name of Issuing CorporationFor All Territory Served

Community, Town or City

DESCRIPTION OF TERRITORY  
NATURAL GAS SERVICE

The St. Joseph Light & Power Company serves the following cities, towns, and communities, together with the immediate environs of such locations.

Andrew County, Missouri  
Bolckow

Holt County, Missouri  
Bigelow  
Craig  
Forest City  
Maitland  
Mound City  
Oregon

Nodaway County, Missouri  
Barnard  
Graham  
Maryville  
Ravenwood  
Skidmore

Atchison County, Missouri  
Fairfax  
Rock Port  
Tarkio

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE May 19, 1989

month day year

DATE EFFECTIVE June 1, 1989

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

ST. JOSEPH LIGHT & POWER COMPANY  
INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5)(B)3

NUMBER OF CUSTOMERS AFFECTED  
BY PROPOSED GAS RATE INCREASE  
BY RATE

Line No.	Rate (A)	Number of Customer May 31, 1992 (B)
1	Residential Rate 910	4,088
2	Residential Heating Rate 911	1,224
3	General Service Rate 920	593
4	General Service Heating Rate 921	218
5	Large Service Rate 930	8
6	Large Service Rate 931	3
7	Transportation Service Rate 971	7*
8	Transportation Service Rate 972	<u>1*</u>
9	Total Customers	<u>6,134</u>

\*Indicates a bill but not a customer; not included in customer counts

ST. JOSEPH LIGHT & POWER COMPANY  
INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5)(B)4

REVENUE BY RATE SCHEDULE\*

Line No.	Rate Schedule No.	Annualized Present Revenue	Proposed Revenue	<u>Proposed Increase</u> <u>Amount</u>	<u>Percent</u>
1	910	\$2,006,408	\$2,156,191	\$149,783	7.5%
2	911	521,539	627,706	106,167	20.4%
3	920	881,407	930,559	49,152	5.6%
4	921	267,555	328,821	61,266	22.9%
5	930	150,311	122,904	(27,407)	(18.2%)
6	931	52,336	51,827	(509)	(1.0%)
7	971 & 972	<u>229,711</u>	<u>221,259</u>	<u>(8,452)</u>	<u>(3.7%)</u>
8	Total Revenue	<u>\$4,109,267</u>	<u>\$4,439,267</u>	<u>\$330,000</u>	8.0%

\*Exclusive of license, occupation, franchise or other similar charges or taxes

ST. JOSEPH LIGHT & POWER COMPANY  
INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5)(B)5

ANNUAL AGGREGATE INCREASE BY GENERAL CATEGORY\*

Line No.	Category	Present Revenue	Proposed Revenue	Proposed Increase Amount	Percent
1	Residential	\$2,527,947	\$2,783,897	\$255,950	10.1%
2	Commercial	1,147,493	1,251,466	103,973	9.1%
3	Industrial	204,116	182,645	(21,471)	(10.5%)
4	Transportation	229,711	221,259	(8,452)	(3.7%)
5	Total	<u>\$4,109,267</u>	<u>\$4,439,267</u>	<u>\$330,000</u>	8.0

NOTE: Percent indicated is average impact. Percent may vary based on customer usage.

\*Exclusive of license, occupation, franchise or other similar charges or taxes

**ST. JOSEPH LIGHT & POWER COMPANY**

**INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5)(B)6**

**PAGE 1 OF 5**

**COVER PAGE FOR  
GAS NEWS RELEASE**

For immediate release  
August 7, 1992

St. Joseph Light & Power Company today filed requests with the Missouri Public Service Commission (PSC) for increases in electric and natural gas prices, Jerry Musil, manager-public affairs, said.

The company last increased electric prices in 1981 while a general increase for natural gas prices was approved in 1988.

In the 11-year period since the last electric increase, the company has had two electric price reductions, totaling about 14 percent. Even with the proposed increase, the company's residential electric prices would be only 3 percent above those approved in 1981 and still among the lowest in Missouri.

Light & Power's electric filing basically has two components, Musil said. The company is asking for an overall \$6.1 million or 8.8 percent increase in annual electric revenues. The proposal also seeks to implement the price adjustments indicated by the cost-of-service study the PSC required as part of the 1988 price reduction. These adjustments provide no additional revenue to the company. The company's data in that study showed prices to large commercial/industrial and general service/small commercial customers should be lowered while residential prices should increase. Those price adjustments, Light & Power officials said, more accurately reflect the actual cost of providing the energy to each customer class.

The combined impact of the 8.8 percent revenue increase and the



Page 2

cost-of-service adjustments would be price increases of 17.3 percent for residential customers, 6.6 percent for general service/small commercial customers and 1.9 percent for large commercial/industrial customers, he said.

For large commercial/industrial customers, the 8.8 percent increase is largely offset by the downward adjustment indicated by the cost-of-service study.

Included in the company's proposal is a request to increase the monthly service charge for residential customers to \$7.50. Presently, it is \$2.61 for general use residential customers and \$3.61 for space heating customers. For small commercial customers, the monthly service charge would increase to \$11 from \$4.71. "The monthly service charge covers the costs associated with meter reading, billing, collection, etc." Musil said.

For the average residential customer using 650 kilowatt-hours of electricity a month, the increase totals about \$5.50, or 12.9 percent, including the new service charge.

The company also is asking the PSC to approve a connection charge of \$12.50 for new customers. "We have certain basic expenses associated with adding a new customer to the system," he said. "With this approach, we are asking the customer responsible for that cost to pay it." For customers reconnecting to the system, such as a result of non-payment, the charge would be \$25.

For the company's natural gas customers, Light & Power is asking for an increase of \$330,000 or 8 percent in annual revenues. For the average residential customer who uses 100 cubic feet of gas a month, the

Page 3

increase would range from \$4.72 to \$7.31 a month.

The difference results from the two systems operated by Light & Power -- the former Missouri Valley properties in Atchison County and the company's previous properties. The company is asking the PSC to approve consolidation of the tariffs between the two properties. The former Missouri Valley customers in Fairfax, Rock Port and Tarkio were charged based on the tariffs filed by that company.

"We have been very successful in keeping our prices at the lowest level possible for many years," Terry F. Steinbecker, president, said.

"To assist in that effort, we carefully studied our operations a couple years ago to make them more efficient. As a result of that study, we realigned operations, eliminating some positions and closing some business offices in smaller communities. In addition to the cost savings, it also allowed us to improve efficiency.

"But increasing expenses caused by inflation over an 11-year period leave us no choice but to ask for an electric increase if we are to continue providing quality, reliable service and a reasonable return to our shareholders."

Light & Power serves more than 59,000 electric customers in 10 northwest Missouri counties and 6,000 natural gas customers in 15 communities.

The PSC has 11 months in which to rule on the requests.

Contact: Jerry Musil  
Manager-Public Affairs  
816/367-6236 (office)  
816/233-5980 (home)

# St. Joseph Light & Power

## Electric Price Increase Breakdown (Percent Change)\*

Customer Class	Price Increase	Cost-of-Service Adjustment	Total Increase
Residential	8.8	7.8	17.3
General Service/ Small Commercial	8.8	(2.0)	6.6
Large Commercial/ Industrial	8.8	(6.4)	1.9
Total Increase	8.8	0.0	8.8

\* Percentages cannot be summed since customer-class percentages are the result of different base amounts.

ST. JOSEPH LIGHT & POWER COMPANY

INFORMATION FILED IN ACCORDANCE WITH  
4 CSR 240-40.070(5)(B)7

Summary of the Reasons for the Proposed  
Change in Rate Schedules

1. Costs due to plant additions and improvements.
2. Increased costs associated with general inflation and other changes in operations.

ST. JOSEPH LIGHT & POWER COMPANY

COMPARATIVE AND SUMMARY INFORMATION- GAS

(1) Total test year revenues at existing rates:	\$4,630,383
(2) Total test year revenues at proposed rates:	\$4,960,383
(3) Percentage change in revenues:	7.13%
(4) Test year rate base:	\$3,342,419
(5) Rate base on which existing rates were set: Not available as amounts were stipulated.	
(6) Return on rate base during the test year under existing rates:	4.83%
(7) Return on rate base under proposed rates:	11.14%
(8) Return on equity during the test year under existing rates:	11.34%
(9) Return on equity under proposed rates:	12.78%
(10) Total operating expenses on which existing rates were set: Not available as amounts were stipulated.	
(11) Total operating expenses under proposed rates:	\$4,588,509

ST. JOSEPH LIGHT & POWER COMPANY  
PROJECTED GAS ORIGINAL COST RATE BASE  
TEST YEAR (UPDATED AND ADJUSTED)

Plant in service	\$6,826,444
Reserve for depreciation	<u>3,245,257</u>
Net plant in service	\$3,581,187
Add: Working capital	208,466
Less: Deferred taxes	<u>447,234</u>
Total original cost rate base	<u>\$3,342,419</u>

ST. JOSEPH LIGHT & POWER COMPANY

PLANT INVESTMENTS - GAS

<u>Ferc Account Number</u>	<u>Description</u>	<u>Actual 12-31-91</u>	<u>Test Year (Updated &amp; Adjusted)</u>
<b><u>INTANGIBLE PLANT</u></b>			
301.9	Organization	\$ 8,321	\$ 8,321
302.9	Franchises and Consents	22,760	22,760
	Total Intangible Plant	<u>\$ 31,081</u>	<u>\$ 31,081</u>
<b><u>TRANSMISSION PLANT</u></b>			
365.1	Land and Land Rights	\$ 168	\$ 168
365.2	Right of Way	13,353	13,353
365.9	Right of Way	3,919	3,918
367	Mains	316,623	316,623
367.9	Mains	320,659	320,659
369	Measure and Regulating Station Equipment	38,210	38,210
369.9	Measure and Regulating Station Equipment	81,430	81,430
371.9	Other Equipment	4,120	4,120
		<u>\$ 778,482</u>	<u>\$ 778,481</u>
<b><u>DISTRIBUTION PLANT</u></b>			
374	Land and Land Rights	\$ 1,741	\$ 1,741
375	Structures and Equipment	2,391	2,391
376	Mains	1,691,555	2,055,768
376.9	Mains	318,985	318,985
378	Measuring and Regulating Station Equipment	51,407	76,635
378.9	Measuring and Regulating Station Equipment	23,017	23,017
379	Pump and Regulating Equipment	461,433	482,433
380	Services	608,749	792,876
380.9	Services	273,850	273,850

ST. JOSEPH LIGHT & POWER COMPANY

PLANT INVESTMENTS -- GAS

<u>Ferc Account Number</u>	<u>Description</u>	<u>Actual 12-31-91</u>	<u>Test Year (Updated &amp; Adjusted)</u>
<u>DISTRIBUTION PLANT (Continued)</u>			
381	Meters	\$ 428,896	\$ 437,896
381.9	Meters	71,918	71,918
382	Meter Installations	82,053	82,053
382.9	Meter Installations	37,529	37,529
383	House Regulators	75,355	84,355
383.9	House Regulators	14,805	14,805
384	House Regulator Installations	411	411
384.9	House Regulator Installations	7,741	7,741
385	Industrial Measuring Equipment	717	717
385.9	Industrial Measuring Equipment	22,193	22,193
387.9	Other Equipment	3,458	3,458
	Total Distribution	<u>\$ 4,178,204</u>	<u>\$ 4,790,772</u>
<u>GENERAL PLANT</u>			
394	Tools, Shop and Garage Equip.	\$ 18,949	\$ 21,796
394.9	Tools, Shop and Garage Equip.	13,319	13,320
395	Laboratory Equipment	2,732	2,732
396	Power Operated Equipment	10,474	10,474
398	Miscellaneous Equipment	-	1,156
	Total General Plant	<u>\$ 45,474</u>	<u>\$ 49,478</u>
	Total Gas Plant In Service	<u>\$ 5,033,241</u>	<u>\$ 5,649,812</u>



ST. JOSEPH LIGHT & POWER COMPANY

PLANT INVESTMENTS - GAS

<u>Ferc Account Number</u>	<u>Description</u>	<u>12-31-93</u>	<u>Projected 12-31-94</u>	<u>12-31-95</u>
<b><u>INTANGIBLE PLANT</u></b>				
301.9	Organization	\$ 8,321	\$ 8,321	\$ 8,321
302.9	Franchises and Consents	22,760	22,760	22,760
	Total Intangible Plant	<u>\$ 31,081</u>	<u>\$ 31,081</u>	<u>\$ 31,081</u>
<b><u>TRANSMISSION PLANT</u></b>				
365.1	Land and Land Rights	\$ 168	\$ 168	\$ 168
365.2	Right of Way	13,353	13,353	13,353
365.9	Right of Way	3,919	3,919	3,919
367	Mains	316,623	316,623	316,623
367.9	Mains	320,659	320,659	320,659
369	Measure and Regulating Station Equipment	38,210	38,210	38,210
369.9	Measure and Regulating Station Equipment	81,430	81,430	81,430
371.9	Other Equipment	4,120	4,120	4,120
	Total Transmission Plant	<u>\$ 778,482</u>	<u>\$ 778,482</u>	<u>\$ 778,482</u>
<b><u>DISTRIBUTION PLANT</u></b>				
374	Land and Land Rights	\$ 1,741	\$ 1,741	\$ 1,741
375	Structures and Equipment	2,391	2,391	2,391
376	Mains	2,141,430	2,227,093	2,322,720
376.9	Mains	318,985	318,985	318,985
378	Measuring and Regulating Station Equipment	99,545	112,494	142,376
378.9	Measuring and Regulating Station Equipment	23,017	23,017	23,017
379	Pump and Regulating Equip.	532,238	579,055	579,055
380	Services	802,836	812,796	812,796
380.9	Services	273,850	273,850	273,850

ST. JOSEPH LIGHT & POWER COMPANY

PLANT INVESTMENTS - GAS

<u>Ferc Account Number</u>	<u>Description</u>	<u>12-31-93</u>	<u>Projected 12-31-94</u>	<u>12-31-</u>
<u>DISTRIBUTION PLANT (Continued)</u>				
381	Meters	\$ 451,841	\$ 464,790	\$ 479,7
381.9	Meters	71,918	71,918	71,9
382	Meter Installations	82,053	82,053	82,0
382.9	Meter Installations	37,529	37,529	37,5
383	House Regulators	97,304	111,249	125,1
383.9	House Regulators	14,805	14,805	14,8
384	House Regulator Installations	411	411	4
384.9	House Regulator Installations	7,741	7,741	7,7
385	Industrial Measuring Equipment	717	717	7
385.9	Industrial Measuring Equipment	22,193	22,193	22,1
387.9	Other Equipment	3,458	3,458	3,4
	Total Distribution Plant	<u>\$ 4,986,003</u>	<u>\$ 5,168,286</u>	<u>\$ 5,322,6</u>
<u>GENERAL PLANT</u>				
394	Tools, Shop and Garage Equip.	\$ 21,796	\$ 21,796	\$ 21,7
394.9	Tools, Shop and Garage Equip.	13,319	13,319	13,3
395	Laboratory Equipment	2,732	2,732	2,7
396	Power Operated Equipment	10,474	10,474	10,4
398	Miscellaneous Equipment	25,063	48,970	72,8
	Total General Plant	<u>\$ 73,384</u>	<u>\$ 97,291</u>	<u>\$ 121,1</u>
	Total Gas Plant In Service	<u>\$ 5,868,950</u>	<u>\$ 6,075,140</u>	<u>\$ 6,253,4</u>

ST. JOSEPH LIGHT & POWER COMPANY  
BUDGETED FUTURE GAS CONSTRUCTION

<u>Ferc Account Number</u>	<u>Description</u>	<u>12-31-93</u>	<u>Projected 12-31-94</u>	<u>12-31-95</u>
<b><u>INTANGIBLE PLANT</u></b>				
301.9	Organization	\$	\$	\$
302.9	Franchises and Consents			
	Total Intangible Plant	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>TRANSMISSION PLANT</u></b>				
365.1	Land and Land Rights	\$	\$	\$
365.2	Right of Way			
365.9	Right of Way			
367	Mains			
367.9	Mains			
369	Measure and Regulating Station Equipment			
369.9	Measure and Regulating Station Equipment			
371.9	Other Equipment			
	Total Transmission Plant	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>DISTRIBUTION PLANT</u></b>				
374	Land and Land Rights	\$	\$	\$
375	Structures and Equipment			
376	Mains	86,000	86,000	96,000
376.9	Mains			
378	Measuring and Regulating Station Equipment	23,000	13,000	30,000
378.9	Measuring and Regulating Station Equipment			
379	Pump and Regulating Equip.	50,000	47,000	
380	Services	10,000	10,000	
380.9	Services			

ST. JOSEPH LIGHT & POWER COMPANY  
BUDGED FUTURE GAS CONSTRUCTION

<u>Ferc Account Number</u>	<u>Description</u>	<u>12-31-93</u>	<u>Projected 12-31-94</u>	<u>12-31-</u>
<u>DISTRIBUTION PLANT (Continued)</u>				
381	Meters	\$ 14,000	\$ 13,000	\$ 15,0
381.9	Meters			
382	Meter Installations			
382.9	Meter Installations			
383	House Regulators	13,000	14,000	14,0
383.9	House Regulators			
384	House Regulator Installations			
384.9	House Regulator Installations			
385	Industrial Measuring Equipment			
385.9	Industrial Measuring Equipment			
387.9	Other Equipment			
	Total Distribution Plant	<u>\$ 196,000</u>	<u>\$ 183,000</u>	<u>\$ 155,0</u>
<u>GENERAL PLANT</u>				
394	Tools, Shop and Garage Equip.	\$	\$	\$
394.9	Tools, Shop and Garage Equip.			
395	Laboratory Equipment			
396	Power Operated Equipment			
398	Miscellaneous Equipment	24,000	24,000	24,0
	Total General Plant	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 24,0</u>
	Total Gas	<u>\$ 220,000</u>	<u>\$ 207,000</u>	<u>\$ 179,0</u>

ST. JOSEPH LIGHT & POWER COMPANY

CONSTRUCTION FORECAST  
MAJOR ASSUMPTIONS

- (1) The Company's Load and Capacity Forecast is based on Plan 1993-2002 LFA.
- (2) Certain special projects over \$1,000,000 in value are:
  - (a) Midway Substation and Lines
  - (b) Savannah Substation and Lines
  - (c) Industrial Park Substation and Lines
  - (d) Clean air modifications at the Lake Road Plant during 1993-1999.
- (3) Capacity growth requirements will be met by acquiring capacity from regional utilities.
- (4) Routine construction has been estimated based on current costs adjusted for inflation. Non-routine construction has been increased at the anticipated inflation rate.

ST. JOSEPH LIGHT & POWER COMPANY

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

<u>Description</u>	<u>Actual</u> <u>12-31-91</u>	<u>Test Year</u> <u>(Updated &amp;</u> <u>(Adjusted)</u>
Intangible	\$ 25,602	\$ 27,267
Transmission	384,034	405,055
Distribution	2,099,387	2,199,410
General	<u>51,205</u>	<u>52,947</u>
Total Gas	<u>\$ 2,560,228</u>	<u>\$ 2,684,679</u>

ST. JOSEPH LIGHT & POWER COMPANY

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

<u>Description</u>	<u>12-31-93</u>	<u>Projected 12-31-94</u>	<u>12-31-95</u>
Intangible	\$ 28,935	\$ 30,603	\$ 32,271
Transmission	426,081	447,107	468,133
Distribution	2,331,652	2,468,829	2,610,604
General	<u>55,623</u>	<u>59,497</u>	<u>64,253</u>
Total Gas	<u>\$ 2,842,291</u>	<u>\$ 3,006,036</u>	<u>\$ 3,175,261</u>

ST. JOSEPH LIGHT & POWER COMPANY

SUMMARY OF ESTIMATED WORKING CAPITAL REQUIREMENTS  
INCLUDED IN GAS RATE BASE

Capital invested in assets necessary to permit efficient operations:

Special deposits	\$2,203
Materials and Supplies	57,671
Prepayments	<u>51,648</u>
	\$111,522

Capital required to finance net lag in recovery of costs of providing service	\$96,944
--	----------

Total Estimated Working Capital	<u>\$208,466</u>
---------------------------------	------------------



ST. JOSEPH LIGHT & POWER COMPANY  
SPECIAL DEPOSITS INCLUDED IN GAS RATE BASE

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
135-120	Working Funds-Group Hospital	\$1,85
135-140	Working Funds-Dental	<u>35</u>
		<u><u>\$2,20</u></u>

ST. JOSEPH LIGHT & POWER COMPANY  
MATERIALS AND SUPPLIES INCLUDED IN GAS RATE BASE

<u>Account</u>	<u>Description</u>	<u>Amount</u>
154	Other Materials	57,661
163	Undistributed Stores	<u>10</u>
		<u>\$57,671</u>

Based on 13-month average with allocations to the electric department based on Material and Supplies allocation study.

ST. JOSEPH LIGHT & POWER COMPANY  
PREPAYMENTS INCLUDED IN GAS RATE BASE

<u>Account</u>	<u>Description</u>	<u>Amount</u>
165.01	Insurance	\$12,253 (1)
165.02	Postage	1,078 (1)
165.021	UPS	10 (1)
165.03	Stationery	841 (1)
165.04	Supplies	525 (1)
165.07	Gas-North Division	28,135 (2)
165.08	Gas-MVNG	<u>8,806 (2)</u>
		<u><u>\$51,648</u></u>

(1) Based on 13-month averages with allocations to the gas department based on prepayment allocation study.

(2) Based on 13-month averages.

ST. JOSEPH LIGHT & POWER COMPANY  
NATURAL GAS CASH WORKING CAPITAL

Case No. GR-93-42  
MFR Section 5G  
Schedule 1  
Page 5 of 5

Account Description	TEST YEAR (UPDATED AND ADJUSTED)	REVENUE LAG	EXPENSE LAG	NET LAG	FACTOR	CWC REQUIREMENT
Operation and Maintenance Expense :						
Net payroll	\$428,869	42.62	9.30	33.32	0.091288	\$39,150
FICA—employee portion	53,122	42.62	15.10	27.52	0.075397	4,005
Federal income tax withholding	91,093	42.62	14.90	27.72	0.075945	6,918
State income tax withholding	23,937	42.62	17.10	25.52	0.069918	1,674
401—K—employee portion	46,544	42.62	24.70	17.92	0.049096	2,285
401—K—employer portion	12,843	42.62	24.70	17.92	0.049096	631
Gas purchased for resale	2,792,584	42.62	35.30	7.32	0.020055	56,005
Cash vouchers *	441,579	42.62	11.20	31.42	0.086082	38,012
Total Operation and Maintenance Expense	<u>\$3,890,571</u>					<u>\$148,680</u>
Taxes:						
FICA—employer portion	\$53,122	42.62	15.10	27.52	0.075397	\$4,005
FUTA	1,079	42.62	69.10	-26.48	(0.072548)	(78)
Property	82,403	42.62	180.70	-136.08	(0.378301)	(31,173)
City license	148,208	0.00	15.00	-15	(0.041096)	(6,091)
Corporate franchise	3,162	42.62	(77.50)	120.12	0.329098	1,041
Superfund	600	42.62	94.30	-51.68	(0.141589)	(85)
Sales tax	97,678	0.00	(11.00)	11	0.030137	2,944
Federal tax	37,632	42.62	94.30	-51.88	(0.141569)	(5,328)
State tax	3,848	42.62	93.70	-51.08	(0.139945)	(539)
Total Taxes	<u>\$427,730</u>					<u>(\$35,304)</u>
Interest expense—Long Term Debt	<u>\$123,205</u>	42.62	91.30	-48.68	(0.133370)	<u>(\$16,432)</u>
Total Cash Working Capital Requirement						<u>\$96,944</u>

\*Pension expense credit excluded as non-cash item (\$50,097)  
\*OPEB excluded as non-cash item \$89,701

ST. JOSEPH LIGHT & POWER COMPANY

BANK CREDIT ARRANGEMENTS  
PROJECTED AT SEPTEMBER 30, 1992

<u>Lines of Credit:</u>	<u>Amount</u>
Citibank, N.A. - New York	\$2,500,000
Bank of Montreal - Montreal	1,000,000
Mercantile Bank - St. Joseph	2,500,000
Commerce Bank - St. Joseph	350,000
	<hr/>
Total Lines of Credit	<u>\$6,350,000</u>
Oral Finance Facility, Citibank, N.A. - New York	<u>\$10,000,000</u>

ST. JOSEPH LIGHT & POWER COMPANY

CUMULATIVE PREFERRED STOCK

Series and % Annual <u>Dividend Requirement</u>	Principal Amount <u>Issued</u>	Percent Annual Div <u>Requirement</u>	Total Net Discount/Premium & Issuance Exp.	Net Proceeds to <u>Company</u>	Amount Outstandin at 9-30-9 Updated to 12-31-9:
---	--------------------------------------	---	--	--------------------------------------	---

NONE

	\$0		\$0	\$0	

ST. JOSEPH LIGHT & POWER COMPANY  
LONG-TERM DEBT  
AS OF SEPTEMBER 30, 1992 UPDATED TO DECEMBER 31, 1992

<u>First Mortgage Bonds Series</u>	<u>Unamortized Net Discount or Premium &amp; Issuance Expense</u>	<u>Amount Outstanding</u>
9-1/8% series due 1996	(\$14,498)	\$4,750,000
8-5/8% series due 1997	(15,647)	3,330,000
7% series due 1997	(4,819)	4,969,000
7-3/4% series due 2003	(25,152)	5,292,000
9% series due 2003	(41,916)	6,600,000
9.44% series due 2021	(370,015)	22,500,000
7-3/8% series due 2013	(338,433)	5,600,000
	<u>(\$810,480)</u>	<u>\$53,041,000</u>

RESPONSE TO MINIMUM FILING  
REQUIREMENTS (H)4

In accordance with Article III, Section 6, of the Company's Indenture of Mortgage and Deed of Trust dated as of April 1, 1946, no accountant certificate regarding interest coverage was required in the Company's most recent long-term debt issue. A copy of this section is attached and made a part of this response.



matters as are required to be stated pursuant to the provisions of subdivision 3 (e) of Section 3 of this Article III;

(e) Cash in amount equal to the aggregate principal amount of the additional bonds applied for;

(f) An opinion of counsel to the same effect as required by the provisions of subdivision (d) of Section 4 of this Article III (to the extent applicable); and

(g) Documents evidencing the authorization by all governmental authorities, the consents of which are requisite to the legal issue of such bonds, in accordance with the opinion of counsel required to be filed pursuant to the provisions of subdivision (f) of this Section 5.

Such cash shall be received and applied by the Trustee as a part of the trust estate. If within a period of three years after it is deposited any cash so deposited under the provisions of this Section 5 shall not have been withdrawn by the Company pursuant to the provisions of Article VIII hereof, such cash shall be applied forthwith by the Trustee, in the manner and upon the terms and conditions provided in Section 2 of Article VIII, to the purchase or redemption of prior lien bonds or bonds as specified in a certified resolution delivered by the Company to the Trustee in accordance with the provisions of said Section 2, or, in case of the failure of the Company to deliver such resolution and in case such cash exceeds fifty thousand dollars (\$50,000), to the purchase or redemption of bonds of the earliest maturities then outstanding; provided, however, that the Trustee shall not apply to the purchase of any bonds or prior lien bonds an amount exceeding the applicable redemption price thereof prevailing at the time (if redeemable) and accrued interest, or, if not redeemable, an amount exceeding the principal amount thereof and accrued interest.

SECTION 6. ISSUE OF BONDS UPON RETIREMENT OF BONDS PREVIOUSLY OUTSTANDING HEREUNDER. From time to time

hereafter the Company, in substitution for any bonds theretofore authenticated and delivered under any of the provisions of this Indenture and then or theretofore surrendered for conversion (if convertible) except into other bonds, or paid at maturity or upon redemption or purchased or otherwise surrendered to the Trustee, as the case may be, and cancelled, and in no such case theretofore bonded or theretofore made the basis for the issue of bonds of one denomination for bonds of another denomination of the same series in exchange therefor, or for the issue of coupon bonds in exchange for registered bonds without coupons, or for the issue of registered bonds without coupons in exchange for coupon bonds or upon the transfer of registered bonds without coupons, or for the issue of bonds in substitution for bonds mutilated, destroyed, lost or stolen, pursuant to the terms hereof or of any indenture supplemental hereto, may execute and deliver to the Trustee, and the Trustee shall thereupon authenticate and deliver to or upon the order of the Company, additional bonds for an aggregate principal amount equal to that of the bonds in substitution for which such additional bonds are executed and delivered, but only upon receipt by the Trustee of

(a) A certified resolution authorizing the execution, and requesting the authentication and delivery, of such additional bonds in the principal amount therein specified, designating the series of such bonds and the indenture supplemental hereto creating such series, specifying the series and the aggregate principal amount of the bonds in substitution for which additional bonds are to be authenticated and delivered, and naming the officer or officers of the Company to whom or upon whose order such additional bonds shall be delivered;

(b) An officers' certificate stating in substance that the Company is not, to the knowledge of the signers, in default in the performance of any of the terms or covenants of this Indenture, and that all conditions precedent provided for in this Indenture relating to the authentica-

tion and delivery of the additional bonds applied for have been complied with;

(c) An officers' certificate to the same effect as required by the provisions of subdivision (c) (5) of Section 4 of this Article III;

(d) An opinion of counsel to the same effect as required by the provisions of subdivision (d) of Section 4 of this Article III (to the extent applicable);

(e) An accountant's certificate or an independent accountant's certificate, as the case may be, as to the same matters as are required to be stated pursuant to the provisions of subdivision 3 (e) of Section 3 of this Article III, but only if (1) such additional bonds bear interest at a higher rate per annum than the bonds in substitution for which such additional bonds are to be authenticated and delivered, provided that no such certificate need be filed when the Trustee is requested to authenticate and deliver additional bonds pursuant to the provisions of this Section 6 in substitution for bonds theretofore authenticated and delivered hereunder and which have been paid at maturity or redeemed or purchased by the Company within two years prior to the date of their maturity, but in such case, if the Company would otherwise be required to deliver to the Trustee an accountant's certificate or an independent accountant's certificate pursuant to the provision of this clause (1), there shall be filed with the Trustee an officers' certificate to the effect that all or substantially all of the additional bonds applied for, or the proceeds of the sale thereof, will be applied by the Company to the (i) retirement by payment, redemption, purchase or exchange of the bonds made the basis for the application, (ii) payment by the Company of moneys borrowed for such purpose, (iii) reimbursement of the Company's treasury in an amount not exceeding the moneys expended, within two years prior to the date of such application, for such purpose, or (iv) reimbursement of the Company's treasury in an amount not exceeding the moneys expended within such two years for the payment by the Company of moneys borrowed within such two years for such pur-

pose; or (2) additional bonds shall have been authenticated and delivered and an earnings certificate filed with the Trustee as a basis therefor pursuant to any provision of this Article III between the date of the cancellation of bonds in substitution for which additional bonds are applied for under this Section 6 and the date such additional bonds are so applied for;

(f) An officers' certificate stating in substance that no part of the bonds in substitution for which additional bonds are to be authenticated and delivered has theretofore been bonded or made the basis for the issue of bonds of one denomination for bonds of another denomination of the same series in exchange therefor, or for the issue of coupon bonds in exchange for registered bonds without coupons, or for the issue of registered bonds without coupons in exchange for coupon bonds or upon the transfer of registered bonds without coupons, or for the issue of bonds in substitution for bonds mutilated, destroyed, lost or stolen, pursuant to the terms of this Indenture or of any indenture supplemental hereto; and

(g) Documents evidencing authorization by all governmental authorities, the consents of which are requisite to the legal issue of such bonds, in accordance with the opinion of counsel required to be filed pursuant to the provisions of subdivision (d) of this Section 6.

Redeemed bonds shall be deemed to have been paid and cancelled within the meaning of this Section 6.

#### ARTICLE IV.

##### REDEMPTION OF BONDS.

SECTION 1. In case the Company shall desire to exercise the right to redeem all or any part of the bonds of a particular series, in accordance with the right reserved so to do, it shall give notice to the effect that the Company has elected to redeem all the bonds of such series or a part thereof, as the case may be, on a date therein designated, specifying in case

[6(b)]

ST. JOSEPH LIGHT & POWER COMPANY

OFFICERS' CERTIFICATE

Harris Trust and Savings Bank, as trustee (the "Trustee") under the Indenture of Mortgage and Deed of Trust dated as of April 1, 1946, as supplemented and amended (the "Indenture") from St. Joseph Light & Power Company (the "Company")

We the undersigned, being the President and the Vice President-Finance, Treasurer and Assistant Secretary, respectively, of the Company, do hereby certify as follows:

1. That the Company is not, to the knowledge of the undersigned, in default in the performance of any of the terms or covenants of the Indenture, and all conditions precedent provided for in the Indenture relating to the authentication and delivery of the Company's First Mortgage Bonds, 9.44% Series due 2021, in the aggregate principal amount of \$22,500,000 (the "Bonds") have been complied with.

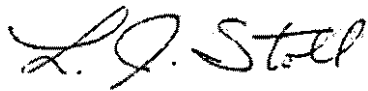
2. That since the date of the last previous officers' certificate filed with the Trustee pursuant to the provisions of Section 6 of Article III of the Indenture, no property owned by the Company and theretofore bonded has, to the knowledge and belief of the undersigned, become subject to any lien or encumbrance not existing thereon at such prior date, prior to the date of the Indenture, excepting permissible encumbrances as defined in the Indenture.

3. That no part of the bonds in substitution for which the Bonds are to be authenticated and delivered has theretofore been bonded or made the basis for the issue of bonds of one denomination for bonds of another denomination of the same series in exchange therefor, or for the issue of coupon bonds in exchange for registered bonds without coupons, or for the issue of registered bonds without coupons in exchange for coupon bonds upon the transfer of registered bonds without coupons, or for the issue of bonds in substitution for bonds mutilated, destroyed, lost or stolen, pursuant to the terms of the Indenture or of any indenture supplemental thereto.

7  
8  
9  
10  
1  
1  
1

The foregoing shall constitute an officers' certificate for purposes of subdivisions (b), (c) and (f) of Section 6 of Article III of the Indenture.

  
Terry F. Steinbecker  
President  
St. Joseph Light & Power Company

  
Larry J. Stoll  
Vice President-Finance, Treasurer  
and Assistant Secretary  
St. Joseph Light & Power Company

Dated this first day of February, 1991.

Subscribed and sworn to  
before me this first day  
of February, 1991.

  
Jennifer L. McDonald  
Notary Public

(NOTARY SEAL)

My commission expires: March 21, 1994

ST. JOSEPH LIGHT & POWER COMPANY

PERMANENT FINANCINGS COMPLETED OR SCHEDULED

	1992	1993	1994	1995
Long-term bonds @ 9.4%	\$ -	\$ -	\$ -	\$20,000,000
Preferred Stock	-	-	-	-
Common Stock	-	-	-	-
Total financings	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$20,000,000</u>

NOTE: The sale of securities is currently forecasted for July 1995.

ST. JOSEPH LIGHT & POWER COMPANY

SOURCE AND APPLICATION OF FUNDS  
(1993-1995)  
(IN MILLIONS)

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>Total</u>
Source of funds:				
Retained earnings from current year operations	\$9.0	\$8.9	\$8.5	\$26.4
Depreciation	9.5	9.9	10.3	29.7
Deferred income taxes & investment tax credits	0.6	0.6	0.6	1.8
Allowance for funds used during construction	<u>(0.3)</u>	<u>(0.3)</u>	<u>(0.3)</u>	<u>(0.9)</u>
	\$18.8	\$19.1	\$19.1	\$57.0
Long-term debt issues	-	-	20.0	20.0
Short-term debt	9.2	5.9	(11.6)	3.5
Changes in working capital and other	<u>0.4</u>	<u>0.1</u>	<u>0.9</u>	<u>1.4</u>
Total source of funds	<u>\$28.4</u>	<u>\$25.1</u>	<u>\$28.4</u>	<u>\$81.9</u>
Application of funds:				
Gross additions to plant-				
Electric	\$13.8	\$11.0	\$14.6	\$39.4
Natural Gas	0.2	0.2	0.2	0.6
Industrial steam	-	-	0.2	0.2
Total gross additions	<u>\$14.0</u>	<u>\$11.2</u>	<u>\$15.0</u>	<u>\$40.2</u>
Allowance for funds used during construction	<u>(0.3)</u>	<u>(0.3)</u>	<u>(0.3)</u>	<u>(0.9)</u>
	\$13.7	\$10.9	\$14.7	\$39.3
Common stock dividends paid	7.1	7.1	7.1	21.3
Long-term debt reacquired	1.8	1.9	1.9	5.6
Common stock reacquired	<u>5.8</u>	<u>5.2</u>	<u>4.7</u>	<u>15.7</u>
Total application of funds	<u>\$28.4</u>	<u>\$25.1</u>	<u>\$28.4</u>	<u>\$81.9</u>

There are no dividend reinvestments or common or preferred stock issuances during these three



ST. JOSEPH LIGHT & POWER COMPANY  
RATE OF RETURN  
FOR PERIOD ENDED SEPTEMBER 30, 1992  
UPDATED TO DECEMBER 31, 1992

<u>Type of Capital</u>	<u>Capitalization Ratio(%)</u>	<u>Cost (%)</u>	<u>Weighted Cost (%)</u>
Long-term Debt	40.01	8.91	3.57
Common Equity	58.02	12.78	7.41
Lease Obligation	1.97	7.90	0.16
	<u>100.00</u>		<u>11.14</u>

ST. JOSEPH LIGHT & POWER COMPANY  
STATEMENT OF CASH FLOW

	Years Ended		
	1989	1990	1991
<b>Net Cash Flow from Operating Activities</b>			
Net Income	\$10,677,553	\$10,215,161	\$9,790,390
Noncash Charges (Credits) to Income:			
Pension expense	(373,221)	(1,134,157)	(718,200)
Depreciation and depletion	7,782,612	8,307,153	8,735,276
Deferred income taxes (net)	1,014,900	746,867	659,812
Investment tax credit adjustment (net)	(417,860)	(437,225)	(440,436)
Net (increase) decrease in receivables	(1,939,314)	599,637	309,462
Net (increase) decrease in inventory - fuel	(433,191)	188,996	(1,713,360)
Net increase (decrease) in payables & accrued expenses	1,574,354	1,508,657	(1,504,454)
(Less) Allowance for other funds used during construction	113,373	178,788	103,606
Accrued income & general taxes	(157,143)	163,370	(441,580)
Other: Changes in other working capital	76,135	(229,923)	236,310
Other changes in assets and liabilities	983,984	(786,183)	782,780
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$18,675,436</b>	<b>\$18,963,565</b>	<b>\$15,592,394</b>
<b>Cash Flows from Investment Activities:</b>			
Construction & Acquisition of Plant (including land):			
Gross additions to utility plant (less nuclear fuel)	(\$11,350,717)	(\$10,065,457)	(\$9,802,840)
Gross additions to common utility plant	(1,369,629)	(2,350,974)	(1,940,224)
Allowance for other funds used during construction	49,998	93,689	58,467
Acquisition of Lawler Investment Corporation	(542,059)		
<b>Cash Outflows for Plant</b>	<b>(\$13,212,407)</b>	<b>(\$12,322,742)</b>	<b>(\$11,684,597)</b>
Purchase of investment securities	(\$200,731,054)	(\$107,432,324)	(\$73,480,408)
Proceeds from sales of investment securities	211,069,906	109,205,713	72,412,838
Other:	171,499	295,462	274,861
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(\$2,702,056)</b>	<b>(\$10,253,891)</b>	<b>(\$12,477,306)</b>
<b>Cash Flows from Financing Activities:</b>			
Proceeds from issuance of:			
Long-term debt			
Preferred stock			
Common stock			
Other:			
Net Increase in short-term debt			
Other:			
<b>Cash Provided by Outside Sources</b>			
Payment for Retirement of:			
Long-term debt	(\$4,040,000)	(\$3,568,000)	\$10,266,000
Preferred stock			
Common stock	(5,544,075)	(5,236,153)	(319,976)
Other:			
Net increase in short-term debt		6,300,000	(6,300,000)
Dividends on preferred stock			
Dividends on common stock	(6,631,603)	(6,630,737)	(6,673,336)
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(\$16,215,678)</b>	<b>(\$9,134,890)</b>	<b>(\$3,027,312)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(\$242,298)</b>	<b>(\$425,216)</b>	<b>\$87,776</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>906,546</b>	<b>664,248</b>	<b>239,032</b>
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$664,248</b>	<b>\$239,032</b>	<b>\$326,808</b>
<b>NOTE -- CASH PAID DURING YEAR: INTEREST</b>	<b>\$4,518,617</b>	<b>\$4,154,618</b>	<b>\$4,020,746</b>
<b>INCOME TAXES</b>	<b>\$5,193,976</b>	<b>\$5,005,738</b>	<b>\$5,424,607</b>

ST. JOSEPH LIGHT & POWER COMPANY  
BALANCE SHEETS

FERC ACCOUNT NUMBER	ASSETS	SEPTEMBER 30, 1991 (Unaudited)	SEPTEMBER 30, 1992 (Unaudited)
	<u>PLANT</u>		
101	Utility plant in service	\$249,015,834	\$260,181,162
104	Electric plant leased to others	1,336,564	1,336,564
107	Construction work in progress	2,923,201	3,319,966
108	Accum. Prov. for Depreciation—utility plant	(113,189,019)	(121,617,426)
111	Prov. to Amortize Electric Plant	0	(16,807)
121	Nonutility Property	68,848	68,848
122	Accum. Prov. for Depreciation—nonutility plant	(25,276)	(25,276)
	Net Utility Plant	<u>\$140,130,152</u>	<u>\$143,247,031</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
124	Other Investments	<u>\$2,173,841</u>	<u>\$3,253,948</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	\$159,201	\$184,941
135	Working Funds	202,595	237,998
136	Temporary Cash Investments	5,363,366	2,407,806
141	Notes Receivable	14,121	9,121
142	Customer Accounts Receivable	10,299,587	8,960,033
143	Other Accounts Receivable	146,431	106,747
144	Accum. Prov. for Uncollectible Acct—Cr.	(280,087)	(286,724)
151	Fuel Stock	5,272,133	4,327,423
154	Plant Material and Operating Supplies	4,704,665	4,851,492
163	Stores Expenses Undistributed	(6,884)	(28,627)
165	Prepayments	749,522	649,618
171	Interest and Dividends Receivable	19,068	4,558
	TOTAL Current and Accrued Assets	<u>\$26,643,718</u>	<u>\$21,424,386</u>
	<u>DEFERRED DEBITS</u>		
181	Unamortized Debt Expenses	\$304,633	\$281,617
183	Prelim. Survey and Investigation Charges	132,360	59,693
184	Clearing Accounts	115,554	71,481
186	Miscellaneous Deferred Debits	3,319,522	8,226,515
189	Unamortized Loss on Reacquired Debt	560,904	537,441
190	Accumulated Deferred Income Taxes	764,810	924,821
191	Unrecovered Purchased Gas Costs	(111,692)	(569,979)
	TOTAL Deferred Debits	<u>\$5,086,091</u>	<u>\$9,531,589</u>
	TOTAL ASSETS	<u>\$174,033,802</u>	<u>\$177,456,954</u>

ST. JOSEPH LIGHT & POWER COMPANY  
BALANCE SHEETS

FERC ACCOUNT NUMBER		SEPTEMBER 30, 1991 (Unaudited)	SEPTEMBER 30, 1992 (Unaudited)
<u>PROPRIETARY CAPITAL</u>			
201	Common Stock Issued	\$33,816,099	\$33,816,099
204	Preferred Stock Issued	0	0
210	Other Paid-In Capital	242,089	292,711
216	Retained Earnings	52,225,783	53,682,406
217	Reacquired Capital Stock	(14,073,475)	(13,958,791)
	TOTAL Proprietary Capital	\$72,210,496	\$73,832,425
<u>LONG-TERM DEBT</u>			
221	Bonds	\$56,597,000	\$53,180,000
222	Reacquired Bonds	(264,000)	(139,000)
225	Unamortized Prem on Long-Term Debt	5,599	4,691
226	Unamortized Disc on Long-Term Debt-Debit	(8,412)	(7,675)
	TOTAL Long-Term Debt	\$56,330,187	\$53,038,016
<u>OTHER NONCURRENT LIABILITIES</u>			
227	Obligations Under Capital Leases-Noncurrent	\$0	\$2,568,824
	TOTAL Other Noncurrent Liabilities	\$0	\$2,568,824
<u>CURRENT AND ACCRUED LIABILITIES</u>			
232	Accounts Payable	\$3,862,617	\$2,927,440
235	Customer Deposits	309,500	274,080
236	Taxes Accrued	4,199,101	3,985,975
237	Interest Accrued	1,097,215	1,007,732
238	Dividends Declared	1,667,685	1,730,155
241	Tax Collections Payable	99,915	61,323
242	Miscellaneous Current and Accrued Liabilities	1,125,554	1,211,154
	TOTAL Current and Accrued Liabilities	\$12,361,587	\$11,197,859
<u>DEFERRED CREDITS</u>			
252	Customer Advances for Construction	\$4,972	\$3,000
253	Other Deferred Credits	955,679	3,865,121
255	Accumulated Deferred Investment Tax Credits	6,738,172	6,296,819
	TOTAL Deferred Credits	\$7,698,823	\$10,164,940
<u>ACCUMULATED DEFERRED INCOME TAXES</u>			
282	Accumulated Deferred Income Taxes-depreciatic	\$24,299,462	\$25,003,654
283	Accumulated Deferred Income Taxes-other	\$1,133,247	\$1,651,236
	TOTAL Accumulated Deferred Income Taxes	\$25,432,709	\$26,654,890
	TOTAL LIABILITIES	\$174,033,802	\$177,456,954

ST. JOSEPH LIGHT & POWER COMPANY  
GAS OPERATING INCOME  
FOR YEARS 1989, 1990, 1991 AND TEST YEAR 1992

FERC ACCOUNT NUMBER	DESCRIPTION	ACTUAL			TEST YEAR 12 MONTHS ENDED SEPT
		1989	1990	1991	1992
<u>OPERATING REVENUE</u>					
480	Residential sales	\$2,705,886	\$2,057,624	\$2,592,603	\$2,631,039
481	Commercial and industrial sales	1,656,189	1,236,294	1,401,986	1,315,636
	Total sales to ultimate consumers	\$4,362,075	\$3,293,918	\$3,994,589	\$3,946,675
487	Forfeited discounts	\$12,156	\$8,002	\$8,452	\$7,722
488	Miscellaneous service revenues	60	0	92	747
489	Revenue from trans of gas to others	220,337	190,993	258,892	238,501
495	Other gas revenue	17,015	1,298	4,737	1,260
	Total other operating revenues	\$249,568	\$200,293	\$272,173	\$248,230
	Total operating revenues	\$4,611,643	\$3,494,211	\$4,266,762	\$4,194,905
<u>OPERATION AND MAINTENANCE EXPENSES</u>					
<u>POWER PRODUCTION EXPENSES</u>					
<u>PURCHASED GAS - OPERATION</u>					
804	Natural gas city gate purchases	\$2,545,584	\$2,308,709	\$2,428,281	\$1,911,732
805	Other gas purchases	72,035	0	0	102,156
805.1	Purchased gas cost adjustments	236,852	(622,343)	5,718	496,019
	Total purchased gas	\$2,854,471	\$1,686,366	\$2,433,999	\$2,509,907
	Total production expenses	\$2,854,471	\$1,686,366	\$2,433,999	\$2,509,907
<u>TRANSMISSION - OPERATION</u>					
850	Operation Supervision & Engineering	\$224	\$0	\$0	\$0
857	Measuring & Regulating Station Expenses	0	73	0	0
	Total operations	\$224	\$73	\$0	\$0
<u>TRANSMISSION - MAINTENANCE</u>					
863	Maintenance of Mains	\$450	\$0	\$0	\$0
864	Maintenance of Compressor Station equipment	10	0	0	0
	Total maintenance	\$460	\$0	\$0	\$0
	Total transmission expenses	\$684	\$73	\$0	\$0

ST. JOSEPH LIGHT & POWER COMPANY  
GAS OPERATING INCOME  
FOR YEARS 1989, 1990, 1991 AND TEST YEAR 1992

FERC  
ACCOUNT  
NUMBER

DESCRIPTION  
DISTRIBUTION-OPERATION

ACTUAL

1989 1990 1991

TEST YEAR  
12 MONTHS  
ENDED SEPT  
1992

870	Operation Supervision and Engineering	\$62,373	\$83,607	\$78,174	\$85,995
871	Load Dispatching	0	0	0	0
872	Compressor Station Labor & Expenses	0	0	0	0
873	Compressor Station Fuel & power	0	0	0	0
874	Mains & services	39,392	55,881	50,494	51,588
875	Measuring & Regulating Station Exp-General	0	0	0	0
876	Measuring & Regulating Station Exp-Industrial	0	0	0	0
877	Measuring & Regulating Station Exp-City Gate	53,239	57,178	47,518	38,623
878	Meter & House regulator expense	57,489	64,713	85,554	89,298
879	Customer installations expense	74,158	87,919	62,217	47,483
880	Other expenses	7,650	4,434	19,560	17,167
881	Rents	228	175	185	120
	Total distribution operation	\$294,529	\$333,907	\$343,702	\$330,274

DISTRIBUTION-MAINTENANCE

885	Maintenance Supervision	\$35,794	\$43,850	\$48,404	\$49,508
886	Maintenance of Structures & Improvements	0	0	141	0
887	Maintenance of Mains	59,755	58,297	50,594	43,954
888	Maintenance of Compressor Station Equipment	0	0	0	0
889	Maintenance of Measuring & Regulating-General	0	0	0	0
890	Maintenance of Measuring & Regulating-Industrial	0	0	0	0
891	Maintenance of Measuring & Regulating-City Gate	41,267	41,678	37,493	40,664
892	Maintenance of Services	23,354	28,780	15,702	12,708
893	Maintenance of Meters & House regulators	35,037	32,365	24,233	24,178
894	Maintenance of Other equipment	0	0	844	1,347
	Total distribution maintenance	\$195,207	\$202,968	\$177,411	\$172,357
	Total distribution expenses	\$489,736	\$536,875	\$521,113	\$502,631

CUSTOMER ACCOUNTS EXPENSES  
OPERATION

901	Supervision	\$18,219	\$16,540	\$2,938	\$4,144
902	Meter Reading Expenses	49,530	56,860	44,388	41,920
903	Customer Records and Collection Expenses	82,926	52,657	64,420	77,639
904	Uncollectible Accounts	5,448	1,272	8,018	11,298
905	Miscellaneous Customer Accounts Expenses	0	0	0	0
	Total customer accounts expenses	\$136,123	\$127,329	\$119,762	\$135,001

CUSTOMER SERVICE AND INFORMATIONAL EXPENSES  
OPERATION

908	Customer Assistance Expenses	\$9,818	\$14,190	\$20,853	\$24,083
909	Informational and Instructional Expenses	707	361		1,766
910	Misc. Customer Service and Informational Expenses	0	0	0	18
	Total cust. service and informational expenses	\$10,525	\$14,551	\$20,853	\$25,867

SALES EXPENSES  
OPERATION

912	Demonstrating and Selling Expenses	\$5,515	\$14,188	\$14,552	\$5,670
913	Advertising Expenses	0	0	0	0
916	Miscellaneous Sales Expenses	0	0	0	0
	Total sales expenses	\$5,515	\$14,188	\$14,552	\$5,670

ST. JOSEPH LIGHT & POWER COMPANY  
GAS OPERATING INCOME  
FOR YEARS 1989, 1990, 1991 AND TEST YEAR 1992

FERC ACCOUNT NUMBER		ACTUAL			TEST YEAR 12 MONTHS ENDED SEPT
DESCRIPTION		1989	1990	1991	1992
<u>ADMINISTRATIVE AND GENERAL EXPENSES OPERATION</u>					
920	Administrative and General Salaries	\$147,356	\$127,928	\$124,258	\$119,478
921	Office Supplies and Expenses	19,499	18,510	19,950	18,950
922	Administrative expenses Transferred—Cr.	(8,518)	(7,874)	(5,962)	(6,170)
923	Outside Services Employed	92,682	25,270	15,783	13,941
924	Property Insurance	5,302	130	176	196
925	Injuries and Damages	32,831	28,185	45,615	34,643
926	Employee Pensions and Benefits	51,366	(348)	30,470	13,028
928	Regulatory Commission Expenses	26,754	12,910	7,210	9,760
929	Duplicate Charges—Cr.	(15,192)	(12,981)	(13,019)	(5,093)
930.1	General Advertising Expenses	0	0	0	110
930.2	Miscellaneous General Expenses	35,458	23,095	20,553	22,558
931	Rents	11,734	8,658	10,664	10,595
	Total operation	\$399,272	\$223,483	\$255,698	\$231,996
<u>MAINTENANCE</u>					
935	Maintenance of General Plant	\$19,261	\$17,991	\$20,222	\$15,062
	Total administrative and general expenses	\$418,533	\$241,474	\$275,920	\$247,058
	Total gas operation and maintenance expense	\$3,915,587	\$2,620,856	\$3,386,199	\$3,426,134
<u>DEPRECIATION EXPENSE</u>					
403	Depreciation expense	\$137,844	\$153,216	\$208,540	\$215,571
<u>TAXES</u>					
408.1	Taxes other than income taxes	\$269,777	\$247,916	\$294,841	\$292,589
409.1	Current income taxes	\$80,209	\$124,449	\$66,058	\$25,730
410.1	Provision for deferred income taxes	24,232	46,458	43,958	49,708
411.1	Provision for deferred income taxes—Cr.	(33,006)	(30,164)	(8,593)	(6,179)
411.4	Investment tax credit	(2,686)	(2,733)	(2,725)	(2,726)
	Total income taxes	\$68,749	\$138,010	\$98,698	\$66,533
	Total gas expense	\$4,391,957	\$3,159,998	\$3,988,278	\$4,000,827
	Gas operating income	\$219,686	\$334,213	\$278,484	\$194,078

NOTE: The Company's natural gas operations are 100% Missouri Jurisdictional.

ST. JOSEPH LIGHT & POWER COMPANY  
STATEMENT OF RETAINED EARNINGS

	Years Ended		
	1989	1990	1991
Balance - Beginning of year	\$43,086,432	\$47,132,382	\$50,716,806
Net Income	10,677,553	10,215,161	9,790,390
	<u>\$53,763,985</u>	<u>\$57,347,543</u>	<u>\$60,507,196</u>
Deduct:			
Dividend - Common Stock	<u>\$6,631,603</u>	<u>\$6,630,737</u>	<u>\$6,673,336</u>
Balance - End of year	<u>\$47,132,382</u>	<u>\$50,716,806</u>	<u>\$53,833,860</u>



ST. JOSEPH LIGHT & POWER COMPANY  
GAS OPERATING INCOME STATEMENTS AND ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 1992

FERC ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 30, 1992	Adjustments	TEST YEAR (Updated and Adjusted)
<u>OPERATING REVENUE</u>				
480	Residential sales	\$2,631,039	\$272,470	\$2,903,509
481	Commercial and industrial sales	1,315,636	194,383	1,510,019
482	Other sales to public authorities	0	0	0
484	Interdepartmental sales	0	0	0
	Total sales to ultimate consumers	<u>\$3,946,675</u>	<u>\$466,853</u>	<u>\$4,413,528</u>
487	Forfeited discounts	\$7,722	\$0	\$7,722
488	Miscellaneous service revenues	747	0	747
489	Revenue from trans of gas to others	238,501	(31,375)	207,126
495	Other gas revenue	1,260	0	1,260
	Total other operating revenues	<u>\$248,230</u>	<u>(\$31,375)</u>	<u>\$216,855</u>
	Total operating revenues	<u>\$4,194,905</u>	<u>\$435,478</u>	<u>\$4,630,383</u>
<u>OPERATION AND MAINTENANCE EXPENSES</u>				
<u>POWER PRODUCTION EXPENSES</u>				
<u>PURCHASED GAS-OPERATION</u>				
804	Natural gas city gate purchases	\$1,911,732	\$282,677	\$2,194,409
805	Other gas purchases	102,156	0	102,156
805.1	(less) Purchased gas cost adjustments	496,019	0	496,019
805.2	(less) Incremental gas cost adjustments	0	0	0
	Total purchased gas	<u>\$2,509,907</u>	<u>\$282,677</u>	<u>\$2,792,584</u>
	Total production expenses	<u>\$2,509,907</u>	<u>\$282,677</u>	<u>\$2,792,584</u>
<u>TRANSMISSION-OPERATION</u>				
850	Operation Supervision & Engineering	\$0	\$0	\$0
857	Measuring & Regulating Station Expenses	0	0	0
859	Other Expenses	0	0	0
	Total operations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>TRANSMISSION-MAINTENANCE</u>				
863	Maintenance of Mains	\$0	\$0	\$0
864	Maintenance of Compressor Station equipment	0	0	0
867	Maintenance of Other Equipment	0	0	0
	Total maintenance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total transmission expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

ST. JOSEPH LIGHT & POWER COMPANY  
GAS OPERATING INCOME STATEMENTS AND ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 1992

FERC ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 30, 1992	Adjustments	TEST YEAR (Updated and Adjusted)
870	Operation Supervision and Engineering	\$85,995	\$2,485	\$88,480
871	Load Dispatching	0	0	0
872	Compressor Station Labor & Expenses	0	0	0
873	Compressor Station Fuel & power	0	0	0
874	Mains & services	51,588	1,465	53,053
875	Measuring & Regulating Station Exp-General	0	0	0
876	Measuring & Regulating Station Exp-Industrial	0	0	0
877	Measuring & Regulating Station Exp-City Gate	38,623	864	39,487
878	Meter & House regulator expense	89,298	2,580	91,878
879	Customer installations expense	47,483	1,349	48,832
880	Other expenses	17,167	295	17,462
881	Rents	120	0	120
	Total distribution operation	\$330,274	\$9,038	\$339,312
<u>DISTRIBUTION - MAINTENANCE</u>				
885	Maintenance Supervision	\$49,508	\$13,406	\$62,914
886	Maintenance of Structures & Improvements	0	0	0
887	Maintenance of Mains	43,954	11,778	55,732
888	Maintenance of Compressor Station Equipment	0	0	0
889	Maintenance of Measuring & Regulating-General	0	0	0
890	Maintenance of Measuring & Regulating-Industrial	0	0	0
891	Maintenance of Measuring & Regulating-City Gate	40,664	10,978	51,642
892	Maintenance of Services	12,708	3,292	16,000
893	Maintenance of Meters & House regulators	24,176	6,403	30,579
894	Maintenance of Other equipment	1,347	325	1,672
	Total distribution maintenance	\$172,357	\$46,182	\$218,539
	Total distribution expenses	\$502,631	\$55,220	\$557,851
<u>CUSTOMER ACCOUNTS EXPENSES OPERATION</u>				
901	Supervision	\$4,144	\$123	\$4,267
902	Meter Reading Expenses	41,920	1,276	43,196
903	Customer Records and Collection Expenses	77,639	2,015	79,654
904	Uncollectible Accounts	11,298	0	11,298
905	Miscellaneous Customer Accounts Expenses	0	0	0
	Total customer accounts expenses	\$135,001	\$3,414	\$138,415
<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES OPERATION</u>				
907	Supervision	\$0	\$0	\$0
908	Customer Assistance Expenses	24,083	665	24,748
909	Informational and Instructional Expenses	1,766	0	1,766
910	Misc. Customer Service and Informational Expenses	18	0	18
	Total cust. service and informational expenses	\$25,867	\$665	\$28,532
<u>SALES EXPENSES OPERATION</u>				
911	Supervision	\$0	\$0	\$0
912	Demonstrating and Selling Expenses	5,670	171	5,841
913	Advertising Expenses	0	0	0
916	Miscellaneous Sales Expenses	0	0	0
	Total sales expenses	\$5,670	\$171	\$5,841

ST. JOSEPH LIGHT & POWER COMPANY  
GAS OPERATING INCOME STATEMENTS AND ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 1992

FERC ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER 30, 1992	Adjustments	TEST YEAR (Updated and Adjusted)
920	Administrative and General Salaries	\$119,478	\$4,295	\$123,773
921	Office Supplies and Expenses	18,950	39	18,989
922	Administrative expenses Transferred—Cr.	(6,170)	0	(8,170)
923	Outside Services Employed	13,941	0	13,941
924	Property Insurance	196	8	204
925	Injuries and Damages	34,643	809	35,452
928	Employee Pensions and Benefits	13,028	104,360	117,388
928	Regulatory Commission Expenses	9,760	48,787	58,527
929	Duplicate Charges—Cr.	(5,093)	0	(5,093)
930.1	General Advertising Expenses	110	15	125
930.2	Miscellaneous General Expenses	22,558	(154)	22,404
931	Rents	10,595	0	10,595
	Total operation	\$231,996	\$158,139	\$412,681
<u>MAINTENANCE</u>				
935	Maintenance of General Plant	\$15,082	\$3,755	\$18,817
	Total administrative and general expenses	\$247,058	\$181,894	\$408,952
	Total gas operation and maintenance expense	\$3,426,134	\$504,041	\$3,930,175
<u>DEPRECIATION EXPENSE</u>				
403	Depreciation expense	\$215,571	(\$10,673)	\$204,898
<u>TAXES</u>				
408.1	Taxes other than income taxes	\$292,589	(\$4,015)	\$288,574
409.1	Current income taxes	\$25,730	\$15,750	\$41,480
410.1	Provision for deferred income taxes	49,708	(10,433)	39,275
411.1	Provision for deferred income taxes—Cr.	(8,179)	(26,515)	(32,694)
411.4	Investment tax credit	(2,728)	1	(2,725)
	Total income taxes	\$66,533	(\$21,197)	\$45,336
	Total gas expense	\$4,000,827	\$488,158	\$4,468,983
	Gas operating income	\$194,078	(\$32,678)	\$161,400

NOTE: The Company's natural gas operations are 100% Missouri Jurisdictional.

ST. JOSEPH LIGHT & POWER COMPANY  
GAS ADJUSTMENT SCHEDULE

FERC ACCOUNT NUMBER	REVENUE ANNUAL	GAS TRANSP	GAS PURCH EXPENSE	PAYROLL ANNUAL	PAYROLL 1-1-93	TRANSP DEPR ANNUAL	TOTAL ADJUSTMENT
Reference(1)	R1-1	R1-2	P1-1	E1-1 T1-1	E3-1 T3-1	E2-1	
480	272,470			0	0	0	272,470
481	194,383			0	0	0	194,383
482				0	0	0	
484				0	0	0	
487				0	0	0	
488				0	0	0	
489		(31,375)		0	0	0	(31,375)
495				0	0	0	
TOTAL REV	466,853	(31,375)	0	0	0	0	435,478
804			282,677	0	0	0	282,677
805				0	0	0	
805.1				0	0	0	
805.2				0	0	0	
850				0	0	0	
857				0	0	0	
859				0	0	0	
863				0	0	0	
864				0	0	0	
867				0	0	0	

(1) Refer to Schedule JPW3 of Mr. Waisensee's Direct Testimony.

ST. JOSEPH LIGHT & POWER COMPANY  
GAS ADJUSTMENT SCHEDULE

FERC ACCOUNT NUMBER	PAYROLL ANNUAL	PAYROLL 1-1-93	TRANSP DEPR ANNUAL	MAINT.	TOTAL ADJUSTMENT
Reference(1)	E1-1 T1-1	E3-1 T3-1	E2-1	M-1	
870	650	1,448	387		2,485
871	0	0	0		0
872	0	0	0		0
873	0	0	0		0
874	308	685	472		1,465
875	0	0	0		0
876	0	0	0		0
877	176	393	295		864
878	579	1,290	711		2,580
879	282	627	440		1,349
880	91	203	1		295
881	0	0	0		0
885	384	856	213	11,953	13,406
886	0	0	0		0
887	248	553	365	10,612	11,778
888	0	0	0		0
889	0	0	0		0
890	0	0	0		0
891	257	573	330	9,818	10,978
892	48	106	70	3,068	3,292
893	162	361	43	5,837	6,403
894	0	0	0	325	325
901	37	82	4		123
902	258	575	443		1,276
903	585	1,303	127		2,015
904	0	0	0		0
905	0	0	0		0
907	0	0	0		0
908	185	411	69		665
909	0	0	0		0
910	0	0	0		0
911	0	0	0		0
912	38	85	48		171
913	0	0	0		0
916	0	0	0		0

(1) Refer to Schedule JPW3 of Mr. Weisensee's Direct Testimony.

ST. JOSEPH LIGHT & POWER COMPANY  
GAS ADJUSTMENT SCHEDULE

FERC ACCOUNT NUMBER	REVENUE ANNUAL	GAS TRANSP	GAS PURCH EXPENSE	PAYROLL ANNUAL	PAYROLL 1-1-93	TRANSP DEPR ANNUAL	MAINT.	PENSION	OPEB	INSURANCE
Reference(1)	R1-1	R1-2	P1-1	E1-1 T1-1	E3-1 T3-1	E2-1	M-1	E1-3 E3-3	E3-2	E1-4
920				1,016	2,264	0				
921				0	0	39				
922				0	0	0				
923				0	0	0				
924				0	0	0				8
925				66	148	36				559
926				18	41	3		7,035	88,701	77
928				0	0	0				
929				0	0	0				
930.1				5	10	0				
930.2				0	0	0				(154)
931				0	0	0				
935				31	73	15	3,836			
403				0	0	0				
408.1				1,065	792	0				
409.1				0	0	0				
410.1				0	0	0				
411.1				0	0	0				
411.4				0	0	0				
TOT EXP	0	0	282,677	6,489	12,879	4,111	45,249	7,035	88,701	490
TOT ADJ	466,853	(31,375)	(282,677)	(6,489)	(12,879)	(4,111)	(45,249)	(7,035)	(88,701)	(490)

(1) Refer to Schedule JPW3 of Mr. Weisensee's Direct Testimony.

ST. JOSEPH LIGHT & POWER COMPANY  
GAS ADJUSTMENT SCHEDULE

FERC ACCOUNT NUMBER	MGMT INCENTIVE PLAN	RATE CASE EXPENSE	401K EXPENSE	DEPR	LICENSE FEE	FICA	PROPERTY TAX	FRANCHISE FEE	INCOME TAX	TOTAL ADJUSTMENT
Reference(1)	E1-2	E3-4	E1-5	D1-1	T2-2	T3-2	T2-1	T1-2	T4-1	
920	1,015									4,295
921										39
922										0
923										0
924										8
925										809
926			7,485							104,360
928		48,767								48,767
929										0
930.1										15
930.2										(154)
931										0
935										3,755
403				(10,673)						(10,673)
408.1					(24,126)	220	17,330	704		(4,015)
409.1									15,750	15,750
410.1									(10,433)	(10,433)
411.1									(26,515)	(26,515)
411.4									1	1
TOT EXP	1,015	48,767	7,485	(10,673)	(24,126)	220	17,330	704	(21,197)	468,158
TOT ADJ	(1,015)	(48,767)	(7,485)	10,673	24,126	(220)	(17,330)	(704)	21,197	(32,678)

(1) Refer to Schedule JPW3 of Mr. Weisensee's Direct Testimony.

ST. JOSEPH LIGHT & POWER COMPANY

DEPRECIATION RATES - GAS

<u>Ferc Account Number</u>	<u>Description</u>	<u>Rates</u>
<b><u>INTANGIBLE PLANT</u></b>		
301.9	Organization	2.00
<b><u>TRANSMISSION PLANT</u></b>		
365.9	Right of Way	2.50
367	Mains	2.50
367.9	Mains	2.63
369	Measure and Regulating Station Equipment	3.00
369.9	Measure and Regulating Station Equipment	3.70
371.9	Other Equipment	10.00
<b><u>DISTRIBUTION PLANT</u></b>		
375	Structures and Equipment	2.00
376	Mains	2.50
376.9	Mains	3.63
378	Measuring and Regulating Station Equipment	3.00
378.9	Measuring and Regulating Station Equipment	3.89
379	Pump and Regulating Equip.	3.00
380	Services	2.00



ST. JOSEPH LIGHT & POWER COMPANY

DEPRECIATION RATES - GAS

<u>Ferc Account Number</u>	<u>Description</u>	<u>Rates</u>
<b><u>DISTRIBUTION PLANT (Continued)</u></b>		
380.9	Services	5.92
381	Meters	2.00
381.9	Meters	2.86
382	Meter Installations	2.00
382.9	Meter Installations	2.89
383	House Regulators	3.00
383.9	House Regulators	3.45
384	House Regulator Installations	3.00
384.9	House Regulator Installations	3.79
385	Industrial Measuring Equipment	3.00
385.9	Industrial Measuring Equipment	3.33

**GENERAL PLANT**

394	Tools, Shop and Garage Equip.	5.00
395	Laboratory Equipment	5.00
396	Power Operated Equipment	5.00
398	Miscellaneous Equipment	5.00

## ST. JOSEPH LIGHT &amp; POWER COMPANY

PROVISION FOR DEPRECIATION  
FOR THE TEST YEAR  
(UPDATED AND ADJUSTED)

<u>Ferc Account Number</u>	<u>Description</u>	<u>Test Year (Updated &amp; Adjusted)</u>
<b><u>INTANGIBLE PLANT</u></b>		
301.9	Organization	\$ 166
<b><u>TRANSMISSION PLANT</u></b>		
365.9	Right of Way	\$ 98
367	Mains	7,916
367.9	Mains	8,433
369	Measure and Regulating Station Equipment	1,146
369.9	Measure and Regulating Station Equipment	3,013
371.9	Other Equipment	412
		<u>\$ 21,018</u>
<b><u>DISTRIBUTION PLANT</u></b>		
375	Structures and Equipment	\$ 48
376	Mains	51,394
376.9	Mains	11,579
378	Measuring and Regulating Station Equipment	2,299
378.9	Measuring and Regulating Station Equipment	895
379	Pump and Regulating Equip.	14,473
380	Services	15,858
380.9	Services	16,212
381	Meters	8,758
381.9	Meters	2,057

## ST. JOSEPH LIGHT &amp; POWER COMPANY

PROVISION FOR DEPRECIATION  
FOR THE TEST YEAR  
(UPDATED AND ADJUSTED)

Ferc Account Number		Test Year (Updated & Adjusted)
<b><u>DISTRIBUTION PLANT (Continued)</u></b>		
382	Meter Installations	\$ 1,641
382.9	Meter Installations	1,085
383	House Regulators	2,531
383.9	House Regulators	511
384	House Regulator Installations	12
384.9	House Regulator Installations	292
385	Industrial Measuring Equipment	22
385.9	Industrial Measuring Equipment	739
387.9	Other Equipment	0
	Total Distribution	<u>\$ 130,406</u>

**GENERAL PLANT**

390	Structures and Improvements	\$ 11,114
391	Office Furniture and Equipment	1,177
391.1	Computers and Facilities	33,584
391.2	Office Machines/Effective 1987	260
392	Transportation Equipment	0
393	Stores Equipment	179
394	Tools, Shop and Garage Equip.	3,600
394.9	Tools, Shop and Garage Equip.	0
395	Laboratory Equipment	137
396	Power Operated Equipment	1,826
397	Communication Equipment	1,288
398	Miscellaneous Equipment	143
		<u>\$ 53,308</u>
	Charged to Operations	<u>\$ 204,898</u>

ST. JOSEPH LIGHT & POWER COMPANY  
TAXES CHARGED TO GAS OPERATIONS  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 1992

Taxes Other Than Income Tax

Federal:

F.I.C.A.	\$51,069
Unemployment	1,055
Environmental	600
	<hr/>
Total federal taxes	\$52,724

State:

Corporation franchise	<hr/>
	\$2,458

Local:

Real estate and personal property	\$65,073
Gross receipts	172,334
	<hr/>
Total local taxes	\$237,407

Total taxes other than income taxes	<hr/>
	\$292,589

Income Taxes

Current — Federal	\$21,875
State	3,855
	<hr/>
Deferred — Federal	39,240
State	4,289
	<hr/>
Investment tax credit	(2,726)
	<hr/>
Total income taxes	\$66,533

Total taxes charged to operations	<hr/>
	\$359,122

ST. JOSEPH LIGHT & POWER COMPANY  
INCOME TAX CALCULATION - GAS  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 1992

Operating revenues	\$4,194,905
Operating expenses, excluding income taxes	3,934,294
Interest Charges	<u>90,529</u>
Pretax "book" income	\$170,082
Schedule M items:	
Flow through items	
Depreciation differences	25,445
Environmental tax	62
Meal allowances	140
Deductible interest	<u>(3,927)</u>
	<u>\$21,720</u>
Normalized items	
Accelerated depreciation	(\$61,494)
Management incentive plan	1,861
Pensions	(64,771)
Vacation	314
Major medical	(1,089)
Injuries and damages	1,751
Supplemental executive plan	2,858
Bad debts	<u>(3,040)</u>
	<u>(\$123,610)</u>
Taxable income	\$68,192
Income taxes	
Currently payable	
Federal	\$21,875
State	<u>3,855</u>
	<u>\$25,730</u>
Deferred:	
Provision	\$43,220
Amortization	<u>309</u>
	<u>\$43,529</u>
Investment tax credit	<u>(\$2,726)</u>
Total Income Taxes	<u><u>\$66,533</u></u>

ST. JOSEPH LIGHT & POWER COMPANY  
GAS DEFERRED INCOME TAX RESERVES  
PROJECTED BALANCES AT SEPTEMBER 30, 1992

Account	Description	
190 (1)	Accumulated Deferred Income Taxes:	
	Injuries and Damages	\$6,988
	Bad debt	16,842
	Major Medical	6,524
	Supplemental retirement	2,666
	Vacation	13,001
	Total account 190	<u>\$46,021</u>
282 (2)	Accumulated Deferred Income Taxes:	
	Liberalized Depreciation	
	(Vintage year)	
	1965	(\$429)
	1966	425
	1967	(101)
	1968	509
	1969	1,337
	1970	1,287
	1971	2,726
	1972	2,157
	1973	3,383
	1974	6,817
	1975	8,788
	1976	26,393
	1977	6,482
	1978	9,546
	1979	103,676
	1980	27,577
	1981	11,566
	1982	14,846
	1983	9,851
	1984	15,247
	1985	17,184
	1986	12,851
	1987	5,665
	1988	7,729
	1989	9,777
	1990	8,739
	1991	2,082
	1992	2,749
		<u>\$318,862</u>

(1) No vintage years in these accounts.

(2) Account 282 represents allocated gas as records by vintage year are for total company.

ST. JOSEPH LIGHT & POWER COMPANY  
GAS DEFERRED INCOME TAX RESERVES  
PROJECTED BALANCES AT SEPTEMBER 30, 1992

<u>Account</u>	<u>Description</u>	
283	Accumulated Other Deferred Income Taxes	
	Management Incentive Plan	(\$1,766
	Pension	80,475
		<hr/>
		\$78,709

ST. JOSEPH LIGHT & POWER COMPANY  
GAS DEFERRED INCOME TAX RESERVES  
BALANCES AT SEPTEMBER 30, 1992

<u>Account</u>	<u>Description</u>	
255	Accumulated Deferred Investment Tax Credits (Vintage year)	
4-7%	1971	\$1,415
	1972	997
	1973	2,618
	1974	5,442
		<u>\$10,472</u>
10%	1975	\$5,149
	1976	3,826
	1977	2,149
	1978	4,089
	1979	2,685
	1980	8,703
	1981	8,728
	1982	3,381
		<u>\$38,710</u>
8%	1983	\$5,127
	1984	2,804
	1985	7,180
		<u>\$15,111</u>
Total Account 255		<u>\$64,293</u>



ST. JOSEPH LIGHT & POWER COMPANY  
PROVISION AND AMORTIZATION OF GAS DEFERRED INCOME TAXES  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 1992

Account	Description	Balance 9-30-91	Provision	Amortization	Adjustments	Balance 9-30-92
190	Accumulated Deferred Income Taxes:					
	Vacation	\$12,885	\$118			\$13,001
	Major Medical	7,152	(626)			6,524
	Injuries and Damages	7,129	(141)			6,988
	Bad Debts	0	(11,383)		28,225	16,842
	Supplemental retirement	2,159	507			2,666
	Use Tax	(348)			348	0
	DWI retirement	398			(398)	0
		<u>\$29,375</u>	<u>(\$11,529)</u>	<u>\$0</u>	<u>\$28,175</u>	<u>\$46,021</u>
282						
	Accumulated Deferred Income Taxes:					
	Depreciation difference	\$296,577	\$21,976	\$309	\$0	\$318,862
283						
	Accumulated Deferred Income Taxes:					
	Management incentive plant	(\$963)	(\$783)			(\$1,766)
	Pension	<u>\$56,913</u>	<u>23,562</u>			<u>80,475</u>
		<u>\$55,930</u>	<u>\$22,779</u>	<u>\$0</u>	<u>\$0</u>	<u>\$78,709</u>
255						
	Accumulated Deferred Investment Tax Credits					
	4-7%	\$10,916		(\$444)		\$10,472
	10%	40,351		(1,641)		38710
	8%	<u>15,752</u>		<u>(641)</u>		<u>15111</u>
		<u>\$67,019</u>	<u>\$0</u>	<u>(\$2,726)</u>	<u>\$0</u>	<u>\$64,293</u>

**CASE NO. GR-93-42**

**MINIMUM FILING REQUIREMENTS SECTION 5M**

**ALLOCATIONS**

**CONTAINING 7 PAGES**

ST. JOSEPH LIGHT & POWER COMPANY  
GENERAL EXPENSE ALLOCATION  
BASED ON DIRECT O&M AND ALLOCATED PLANT  
EXCLUDES FUEL

	<u>12 Months Ended 12-31-91</u>	<u>Percent</u>
DIRECT O&M		
Electric Department (1)	\$15,636,061	88.22%
Gas Department	726,369	4.10%
Industrial Steam Department	<u>1,360,925</u>	<u>7.68%</u>
Total	<u>\$17,723,355</u>	<u>100.00%</u>
ALLOCATED PLANT BASE		
Electric Department (1) (2)	\$174,679,148	91.80%
Gas Department	6,189,192	3.25%
Industrial Steam Department	<u>9,414,002</u>	<u>4.95%</u>
Total	<u>\$190,282,342</u>	<u>100.00%</u>

	<u>50% O&amp;M Base</u>	<u>50% Plant Base</u>	<u>Total %</u>
Composite Base for Dept. Allocation			
Electric Department (1) (2)	88.22%	91.80%	90.0%
Gas Department	4.10%	3.25%	3.7%
Industrial Steam Department	<u>7.68%</u>	<u>4.95%</u>	<u>6.3%</u>
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.0%</u>

(1) Excludes leased property

(2) Excludes Iatan Plant

WSID:GACC\ALLOCP

ST. JOSEPH LIGHT & POWER COMPANY  
TOTAL PAYROLL INCLUDING OPERATIONS AND CONSTRUCTION  
12 MONTHS ENDING DECEMBER 31, 1991

Payroll		Calculation of allocations for FICA Tax for 1992 (1)(3)					
		Percent (2)	Clearing	Construction	Stm. Transf. (4)	Total	Percent
ELECTRIC DEPARTMENT							
Production	\$2,762,422.73						
Transmission	616,955.55						
Distribution	2,069,948.53						
Customer Acct.	873,305.41						
Cust.Serv&Info	365,075.21						
Sales	97,827.13						
G&A	2,532,417.76						
Total	\$9,317,952.32	92.68%	\$882,315.84	0	(\$598,291.00)	\$9,601,977.16	86.46%
GAS DEPARTMENT							
Transmission	\$0.00						
Distribution	357,486.48						
Customer Acct.	85,638.40						
Cust.Serv&Info	18,842.61						
Sales	9,963.23						
G&A	139,880.52						
Total	\$611,811.24	5.71%	\$54,359.34	0	0	\$666,170.58	6.00%
IND. STEAM DEPARTMENT							
Distribution	\$63,508.40						
Customer Acct.	11,919.00						
Cust.Serv&Info	15,029.55						
G&A	133,687.65						
Total	\$224,144.60	1.61%	\$15,327.24	0	\$598,291.00	\$837,762.84	7.54%
Clearing Accts & Other	952,002.42		(952,002.42)				
Construction/Retirement	1,488,206.97			(1,488,206.97)			
TOTAL PAYROLL	\$12,594,117.55	100.00%	0	(\$1,488,206.97)	0	\$11,105,910.58	100.00%

Note: (1) FICA Taxes are charged directly to construction and retirement payroll, and the remaining portion allocated to various departments on the basis of this study.

(2) Clearing allocation based on FERC Form 1, schedule 354-355 working papers.

(3) Due to insignificant differences when calculating percents for pension allocations, use the FICA allocation for both.

(4) Transferred amounts based on the steam transferred formula used in 1991, journal entry 46.

cc: J. P. Weisensee  
J. D. Moyer  
G. L. Myers

## COMMON PLANT ALLOCATION

General plant accounts 389-399 consist of land, structures, and equipment which are common to the three departments. For financial and rate making purposes, it is necessary to allocate the property between departments.

### Accounts 389-390 - Land and Structures

Land and structure accounts consists of eight main locations. Because each location has different service territories and functions, a different allocation method is necessary for each area. Unless noted, land and structures for each location will use the same allocation method.

1. Location-St. Joseph T&D  
Function-Electric  
Allocation Factor-100% Electric except for garage

The engineering, estimating, line and electrical departments are located at T&D, as well as a storeroom, garage, pole and transformer yards, relay shop, etc. The work performed at the line and electrical departments, storeroom, pole and transformer yards and relay shop is 100% electric. Periodically, the engineering department may perform gas and steam related tasks. Because the primary purpose of the T&D service center is to provide electric service and any gas or steam work is very immaterial, the T&D land and building with the exception of the garage will be considered 100% electric with no allocation necessary.

The garage is used to service vehicles for the entire company so it is necessary to allocate the garage to the three departments. Because the basic function of the garage is to maintain the transportation equipment in account 392, the garage will be allocated on the same basis as account 392.

2. Location-General Office  
Function-Electric, Gas and Steam  
Allocation Factors-Adjusted Plant, Gross Margin and Direct Expenses

The purpose of the general office building is to provide general and administrative services to the entire company with the exception of the SOC area which is used primarily for electric operations. For structure allocation, the SOC area will be classified as 100% electric as determined by square footage calculations. For all other areas, a composite factor based on the weighted average of adjusted plant, gross margin and direct expenses (as determined by the G&A calculation) will be used because the primary purpose of the general office staff is to control these rate base and cost of service items.

3. Locations-Maryville, Mound City and Tarkio Offices and  
Warehouses  
Function-Electric and Gas  
Allocation Factor-Payroll

The Maryville, Mound City and Tarkio offices provide electric and gas service to customers. Payroll charges for each location provide a reasonable basis for determining the type of work performed. Because there is a direct relationship between the task employees perform and the purpose of providing property to assist in the accomplishment of those tasks, labor charges for each location will be used as the allocation factor for each area.

4. Location-Microwave System (Account 389)  
Function-Electric  
Allocation Factor-100% Electric

The land account 389 relates entirely to the Iatan microwave system which is 100% electric. The equipment related to the microwave system is classified under communications equipment (Account 397). Currently, there are two systems: 1) SOC to Iatan and 2) SOC to Lake Road.

5. Location-Building Services Shop  
Function-Electric, Gas and Steam  
Allocation Factors-Square Footage and Number of Employees

Building services provide services to each of the main structures in the company. Each location is weighted according to square footage and number of employees and then allocated based on corresponding adjusted structure percentages after allocations. These factors provide the most direct relationship between services provided and associated costs.

6. Location-Savannah Office  
Function-Electric  
Allocation Factor-100% Electric

The Savannah office provides only electric services to the customers in that location.

#### Accounts 391-398-Equipment

General equipment consists of a variety of office, shop and miscellaneous machines which are used at the main locations described above. Whenever appropriate, each equipment account will be broken down by location and allocated according to the method prescribed for the corresponding structure at that location.

#### Account 391-Office Furniture

Function-Electric, Gas and Steam  
Allocation Factor-Same as structures for corresponding locations.

Due to the direct relationship between office furniture and the structures where housed, the same allocation factors are utilized.

#### Account 391.1-Computer Equipment

Function-Electric, Gas and Steam

Allocation Factor-Number of Customers, Adjusted Plant, Gross Margin and Direct Expense

The majority of computer equipment is housed at the St. Joseph office to provide general and administrative services to the entire company. Therefore, the allocation factors used to allocate the general office are used with the additional factor of number of customers. This factor was added because the billing and meter reading systems relate directly to the number of customers. The SCADA system is considered 100% electric.

#### Account 391.2-Office Machines

Function-Electric, Gas and Steam

Allocation Factor-Same as structures for corresponding locations.

#### Account 392-Transportation Equipment

Function-Electric, Gas and Steam

Allocation Factors-Specific Identification and Adjusted Plant, Gross Margin and Direct Expense

All gas department, meter reader, line department, T&D and relay vehicles which are specifically identifiable are assigned to their respective departments. The remaining vehicles are allocated based on assigned locations with North Division vehicles allocated on payroll and St. Joseph division based on adjusted plant, gross margin and direct expenses.

#### Account 393-Stores Equipment

Function-Electric, Gas and Steam

Allocation Factors-Materials and Supplies less Iatan

Because stores equipment is used primarily in the handling and maintenance of inventory, there is a direct correlation between the allocation basis for inventory and the equipment used to store and process the inventory. Therefore, stores equipment will be allocated on a like percentage.

#### Account 394-Tools, Shop and Garage

Function-Electric and Steam

Allocation Factors-Lake Road Allocation Ratio

Because tools, shop and garage equipment are used to maintain transportation equipment, the allocation of this account shall correspond to the transportation account.

#### Account 395-Lab Equipment

Function-Electric and Steam

Allocation Factors-Lake Road Allocation Ratio

Lab equipment is located at all major locations, with the majority in St. Joseph. Equipment at T&D, Maryville and Tarkio is considered 100% electric, with the remaining allocated based on the Lake Road Allocation ratio. Maryville and Tarkio equipment consists of voltmeters and test panels which are used entirely in electric operations.

#### Account 396-Power Operated Equipment

Function-Electric, Gas and Steam

Allocation Factor-Same as structures for corresponding locations.

Power operated equipment is located at St. Joseph, Maryville and Mound City. The majority of equipment at St. Joseph is located at T&D and will be classified as electric with Maryville and Mound City allocated consistent with the structures at those locations.

#### Account 397-Communication Equipment

Function-Electric, Gas and Steam

Allocation Factor-Same as structures for corresponding locations.

Communication equipment is located at St. Joseph, Maryville and Mound City. SOC equipment is considered 100% electric and the microwave system to Lake Road is allocated according to the Lake Road study. The remaining equipment allocations will be based on corresponding structure factors.

#### Account 398-Miscellaneous General Equipment

Function-Electric, Gas and Steam

Allocation Factor-Same as structures for corresponding structure factors.

Miscellaneous equipment is located at St. Joseph, Maryville and Mound City. Allocations are based on corresponding structure factors.

Depreciation reserve balances for accounts 390-398 are allocated based on the allocation percentages for each plant account. While this method proves the most reasonable allocation basis between departments, it also preserves the consistency between plant and reserve balances.

f:\zrmsy1\steam\complnal.dr2



## OTHER ALLOCATIONS

### Prepayments:

Prepayments which are common to the three departments include prepaid insurance and miscellaneous supplies. Prepaid insurance will be determined by the policy with the basis for the premium being the allocating factor. For example, auto liability will be allocated according to adjusted vehicle values (account 392). Miscellaneous prepayments consist primarily of postage, bills and envelopes which are directly related to providing customer services. Therefore, miscellaneous prepayments will be allocated by number of customers.

Prepaid gas for Lake Road and North Division are also included in this account. Lake Road gas is used in the generation of electricity and industrial steam. The percent of gas used for steam production which SOC reports on the December year-to-date fuel rider will be used to allocate Lake Road gas prepayments. North Division gas does not require allocation as it is specifically related to the gas department.

### Deferred Taxes:

Deferred taxes on plant accounts are classified by department in Account 282. As common plant and Lake Road accounts are included in electric, a portion of electric should be allocated to gas and steam. The ratio of allocated common and Lake Road to electric plant less Iatan is applied to electric deferred taxes less Iatan to determine the portion of deferred taxes to allocate to departments based on adjusted plant percentages.

### Special Deposits:

Special deposits consist of working funds designated for specific purposes. Funds which are not identifiable by department are allocated based on the general and administrative allocation method as they are held for the purpose of providing for these services.

### Property Taxes:

Property tax expenses are accounted for by department with an adjustment made on JE 21 for common and Lake Road allocations. This adjustment should be based on adjusted net plant after allocation.

### Materials and Supplies:

Materials and supplies are located at four locations--Lake Road, North Division, Iatan and T&D. Lake Road materials and supplies are primarily electric with a small portion used in steam maintenance and construction. As steam M&S is not segregated from electric, it should be allocated between departments. The Lake

Road plant allocation factor provides the most reasonable basis due to the relationship between plant and maintenance. M&S at North Division consists of electric and gas with the stores ledger specifically identifying gas department materials. Therefore, no allocation is necessary. Iatan and T&D materials and supplies are 100% electric. Overhead and clearing accounts are allocated proportionately.

**Customer Advances for Construction:**

Customer advances for construction does not require allocation as each job is specifically identifiable by department.

**Interest for Taxes:**

Interest expenses are allocated to departments based on allocated rate base.

f:\zrmsyl\steam\othraloc

**Case No. GR-93-42**

**MFR Section 5N**

**Section 1**

**Pages 1 through 36**

P.S.C. Mo. No. 4

6th Revised Sheet No. 1 canceling 5th Revised Sheet No. 1  
3rd Revised Sheet No. 1.1 canceling 2nd Revised Sheet No. 1.1  
3rd Revised Sheet No. 4 canceling 2nd Revised Sheet No. 4  
1st Revised Sheet No. 4.1 canceling Original Sheet No. 4.1  
3rd Revised Sheet No. 5 canceling 2nd Revised Sheet No. 5  
1st Revised Sheet No. 5.1 canceling Original Sheet No. 5.1  
3rd Revised Sheet No. 6 canceling 2nd Revised Sheet No. 6  
3rd Revised Sheet No. 7 canceling 2nd Revised Sheet No. 7  
5th Revised Sheet No. 7.1 canceling 4th Revised Sheet No. 7.1  
3rd Revised Sheet No. 7.2 canceling 2nd Revised Sheet No. 7.2  
3rd Revised Sheet No. 7.3 canceling 2nd Revised Sheet No. 7.3  
3rd Revised Sheet No. 7.4 canceling 2nd Revised Sheet No. 7.4  
2nd Revised Sheet No. 7.5 canceling 1st Revised Sheet No. 7.5  
1st Revised Sheet No. 7.6 canceling Original Sheet No. 7.6  
1st Revised Sheet No. 7.7 canceling Original Sheet No. 7.7  
1st Revised Sheet No. 7.8 canceling Original Sheet No. 7.8  
6th Revised Sheet No. 8 canceling 5th Revised Sheet No. 8  
6th Revised Sheet No. 9 canceling 5th Revised Sheet No. 9  
5th Revised Sheet No. 9.1 canceling 4th Revised Sheet No. 9.1  
7th Revised Sheet No. 9.2 canceling 6th Revised Sheet No. 9.2  
4th Revised Sheet No. 9.3 canceling 3rd Revised Sheet No. 9.3  
2nd Revised Sheet No. 9.31 canceling 1st Revised Sheet No. 9.31  
18th Revised Sheet No. 9.4 canceling 17th Revised Sheet No. 9.4  
14th Revised Sheet No. 9.5 canceling 13th Revised Sheet No. 9.5  
2nd Revised Sheet No. 9.6 canceling 1st Revised Sheet No. 9.6  
3rd Revised Sheet No. 9.7 canceling 2nd Revised Sheet No. 9.7  
2nd Revised Sheet No. 9.8 canceling 1st Revised Sheet No. 9.8  
3rd Revised Sheet No. 9.91 canceling 2nd Revised Sheet No. 9.91  
3rd Revised Sheet No. 9.92 canceling 2nd Revised Sheet No. 9.92  
2nd Revised Sheet No. 9.93 canceling 1st Revised Sheet No. 9.93  
2nd Revised Sheet No. 12 canceling 1st Revised Sheet No. 12  
3rd Revised Sheet No. 13 canceling 2nd Revised Sheet No. 13  
1st Revised Sheet No. 19 canceling Original Sheet No. 19

P.S.C. MO. No. 4 6th

XXXXXXX

Original SHEET No. 1

Cancelling P.S.C. MO. No. 4 5th

Revised

XXXXXXX

Original SHEET No. 1

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**TABLE OF CONTENTS (Continued)**  
**Natural Gas Service**

	<u>Schedules</u>	<u>Sheet No.</u>
Description of Territory		2
System Map		3
Classification of Service		
<u>Natural Gas Service</u>		
Residential	910	4
+        Available For Future Use		4.1
General Service	920	5
+        Available For Future Use		5.1
Large Service	930	6
+        Available For Future Use		7
Transportation Service	971	7.1 - 7.4
+        Available For Future Use		7.5 - 7.8
Purchased Gas Adjustment Clause		8 - 9.4
+    Available for Future Use		9.5 - 9.92
Rules and Regulations		
1. Customer Defined		10
2. Service		10
3. Contract Period		10
4. Security		
A. Residential		10
B. Non-Residential		10
5. Meter Installation		11
6. Access for Company's Employees		11
7. Continuity of Service		11
8. Non-Payment		11-12
9. Interference		12
10. Reconnection of Service		12
11. Indemnity to Company		12
12. Resale of Gas		13
13. Lighting of Pilot Lights		13
14. Gas Service Line Installation by Company		13
15. Gas Service Line Installation by Others		13-14
*Indicates new rate or text		
+Indicates change		

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

St. Joseph Light & Power Company  
Name of Issuing CorporationFor All Territory Served

Community, Town or City

TABLE OF CONTENTS (Continued)  
Natural Gas Service

	<u>Schedules</u>	<u>Sheet No.</u>
Rules and Regulations (Continued)		
16. Extensions of, Repairs to, or Replacement of Service Lines		14
17. Stop-Cock at Meter		14
18. Size of Service Line		14
19. Opening of Service Lines		14
20. Main Extensions		14-14.2
21. Testing Meters		15-16
22. Customer's Piping		16-17
23. Venting of Appliances		17
24. Billing of License, Occupation, Franchise or Other Similar Charges or Taxes		17
25. Average Payment Plan		17
26. Special Facilities		18
27. Large Customers		18
28. Refusal or Curtailment of Service		18
29. Late Payment Charge		18
30. Estimated Readings		19
31. Right-of-Way		19
32. General		19
33. Charge for Reconnection		19
<u>Promotional Practices</u>		20-21

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 3rd

XXXXXXX

Original SHEET No. 4Cancelling P.S.C. MO. No. 4 2nd

Revised

XXXXXXX Original SHEET No. 4

+

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

+

**SCHEDULE "910"**  
**Residential Natural Gas Service**

**AVAILABILITY**

Available for any residential metered customer adjacent to the Company's natural gas distribution lines.

**RATE**

Service Charge for each bill . . . . .	\$ 7.50
Energy Charge for all Ccf's. . . . .	.5670
(The embedded gas cost per Ccf contained in the above rate is \$0.4128.)	

**PURCHASED GAS ADJUSTMENT CLAUSE**

See Sheet No. 8 through 9.4.

**LICENSE, OCCUPATION, FRANCHISE OR OTHER****SIMILAR CHARGES OR TAXES**

See Sheet No. 17, Section 24.

**AVERAGE PAYMENT PLAN**

See Sheet No. 17, Section 25.

**LATE PAYMENT CHARGE**

See Sheet No. 18, Section 29.

**SPECIAL RULES**

When a multiple occupancy building or project is served through one meter, then for billing purposes, minimum bill of the above schedule shall be multiplied by the number of dwelling units served.

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 1st

XXXXXXX

Original

SHEET No. 4.1Cancelling P.S.C. MO. No. 4

Revised

XXXXXXX

Original

SHEET No. 4.1

St. Joseph Light &amp; Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address



P.S.C. MO. No. 4 3rd

XXXXXXXXXX

Original SHEET No. 5Cancelling P.S.C. MO. No. 4 2ndRevised  
XXXXXXXXXXOriginal SHEET No. 5+ St. Joseph Light & Power Company  
+ Name of Issuing CorporationFor All Territory Served

Community, Town or City

**SCHEDULE "920"**  
**General Service Natural Gas Service**

**AVAILABILITY**

Available for any general service metered customer adjacent to the Company's natural gas distribution lines.

**RATE**

Service Charge for each bill . . . . .	\$ 15.00
Energy Charge for all Ccf's. . . . .	.5670
(The embedded gas cost per Ccf contained in the above rate is \$0.4128.)	

**PURCHASED GAS ADJUSTMENT CLAUSE**

See Sheets No. 8 through 9.4.

**LICENSE, OCCUPATION, FRANCHISE OR OTHER****SIMILAR CHARGES OR TAXES**

See Sheet No. 17, Section 24.

**LATE PAYMENT CHARGE**

See Sheet No. 18, Section 29.

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 1st

XXXXXXXX

SHEET No. 5.1

Cancelling P.S.C. MO. No. 4

Revised

Original

SHEET No. 5.1

XXXXXXXX

Revised

+

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 3rd

XXXXXXXXXX

Original SHEET No. 6Cancelling P.S.C. MO. No. 4 2nd

Revised

XXXXXXXXXX

Original SHEET No. 6

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**SCHEDULE "930"**  
**Large Service Natural Gas Service**

**AVAILABILITY**

Available for any large service metered customer adjacent to the Company's natural gas distribution lines.

**RATE**

Service Charge for each bill . . . . . \$225.00

Energy Charge for all Ccf's. . . . . .4872

(The embedded gas cost per Ccf contained in the above rate is \$0.4128.)

**PURCHASED GAS ADJUSTMENT CLAUSE**

See Sheets No. 8 through 9.4.

**LATE PAYMENT CHARGE**

See Sheet No. 18, Section 29.

**LICENSE, OCCUPATION, FRANCHISE OR OTHER****SIMILAR CHARGES OR TAXES**

See Sheet No. 17, Section 24

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 3rd

XXXXXXXXXX

SHEET No. 7

Cancelling P.S.C. MO. No. 4 2nd

Revised

XXXXXXXXXX

SHEET No. 7

Original

Revised

+

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 5th

XXXXXXX

SHEET No. 7.1Cancelling P.S.C. MO. No. 4 4th

Revised

XXXXXXX

SHEET No. 7.1

Original

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**SCHEDULE "971"**  
**Natural Gas Transportation Service**

**AVAILABILITY**

Available for any Large Service Natural Gas Service customer under Schedule 930 who meets all of the following criteria:

- 1) The customer agrees to conform to the contents of this schedule and contract for a period of twelve consecutive months.
- 2) The minimum quantity transported cannot fall below an average of 50 Dth/day for the six highest usage months during the contract year.
- 3) The customer must have a current and valid contract with the pipeline transporter.
- 4) Transportation service shall be available under this schedule provided that any penalty incurred by the Company for supplying such service to the customer is fully recovered from the customer.

**RATE**

Service Charge for each meter. . . . . \$ 46.00

Transportation Charge for qualifying firm service customers,  
all Ccf's per Ccf. . . . . .0744

**TAKE-OR-PAY ADJUSTMENT COST (PURCHASED GAS ADJUSTMENT CLAUSE)**

See Sheets No. 8 through 9.4

**LICENSE, OCCUPATION, FRANCHISE OR OTHER****SIMILAR CHARGES OR TAXES**

See Sheet 17, Section 24.

**LATE PAYMENT CHARGE**

See Sheet No. 18, Section 29.

**SPECIAL RULES**

Transportation service is available where system capacity is sufficient to move the customer's requested volume of gas. Where system capacity is insufficient and a customer requests transportation service in writing the Company shall, within 10 days, explain in writing the capacity requirements and a preliminary indication of the changes, cost and time required to expand the facilities to meet the customers requested transportation volume of gas. Such changes may be subject to

(Continued)

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 3rd

XXXXXXX

SHEET No. 7.2Cancelling P.S.C. MO. No. 4 2nd

Revised

XXXXXXX

SHEET No. 7.2

+ St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

+

**SCHEDULE "971"**  
**Natural Gas Transportation Service**

**SPECIAL RULES (Continued)**

the Company's main extension and special facilities policies.

If the customer does not have a currently valid contract with the transporter or if the contract is terminated in any way, the Company shall immediately stop transportation service.

Should the customer desire to terminate transportation service, any imbalance or customer credit shall be settled within ten days of final reconciliation by the transporting pipeline.

Load balancing and backup supply shall be combined into a single service for the customer. Transportation under this schedule must be provided in conjunction with the terms and conditions of Large Service Natural Gas Service Schedule "930" in which load balancing and backup supply shall be billed. All gas delivered to the customer's meter(s) in excess of the gas received by the Company shall be considered load balancing and/or backup supply. This excess gas shall be billed according to Schedule "930". If more gas is received by the Company than is delivered to the customer's meter(s), a credit shall be applied to the customer's bill, less the monthly service charge.

The customer must meet all the qualifications of the Large Service

Natural Gas Service Schedule "930". The customer's transportation service shall be at the same delivery priority as the Large Service Natural Gas Service Schedule "930".

In the event of a system supply emergency in which the supply of natural gas available to Company in any area is less than the

\*Indicates new rate or text (Continued)

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 3rd

XXXXXXX

SHEET No. 7.3

Cancelling P.S.C. MO. No. 4 2nd

Revised

XXXXXXX

SHEET No. 7.3

Revised

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**SCHEDULE "971"**  
**Natural Gas Transportation Service**

**SPECIAL RULES (Continued)**

amount required to meet the demands of its sales customers in that area which are classified in priority category one and that part of category two as to which the unavailability of natural gas will imperil human life or health, Company may defer delivery of customer's gas received (deferred gas) for a period not to exceed ten days, or as soon thereafter as Company is able to obtain replacement gas for delivery to customer. To the extent Company defers delivery, the Company shall reimburse the customer for the amount per MMBTU by which the "applicable price" exceeds the "delivered cost" to customer of the deferred gas. Such reimbursement shall be made if deferred gas would not otherwise have been curtailed pursuant to the curtailment rules of the Company that are applicable to the customer during the system supply emergency. The "applicable price" as referenced above shall be defined as the price of number 6 fuel oil published by the Federal Energy Regulatory Commission pursuant to 18 CFR Sec. 282.404, or the published price for such other alternative fuel ordinarily used by the customer to replace natural gas for the deferment period. The "delivered cost" as referenced above shall be defined as the total cost of the deferred gas inclusive of all transportation and other charges. Such reimbursement shall be accounted for by Company as a purchased gas expense. Company shall use its best efforts to notify customer 24 hours in advance of any such deferral, but shall not be liable for failure to give such advance notice when circumstances do not permit. Company shall not impose any storage charge upon customer for deferral of gas pursuant to this paragraph.

Customer warrants the gas delivered to Company for transport hereunder shall be free from all adverse claims, liens and encumbrances and shall indemnify and save Company harmless from and against all suits, actions, causes of action, claims and demands, including attorneys' fees and costs, arising from or out of any adverse claims by third parties claiming ownership of or an interest in said gas, caused by the failure to provide clear title to the gas.

(Continued)

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 3rd

~~XXXXXXXX~~

SHEET No. 7.4

Cancelling P.S.C. MO. No. 4 2nd

Revised  
~~XXXXXXXX~~

SHEET No. 7.4

St. Joseph Light & Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**SCHEDULE "971"**  
**Natural Gas Transportation Service**

**SPECIAL RULES (Continued)**

Company shall not be responsible in any way as to any damages or claims relating to the customer's gas or the facilities of others containing such gas, prior to delivery into the facilities of Company or after the redelivery to the customer.

**RESPONSIBILITY FOR TRANSPORTED GAS**

It is understood and agreed by the parties that ownership of transported volumes will at all times remain vested in the customer. The Company reserves the right to charge and the customer, by taking service under Schedule "971", agrees to pay any additional costs or fees imposed upon the Company by outside sources related to the transportation of natural gas under this schedule.

**OPTIONAL TRANSPORTATION RELATED SERVICES**

The Company may provide optional transportation related services which are not contemplated in Schedule "971" to the customer on an individually contracted basis. Copies of such contracts will be submitted to the Missouri Public Service Commission.

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address



Cancelling P.S.C. MO. No. 4 1st

Revised  
~~XXXXXXXXXX~~  
 Original  
 Revised

SHEET No. 7.5

St. Joseph Light & Power Company  
Name of Issuing Corporation

For

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE <u>August 7, 1992</u>			DATE EFFECTIVE <u>September 7, 1992</u>		
	month	day	year		
ISSUED BY	<u>T. F. Steinbecker</u>			<u>President</u>	<u>St. Joseph, Missouri</u>
	name of officer			title	address

P.S.C. MO. No. 4 1st

~~XXXXXXXX~~

SHEET No. 7.6

Cancelling P.S.C. MO. No. 4

Revised

Original

~~XXXXXXXX~~

SHEET No. 7.6

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 1st

~~XXXXXXXX~~  
Original

SHEET No. 7.7

Cancelling P.S.C. MO. No. 4

Revised

~~XXXXXXXX~~  
Original

SHEET No. 7.7

~~XXXXXXXX~~  
Revised

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 1st

~~XXXXXXXX~~

SHEET No. 7.8

Cancelling P.S.C. MO. No. 4

Original

Revised

~~XXXXXXXX~~

SHEET No. 7.8

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 6th

XXXXXXX

SHEET No. 8Cancelling P.S.C. MO. No. 4 5th

Revised

XXXXXXX

SHEET No. 8

Original

Revised

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**PURCHASED GAS ADJUSTMENT CLAUSE**  
**Natural Gas Service**

**APPLICABILITY**

This Purchased Gas Adjustment (PGA) applies to all sales of natural gas under all natural gas rate schedules and contracts. While transportation service by itself is not a sale of natural gas, charges approved by the Missouri Public Service Commission which the Company is required to pay in regard to fixed Take-or-Pay related charges, shall be proportionally billed to transportation service customers as provided for in Section IV.A. herein.

**PURCHASED GAS ADJUSTMENT (PGA) CLAUSE****I. REGULAR PURCHASED GAS ADJUSTMENT (RPGA)**

The charges which the Company makes for gas shall be subject to increases or decreases due to the increases or decreases in the cost of gas purchased from the Company's wholesale supplier of natural gas. For the purpose of the computations herein, the basic wholesale rates for determining the basic cost of gas shall be ANR Pipeline Company's SGS-1 rate in effect on November 1, 1987, which was \$4.2234 per Dekatherm.

In the event of increases or decreases in the aforesaid wholesale rate at which the Company purchases natural gas, charges for gas service contained in the Company's then effective retail rate schedules on file with the Missouri Public Service Commission shall be increased or decreased by a Regular Purchased Gas Adjustment (RPGA) determined by the following formula;

A.  $RPGA = (P/V) - b$   
 where:

RPGA = The Regular Purchased Gas Adjustment, which is the dollars per Ccf change in the retail price as a result of increases or decreases in the wholesale rates from those reflected in the base embedded purchased gas cost, rounded to the nearest \$.0001.

P = The estimated total dollar cost of purchased gas calculated as the product of the most recent unit cost of purchased gas from the supplier and annualized purchased volumes of 1,001,376.7 Dth.

V = Annualized sales volumes of 10,012,965 Ccf.

b = The embedded purchased gas cost per Ccf in the Company's filed base rate schedules, which is \$0.4128.

Note: The above formula does not contain any amounts for fixed (non-volumetric) FERC-authorized Take-or-Pay (TOP) charges.

\*Indicates new rate or text (Continued)

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 6thXXXXXXX  
OriginalSHEET No. 9Cancelling P.S.C. MO. No. 4 5thRevised  
XXXXXXX

Original

SHEET No. 9

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**PURCHASED GAS ADJUSTMENT CLAUSE (Continued)**  
**Natural Gas Service**

These charges are placed in a separate account and recovered through the TOP factor as set out in Section IV, Sheet 9.3.

- B. The Regular Purchased Gas Adjustment so determined shall remain in effect until the next RPGA becomes effective hereunder, or until retail rates (or the fixed RPGA purchases or sales volume) are otherwise changed by law or order of the Commission. Each RPGA filed hereunder shall cancel and supersede the previously effective RPGA.
- C. No new RPGA will be submitted unless the current annual increase or decrease in cost of purchased gas amounts to more than \$2,000.
- D. The resulting increase or decrease in charges for gas service resulting from an increase or decrease in the RPGA shall be made effective on the first billing cycle in the billing month following the effective date of the wholesale rate change, provided that any such proposed increase or decrease in charges satisfies the terms of Paragraph E. hereof.
- E. At least ten (10) days before applying any Purchased Gas Adjustment, the Company shall file with the Commission an Adjustment Statement showing:
1. The computation of any changes in the various PGA components, including the revised Regular Purchased Gas Adjustment as described in Paragraph A above.
  2. A revised "PGA Adjustment Sheet" tariff setting forth the net amounts per Ccf, to be used in computing the PGA applicable to customers' bills and the effective date of such adjustments.
  3. The Company shall also file with the Commission, as soon as available, copies of any orders or other pertinent information applicable to the rate charged the Company by its natural gas supplier.
- F. In the event the Company elects to exercise the option to purchase natural gas from a source other than its historical pipeline supplier, ANR Pipeline Company, it may do so when such a purchase is not detrimental to its pipeline supply and results in a net reduction in gas costs, based upon information generally available at the time of contracting for the supplies. In

(Continued)

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 5th

XXXXXXX

SHEET No. 9.1Cancelling P.S.C. MO. No. 4 4th

Revised

XXXXXXX

SHEET No. 9.1

Revised

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**PURCHASED GAS ADJUSTMENT CLAUSE (Continued)**  
**Natural Gas Service**

exercising this option, the Company shall adequately document these actions for purposes of an annual gas cost audit. Savings experienced through these actions shall be passed along to the customers of the Company through the operation of this Clause. Such purchases by the Company will be reviewed annually in accordance with the provisions set forth in Section II herein. However, to enable the savings from such optional purchases to be reflected in rates earlier than otherwise required by this Clause, the Company may, upon at least ten (10) days' notice, file a revision to Sheet No. 9.4 to change the current rate. This rate shall become effective on the first day of the following calendar month. Because such change will necessarily be based upon the Company's estimate of savings to be produced from the optional purchases, and subsequent actual experience may vary from that estimated, the Company shall have the continuing right to implement additional modifications to the rate, in any amount, by filing an appropriate revised Sheet No. 9.4 with at least ten (10) days' notice and an effective date on the first day of the following calendar month. However, these modifications shall not result in a rate which exceeds the then-current PGA that would be computed using the then-effective ANR wholesale rate.

**II. ACTUAL COST ADJUSTMENT (ACA) ACCOUNT**

- A. The Company shall maintain an Actual Cost Adjustment (ACA) account which shall be credited by the amount of any gas cost revenue recovery in excess of actual purchased gas costs and debited by the amount of any gas cost revenue recovery which is less than said actual purchased gas costs.
1. Such excess or deficiency in total gas cost recovery shall be determined by a monthly comparison of the actual cost of natural gas purchased from Company's traditional supplier and/or those wholesale gas costs allowed in Section I.F. (which does not include unreasonable penalty charges) as shown on the Company's books and records, including wholesale supplier invoices, for each revenue month, excluding refunds and fixed TOP charges, to the gas cost revenues recovered for the same revenue month.

(Continued)

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**PURCHASED GAS ADJUSTMENT CLAUSE (Continued)**  
**Natural Gas Service**

- B. The amounts of gas cost revenues recovered each month shall be the product of that month's actual billed Ccf sales by cycle and the sum of the base gas costs and the appropriate RPGA factor including the prior period's ACA factor, but exclusive of the refund adjustments and fixed TOP factors.
- C. For each twelve-month period ending with the April revenue month, the differences resulting from the comparisons described above including any balance or credit for the previous year shall be accumulated to produce a cumulative balance of excess or deficiency of gas cost revenue recovery. "Actual Cost Adjustment" (ACA) factors shall be computed by dividing these cumulative balances by the estimated sales volumes during the subsequent twelve-month period beginning with the June revenue month. All actual ACA revenues recovered shall be debited or credited to the appropriate balance of the ACA account and any remaining balance shall be reflected in the subsequent ACA computations.
- D. These ACA adjustment factors shall be rounded to the nearest \$.0001 per Ccf and applied to billings commencing with the June revenue month. This ACA shall remain in effect until superseded by a subsequent ACA calculated according to this provision, unless the twelve months needs to be shortened to prevent a significant over-refund or over-collection. The Company shall file ACA factors in the same manner as all other Purchased Gas Adjustments in accordance with Section I.E. herein.

**III. REFUND FACTOR**

- A. Any refunds which the Company receives from its wholesale supplier due to final determinations of the supplier's wholesale rates, together with any interest included in such refunds, will be refunded in turn to the Company's customers. Such refund distribution will be filed to commence within ninety (90) days of receipt by Company of a refund which by itself, or in combination with prior undistributed funds, exceeds an amount totalling \$10,000. The refund shall be calculated in accordance with the following:
1. The refund received from the wholesale supplier, including interest paid by the supplier, shall be divided by the estimated number of Ccfs to be sold in the succeeding twelve (12) months to the Company's regular sales customers (excludes transportation sales). The resulting per Ccf factor, rounded to the nearest

\*Indicates new rate or text (Continued)

+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address



P.S.C. MO. No. 4 4th

XXXXXXX

Original

SHEET No. 9.3Cancelling P.S.C. MO. No. 4 3rd

XXXXXXX

Revised

SHEET No. 9.3

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**PURCHASED GAS ADJUSTMENT CLAUSE (Continued)**  
**Natural Gas Service**

\$ .0001, shall be applied as a credit to each regular sales customer's bill over the succeeding twelve (12) months by multiplying such unit refund credit by the total Ccfs billed to each customer in each billing period.

2. The length of the refund period shall generally be twelve (12) months, except that each refund period may be reasonably lengthened or shortened by the Company, to avoid a total refund materially above or below the refundable amount.
3. The Company shall add interest payments to the balance of refunds received from its suppliers remaining to be distributed to customers. The interest to be added each month shall be computed at six (6) percent per annum applied to such refund balance existing on the last day of each month. For each twelve (12) month refund distribution period, an estimate of the interest to be so added by the Company shall be included in determining the per Ccf credits to be applied to bills pursuant to Paragraphs 1 and 2 of this Section III.
4. Company shall file Refund Factor adjustments in the same manner as all other Purchased Gas Adjustments in accordance with Section I.E. herein.

**IV. TAKE-OR-PAY (TOP) ADJUSTMENT ACCOUNT**

- A. The Company shall maintain a Take-or-Pay (TOP) account which shall contain the amount of fixed FERC-authorized TOP charges paid to its wholesale supplier. TOP charges will be recovered on a per Ccf basis from the retail sales customers and transportation-service customers. Retail sales customers will be billed by applying the per Ccf TOP factor included in the Company's Total PGA factor and transportation service customers will be directly billed the per Ccf TOP factor for each unit transported. The TOP factor shall be calculated in accordance with the following.

1. The Company shall file annually, simultaneously with its ACA filing, a TOP factor rate. Such factor shall be determined by dividing the TOP account balance plus an annualized figure representing monthly TOP payments due over the succeeding twelve (12) months by the estimated number of Ccf's to be delivered in the succeeding twelve (12) months to the Company's retail sales and transportation service customers. The resulting per Ccf factor, rounded to the nearest \$.0001, shall be applied to

\*Indicates new rate or text (Continued)

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 2nd

xxxxxxx

SHEET No. 9.31Cancelling P.S.C. MO. No. 4 1st

Revised

xxxxxxx

SHEET No. 9.31

Revised

+

St. Joseph Light &amp; Power Company

For All Territory Served

+

Name of Issuing Corporation

Community, Town or City

**PURCHASED GAS ADJUSTMENT CLAUSE (Continued)**  
**Natural Gas Service**

- each customer's bill over the succeeding twelve months by multiplying such factor by the total Ccf's delivered to each customer in each monthly billing period.
2. The Company may file additional adjustments to its TOP factor rates if the annual impact of the adjustment is anticipated to exceed \$5,000.
  3. The original period over which the TOP factor was to be charged may be lengthened or shortened by the Company, to avoid a total charge materially above or below the amount due for the affected period.
  4. The TOP account balance will be the net balance of all revenue recovered from the application of the TOP factor rate using the monthly actual billed sales by cycle for retail sales customers and each unit transported for transportation service customers and all fixed FERC-authorized TOP charges paid to its wholesale supplier.
  5. The Missouri Public Service Commission will review the operation of the TOP account simultaneously with the annual audit of the Deferred Purchased Gas Cost Account provided for in the PGA Clause and recommend adjustments where necessary.
  6. The Company shall file TOP factors in the same manner as all other Purchased Gas Adjustments in accordance with Section I.E. herein.

\*Indicates new rate or text (Continued)

+Indicates change

DATE OF ISSUE August 7, 1992DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 18th

XXXXXXXXXX

Page 24 of 36

Original

SHEET No. 9.4

Cancelling P.S.C. MO. No. 4 17th

Revised

XXXXXXXXXX

SHEET No. 9.4

Original

Revised

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

PURCHASED GAS ADJUSTMENT CLAUSE  
Natural Gas Service

## PGA ADJUSTMENT SHEET

As provided in Sheet No's. 8 through 9.31 of the Purchased Gas Adjustment Clause, the following adjustments in dollars (\$) per Ccf will become effective on the effective date of this tariff.

RPGA Factor	ACA Factor	Refund Factor	TOP* Factor	Total PGA Factor
(0.0795)	(0.0806)	(0.0000)	0.0109	(0.1492)

\*Schedule 971 customers will be billed the TOP factor listed above for all volumes transported.

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 14th

XXXXXXX

SHEET No. 9.5Cancelling P.S.C. MO. No. 4 13th

XXXXXXX

SHEET No. 9.5

XXXXXXX

Revised

+

St. Joseph Light &amp; Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY

T. F. SteinbeckerPresidentSt. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 2nd

XXXXXXXXXX  
Original

SHEET No. 9.6

Cancelling P.S.C. MO. No. 4 1st

Revised  
XXXXXXXXXX

SHEET No. 9.6

Original

Revised

+

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 3rd

Page 27 of 36  
Original SHEET No. 9.7

Cancelling P.S.C. MO. No. 4 2nd

Revised  
~~Original~~ SHEET No. 9.7  
Revised

+

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 2nd

~~XXXXXXXX~~  
Original

SHEET No. 9.8

Cancelling P.S.C. MO. No. 4 1st

Revised  
~~XXXXXXXX~~  
Original

SHEET No. 9.8

Revised

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 3rd

Page 29 of 36

~~XXXXXXXX~~ Original SHEET No. 9.91

Cancelling P.S.C. MO. No. 4 2nd

Revised  
~~XXXXXXXX~~ Original SHEET No. 9.91

Revised

+

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address



P.S.C. MO. No. 4 3rd

XXXXXXXX  
Original

SHEET No. 9.92

Cancelling P.S.C. MO. No. 4 2nd

Revised  
XXXXXXXX

SHEET No. 9.92

Original

Revised

St. Joseph Light & Power Company

For

Name of Issuing Corporation

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 2nd

~~XXXXXXXX~~  
Original

SHEET No. 9.93

Cancelling P.S.C. MO. No. 4 1st

Revised  
~~XXXXXXXX~~

SHEET No. 9.93

Original  
Revised

St. Joseph Light & Power Company  
Name of Issuing Corporation

For

Community, Town or City

AVAILABLE FOR FUTURE USE

\*Indicates new rate or text  
+Indicates change

DATE OF ISSUE August 7, 1992

DATE EFFECTIVE September 7, 1992

month day year

month day year

ISSUED BY

T. F. Steinbecker

President

St. Joseph, Missouri

name of officer

title

address

P.S.C. MO. No. 4 2nd

XXXXXXX

Original SHEET No. 12Cancelling P.S.C. MO. No. 4 1st

Revised

XXXXXXX

Original SHEET No. 12St. Joseph Light & Power Company  
Name of Issuing CorporationFor All Territory Served

Community, Town or City

## GENERAL RULES AND REGULATIONS (Continued)

## Natural Gas Service

if at the time of application such customer or any member of the household (who have both received benefit from the previous gas service) is indebted to the Company for the same class of gas service previously supplied at such premises or any other premises until payment of, or satisfactory payment arrangements for, such indebtedness shall have been made.

9. Interference

If any connection or device is found on the premises of customer which prevents the meter from registering the total energy used or to be used, the Company shall have the right to discontinue its service and terminate the contract for service without notice.

Whenever gas service to any customer is disconnected for fraudulent use of gas or tampering with the Company's regulating and measuring equipment, the Company may make a reasonable charge for the cost to restore service. Where service is discontinued for the above, the Company is not required to resume service until the amount of all bills and charges against the customer are paid in full.

+ 10. Reconnection of Service

A reconnection charge of \$12.50 shall apply if service is discontinued at the request of the customer and reconnected during the normal Company working hours within seven (7) months at the request of the customer at the same location.

The requirements of this rule cannot be avoided by a request for a reconnection of service or an application for service at the same location by a member of the customer's household or family, any person who has enjoyed benefits from previous service, or any other person acting for or on behalf of the customer.

11. Indemnity to Company

The Company shall not be required to assume any responsibility to inspect, test, or maintain any pipe, fixtures, or appliances beyond the outlet of the Company's meter. The customer shall hold Company harmless and indemnify it against any claims for damages to person or property arising beyond the outlet of the Company's meter.

\*Indicates new rate or text

+Indicates change

(Continued)

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 3rd

XXXXXXX

Original

SHEET No. 13Cancelling P.S.C. MO. No. 4 2nd

Revised

XXXXXXX

Original

SHEET No. 13

Revised

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**GENERAL RULES AND REGULATIONS (Continued)**  
**Natural Gas Service**

**12. Resale of Gas**

The gas and service supplied to a customer are for the sole use of said customer, as stated in the application, and shall not be furnished or sold to any other firm, corporation or person, and no other firm, corporation or person shall be permitted to use the same without the written consent of the Company.

**13. Lighting of Pilot Lights**

The Company will light pilot lights of customer's automatic equipment during normal Company working hours at a charge of \$12.50. If a customer requests the Company to light the customer's pilot light during non-normal company working hours, the Company shall inform the customer of the actual cost. If the customer still requests this service, the Company shall charge the customer the actual cost to light the customer's pilot light.

**14. Gas Service Installation**

The Company will install at no additional cost to the customer, up to 120 feet of suitable low pressure service pipe, measured from the customer's property line where gas service exists to the customer's meter location or the connection to the customer's piping, whichever is farther. Where gas service does not exist, the Company will follow the provisions as set forth in Rule No. 20. Main Extensions. If the customer requires more than 120 feet, the excess investment will be considered on a revenue basis. The excess investment is the total investment cost of the service pipe less two year's revenue, excluding gas costs. In circumstances where two year's expected revenues are less than the expected cost, the customer will share the burden of the excess expenses. Should any installation be unusually costly due to such things as the site condition (rough terrain, debris, soil conditions, site not to grade) or unnecessary return trips, the customer may be charged for the cost incurred.

All costs of the Company shall include applicable material, labor and indirect costs. Indirect costs are comprised of supervision, engineering, transportation, material handling, administrative costs, and payroll related costs that support actual construction. The amount of the indirect costs is derived by application of unit costs or allocation percentages determined from historical experience. A copy of the Company's estimate of the cost of construction, including direct and indirect costs, shall be furnished to the customer upon request prior to construction.

\*Indicates new rate or text

(Continued)

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

P.S.C. MO. No. 4 1st

XXXXXXX

SHEET No. 19Cancelling P.S.C. MO. No. 4

Revised

Original

SHEET No. 19

XXXXXXX

REVISION

St. Joseph Light &amp; Power Company

For All Territory Served

Name of Issuing Corporation

Community, Town or City

**GENERAL RULES & REGULATIONS (Continued)**  
**Natural Gas Service**

**30. Estimated Readings**

Should the Company be unable to measure the energy consumed by a residential customer in a billing period, the consumption will be estimated as the previous year's use for the corresponding month or the previous month's use, if such reading is an actual reading for that month. If neither is available, the Company will consider other factors including customer history, seasonal changes in usage, and information from personal contact with the customer in determining an estimated consumption for that customer. All estimated consumption will be billed in accordance with 4 C.S.R. 240 13.020, 'Billing and Payment Standards', State of Missouri Code of State Regulations. The consumption will be adjusted in the first succeeding month for which an actual reading is obtained.

**31. Right-of-Way**

The customer agrees to provide with no charge or rental therefor to the Company the necessary right-of-way for the premises with the right of ingress, egress and all appurtenances.

**32. General**

The Company will comply with 4 CST 240-13 where specific situations are not addressed.

**33. Charge for Reconnecting**

Upon the customer's request, the Company will restore service when each of the following conditions have been met:

- a) When the cause for the discontinuance has been eliminated.
- b) Applicable restoration charges have been paid, and
- c) Satisfactory credit arrangements have been made.

The Company will make a reasonable effort to reconnect the customer the same day the above conditions have been met. The Company will charge the customer a reconnection fee of twenty-five (\$25) dollars during normal working hours and fifty (\$50) dollars outside of regular working hours. Regular working hours will be 8:00 a.m. to 4:30 p.m., Monday through Friday, excluding Company recognized holidays. If discontinuance of service was caused by diversion or unauthorized interference, the charge to reconnect shall be determined following the guidelines established in Section 9.

\*Indicates new rate or text

+Indicates change

DATE OF ISSUE August 7, 1992

month day year

DATE EFFECTIVE September 7, 1992

month day year

ISSUED BY T. F. Steinbecker

name of officer

President

title

St. Joseph, Missouri

address

ST. JOSEPH LIGHT & POWER COMPANY  
COMPARISON OF PRESENT AND PROPOSED TARIFFS  
GAS

	PRESENT TARIFF	PROPOSED TARIFF	\$ DIFFERENCE	% DIFFERENCE
<b>RATE CODE 910</b>				
Service Charge per Bill	\$5.75	\$7.50	\$1.75	30.4%
CCF Charge	0.5491	0.567	\$0.02	3.3%
PGA	-0.1610	-0.1492	\$0.01	-7.3%
<b>RATE CODE 911</b>				
Service Charge per Bill	\$5.50	\$7.50	\$2.00	36.4%
CCF Charge	0.4811	0.567	\$0.09	17.9%
PGA	-0.1164	-0.1492	(\$0.03)	28.2%
<b>RATE CODE 920</b>				
Service Charge per Bill	\$12.00	\$15.00	\$3.00	25.0%
CCF Charge	0.5491	0.567	\$0.02	3.3%
PGA	-0.1610	-0.1492	\$0.01	-7.3%
<b>RATE CODE 921</b>				
Service Charge per Bill	\$5.50	\$15.00	\$9.50	172.7%
CCF Charge	0.4811	0.567	\$0.09	17.9%
PGA	-0.1164	-0.1492	(\$0.03)	28.2%
<b>RATE CODE 930</b>				
Service Charge per Bill	\$225.00	\$225.00	\$0.00	0.0%
CCF Charge	0.4954	0.4872	(\$0.01)	-1.7%
PGA	-0.1610	-0.1492	\$0.01	-7.3%
<b>RATE CODE 931</b>				
Service Charge per Bill	\$60.00	\$225.00	\$165.00	275.0%
CCF Charge	0.45428	0.4872	\$0.03	7.2%
PGA	-0.1164	-0.1492	(\$0.03)	28.2%
<b>RATE CODE 971</b>				
Service Charge per Meter	\$46.00	\$46.00	\$0.00	0.0%
CCF Charge	0.0773	0.0744	(\$0.00)	-3.8%
TOP	0.0085	0.0109	\$0.00	28.2%
<b>RATE CODE 972</b>				
Service Charge per Meter	\$46.00	\$46.00	\$0.00	0.0%
CCF Charge	0.0773	0.0744	(\$0.00)	-3.8%
TOP	0.0217	0.0109	(\$0.01)	-49.8%

**ST. JOSEPH LIGHT & POWER COMPANY**  
**INFORMATION FILED IN ACCORDANCE WITH**  
**4 CSR 240-40.070(5)(B)4**

**REVENUE BY RATE SCHEDULE\***

Line No.	Rate Schedule No.	Annualized Present Revenue	Proposed Revenue	<u>Proposed</u> <u>Amount</u>	<u>Increase</u> <u>Percent</u>
1	910	\$2,006,408	\$2,156,191	\$149,783	7.5%
2	911	521,539	627,706	106,167	20.4%
3	920	881,407	930,559	49,152	5.6%
4	921	267,555	328,821	61,266	22.9%
5	930	150,311	122,904	(27,407)	(18.2%)
6	931	52,336	51,827	(509)	(1.0%)
7	971 & 972	<u>229,711</u>	<u>221,259</u>	<u>(8,452)</u>	<u>(3.7%)</u>
8	Total Revenue	<u>\$4,109,267</u>	<u>\$4,439,267</u>	<u>\$330,000</u>	8.0%

\*Exclusive of license, occupation, franchise or other similar charges or taxes

ST. JOSEPH LIGHT & POWER COMPANY

BUDGET VARIANCES FOR THE YEAR 1991  
MANAGEMENT SUMMARY

	ACTUAL	OVER (UNDER) BUDGET
OPERATING REVENUES:		
Retail Sales.....	83,092,103	3,987,487
Sales for Resale.....	5,438,472	2,551,095
Leased Property.....	194,925	0
Other.....	854,452	69,916
Total Revenues.....	89,579,952	6,608,498
OPERATING AND MAINTENANCE EXPENSES - ELECTRIC		
Production Fuel.....	13,052,816	584,083
Purchased Power-System Energy.....	7,302,356	417,066
Purchased Power-Resale.....	4,678,127	2,201,517
Other Operations -		
Power Supply.....	1,604,940	10,862
Iatan.....	1,327,766	146,176
Engr., T & D, North Division.....	2,232,215	364,595
Finance.....	1,518,904	3,256
Administration.....	5,293,806	(219,180)
General Management.....	1,520,447	235,223
	38,531,377	3,743,598
Maintenance -		
Power Supply.....	3,715,316	515,258
Iatan.....	1,457,665	(62,005)
Engr., T & D, North Division.....	2,377,670	64,734
Other Areas.....	471,850	(30,914)
	8,022,501	487,073
OPERATING AND MAINTENANCE EXPENSES - OTHER UTILITIES:		
Steam Transferred, Industrial.....	4,840,248	383,854
Gas Purchased for Resale.....	2,433,999	(82,873)
Other Operations and Maintenance - Gas.....	952,200	(21,855)
Other Operations and Maintenance - Steam.....	490,283	(49,438)
	8,716,730	229,688
DEPRECIATION.....	8,735,276	(94,835)
GENERAL TAXES.....	5,676,906	(180,990)
OTHER INCOME, NET.....	(63,186)	(441,557)
INTEREST CHARGES, NET.....	4,855,881	76,323
INCOME BEFORE INCOME TAXES.....	14,978,095	1,906,084
INCOME TAXES.....	5,187,705	905,019
NET INCOME AVAILABLE FOR COMMON STOCK.....	9,790,390	1,001,065
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING.....	4,018,997	85,739
EARNINGS PER AVERAGE COMMON SHARE.....	\$2.44	0.21



ST. JOSEPH LIGHT & POWER COMPANY  
MANAGEMENT BUDGET VARIANCE SUMMARY  
Year 1991  
(\$000)

Case No. GR-9,  
MFR Section 5.  
Schedule 1 A  
Page 2 of 4

AMOUNT OF  
INCREASED  
(DECREASED)  
PRE-TAX INCOME

DESCRIPTION

Electric department sales and revenues were over budget 4.60% and 4.45%, respectively. (See December Year to Date Sales Comparison.)	\$3,074
Electric production fuel and system energy purchased power were over budget. (See December Year to Date Electric Fuel and Interchange Summary.)	(1,001
Industrial steam revenue was over budget \$929 and industrial steam fuel was over budget \$323. (See December Year to Date Sales Comparison and Industrial Steam Fuel Cost Budget Variance Analysis.)	606
Net of electric sales for resale and purchased power for resale was over budget. (See December Year to Date Electric Fuel and Interchange Summary.)	350
Interest on long-term debt was over budget due to bond financing.	(1,144
Interest expense on bank loans was under budget due to the payoff of notes from the bond proceeds.	1,130
Maintenance of the Turbine # 1 was over budget due to the extensive rotor repairs needed.	(354
Dividend income was under budget due to the sale of the Colonial Corporate Cash Trust (CCCT) investment in January.	(266
The reserve for uncollectible accounts was increased causing greater expenses than originally budgeted.	(238
The loss on the sale of our investment in the CCCT was not budgeted.	(230
Interest income was over budget due to higher investable balances as a result of the bond financing and the sale of the CCCT investment.	222
Property tax expense was under budget primarily due to a lower assessment valuation than budgeted.	210
Maintenance to the 900# boiler plant was less than budgeted due primarily to the use of fewer maintenance workers.	187
Year-end contributions made to United Cerebral Palsy, Boy Scouts, Albrect-Kemper Art Museum, United Way, The St. Joseph Development Corporation and miscellaneous others were not budgeted.	(177
Removal of underground storage tanks and site clean-up in Maryville was not budgeted.	(177
Boiler #6 expenses for the asbestos abatement and insulation replacement were not budgeted.	(137
Payroll expense was under budget for Customer Record/Collections due to personnel changes from the reorganization.	117
Expenses for the Power Supply Study were budgeted but it was not performed during the year.	117
Life and hospitalization insurance claims were less than budgeted.	107
Accrued expenses for wetland restoration of the ash disposal site were not budgeted.	(107
Other	(387
<b>INCOME BEFORE INCOME TAXES</b>	<b><u>\$1,907</u></b>

ST. JOSEPH LIGHT & POWER COMPANY

BUDGET VARIANCES FOR THE YEAR 1990  
MANAGEMENT SUMMARY

	ACTUAL	OVER(UNDER) BUDGET
<b>OPERATING REVENUES:</b>		
Sales.....	78,755,425	(488,200)
Leased Property.....	195,668	740
Other.....	800,579	24,312
Total Revenues.....	79,751,672	(463,148)
<b>OPERATING AND MAINTENANCE EXPENSES - ELECTRIC</b>		
Fuel and Interchange.....	17,944,616	(1,656,336)
Other Operations -		
Lake Road.....	776,015	145,870
Building Service.....	427,700	15,820
Iatan.....	1,228,849	120,459
Engr., Transm., and Distrib.....	1,370,262	43,863
Gen. Oper., Sys. Oper.....	967,465	17,038
Finance.....	1,366,349	(81,619)
Administration.....	4,347,237	(105,124)
General Management.....	1,341,900	(322,146)
North Division.....	675,078	(22,655)
	12,500,855	(188,494)
Maintenance -		
Lake Road.....	3,844,130	131,350
Building Service.....	297,248	5,938
Iatan.....	1,367,161	62,591
Engr., Transm., and Distrib.....	1,511,768	195,024
Gen. Oper., Sys. Oper.....	194,452	(28,340)
North Division.....	623,400	96,135
Other Areas.....	175,277	14,478
	8,013,436	477,176
<b>OPERATING AND MAINTENANCE EXPENSES - OTHER UTILITIES:</b>		
Steam Transferred, Industrial.....	4,662,303	112,937
Gas Purchased for Resale.....	1,686,366	(861,282)
Other Operations and Maintenance - Gas.....	934,490	(26,208)
Other Operations and Maintenance - Steam.....	565,443	87,227
	7,848,602	(687,326)
DEPRECIATION.....	8,307,153	(140,252)
GENERAL TAXES.....	5,542,311	(166,116)
OTHER INCOME, NET.....	241,470	(145,319)
INTEREST CHARGES, NET.....	4,133,458	169,748
INCOME BEFORE INCOME TAXES.....	15,702,711	1,583,133
INCOME TAXES.....	5,487,550	668,917
NET INCOME AVAILABLE FOR COMMON STOCK.....	10,215,161	914,216
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING.....	4,125,637	(100,737)
EARNINGS PER AVERAGE COMMON SHARE.....	2.48	0.28

ST. JOSEPH LIGHT & POWER COMPANY  
MANAGEMENT BUDGET VARIANCE SUMMARY  
1990  
(\$000)

DESCRIPTION	AMOUNT OF INCREASED (DECREASED) PRE-TAX INCOME
Electric department sales and revenues were over budget .56% and 1.13%, respectively. (See attached.)	\$779
Electric fuel and interchange expense was under budget. (See attached.)	1,656
Pension expense was under budget due to the increased amount of pension credit from the Mercer-Meidinger actuarial report.	657
Management Alternative Ltd. consulting fees not budgeted (Related cost reductions are included in other operating expenses).	(309)
Dividends received from the CCCT over budget as the investment was anticipated to have been sold.	281
Writedown of CCCT Investment to market value.	(210)
AFUDC under budget primarily due to no activity on the MiHo project.	(196)
Interest expense on bank notes over budget due to higher outstanding loan balances required because CCCT was not liquidated as budgeted.	(188)
The header inspection on the 900# boiler plant was cancelled.	143
Property taxes were under budget primarily because the estimated assessment was higher than actual.	141
Hospitalization insurance expense was under budget as claims were less less than anticipated.	139
Turbine No. 4 extraordinary maintenance expenses were over budget due to additional unexpected repairs.	(135)
401k plan contributions were over budget as the employee contribution and the incentive matching were both greater than estimated.	(126)
Transformer repairs were over budget as more units required reconditioning and were repaired at a greater unit cost.	(124)
A retroactive refund was received due to a better than expected experience rating for life insurance premiums.	109
Other	(1,034)
TOTAL	<u>\$1,583</u>

ST. JOSEPH LIGHT & POWER COMPANY

BUDGET DATA

The Company has elected to use a partially budgeted test year. The budget data used in the test year were prepared on a consistent basis for the two preceding years, as well as the test year.

## MEMORANDUM

**DATE:** August 23, 1991

**FROM:** Sherry Wells, Treasury  
Supervisor

**TO:** Officers & Area Managers

**RE:** 1992 Annual Budget

---

Attached is the schedule and related information for the 1992 annual budget. Changes to the instructions are highlighted. Please observe these dates so that we may complete the process in an orderly and timely manner.

Submit your computer equipment budget to Don Ellis and your construction budget for non-computer items to Daryl Canterbury by the due dates listed.

Remember to notify Marsha Purdue of new accounts in your area as soon as possible.

Anyone interested in receiving training in budgeting should contact me as soon as possible at extension 226.

sla

Attachment

**1992 BUDGET INFORMATION**

**TABLE OF CONTENTS**

	<u>Page</u>
1992 Schedule	1
Instructions	2
O & M Control Totals	4
Loadings	5
Other Assumptions	6
Allocations	7
Area Codes	8

SCHEDULE FOR 1992 PAYROLL, CONSTRUCTION AND  
OPERATING BUDGETS

Case No. GR-93-42  
MFR Section 5.0  
Schedule 1 C  
Page 3 of 11

<u>ITEM</u>	<u>FROM</u>	<u>TO</u>	<u>DUE DATE</u>
Payroll Budget Worksheets	Treasury	Area Mgrs.	08/23
Operating Budget Worksheets	Treasury	Area Mgrs.	08/23
400 Accounts Worksheets	Treasury	Area Mgrs.	08/23
Major Budget Assumptions	VP's	Treasury	08/30
Computer Equipment Budget	Area Mgrs.	I/S Dept.	09/04
Unit Sales	RMR Dept.	SOC Dept.	09/11
Fuel Prices	Purch. Mgr.	SOC Dept.	09/11
Construction Budgets	Area Mgrs.	Engr. Mgr.	09/18
Construction Expenditures	Engr. Mgr.	Prop. Acct.	09/25
Construction Closings	Engr. Mgr.	Prop. Acct.	09/25
Fuel and Interchange	SOC Dept.	Treasury	09/25
Revenues	RMR Dept.	Treasury	10/03
Completed Payroll Budget	Area Mgrs.	Treasury	10/04
Completed 400 Accts. Budget	Area Mgrs.	Treasury	10/04
*Completed Operating Budget	Area Mgrs.	Treasury	10/04
G & A Credits & Steam Trnsfrd	Gen. Acctg.	Treasury	10/11
Cash Forecast, Interest Income and Interest Expense	Treasury		10/17
Annual Income Statement Before Income Taxes	Treasury	Gen. Acctg.	10/21
Income Taxes (Annual)	Gen. Acctg.	Treasury	10/22
Annual Income Statement	Treasury	VP's	10/24
Final Approval	VP's	Treasury	10/25
Income Taxes by Month	Gen. Acctg.	Treasury	10/31
Budget Booklet	Treasury	BOD/Officers/ Area Mgrs.	11/05

\*Also submit departmental control totals as discussed herein

## INSTRUCTIONS

The worksheets provided for the 1992 budgets will include actual results for 1989 and 1990, and 7 months actual and 5 months budget for 1991. Your budgeted amounts should be shown in whole dollars in the 1992 budget column. If an account is listed which you are not budgeting this year, place a large "X" in the 1992 column. Accounts being budgeted should have either an amount or a dash for each of the 12 months and a total for the year. If an account is a credit, enter the credit amounts enclosed in brackets ( ). If you prepare your budget on LOTUS, you may paste a copy of your amounts in the total column, instead of handwriting them in. Be sure the amounts line up with the printed months.

If new accounts are created by an area and are included in the budget, notify the General Accounting Clerk in advance so an income code and operating code can be assigned. Use blank computer paper for accounts which were not used in prior years.

Both budgets, together with the control totals, should be submitted to your department vice president for his approval prior to being sent to Treasury.

The enclosed schedule must be followed.

### PAYROLL BUDGET -

The 1992 payroll budget must be submitted to Treasury by October 4, 1991. Assumed payroll increases, loadings, number of workdays, and holiday schedules are included on Pages 5 and 6 for your convenience. Any labor which will be dedicated to construction should be included in the construction budget and should not be included in the payroll budget. Your estimates should take into consideration increases or decreases in activity and changes in personnel.



PAYROLL BUDGET (Continued)

Enter the payroll budget amounts for 1992 on the payroll budget worksheets. You do not need to copy these amounts onto the O & M budget worksheets, but they are to be included in the O & M total.

The forecasted salary and wage increases are estimates for budgeting purposes only. These estimates should be considered confidential and should not be made available to anyone other than department managers and those who prepare operating budgets.

OPERATING BUDGET -

Your operating budgets should include payroll plus other costs such as vehicle loadings, stores expenses and other direct charges. A list of loading rates is included on Page 5. Where allocations are required between utilities, use the factors provided on Page 7. You should retain the supporting documentation for your budget. The O & M worksheets must be received by Treasury no later than October 4, 1991, accompanied by O & M Control Totals (Page 4).

It will be necessary to allocate payroll to electric, gas and steam, and add this amount to other O & M expenses for each account. Payroll accounts that will need to be allocated are the clearing accounts which have 9-7 utility and activity codes such as 44(9-7)920. These accounts must be allocated based on the general and administrative expense allocations provided on Page 7.

O & M CONTROL TOTALS

AREA

Control totals should be submitted by each department in the following format to verify that accounts and amounts were entered correctly into the system.

	<u>AMOUNT</u>
BOILER FUEL	
Electric	\$ _____
Industrial Steam	_____
 PURCHASED POWER:	
System Energy	_____
Resale	_____
 GAS PURCHASED FOR RESALE	_____
 OTHER OPERATIONS	
Electric	_____
Gas	_____
Industrial Steam	_____
 MAINTENANCE	
Electric	_____
Gas	_____
Industrial Steam	_____

LOADINGS

The following loading rates should be used in preparing the 1992 budget:

Payroll -	Vacation & Lost Time	14.50%
Stores -	Lake Road Storeroom	8.00%
	All Other Storerooms	20.00%
Minor Materials -	T & D Storeroom	6.00%
Vehicles -	Aerial Trucks	\$12.00/hour
	Line Construction	\$12.00/hour
	Special	\$12.00/hour
	Service Trucks	\$ 8.50/hour
	Flat Bed Trucks	\$ 8.50/hour
	All Other Cars & Trucks	\$ 6.25/hour
Injuries & Damages -		.25%
Engineering & Supervision to Construction -		18.32%

### OTHER ASSUMPTIONS

The following list of other assumptions should be used in preparing the 1992 budget:

Inflation Rate (CPI)			5.10%
Payroll Increases -	8/1/91	Clerical	2.50%
		Physical	3.00%
	1/1/92	Non-Bargaining	Contact Treasury Supervisor-Ext 226
	8/1/92	Clerical	2.50%
		Physical	3.00%
FICA -		Base	\$57,300
		Rate	7.65%
Unemployment Tax -	Federal	Base	\$ 7,000
		Rate	0.80%
	State	Base	\$ 7,000
		Rate	0.00%

<u>Month</u>	<u>Holidays</u>		<u>Workdays</u>
January	1		22
February	0	Leap Year	20
March	0		22
April	0		22
May	1		20
June	0		22
July	1		22
August	0		21
September	1		21
October	0		22
November	3		18
December	<u>3</u>		<u>20</u>
	10		252
Float Holiday	<u>1</u>		<u>(1)</u>
	11		251

ALLOCATIONS

The following allocation rates should be used in preparing the 1992 budget:

General & Administrative -	Electric	89.8%
	Gas	3.8%
	Industrial Steam	<u>6.4%</u>
		<u>100.0%</u>

AREA CODES

The following are the area codes to be used in preparing the 1992 budget:

<u>AREA</u>	<u>DESCRIPTION</u>	<u>PERSON RESPONSIBLE</u>
10	Power Supply Management	Dwight Svuba
14	Lake Road - Operations	Mike Smith
15	System Operations	Steve Ferry
16	Lake Road - Maintenance/Construction	Mike Ceglenski
17	Iatan	Dick Sullwold
21	Engineering	Daryl Canterbury
22	T & D - Line	Wayman Spangler
24	T & D - Electrical	Tom Kelley
26	North Division	Ron Vandiver
40	Finance Management	Larry Stoll
42	General & Property Accounting	Jim Moyer
43	Customer Accounting	Rich Bangerter
44	Treasury	Sherry Wells
45	Records Retention	Jim Moyer
46	Purchasing & Stores	Gary Swope
47	Rates & Market Research	Tim Rush
50	Administration Management	Bob Slater
51	Building Services	Phil Davison
52	Human Resources	John Clemens
53	Customer Services	Joe Norton
54	Information Systems	Don Ellis
55	Public Affairs	Jerry Musil
56	Printing	Jerry Musil
80	General Management	Terry Steinbecker
81	Internal Audit	Debbie Aderton

ST. JOSEPH LIGHT & POWER COMPANY PROCEDURES MANUAL	PREPARED BY LJS	DATE ISSUED 2/25/85	PROCEDURE NO. TA3.120
	APPROVED BY	DATE REVISED 10/09/92	PAGE OF 1 1

SUBJECT:

BUDGET VARIANCE REPORT

**PURPOSE:**

To provide criteria for explaining budget variations and to provide for an approval process, document flow and a retention of the information.

**PROCEDURE:**

- 1) The Cash Management area will forward to Department Managers a Monthly Income Statement setting forth actual results and budget variances for each major department area.
- 2) Department Managers are required to explain individual variations from their budgets which are \$10,000 or greater. While the total deviation of their department budget may be less than \$10,000, offsetting items may require an explanation. A budget variance explanation will always be done for revenue, electric fuel and interchange, gas purchased for resale and steam transferred.
- 3) Department Managers should send their explanation of budget variances to their respective V.P. for his review. The V.P. should indicate his approval on the document and forward it to the Cash Management area. All explanations will be compiled and retained in this area to meet record retention requirements.
- 4) Cash Management will summarize major budget variances for the month and provide such summary to the President, Vice Presidents and Treasurer. Attached to the summary will be the Income Statement and explanations of budget variances for revenue, electric fuel and interchange, gas purchased for resale and steam transferred.
- 5) A report will also be compiled on an annual basis. It will follow the procedure set forth above, except that explanations are required for variances from the annual budgets which are \$50,000 or more.