

Exhibit No.:

Issue(s):

Witness:

Sponsoring Party:

Case No.:

Regulatory Policy

Trippensee/Direct

Public Counsel

ER-2001-672

DIRECT TESTIMONY
OF
RUSSELL W. TRIPPENSEE

Submitted on Behalf of
the Office of the Public Counsel

UtiliCorp United, Inc.

Case No. ER-2001-672

FILED³

DEC 6 2001

**Missouri Public
Service Commission**

December 6, 2001

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the tariff filing of Missouri)
Public Service ("MPS") a division of)
UtiliCorp United Inc., ("UtiliCorp") to)
implement a general rate increase for)
retail electric service provided to customers)
in the Missouri service area of MPS)

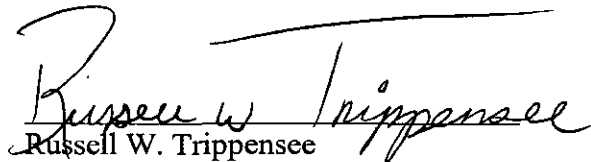
Case No. ER-2001-672

AFFIDAVIT OF RUSSELL W. TRIPPENSEE

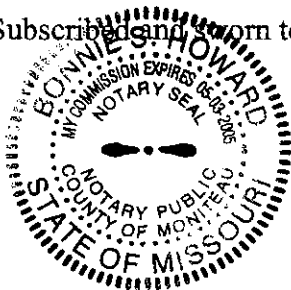
STATE OF MISSOURI)
) ss
COUNTY OF COLE)

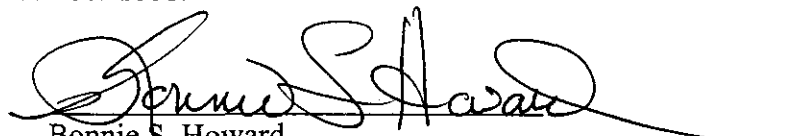
Russell W. Trippensee, of lawful age and being first duly sworn, deposes and states:

1. My name is Russell W. Trippensee. I am the Chief Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony consisting of pages 1 through 14 and Schedule RWT-1 through RWT-4 and OPC Accounting Schedule UCU-1 through UCU-11 and OPC Accounting Schedule MPS-1 through MPS-11.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.


Russell W. Trippensee

Subscribed and sworn to me this 6th day of December 2001.




Bonnie S. Howard
Notary Public

DIRECT TESTIMONY

OF

RUSSELL W. TRIPPENSEE

UTILICORP UNITED INC.

CASE NO. ER-2001-672

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. Russell W. Trippensee. I reside at 1020 Satinwood Court, Jefferson City, Missouri 65109, and my
3 business address is P.O. Box 7800, Jefferson City, Missouri 65102.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am the Chief Utility Accountant for the Missouri Office of the Public Counsel (OPC or Public
6 Counsel).

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

8 A. I attended the University of Missouri at Columbia, from which I received a BSBA degree, major in
9 Accounting, in December 1977. I attended the 1981 NARUC Annual Regulatory Studies Program
10 at Michigan State University.

11 **Q. HAVE YOU PASSED THE UNIFORM CPA EXAM?**

12 A. Yes, I hold certificate number 14255 in the State of Missouri. I have not met the two-year
13 experience requirement necessary to hold a license to practice as a CPA.

14 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

15 A. From May through August, 1977, I was employed as an Accounting Intern by the Missouri Public
16 Service Commission (MPSC or Commission). In January 1978 I was employed by the MPSC as a

1 Public Utility Accountant I. I left the MPSC staff in June 1984 as a Public Utility Accountant III
2 and assumed my present position.

3 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL AFFILIATIONS.**

4 A. I served as the chairman of the Accounting and Tax Committee for the National Association of State
5 Utility Consumer Advocates from 1990-1992 and am currently a member of the committee. I am a
6 member of the Missouri Society of Certified Public Accountants.

7 **Q. PLEASE DESCRIBE YOUR WORK WHILE YOU WERE EMPLOYED BY THE MPSC**
8 **STAFF.**

9 A. Under the direction of the Chief Accountant, I supervised and assisted with audits and examinations
10 of the books and records of public utility companies operating within the State of Missouri with
11 regard to proposed rate increases.

12 **Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WITH THE OFFICE OF**
13 **THE PUBLIC COUNSEL?**

14 A. I am responsible for the Accounting and Financial Analysis sections of the Office of the Public
15 Counsel and coordinating their activities with the rest of our office and other parties in rate
16 proceedings. I am also responsible for performing audits and examinations of public utilities and
17 presenting the findings to the MPSC on behalf of the public of the State of Missouri.

18 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE MPSC?**

19 A. Yes. I filed testimony in the cases listed on Schedule RWT-1 of my testimony on behalf of the
20 Missouri Office of the Public Counsel or MPSC Staff.

1 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

2 A. To outline Public Counsel's findings regarding integration of the Missouri operations of UtiliCorp
3 United Inc. (UCU or Company) commonly referred to as the Missouri Public Service Company
4 (MoPub) service area and the St. Joseph Light & Power Company (SJLP) service area. I will also
5 outline Public Counsel's policy concerns with looking at the gross revenue requirement of a utility
6 on a basis other than a total Missouri jurisdictional basis.

7 **Q. HAVE YOU REVIEWED THE MPSC REPORT AND ORDER, ENTITLED "ORDER**
8 **REGARDING MOTION TO REJECT TARIFF AND MOTION TO DISMISS",**
9 **DATED OCTOBER 2, 2001 IN THIS CASE?**

10 A. Yes, I have.

11 **Q. IS RETURN ON EQUITY TO THE STOCKHOLDER THE CORNERSTONE IN**
12 **DETERMINING THE GROSS REVENUE REQUIREMENT?**

13 A. Yes. It is Public Counsel's understanding that the Commission is required to approve tariffed rates
14 that give the utility an opportunity to earn a reasonable rate of return on equity. The primary
15 measurement of a business financial performance is earnings either in absolute dollars or as a
16 percentage, which is Return on Equity investment.

17 **Q. IS THE COMMISSION'S DEVELOPMENT OF RATES PREMISED ON A PRIOR**
18 **DETERMINATION?**

19 A. Yes. The Commission must first determine a Gross Revenue Requirement (GRR) that matches all
20 activities, inputs, outputs, and customer demands, etc. over a period of time normally referred to a

1 test year. The GRR would determine what necessary expenses and investments the utility would
2 incur to meet the demands of the customers. These customer demands include multiple items and
3 the measurement of these demands in aggregate is referred to as billing determinants. Example of
4 billing determinates in a test year would include but not be limited to; sales units, customer counts,
5 number of service connections, number of service disconnects, and other factors for which tarified
6 charges exist.

7 **Q. IS THERE A FUNDAMENTAL DIFFERENCE BETWEEN "RATES" AND "GROSS**
8 **REVENUE REQUIREMENT"?**

9 A. Yes, most definitely. Gross Revenue Requirement is easily defined by the following formula;

10
$$\text{GRR} = \text{Expenses} + (\text{Rate Base} * \text{Overall Rate of Return as a \%})$$

11 Only after GRR is determined, can rates be developed for tariff purposes. The Commission should
12 ensure that the utility's tarified rates are not expected to produce greater revenues than the GRR
13 (assuming the various billing determinants, sales units, customer numbers, etc. are used to test the
14 validity of the proposed tariff rates).

15 Historically the cost of debt (i.e. interest expense on debt) has been included in the cost of capital
16 (overall rate of return) necessary to support Rate Base in the testimony and schedules presented to
17 this Commission with respect to recommendations regarding Gross Revenue Requirement. The
18 Return on Equity is mathematically combined with the interest expense of debt in determining the
19 overall cost of capital, which is referred to as the Overall Rate of Return. It is however, possible
20 and just as appropriate to restate the GRR formula to remove the interest expense from the Overall

1 Rate of Return and simply include it as an expense similar to the presentation of interest expense in
2 the financial statements issued to the general public under Generally Accepted Accounting
3 Principles.

4
$$\text{GRR} = \text{Expenses} + \text{Interest Expense} + (\text{Equity supported Rate Base} * \text{Return on}$$

5
$$\text{Equity as a \%})$$

6
$$\text{Interest Expense} = \text{Debt supporting Rate Base} * \text{interest rate on debt}$$

7
$$\text{Equity Supported Rate Base} = \text{Rate Base} - \text{Debt supporting Rate Base}$$

8 **Q. PLEASE EXPLAIN THE IMPORTANCE OF DETERMINING THE RETURN ON**
9 **EQUITY TO INCLUDE IN THE DEVELOPMENT OF RATES.**

10 A. The calculation of the return on equity incorporates the recognition of all factors associated with the
11 operation of the utility. A review of the Gross Revenue Requirement formula sets out the
12 interdependency of revenues and expenses and the resulting earnings. Failure to recognize the
13 financial effect of any regulated jurisdictional activity of a utility means that the resulting return on
14 equity to be used in the development of rates is not reflective of the utility's jurisdictional
15 operations. If the appropriate rate of return is therefore not reflected in the development of rates,
16 those rates create two distinct situations. Either the utility is not given a reasonable opportunity to
17 earn its authorized rate of return or the ratepayers' rates will result in a utility earning an excessive
18 rate of return (assuming everything else remains equal in both scenarios).

19 **Q. IS IT NORMAL TO DETERMINE A GROSS REVENUE REQUIRMENT FOR A**
20 **UTILITY THAT REQUIRES A CHANGE IN SPECIFIC TARIFFED RATES BUT**

1 **NOT A CHANGE ALL OF THE TARIFFED RATES OF THAT UTILITY IN**
2 **ORDER TO REFLECT THE NEW GROSS REVENUE REQUIREMENT?**

3 A. Yes, most definitely. The development of the GRR is sometimes referred to as an overall cost of
4 service study. In contrast, the development of rates is referred to as a "class cost of service study".
5 A "class cost of service study" application in the development of tariffed rates can only be
6 performed after the Gross Revenue Requirement has been determined.

7 A simple analogy may help clarify this point. The Gross Revenue Requirement is like baking a pie.
8 You must determine how big the pie needs to be and ensure that all the ingredients are included.
9 Once the pie is finished, it is appropriate to determine who is going to eat the pie, i.e. the
10 development of rates. The question of whether or not one class of customers may be responsible for
11 the same portion of the pie as was determined in a prior rate case or if other classes of customer may
12 get more or less of the pie must be answered. Regardless of how the pie (i.e. revenue requirement
13 responsibility) is divided, the fact remains that development of the revenue requirement is the
14 necessary precursor to the formulation of rates.

15 **Q. WHAT IS YOUR UNDERSTANDING OF HOW UCU PROVIDES ELECTRIC**
16 **SERVICE UNDER THE JURISDICTION OF THE COMMISSION?**

17 A. The Company currently provides retail electric service to a contiguous service area within Missouri.
18 UCU's original service area centered in and around Kansas City, Missouri with a geographically
19 segregated service area for Harrison county and portions of four other counties around Harrison
20 county. UCU operated these areas under the fictitious business name of Missouri Public Service
21 Company. UCU acquired St. Joseph Light & Power Company, effective December 29, 2001 and

1 provides service to these customers under the fictitious business name of St. Joseph Light & Power.

2 The service area of SJLP had common borders with each of the geographically segregated service
3 territories of MoPub service territory thus providing UCU with a newly contiguous service area in
4 Missouri.

5 **Q. DOES UCU CURRENTLY OPERATE THE TWO SERVICE AREAS AS A**
6 **COMBINED CONTROL AREA?**

7 A. Yes. UCU responded to OPC Data Request 1503 that its "Systems Operators – Generation
8 currently cover both MPS and SJLP service territory as a combine control area." The attached
9 organizational chart indicates the responsibility for power supply to these areas in under the control
10 of UCU employee John Browning. (OPC Data Request 1503 attached as Schedule RWT-2)

11 **Q. DOES A SEPARATE GENERAL OFFICE OR CORPORATE HEADQUARTERS**
12 **EXIST FOR ST. JOSEPH LIGHT & POWER AND/OR MOPUB?**

13 A. No. Corporate operations for UCU's contiguous Missouri service area are located at 20W. Ninth,
14 Kansas City, Missouri. (Response to OPC DR # 1504 attached as Schedule RWT-3). In fact, the
15 old corporate headquarters for St. Joseph Light & Power has been placed on the market for sale by
16 UCU. (Response to OPC DR # 1505 attached as Schedule RWT-4)

17 **Q. DOES UCU MAINTAIN A SEPARATE ACCOUNTING SYSTEM FOR THE TWO**
18 **AREAS THAT ARE PROVIDED ELECTRICAL SERVICE UNDER SEPARATE**
19 **FICTITIOUS NAMES?**

1 A. No. It is the Public Counsel's understanding that UCU maintains one basic accounting system
2 utilizing the PeopleSoft software as the platform. The flexibility of this software does allow for the
3 production of reports in various formats and cost centers (such as service areas or state
4 jurisdictions) other than only on a UCU total company basis. This flexibility is common to all
5 accounting systems I have seen during the twenty-plus years I have audited utilities' financial
6 records. In fact, UCU maintains Missouri data not only on a MoPub and SJLP basis, but also
7 broken down between it's generation business group and its distribution business group. This
8 flexibility does not mean that separate accounting systems exist. This flexibility allows
9 management to accumulate and analyze common data in multiple report formats in order to meet
10 management goals or measure performance of various business functions.

11 **Q. ARE YOU GENERALLY FAMILIAR WITH REGULATED ELECTRIC UTILITIES**
12 **IN MISSOURI AND THE COMMISSION'S RATEMAKING PRACTICES FOR**
13 **ELECTRIC UTILITIES OVER THE LAST TWENTY-FIVE YEARS?**

14 A. Yes.

15 **Q. ARE YOU AWARE OF ANY INSTANCE IN WHICH THE REVENUE**
16 **REQUIREMENT FOR THESE ELECTRIC UTILITIES HAS BEEN DETERMINED**
17 **BY THE COMMISSION ON A BASIS OTHER THAN A TOTAL MISSOURI**
18 **JURISDICTIONAL BASIS?**

19 A. No.

1 **Q. DURING THIS PERIOD ARE YOU AWARE OF ANY REGULATED ELECTRIC**
2 **UTILITY WHICH HAD GEOGRAPHICALLY SEGREGATED SERVICE AREAS**
3 **WITHIN MISSOURI?**

4 A. Yes, I am. AmerenUE currently has four distinct, non-contiguous service areas within our state.
5 Prior to 1984, AmerenUE (then known as Union Electric Company) had three wholly owned
6 subsidiaries; Missouri Power & Light Company (MPL), Missouri Edison Company, and Missouri
7 Utilities Company. Missouri Power & Light Company had eight operating districts, one of which
8 was its Excelsior Springs district. The Excelsior Springs district was geographically segregated
9 from the balance of the MPL system and was not interconnected on a transmission system basis.
10 Therefore, the Excelsior Springs district service area received its electricity primarily from a
11 purchase power contract with Kansas City Power & Light. The balance of the service areas of
12 Union Electric subsidiaries received power via an integrated transmission system from Union
13 Electric.

14 **Q. WITH RESPECT TO MISSOURI POWER & LIGHT OR AMERENUE, HAS THIS**
15 **COMMISSION CONSISTENTLY LOOKED AT MISSOURI JURISDICTIONAL**
16 **OPERATIONS IN TOTAL WHEN DETERMINING THE APPROPRIATE REVENUE**
17 **REQUIREMENT?**

18 A. Yes.

19 **Q. IS IT ESSENTIAL TO LOOK AT TOTAL MISSOURI JURISDICTIONAL**
20 **ELECTRIC OPERATIONS WHEN DETERMINING REVENUE REQUIREMENT FOR**

**AN ELECTRICAL CORPORATION INSTEAD OF INDEPENDENTLY DEVELOPING
TWO SETS OF TARIFFED RATES FOR THE SAME COMPANY?**

A. Yes. Otherwise it is a virtual certainty, that the rate of return the utility would have an opportunity to earn on its Missouri jurisdictional operations would be different than the rate of return used in the development of rates for one service area within the state.

Q. PLEASE EXPLAIN WHAT YOU MEAN.

A. If a utility has its rates set at separate times for two different service areas, the authorized rate of return used in the development of the revenue requirement for service area #1 and service area #2 will probably be different simply because of changes in either the financial markets or changes in the capital structure of the utility because the passage of time between the measurement of these two factors used in the development of an authorized rate of return. In addition, the failure to recognize changes in actual operations, customer levels and usage, or the multitude of other similar factors in the service area #2 (for which a revenue requirement is not being determined at the same time as service area #1) will result in a rate of return for service area #2 being different than the rate of return used in the revenue requirement for service area #1. Therefore when taken together, the rate of return for the utility on a total Missouri jurisdictional basis will not be equal to the rate of return found appropriate in a proceeding involving only service area #1.

**Q. CAN YOU PROVIDE THE COMMISSION WITH A ACTUAL EXAMPLE OF WHAT
YOU HAVE EXPLAINED?**

A. Yes. Public Counsel has developed alternate revenue requirement calculations based on calendar year 2000 unadjusted data from the FERC Form 1 annual report to the Commission. These

1 calculations are in the same basic format as the what is commonly referred to as the Staff
2 Accounting Schedules. The revenue requirements shown on these calculations clearly reveal how a
3 bifurcation of the process will result in a utility having rates authorized which would result in the
4 Company not being allowed the opportunity to earn the appropriate rate of return on Missouri
5 jurisdictional basis all things else being equal. The first calculation looks at UCU total Missouri
6 jurisdictional operations, that is the combined data of the MoPub service area and the SJLP service
7 area. The second calculation is based solely on the MoPub service area. The set of schedules
8 related to UCU total Missouri jurisdictional operations are labeled OPC Accounting Schedules UCU
9 followed by a schedule number. The set of schedules related to MoPub are labeled OPC
10 Accounting Schedules MPS followed by a schedule number.

11 **Q. IS IT RELEVANT THAT THE DATA USED IN THE TWO REVENUE**
12 **REQUIREMENT CALCULATIONS PERFORMED BY PUBLIC COUNSEL HAVE NOT**
13 **BEEN ADJUSTED THROUGH THE VARIOUS RATEMAKING TECHNIQUES SUCH**
14 **AS NORMALIZATIONS AND ANNUALIZATIONS OR OTHER DISALLOWANCES?**

15 **A.** No. These examples are for illustrative purposes only. The important factor is that the data is
16 treated consistently. In this case, the data used is unadjusted book data taken from a consistent
17 source, the FERC Form 1. If the data was subject to necessary adjustments required to make a
18 revenue requirement recommendation, it would be essential to ensure that these necessary
19 adjustments to the underlying book data were applied consistently. The critical factor illustrated by
20 Public Counsel's testimony, is that rates are based on a gross revenue requirement which in turn is
21 driven by rate of return on equity. Rate of return on equity is directly impacted by the level of

1 expenses and investment along with the expected revenues. Failure to recognize any expenses,
2 investment, or revenues associated with a utility's Missouri operations in the revenue requirement
3 recommendation will result in the rate of return on equity for the partial service area being different
4 (higher or lower) than that level necessary on a total Missouri jurisdictional basis. Such partial
5 ratemaking will not result in just and reasonable rates based upon all relevant factors.

6 **Q. IS PUBLIC COUNSEL MAKING A SPECIFIC REVENUE REQUIREMENT**
7 **RECOMMENDATION WITH THESE CALCULATIONS?**

8 A. No. Public Counsel is addressing the inadequacy of the Company's filing and therefore its failure to
9 meet its burden of proof. This policy issue facing this Commission is crucial to the appropriate
10 determination of the rate of return necessary for UCU Missouri jurisdictional operations and the
11 resulting rates.

12 **Q. PLEASE EXPLAIN WHY PUBLIC COUNSEL ASSERTS THAT A FAILURE TO**
13 **LOOK AT TOTAL MISSOURI JURISDICTIONAL OPERATIONS RESULTS IN**
14 **THE COMPANY NOT BEING ALLOWED THE OPPORTUNITY TO EARN THE**
15 **AUTHORIZED RATE OF RETURN.**

16 A. Attached to my testimony is OPC Accounting Schedule MPS-1, which indicates that UCU needs a
17 \$9,692,317 increase in current revenues in order to earn a 10.25% return on equity if only the
18 MoPub specific data is utilized in the revenue requirement calculation. OPC Accounting Schedule
19 UCU-1, attached to my testimony, indicates that UCU needs a \$17,203,831 increase in current
20 revenues in order to earn a 10.25% return on equity. This calculation looks at all factors that effect
21 UCU's rate of return on equity. In contrast the attachment entitled Accounting Schedule MPS look

1 only at a subset of the UCU Missouri jurisdictional data that affects UCU's rate of return on equity.

2 Setting rates on less than total Missouri jurisdictional revenue requirement would mean that UCU
3 would have a revenue shortfall of \$7,511,514 and therefore not have an reasonable opportunity to
4 earn its rate of return on equity assuming that the revenue/expense/return on rate base relationship
5 remains the same subsequent to the effective date of the new rates.

6 **Q. IS PUBLIC COUNSEL ADVOCATING THAT UCU GET ADDITIONAL REVENUE**
7 **IN THIS CASE BASED ON CALENDAR YEAR 2000 DATA?**

8 A. No. Public Counsel is simply advocating that the Commission calculate the revenue requirement
9 for UCU in a manner that anticipates that UCU will have an opportunity to earn its rate of return on
10 equity if the revenue/expense/return on rate base relationship remains unchanged. If the
11 Commission determines a revenue requirement on a mere subset of UCU Missouri jurisdictional
12 data, then on a total Missouri jurisdictional basis, UCU will either fail to have a reasonable
13 opportunity to earn its return (as unadjusted calendar year 2000 data would indicate) or would be
14 able to earn returns in excess of that authorized (if inclusion of the non-MPS data had the effect of
15 decreasing the additional revenues needed above current revenues).

16 In short, Public Counsel is advocating the Commission perform proper ratemaking with regard to
17 UCU's earnings from Missouri jurisdictional operations and not create a situation in which Missouri
18 jurisdictional equity earnings are different than those which would be authorized all things else
19 being equal.

20 **Q. IS PUBLIC COUNSEL RECOMMENDING THAT THE TARIFFED RATES FOR**
21 **THE MOPUB AND SJLP SERVICE AREAS BE THE SAME?**

1 A. No. Public Counsel is not taking a position on whether or not tariff rate equalization is appropriate
2 at this time or in this testimony. There are various reasons rates may differ between service areas
3 or between rate groups.

4 Regardless of any variations in rates between service areas or rate classes, the aggregate revenue
5 generated by those tariffs should equal the revenue requirement and thus generate the appropriate
6 rate of return on equity for the Company's Missouri jurisdictional operations. The practical result is
7 that the customers in the two service areas will have rates based on different rates of return on
8 equity for the same Company.

9 **Q. DO FINANCIAL MARKETS DIFFERENTIATE BETWEEN THE RESPECTIVE**
10 **SERVICE AREAS OF UCU IN MISSOURI WITH RESPECT TO STOCK**
11 **ISSUANCES OR PURCHASE/SALES?**

12 A. No. UCU stock is publicly traded under the stock ticker symbol UCU. Public Counsel is unaware
13 of any stocks issued by UCU that ascribes ownership to only one service area. Public Counsel
14 witness Mark Burdette addresses the capital structure and determination of the appropriate return on
15 equity in his direct testimony in this case.

16 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

17 A. Yes.

Direct Testimony
Russell W. Trippensee
Case No. ER-2001-672

Missouri Power & Light Company, Steam Dept., Case No. HR-82-179
Missouri Power & Light Company, Electric Dept., Case No. ER-82-180
Missouri Edison Company, Electric Dept., Case No. ER-79-120
Southwestern Bell Telephone Company, Case No. TR-79-213
Doniphan Telephone Company, Case No. TR-80-15
Empire District Electric Company, Case No. ER-83-43
Missouri Power & Light Company, Gas Dept., Case No. GR-82-181
Missouri Public Service Company, Electric Dept., Case No. ER-81-85
Missouri Water Company, Case No. WR-81-363
Osage Natural Gas Company, Case No. GR-82-127
Missouri Utilities Company, Electric Dept., Case No. ER-82-246
Missouri Utilities Company, Gas Dept., Case No. GR-82-247
Missouri Utilitites Company, Water Dept., Case No. WR-82-248
Laclede Gas Company, Case No. GR-83-233
Great River Gas Company, Case No. GR-85-136 (OPC)
Northeast Missouri Rural Telephone Company, Case No. TR-85-23 (OPC)
United Telephone Company, Case No. TR-85-179 (OPC)
Kansas City Power & Light Company, Case No. ER-85-128 (OPC)
Arkansas Power & Light Company, Case No. ER-85-265 (OPC)
KPL/Gas Service Company, GR-86-76 (OPC)
Missouri Cities Water Company, Case Nos. WR-86-111, SR-86-112 (OPC)
Union Electric Company, Case No. EC-87-115 (OPC)
Union Electric Company, Case No. GR-87-62 (OPC)
St. Joseph Light and Power Company, Case Nos. GR-88-115, HR-88-116 (OPC)
St. Louis County Water Company, Case No. WR-88-5 (OPC)
West Elm Place Corporation, Case No. SO-88-140 (OPC)
United Telephone Long Distance Company, Case No. TA-88-260 (OPC)
Southwestern Bell Telephone Company, Case No. TC-89-14, et al. (OPC)
Osage Utilities, Inc., Case No. WM-89-93 (OPC)
GTE North Incorporated, Case Nos. TR-89-182, TR-89-238, TC-90-75 (OPC)
Contel of Missouri, Inc., Case No. TR-89-196 (OPC)
The Kansas Power and Light Company, Case No. GR-90-50 (OPC)
Southwestern Bell Telephone Company, Case No. TO-89-56 (OPC)
Capital City Water Company, Case No. WR-90-118 (OPC)

Direct Testimony
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Laclede Gas Company, Case No. GR-90-120 (OPC)
Southwestern Bell Telephone Company, Case No. TR-90-98 (OPC)
Empire District Electric Company, Case No. ER-90-138 (OPC)
Associated Natural Gas Company, Case No. GR-90-152 (OPC)
Southwestern Bell Telephone Company, Case No. TO-91-163
Union Electric Company, Case No. ED-91-122
Missouri Public Service, Case Nos. EO-91-358 and EO-91-360
The Kansas Power and Light Company, Case No. GR-91-291
Southwestern Bell Telephone Co., Case No. TO-91-163
Union Electric Company, EM-92-225 and EM-92-253
Southwestern Bell Telephone Company, TO-93-116
Missouri Public Service Company, ER-93-37, (January, 1993)
Southwestern Bell Telephone Company, TO-93-192, TC-93-224
Saint Louis County Water Company, WR-93-204
United Telephone Company of Missouri, TR-93-181
Raytown Water Company, WR-94-300
Empire District Electric Company, ER-94-174
Raytown Water Company, WR-94-211
Missouri Gas Energy, GR-94-343
Capital City Water Company, WR-94-297
Southwestern Bell Telephone Company, TR-94-364
Missouri Gas Energy, GR-95-33
St. Louis County Water Company, WR-95-145
Missouri Gas Energy, GO-94-318
Alltel Telephone Company of Missouri, TM-95-87
Southwestern Bell Telephone Company, TR-96-28
Steelville Telephone Exchange, Inc., TR-96-123
Union Electric Company, EM-96-149
Imperial Utilites Corporation, SC-96-247
Laclede Gas Company, GR-96-193
Missouri Gas Energy, GR-96-285
St. Louis County Water Company, WR-96-263
Village Water and Sewer Company, Inc. WM-96-454
Empire District Electric Company, ER-97-82

Direct Testimony
Russell W. Trippensee
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UtiliCorp d/b/a Missouri Public Service Company, GR-95-273
Associated Natural Gas, GR-97-272
Missouri Public Service, ER-97-394, ET-98-103
Missouri Gas Energy, GR-98-140
St. Louis County Water, WO-98-223
United Water Missouri, WA-98-187
Kansas City Power & Light/Western Resources, Inc. EM-97-515
St. Joseph Light & Power Company, HR-99-245
St. Joseph Light & Power Company, GR-99-246
St. Joseph Light & Power Company, ER-99-247
AmerenUE, EO-96-14, (prepared statement)
Missouri American Water Company, WR-2000-281
Missouri American Water Company, SR-2000-282
UtiliCorp United Inc./St. Joseph Light & Power Company, EM-2000-292
UtiliCorp United Inc./Empire District Electric Company, EM-2000-369
St. Joseph Light & Power Company, EO-2000-845
St. Louis County Water Company, WR-2000-844
Union Electric Company, EO-2001-245
Laclede Gas Company, GM-2001-342
Empire District Electric Company, ER-2001-299
Missouri-American Water Company, et. al., WM-2001-309
AmerenUE, EC-2002-152, GC-2002-153
UtiliCorp United Inc., ER-2001-672

Direct Testimony
Russell W. Trippensee
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Public Counsel Data Request
UtiliCorp United, Inc.
Case No. ER-2001-672

1503

Requested By: Russell W. Trippensee

Requested From: Gary Clemens

Date of Request: October 10, 2001

FILE COPY

Information Requested: Do UtiliCorp employees (i.e. dispatchers) have responsibility for the Missouri service area as a whole or for the former Missouri Public Service Company service territory and former St. Joseph Light & Power Company territory separately? Please explain and provide an organizational chart for the department in which dispatchers are located and also include management responsibility and hierarchy.

This Response Includes:

☒ Printed Materials

___ Total Pages

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DATE RECEIVED: _____

SIGNED BY: _____

TITLE _____

Schedule RWT-2
2.1

NOV 09 2001

**UTILICORP UNITED
CASE NO. ER-01-672
DATA REQUEST NO. OPC-1503**

DATE OF REQUEST: October 10, 2001
DATE RECEIVED: October 15, 2001
DATE DUE: November 4, 2001
REQUESTOR: Russell W. Trippensee

QUESTION:

Do UtiliCorp employees (i.e. dispatchers) have responsibility for the Missouri service area as a whole or for the former Missouri Public Service Company service territory and former St. Joseph Light & Power Company territory separately? Please explain and provide an organizational chart for the department in which dispatchers are located and also include management responsibility and hierarchy.

RESPONSE:

The System Operators – Generation currently cover both MPS and SJLP service territory as a combine control area. An organization chart is attached which shows the hierarchy.

ATTACHMENTS:

Power Point Organization Chart

ANSWERED BY:

John Browning

WHOLESALE OPERATIONS



Direct Testimony
Russell W. Trippensee
Case No. ER-2001-672

Public Counsel Data Request
UtiliCorp United, Inc.
Case No. ER-2001-672

1504

Requested By: Russell W. Trippensee

Requested From: Gary Clemens

Date of Request: October 10, 2001

Information Requested: In what buildings are the corporate headquarters for UtiliCorp's Missouri electrical operations? Please provide addresses and corporate level business functions housed in each building.

FILE COPY
OCT 31 2001

This Response Includes:

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DATE RECEIVED: _____

SIGNED BY: _____

TITLE _____

Schedule RWT-3
3.1

OCT 31 2001

**UTILICORP UNITED
CASE NO. ER-01-672
DATA REQUEST NO. OPC-1504**

DATE OF REQUEST: October 10, 2001
DATE RECEIVED: October 15, 2001
DATE DUE: November 4, 2001
REQUESTOR: Russell W. Trippensee

QUESTION:

In what buildings are the corporate headquarters for UtiliCorp's Missouri electrical operations? Please provide addresses and corporate level business functions housed in each building.

RESPONSE: UCU only has one corporate headquarters for all of its operations except for Aquila. The UCU headquarters is at 20W Ninth, Kansas City, Missouri.

ATTACHMENTS: None

ANSWERED BY: Gary L Clemens

Direct Testimony
Russell W. Trippensee
Case No. ER-2001-672

Public Counsel Data Request
UtiliCorp United, Inc.
Case No. ER-2001-672

1505

Requested By: Russell W. Trippensee

Requested From: Gary Clemens

Date of Request: October 10, 2001

FILE COPY

Information Requested: What is the current status of the general headquarters building in St. Joseph, Missouri that was previously occupied by St. Joseph Light & Power Company? Please include listing of any business functions currently occupying the building, plans and timetables for the future of the building, and the current original cost and accumulated depreciation reserve for the building.

This Response Includes:

☒ Printed Materials

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DATE RECEIVED: _____

SIGNED BY: _____

TITLE _____

Schedule RWT-4
4.1

NOV 09 2001

**UTILICORP UNITED
CASE NO. ER-01-672
DATA REQUEST NO. OPC-1505**

DATE OF REQUEST: October 10, 2001
DATE RECEIVED: October 15, 2001
DATE DUE: November 4, 2001
REQUESTOR: Russell W. Trippensee

QUESTION:

What is the current status of the general headquarters building in St. Joseph, Missouri that was previously occupied by St. Joseph Light & Power Company? Please include listing of any business functions currently occupying the building, plans and timetables for the future of the building, and the current original cost and accumulated depreciation reserve for the building.

RESPONSE:

1. The headquarters building is currently being occupied by the System Operations department responsible for monitoring and dispatching the transmission system and providing back-up for distribution outages. System Ops will relocate to the St. Joseph T&D facility by the end of October/early November, 2001. The facility is currently for sale – A local realtor has been hired to market the building in St. Joseph, regionally and nationally. There is no active interest in purchasing the facility at this time.
2. Original cost of the building (excluding improvements) \$257,998
Accumulated depreciation reserve for building \$218,161

ATTACHMENTS: none

ANSWERED BY: 1 Ivan Vancas, 2-Vern Siemek

UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Revenue Requirement

Line	(A)		10.00%	10.25%	10.50%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 615,068,237	\$ 615,068,237	\$ 615,068,237
2	Rate of Return		9.09%	9.21%	9.34%
3	Net Operating Income Requirement		\$ 55,908,423	\$ 56,646,505	\$ 57,446,094
4	Net Operating Income Available	(From Accounting Schedule 9)	46,163,216	46,163,216	46,163,216
5	Additional Net Operating Income Requirement		\$ 9,745,207	\$ 10,483,289	\$ 11,282,878
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 16,789,768	\$ 17,249,649	\$ 17,747,855
8	Test Year Current Income Tax		10,717,754	10,717,754	10,717,754
9	Additional Current Income Tax Requirement		\$ 6,072,014	\$ 6,531,895	\$ 7,030,101
10	Gross Revenue Requirement Before Allowances		\$ 15,817,221	\$ 17,015,184	\$ 18,312,979
11	Allowances:				
12	True-up Estimate		\$	\$	\$
13	Uncollectibles		175,366	188,647	203,036
14	Gross Revenue Requirement Deficiency (Excess)		\$ 15,992,586	\$ 17,203,831	\$ 18,516,015

UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Rate Base

Line	Description	Amount
(A)	(B)	
1	Plant in Service (From Accounting Schedule 3)	\$ 1,433,288,078
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	617,095,378
3	Net Plant in Service	\$ 816,192,700
	Add:	
4	Cash Working Capital (From Accounting Schedule 8)	\$ 0
5	Materials and Supplies-Exempt	5,777,555
6	Stores Expense	(21,591)
7	Gas In Storage	785,790
8	Prepayments	353,759
9	Fuel Inventory - Oil & Propane	3,606,337
10	Fuel Inventory - Coal	0
11	Accum. DIT	12,774,262
12	AAO Def Sibley Rebuild & W. Coal 90	0
13	AAO Def Sibley Rebuild & W. Coal 93	0
14	Total Additions to Net Plant in Service	\$ 23,276,112
	Deduct:	
15	Interest Offset 18.8548% (From Accounting Schedule 8)	\$ 4,847,299
16	Federal Income Tax Offset 10.2658% (From Accounting Schedule 8)	1,489,528
17	State Income Tax Offset 11.1151% (From Accounting Schedule 8)	253,434
18	City Income Tax Offset 0.0000% (From Accounting Schedule 8)	0
19	Customer Deposits	0
20	Customer Advances For Construction	0
21	Unamortized Investment Tax Credit	13,655,962
22	Contributions In Aid Of Construction	0
23	Deferred Income Taxes - Depreciation	190,356,269
24	Deferred Income Taxes - AAO	13,798,083
25	Total Deductions from Net Plant in Service	\$ 224,400,575
26	Total Rate Base	\$ 615,068,237

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UnitCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Plant In Service

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Adjustments Amount Acc'd Sch 4	(E) Adjustments No. Acc'd Sch 4	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount Acc'd Sch 4	(I) St. Joseph Adjusted Balance	(K) Total UnitCorp Electric As Adjusted (FPH)
1		Intangible Plant								
2	301.000	Organization	\$ 0	\$ 0	P-1	\$ 0	\$ 75,000	\$ 0	\$ 75,000	\$ 75,000
3	302.000	Franchise & Consents	\$ 0	\$ 0	P-2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4	303.000	Miscellaneous Intangible Plant	\$ 0	\$ 0	P-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5		Total Intangible	\$ 0	\$ 0		\$ 0	\$ 75,000	\$ 0	\$ 75,000	\$ 75,000
6		Production Plant - Steam								
7	310.000	Land & Land Rights	\$ 663,970	\$ 0	P-4	\$ 663,970	\$ 317,667	\$ 0	\$ 317,667	\$ 981,637
8	311.000	Structures & Improvements	\$ 0	\$ 0	P-5	\$ 0	\$ 13,086,744	\$ 0	\$ 13,086,744	\$ 13,086,744
9	311.110	Structures & Improvements - JEC	\$ 57,666,440	\$ 0	P-6	\$ 57,666,440	\$ 0	\$ 0	\$ 0	\$ 57,666,440
10	311.120	Structures & Improvements - Sibley	\$ 0	\$ 0	P-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11	312.000	Boiler Plant Equipment	\$ 0	\$ 0	P-8	\$ 0	\$ 85,223,356	\$ 0	\$ 85,223,356	\$ 85,223,356
12	312.300	Clean Air Modification	\$ 0	\$ 0	P-9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	312.110	Boiler Equipment- JEC	\$ 184,461,530	\$ 0	P-10	\$ 184,461,530	\$ 0	\$ 0	\$ 0	\$ 184,461,530
14	312.120	Boiler Equipment - Sibley	\$ 0	\$ 0	P-11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15	313.110	Engines & Engine Driven Gen. - JEC	\$ 0	\$ 0	P-12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	313.120	Engines & Engine Driven Gen. - Sibley	\$ 0	\$ 0	P-13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17	314.000	Turbogenerator Units	\$ 0	\$ 0	P-14	\$ 0	\$ 21,051,038	\$ 0	\$ 21,051,038	\$ 21,051,038
18	314.110	Turbogenerator Units - JEC	\$ 58,077,637	\$ 0	P-15	\$ 58,077,637	\$ 0	\$ 0	\$ 0	\$ 58,077,637
19	314.120	Turbogenerator Units - Sibley	\$ 0	\$ 0	P-16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20	315.000	Accessory Electric Equip.	\$ 0	\$ 0	P-17	\$ 0	\$ 6,944,171	\$ 0	\$ 6,944,171	\$ 6,944,171
21	315.110	Accessory Electric Equip. - JEC	\$ 21,318,946	\$ 0	P-18	\$ 21,318,946	\$ 0	\$ 0	\$ 0	\$ 21,318,946
22	315.120	Accessory Electric Equip. - Sibley	\$ 0	\$ 0	P-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23	316.000	Misc. Power Plt. Equip.	\$ 0	\$ 0	P-20	\$ 0	\$ 2,675,751	\$ 0	\$ 2,675,751	\$ 2,675,751
24	316.110	Misc. Power Plt. Equip. - JEC	\$ 1,850,125	\$ 0	P-21	\$ 1,850,125	\$ 0	\$ 0	\$ 0	\$ 1,850,125
25	316.120	Misc. Power Plt. Equip. - Sibley	\$ 0	\$ 0	P-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26		Total Production Plant - Steam	\$ 324,038,648	\$ 0		\$ 324,038,648	\$ 129,298,727	\$ 0	\$ 129,298,727	\$ 453,337,375
27		Production Plant - Other								
28	340.000	Land & Land Rights	\$ 304,943	\$ 0	P-23	\$ 304,943	\$ 0	\$ 0	\$ 0	\$ 304,943
29	341.000	Structures & Improvements	\$ 2,116,971	\$ 0	P-24	\$ 2,116,971	\$ 1,084,523	\$ 0	\$ 1,084,523	\$ 3,201,494
30	342.000	Fuel Holders, Producers & Access.	\$ 1,607,783	\$ 0	P-25	\$ 1,607,783	\$ 593,712	\$ 0	\$ 593,712	\$ 2,201,495
31	343.000	Prime Movers	\$ 17,512,506	\$ 0	P-26	\$ 17,512,506	\$ 0	\$ 0	\$ 0	\$ 17,512,506
32	344.000	Generators	\$ 11,256,563	\$ 0	P-27	\$ 11,256,563	\$ 13,244,957	\$ 0	\$ 13,244,957	\$ 24,501,520
33	345.000	Accessory Electric Equipment	\$ 3,424,668	\$ 0	P-28	\$ 3,424,668	\$ 547,029	\$ 0	\$ 547,029	\$ 3,971,697
34	346.000	Misc. Power Plant Equipment	\$ 3,898	\$ 0	P-29	\$ 3,898	\$ 41,556	\$ 0	\$ 41,556	\$ 45,454
35		Total Production Plant - Other	\$ 36,227,332	\$ 0		\$ 36,227,332	\$ 15,511,777	\$ 0	\$ 15,511,777	\$ 51,739,109

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UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Plant In Service

Line	(A) Account No.	(B) Plant Type	(C) MPS Balance 12/31/00	(D) Adjustments Amount	(E) Adjustments No.	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount	(I) Adjustments No.	(J) St. Joseph Adjusted Balance	(K) Total UtiliCorp Electric As Adjusted
36		Transmission Plant									
37	350,000	Land & Land Rights	\$ 8,642,102	\$ 0	P-30	\$ 8,642,102	\$ 1,976,238	\$ 0	P-114	\$ 1,976,238	\$ 10,618,340
38	352,000	Structures & Improvements	2,641,308	0	P-31	2,641,308	97,675	0	P-115	97,675	2,738,983
39	353,000	Station Equipment	67,881,533	0	P-32	67,881,533	7,902,575	0	P-116	7,902,575	75,784,108
40	354,000	Towers & Fixtures	332,143	0	P-33	332,143	0	0	P-117	0	332,143
41	355,000	Poles & Fixtures	37,393,984	0	P-34	37,393,984	8,354,282	0	P-118	8,354,282	45,748,266
42	356,000	Overhead Conductors & Devices	34,355,154	0	P-35	34,355,154	7,613,461	0	P-119	7,613,461	41,968,615
43	357,000	Underground Conduit	0	0	P-36	0	13,971	0	P-120	13,971	13,971
44	358,000	Underground Conductors & Devices	57,959	0	P-37	57,959	36,521	0	P-121	36,521	94,480
45		Total Transmission Plant	\$ 151,304,183	\$ 0		\$ 151,304,183	\$ 25,994,723	\$ 0		\$ 25,994,723	\$ 177,298,906
46		Distribution Plant									
47	360,000	Land & Land Rights	\$ 1,485,278	\$ 0	P-38	\$ 1,485,278	\$ 645,318	\$ 0	P-122	\$ 645,318	\$ 2,130,596
48	361,000	Structures & Improvements	3,358,505	0	P-39	3,358,505	1,924,233	0	P-123	1,924,233	5,282,738
49	362,000	Station Equipment	51,106,979	0	P-40	51,106,979	30,546,780	0	P-124	30,546,780	81,653,759
50	364,000	Poles, Towers & Fixtures	93,568,696	0	P-41	93,568,696	21,233,057	0	P-125	21,233,057	114,801,753
51	365,000	Overhead Conductors & Devices	57,466,338	0	P-42	57,466,338	20,552,337	0	P-126	20,552,337	78,018,675
52	366,000	Underground Conduit	21,278,557	0	P-43	21,278,557	4,886,693	0	P-127	4,886,693	26,165,250
53	367,000	Underground Conductors & Devices	63,492,737	0	P-44	63,492,737	13,360,423	0	P-128	13,360,423	76,853,160
54	368,000	Line Transformers	93,808,135	0	P-45	93,808,135	20,116,441	0	P-129	20,116,441	113,924,576
55	368,100	Line Transformers	0	0	P-46	0	0	0	P-130	0	0
56	369,000	Services	46,427,861	0	P-47	46,427,861	10,546,556	0	P-131	10,546,556	56,974,417
57	370,000	Meters	22,690,405	0	P-48	22,690,405	6,474,170	0	P-132	6,474,170	29,164,575
58	371,000	Installation On Customer's Premises	11,351,326	0	P-49	11,351,326	2,973,385	0	P-133	2,973,385	14,324,711
59	373,000	Street Lighting & Signal Equip.	17,548,959	0	P-50	17,548,959	3,396,135	0	P-134	3,396,135	20,945,094
60		Total Distribution Plant	\$ 483,583,776	\$ 0		\$ 483,583,776	\$ 136,655,528	\$ 0		\$ 136,655,528	\$ 620,239,304
61		General Plant									
62	389,000	Land & Land Rights	\$ 929,695	\$ 0	P-51	\$ 929,695	\$ 733,546	\$ 0	P-135	\$ 733,546	\$ 1,663,241
63	390,000	Structures & Improvements	7,579,624	0	P-52	7,579,624	10,639,922	0	P-136	10,639,922	18,219,546
64	391,000	Office Furniture & Equipment	2,767,385	0	P-53	2,767,385	9,736,645	0	P-137	9,736,645	12,504,030
65	391,100	Computer & Assoc. Facilities	0	0	P-54	0	0	0	P-138	0	0
66	391,200	Office Mach./EFF 1987	0	0	P-55	0	0	0	P-139	0	0
67	391,300	Computer Software	0	0	P-56	0	0	0	P-140	0	0
68	392,000	Transportation Equipment	244,749	0	P-57	244,749	5,609,172	0	P-141	5,609,172	5,853,921
69	392,010	Transportation Equipment-Small Car	0	0	P-58	0	0	0	P-142	0	0
70	392,020	Transportation Equipment-Medium Car	0	0	P-59	0	0	0	P-143	0	0
71	392,040	Transportation Equipment-Light Truck	0	0	P-60	0	0	0	P-144	0	0

UnitCorp United Incorporated
 Case No. FR-2001-672
 Test Year Ending December 31, 2000

Plant In Service

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Adjustments Amount Avg. Sol. 4	(E) Adjustments No. Avg. Sol. 4	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount Avg. Sol. 4	(I) Adjustments No. Avg. Sol. 4	(J) St. Joseph Adjusted Balance	(K) Total UnitCorp Electric As Adjusted
72	392.050	Transportation Equipment- Heavy Truck	0	0	P-61	0	0	0	P-145	0	0
73	392.060	Transportation Equipment-Trailers	0	0	P-62	0	0	0	P-146	0	0
74	393.000	Stores Equipment	143,561	0	P-63	143,561	253,932	0	P-147	253,932	397,493
75	394.000	Tools, Shop & Garage Equipment	2,685,198	0	P-64	2,685,198	1,135,709	0	P-148	1,135,709	3,820,907
76	395.000	Laboratory Equipment	1,825,588	0	P-65	1,825,588	308,584	0	P-149	308,584	2,134,172
77	396.000	Power Operated Equipment	0	0	P-66	0	572,113	0	P-150	572,113	572,113
78	396.070	Power Operated Equipment - S/L	1,685,995	0	P-67	1,685,995	0	0	P-151	0	1,685,995
79	396.080	Power Operated Equipment - L/L	0	0	P-68	0	0	0	P-152	0	0
80	397.000	Communication Equipment	5,811,341	0	P-69	5,811,341	2,800,330	0	P-153	2,800,330	8,611,671
81	398.000	Misc. (Communication) Equipment	309,642	0	P-70	309,642	179,098	0	P-154	179,098	488,740
82	399.000	Other Tangible Property	0	0	P-71	0	0	0	P-155	0	0
83		Total General Plant	\$ 23,982,778	\$ 0		\$ 23,982,778	\$ 31,969,051	\$ 0		\$ 31,969,051	\$ 55,951,829
84		Common Plant									
85	301.000	Organization	\$ 19,653	\$ 0	P-72	\$ 19,653	\$ 0	\$ 0	P-156	\$ 0	\$ 19,653
86	389.000	Land & Land Rights	429,142	0	P-73	429,142	0	0	P-157	0	429,142
87	390.000	Structures & Improvements	6,717,328	0	P-74	6,717,328	0	0	P-158	0	6,717,328
88	390.100	Gen. Plat.-Str. & Imprv-Lease	14,233,217	0	P-75	14,233,217	0	0	P-159	0	14,233,217
89	391.000	Office Furniture & Eq.	1,242,240	0	P-76	1,242,240	0	0	P-160	0	1,242,240
90	391.300	Gen. Plat. Computer	35,722,026	0	P-77	35,722,026	0	0	P-161	0	35,722,026
91	392.000	Transportation Equipment	8,862,193	0	P-78	8,862,193	0	0	P-162	0	8,862,193
92	393.000	Stores Equipment	80,049	0	P-79	80,049	0	0	P-163	0	80,049
93	394.000	Tools, Shop & Garage Eq.	194,769	0	P-80	194,769	0	0	P-164	0	194,769
94	395.000	Laboratory Equipment	38,148	0	P-81	38,148	0	0	P-165	0	38,148
95	396.000	Power Operated Equipment	1,884,498	0	P-82	1,884,498	0	0	P-166	0	1,884,498
96	397.000	Communication Equipment	4,889,300	0	P-83	4,889,300	0	0	P-167	0	4,889,300
97	398.000	Miscellaneous Equipment	333,992	0	P-84	333,992	0	0	P-168	0	333,992
98		Total Common Plant	\$ 74,646,555	\$ 0		\$ 74,646,555	\$ 0	\$ 0		\$ 0	\$ 74,646,555
99		Total Plant In Service	\$ 1,093,783,272	\$ 0		\$ 1,093,783,272	\$ 339,504,806	\$ 0		\$ 339,504,806	\$ 1,433,288,078

UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-1	\$ 0	\$ 0
A/C 302.00	Franchise & Consents P-2	\$ 0	\$ 0
A/C 303.00	Misc Intangible Plant P-3	\$ 0	\$ 0
A/C 310.00	Land & Land Rights P-4	\$ 0	\$ 0
A/C 311.00	Structures & Improvements P-5	\$ 0	\$ 0
A/C 311.11	Struc. & Improv. JEC P-6	\$ 0	\$ 0
A/C 311.12	Struc. & Improv. Sibley P-7	\$ 0	\$ 0
A/C 312.00	Boiler Plant Equipment P-8	\$ 0	\$ 0
A/C 312.30	Clean Air Modification P-9	\$ 0	\$ 0
A/C 312.11	Boiler Equipment - JEC P-10	\$ 0	\$ 0
A/C 312.12	Boiler Eq. Sibley P-11	\$ 0	\$ 0
A/C 313.11	Eng. & Eng. Gen. - JEC P-12	\$ 0	\$ 0
A/C 313.12	Eng. & Eng. Gen. - Sibley P-13	\$ 0	\$ 0
A/C 314.00	Turbogenerator Units P-14	\$ 0	\$ 0
A/C 314.11	Turbogenerator Units - JEC P-15	\$ 0	\$ 0
A/C 314.12	Turbogenerator Units - Sibley P-16	\$ 0	\$ 0
A/C 315.00	Accessory Electric Eq. P-17	\$ 0	\$ 0
A/C 315.11	Accessory Electric Eq. - JEC P-18	\$ 0	\$ 0
A/C 315.12	Accessory Electric Eq. - Sibley P-19	\$ 0	\$ 0
A/C 316.00	Misc. Pwr. Plt. Eq. P-20	\$ 0	\$ 0
A/C 316.11	Misc. Pwr. Plt. Eq. - JEC P-21	\$ 0	\$ 0
A/C 316.12	Misc. Pwr. Plt. Eq. - Sibley P-22	\$ 0	\$ 0
A/C 340.00	Land & Land Rights P-23	\$ 0	\$ 0
A/C 341.00	Structures & Improvements P-24	\$ 0	\$ 0

UtiliCorp United Incorporated
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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 342.00	Fuel Holders, Prod. & Access P:25	\$ 0	\$ 0
A/C 343.00	Prime Movers P:26	\$ 0	\$ 0
A/C 344.00	Generators P:27	\$ 0	\$ 0
A/C 345.00	Access Elect. Eq. P:28	\$ 0	\$ 0
A/C 346.00	Misc. Pwr. Pln. Eq. P:29	\$ 0	\$ 0
A/C 350.00	Land & Land Rights P:30	\$ 0	\$ 0
A/C 352.00	Structures & Improvements P:31	\$ 0	\$ 0
A/C 353.00	Station Equipment P:32	\$ 0	\$ 0
A/C 354.00	Towers & Fixtures P:33	\$ 0	\$ 0
A/C 355.00	Poles & Fixtures P:34	\$ 0	\$ 0
A/C 356.00	Overhead Cond. & Devices P:35	\$ 0	\$ 0
A/C 357.00	Underground Conduit P:36	\$ 0	\$ 0
A/C 358.00	U/G Cond. & Devices P:37	\$ 0	\$ 0
A/C 360.00	Land & Land Rights P:38	\$ 0	\$ 0
A/C 361.00	Structures & Improvements P:39	\$ 0	\$ 0
A/C 362.00	Station Equipment P:40	\$ 0	\$ 0
A/C 364.00	Poles, Towers & Fixtures P:41	\$ 0	\$ 0
A/C 365.00	Overhead Cond. & Devices P:42	\$ 0	\$ 0
A/C 366.00	Underground Conduit P:43	\$ 0	\$ 0
A/C 367.00	U/G Cond. & Devices P:44	\$ 0	\$ 0
A/C 368.00	Line Transformers P:45	\$ 0	\$ 0
A/C 368.10	Line Transformers P:46	\$ 0	\$ 0
A/C 369.00	Services P:47	\$ 0	\$ 0
A/C 370.00	Meters P:48	\$ 0	\$ 0

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$ 0	
P-49	371.00 Install On Cust. Premises	\$ 0	\$ 0
1		\$ 0	
P-50	373.00 St. Lighting & Signal Eq.	\$ 0	\$ 0
1		\$ 0	
P-51	389.00 Land & Land Rights	\$ 0	\$ 0
1		\$ 0	
P-52	390.00 Structures & Improvements	\$ 0	\$ 0
1		\$ 0	
P-53	391.00 Office Furniture & Eq.	\$ 0	\$ 0
1		\$ 0	
P-54	391.10 Computer & Assoc. Facilities	\$ 0	\$ 0
1		\$ 0	
P-55	391.20 Office Mach./EPF 1987	\$ 0	\$ 0
1		\$ 0	
P-56	391.30 Computer Software	\$ 0	\$ 0
1		\$ 0	
P-57	392.00 Transportation Equipment	\$ 0	\$ 0
1		\$ 0	
P-58	392.01 Trans. Eq. - Small Car	\$ 0	\$ 0
1		\$ 0	
P-59	392.02 Trans. Eq. - Medium Car	\$ 0	\$ 0
1		\$ 0	
P-60	392.04 Trans. Eq. - Light Truck	\$ 0	\$ 0
1		\$ 0	
P-61	392.05 Trans. Eq. - Heavy Truck	\$ 0	\$ 0
1		\$ 0	
P-62	392.06 Trans. Eq. - Trailers	\$ 0	\$ 0
1		\$ 0	
P-63	393.00 Stores Equipment	\$ 0	\$ 0
1		\$ 0	
P-64	394.00 Tools, Shop & Garage Eq.	\$ 0	\$ 0
1		\$ 0	
P-65	395.00 Laboratory Equipment	\$ 0	\$ 0
1		\$ 0	
P-66	396.00 Power Operated Eq.	\$ 0	\$ 0
1		\$ 0	
P-67	396.07 Power Operated Eq. - S/T	\$ 0	\$ 0
1		\$ 0	
P-68	396.08 Power Operated Eq. - L/T	\$ 0	\$ 0
1		\$ 0	
P-69	397.00 Communication Equipment	\$ 0	\$ 0
1		\$ 0	
P-70	398.00 Misc. Communication Eq.	\$ 0	\$ 0
1		\$ 0	
P-71	399.00 Other Tangible Property	\$ 0	\$ 0
1		\$ 0	

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P-72	\$ 0	\$ 0
A/C 309.00	Land & Land Rights P-73	\$ 0	\$ 0
A/C 390.00	Structures & Improvements P-74	\$ 0	\$ 0
A/C 390.10	Gen'l Plt. Str. & Improv. Lease P-75	\$ 0	\$ 0
A/C 391.00	Office Furnitures & Eq. P-76	\$ 0	\$ 0
A/C 391.30	Gen'l Plt. Computer P-77	\$ 0	\$ 0
A/C 392.00	Transportation Equipment P-78	\$ 0	\$ 0
A/C 393.00	Stores Equipment P-79	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. P-80	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment P-81	\$ 0	\$ 0
A/C 396.00	Power Operated Equipment P-82	\$ 0	\$ 0
A/C 397.00	Communication Equipment P-83	\$ 0	\$ 0
A/C 398.00	Miscellaneous Equipment P-84	\$ 0	\$ 0
A/C 301.00	Organization P-85	\$ 0	\$ 0
A/C 302.00	Franchise & Consents P-86	\$ 0	\$ 0
A/C 303.00	Misc Intangible Plant P-87	\$ 0	\$ 0
A/C 310.00	Land & Land Rights P-88	\$ 0	\$ 0
A/C 311.00	Structures & Improvements P-89	\$ 0	\$ 0
A/C 311.11	Struc. & Improv - JEC P-90	\$ 0	\$ 0
A/C 311.12	Struc. & Improv - Sibley P-91	\$ 0	\$ 0
A/C 312.00	Boiler Plant Equipment P-92	\$ 0	\$ 0
A/C 312.30	Clean Air Modification P-93	\$ 0	\$ 0
A/C 312.11	Boiler Equipment - JEC P-94	\$ 0	\$ 0
A/C 312.12	Boiler Eq - Sibley P-95	\$ 0	\$ 0

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
1	A/C 313.11b Eng. & Eng. Gen. - JEC - P-96	\$ 0	\$ 0
1	A/C 313.12 Eng. & Eng. Gen. - Sibley - P-97	\$ 0	\$ 0
1	A/C 314.00 Turbogenerator Units - P-98	\$ 0	\$ 0
1	A/C 314.11 Turbogenerator Units - JEC - P-99	\$ 0	\$ 0
1	A/C 314.12 Turbogenerator Units - Sibley - P-100	\$ 0	\$ 0
1	A/C 315.00 Accessory Electric Eq. - P-101	\$ 0	\$ 0
1	A/C 315.11 Accessory Electric Eq. - JEC - P-102	\$ 0	\$ 0
1	A/C 315.12 Accessory Electric Eq. - Sibley - P-103	\$ 0	\$ 0
1	A/C 316.00 Misc. Pwr. Plt. Eq. - P-104	\$ 0	\$ 0
1	A/C 316.11 Misc. Pwr. Plt. Eq. - JEC - P-105	\$ 0	\$ 0
1	A/C 316.12 Misc. Pwr. Plt. Eq. - Sibley - P-106	\$ 0	\$ 0
1	A/C 340.00 Land & Land Rights - P-107	\$ 0	\$ 0
1	A/C 341.00 Structures & Improvements - P-108	\$ 0	\$ 0
1	A/C 342.00 Fuel Holders, Prod. & Access - P-109	\$ 0	\$ 0
1	A/C 343.00 Prime Movers - P-110	\$ 0	\$ 0
1	A/C 344.00 Generators - P-111	\$ 0	\$ 0
1	A/C 345.00 Access. Elect. Eq. - P-112	\$ 0	\$ 0
1	A/C 346.00 Misc. Pwr. Plt. Eq. - P-113	\$ 0	\$ 0
1	A/C 350.00 Land & Land Rights - P-114	\$ 0	\$ 0
1	A/C 352.00 Structures & Improvements - P-115	\$ 0	\$ 0
1	A/C 353.00 Station Equipment - P-116	\$ 0	\$ 0
1	A/C 354.00 Towers & Fixtures - P-117	\$ 0	\$ 0
1	A/C 355.00 Poles & Fixtures - P-118	\$ 0	\$ 0
1	A/C 356.00 Overhead Cond. & Devices - P-119	\$ 0	\$ 0

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$ 0	
A/C 357.00	Underground Conduit P-120	\$ 0	\$ 0
A/C 358.00	U/G Conduit & Devices P-121	\$ 0	\$ 0
A/C 360.00	Land & Land Rights P-122	\$ 0	\$ 0
A/C 361.00	Structures & Improvements P-123	\$ 0	\$ 0
A/C 362.00	Station Equipment P-124	\$ 0	\$ 0
A/C 364.00	Poles, Towers & Fixtures P-125	\$ 0	\$ 0
A/C 365.00	Overhead Conduit & Devices P-126	\$ 0	\$ 0
A/C 366.00	Underground Conduit P-127	\$ 0	\$ 0
A/C 367.00	U/G Conduit & Devices P-128	\$ 0	\$ 0
A/C 368.00	Line Transformers P-129	\$ 0	\$ 0
A/C 368.10	Line Transformers P-130	\$ 0	\$ 0
A/C 369.00	Services P-131	\$ 0	\$ 0
A/C 370.00	Meters P-132	\$ 0	\$ 0
A/C 371.00	Install. On Cust. Premises P-133	\$ 0	\$ 0
A/C 373.00	St. Lighting & Signal Eq. P-134	\$ 0	\$ 0
A/C 389.00	Land & Land Rights P-135	\$ 0	\$ 0
A/C 390.00	Structures & Improvements P-136	\$ 0	\$ 0
A/C 391.00	Office Furniture & Eq. P-137	\$ 0	\$ 0
A/C 391.10	Computer & Assoc. Facilities P-138	\$ 0	\$ 0
A/C 391.20	Office Mach/Equip 1987 P-139	\$ 0	\$ 0
A/C 391.30	Computer Software P-140	\$ 0	\$ 0
A/C 392.00	Transportation Equipment P-141	\$ 0	\$ 0
A/C 392.01	Trans. Eq. - Small Car P-142	\$ 0	\$ 0

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 392.02	Trans. Eq. - Medium Car P-143	\$ 0	\$ 0
A/C 392.04	Trans. Eq. - Light Truck P-144	\$ 0	\$ 0
A/C 392.05	Trans. Eq. - Heavy Truck P-145	\$ 0	\$ 0
A/C 392.06	Trans. Eq. - Trailers P-146	\$ 0	\$ 0
A/C 393.00	Stores Equipment P-147	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. P-148	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment P-149	\$ 0	\$ 0
A/C 396.00	Power Operated Eq. P-150	\$ 0	\$ 0
A/C 396.07	Power Operated Eq. - S/L P-151	\$ 0	\$ 0
A/C 396.08	Power Operated Eq. - L/D P-152	\$ 0	\$ 0
A/C 397.00	Communication Equipment P-153	\$ 0	\$ 0
A/C 398.00	Misc. Communication Eq. P-154	\$ 0	\$ 0
A/C 399.00	Other Tangible Property P-155	\$ 0	\$ 0
A/C 301.00	Organization P-156	\$ 0	\$ 0
A/C 389.00	Land & Land Rights P-157	\$ 0	\$ 0
A/C 390.00	Structures & Improvements P-158	\$ 0	\$ 0
A/C 390.10	Gen. Plt. Str. & Imprv. Lease P-159	\$ 0	\$ 0
A/C 391.00	Office Furnitures & Eq. P-160	\$ 0	\$ 0
A/C 391.30	Gen. Plt. Computer P-161	\$ 0	\$ 0
A/C 392.00	Transportation Equipment P-162	\$ 0	\$ 0
A/C 393.00	Stores Equipment P-163	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. P-164	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment P-165	\$ 0	\$ 0
A/C 396.00	Power Operated Equipment P-166	\$ 0	\$ 0

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
P-167	Communication Equipment	\$ 0	\$ 0
P-168	Miscellaneous Equipment	\$ 0	\$ 0

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UtiliCorp United Incorporated
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Depreciation Reserve

Line	(A) Account No.	(B) Plan Title	(C) MPS Balance 12/31/00	(D) Adjustments Amount	(E) Adjustments No.	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount	(I) Adjustments No.	(J) St. Joseph Adjusted Balance	(K) Total UtiliCorp Electric As Adjusted
1		Intangible Plant									
2	301.000	Organization	0	0	R-1	0	0	0	R-85	0	0
3	302.000	Franchise & Consents	0	0	R-2	0	0	0	R-86	0	0
4	303.000	Miscellaneous Intangible Plant	0	0	R-3	0	0	0	R-87	0	0
5		Total Intangible	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
6		Production Plant - Steam									
7	310.000	Land & Land Rights	0	0	R-4	0	0	0	R-88	0	0
8	311.000	Structures & Improvements	0	0	R-5	0	0	0	R-89	0	0
9	311.110	Structures & Improvements - JEC	0	0	R-6	0	0	0	R-90	0	0
10	311.120	Structures & Improvements - Sibley	0	0	R-7	0	0	0	R-91	0	0
11	312.000	Boiler Plant Equipment	0	0	R-8	0	0	0	R-92	0	0
12	312.300	Clean Air Modification	0	0	R-9	0	0	0	R-93	0	0
13	312.110	Boiler Equipment - JEC	0	0	R-10	0	0	0	R-94	0	0
14	312.120	Boiler Equipment - Sibley	0	0	R-11	0	0	0	R-95	0	0
15	313.110	Engines & Engine Driven Gen. - JEC	0	0	R-12	0	0	0	R-96	0	0
16	313.120	Engines & Engine Driven Gen. - Sibley	0	0	R-13	0	0	0	R-97	0	0
17	314.000	Turbogenerator Units	0	0	R-14	0	0	0	R-98	0	0
18	314.110	Turbogenerator Units - JEC	0	0	R-15	0	0	0	R-99	0	0
19	314.120	Turbogenerator Units - Sibley	0	0	R-16	0	0	0	R-100	0	0
20	315.000	Accessory Electric Equip.	0	0	R-17	0	0	0	R-101	0	0
21	315.110	Accessory Electric Equip. - JEC	0	0	R-18	0	0	0	R-102	0	0
22	315.120	Accessory Electric Equip. - Sibley	0	0	R-19	0	0	0	R-103	0	0
23	316.000	Misc. Power Plt. Equip.	0	0	R-20	0	0	0	R-104	0	0
24	316.110	Misc. Power Plt. Equip. - JEC	0	0	R-21	0	0	0	R-105	0	0
25	316.120	Misc. Power Plt. Equip. - Sibley	0	0	R-22	0	0	0	R-106	0	0
26		Total Production Plant - Steam	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
27		Production Plant - Other									
28	340.000	Land & Land Rights	0	0	R-23	0	0	0	R-107	0	0
29	341.000	Structures & Improvements	0	0	R-24	0	0	0	R-108	0	0
30	342.000	Fuel Holders, Producers & Access.	0	0	R-25	0	0	0	R-109	0	0
31	343.000	Prime Movers	0	0	R-26	0	0	0	R-110	0	0
32	344.000	Generators	0	0	R-27	0	0	0	R-111	0	0
33	345.000	Accessory Electric Equipment	0	0	R-28	0	0	0	R-112	0	0
34	346.000	Misc. Power Plant Equipment	0	0	R-29	0	0	0	R-113	0	0
35		Total Production Plant - Other	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
36		Transmission Plant									
37	350.000	Land & Land Rights	0	0	R-30	0	0	0	R-114	0	0
38	352.000	Structures & Improvements	0	0	R-31	0	0	0	R-115	0	0
39	353.000	Station Equipment	0	0	R-32	0	0	0	R-116	0	0
40	354.000	Towers & Fixtures	0	0	R-33	0	0	0	R-117	0	0
41	355.000	Poles & Fixtures	0	0	R-34	0	0	0	R-118	0	0
42	356.000	Overhead Conductors & Devices	0	0	R-35	0	0	0	R-119	0	0

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UnitCorp United Incorporated
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Depreciation Reserve

Line	Account No.	Plant Title	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
43	357,000	Underground Conduit	0	0	0	0	0	0	0	0	0	0	0
44	358,000	Underground Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0
45		Total Transmission Plant	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
46		Distribution Plant											
47	360,000	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
48	361,000	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0
49	362,000	Station Equipment	0	0	0	0	0	0	0	0	0	0	0
50	364,000	Poles, Towers & Fixtures	0	0	0	0	0	0	0	0	0	0	0
51	365,000	Overhead Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0
52	366,000	Underground Conduit	0	0	0	0	0	0	0	0	0	0	0
53	367,000	Underground Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0
54	368,000	Line Transformers	0	0	0	0	0	0	0	0	0	0	0
55	368,100	Line Transformers	0	0	0	0	0	0	0	0	0	0	0
56	369,000	Services	0	0	0	0	0	0	0	0	0	0	0
57	370,000	Meters	0	0	0	0	0	0	0	0	0	0	0
58	371,000	Installation On Customer's Premises	0	0	0	0	0	0	0	0	0	0	0
59	373,000	Street Lighting & Signal Equip.	0	0	0	0	0	0	0	0	0	0	0
60		Total Distribution Plant	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
61		General Plant											
62	389,000	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
63	390,000	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0
64	391,000	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0
65	391,100	Computer & Assoc. Facilities	0	0	0	0	0	0	0	0	0	0	0
66	391,200	Office Mach./EFF 1987	0	0	0	0	0	0	0	0	0	0	0
67	391,300	Computer Software	0	0	0	0	0	0	0	0	0	0	0
68	392,000	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0
69	392,010	Transportation Equipment-Small Car	0	0	0	0	0	0	0	0	0	0	0
70	392,020	Transportation Equipment-Medium Car	0	0	0	0	0	0	0	0	0	0	0
71	392,040	Transportation Equipment-Light Truck	0	0	0	0	0	0	0	0	0	0	0
72	392,050	Transportation Equipment-Heavy Truck	0	0	0	0	0	0	0	0	0	0	0
73	392,060	Transportation Equipment-Trailers	0	0	0	0	0	0	0	0	0	0	0
74	393,000	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0
75	394,000	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0
76	395,000	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0
77	396,000	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0
78	396,070	Power Operated Equipment - S/L	0	0	0	0	0	0	0	0	0	0	0
79	396,080	Power Operated Equipment - L/L	0	0	0	0	0	0	0	0	0	0	0
80	397,000	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0
81	398,000	Misc. (Communication) Equipment	0	0	0	0	0	0	0	0	0	0	0
82	399,000	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0
83		Total General Plant	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
84		Common Plant											

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UtiliCorp United Incorporated
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Depreciation Reserve

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Amount Acctg Sch 6	(E) Adjustments No.	(F) MPS-Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Amount Acctg Sch 6	(I) No.	(J) St. Joseph-Adjusted Balance	(K) St. Total UtiliCorp Electric As Adjusted
85	301.000	Organization	\$ 0	\$ 0	R-72	\$ 0	\$ 0	\$ 0	R-156	\$ 0	\$ 0
86	389.000	Land & Land Rights	0	0	R-73	0	0	0	R-157	0	0
87	390.000	Structures & Improvements	0	0	R-74	0	0	0	R-158	0	0
88	390.100	Gen. Plat.-Str. & Improve-Lease	0	0	R-75	0	0	0	R-159	0	0
89	391.000	Office Furniture & Eq.	0	0	R-76	0	0	0	R-160	0	0
90	391.300	Gen. Plat. Computer	0	0	R-77	0	0	0	R-161	0	0
91	392.000	Transportation Equipment	0	0	R-78	0	0	0	R-162	0	0
92	393.000	Stores Equipment	0	0	R-79	0	0	0	R-163	0	0
93	394.000	Tools, Shop & Garage Eq.	0	0	R-80	0	0	0	R-164	0	0
94	395.000	Laboratory Equipment	0	0	R-81	0	0	0	R-165	0	0
95	396.000	Power Operated Equipment	0	0	R-82	0	0	0	R-166	0	0
96	397.000	Communication Equipment	0	0	R-83	0	0	0	R-167	0	0
97	398.000	Miscellaneous Equipment	0	0	R-84	0	0	0	R-168	0	0
98		Total Common Plant	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0

Total Depreciation Reserve

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

UtiliCorp United Incorporated
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Test Year Ending December 31, 2000

Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-1	\$ 0	\$ 0
A/C 302.00	Franchise & Consents R-2	\$ 0	\$ 0
A/C 303.00	Misc Intangible Plant R-3	\$ 0	\$ 0
A/C 310.00	Land & Land Rights R-4	\$ 0	\$ 0
A/C 311.00	Structures & Improvements R-5	\$ 0	\$ 0
A/C 311.11	Struc. & Improv. - JEC R-6	\$ 0	\$ 0
A/C 311.12	Struc. & Improv. - Sibley R-7	\$ 0	\$ 0
A/C 312.00	Boiler Plant Equipment R-8	\$ 0	\$ 0
A/C 312.30	Clean Air Modification R-9	\$ 0	\$ 0
A/C 312.11	Boiler Equipment - JEC R-10	\$ 0	\$ 0
A/C 312.12	Boiler Eq. - Sibley R-11	\$ 0	\$ 0
A/C 313.11	Eng. & Eng. Gen. - JEC R-12	\$ 0	\$ 0
A/C 313.12	Eng. & Eng. Gen. - Sibley R-13	\$ 0	\$ 0
A/C 314.00	Turbogenerator Units R-14	\$ 0	\$ 0
A/C 314.11	Turbogenerator Units - JEC R-15	\$ 0	\$ 0
A/C 314.12	Turbogenerator Units - Sibley R-16	\$ 0	\$ 0
A/C 315.00	Accessory Electric Equipment R-17	\$ 0	\$ 0
A/C 315.11	Accessory Electric Eq. - JEC R-18	\$ 0	\$ 0
A/C 315.12	Accessory Electric Eq. - Sibley R-19	\$ 0	\$ 0
A/C 316.00	Misc. Pwr. Plt. Eq. R-20	\$ 0	\$ 0
A/C 316.11	Misc. Pwr. Plt. Eq. - JEC R-21	\$ 0	\$ 0
A/C 316.12	Misc. Pwr. Plt. Eq. - Sibley R-22	\$ 0	\$ 0
A/C 340.00	Land & Land Rights R-23	\$ 0	\$ 0
A/C 341.00	Structures & Improvements R-24	\$ 0	\$ 0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 342.00	Fuel Holders, Prod. & Access. R-25	\$ 0	\$ 0
A/C 343.00	Prime Movers R-26	\$ 0	\$ 0
A/C 344.00	Generators R-27	\$ 0	\$ 0
A/C 345.00	Access. Elect. Eq. R-28	\$ 0	\$ 0
A/C 346.00	Misc. Pwr. Plt. Eq. R-29	\$ 0	\$ 0
A/C 350.00	Land & Land Rights R-30	\$ 0	\$ 0
A/C 352.00	Structures & Improvements R-31	\$ 0	\$ 0
A/C 353.00	Station Equipment R-32	\$ 0	\$ 0
A/C 354.00	Towers & Fixtures R-33	\$ 0	\$ 0
A/C 355.00	Poles & Fixtures R-34	\$ 0	\$ 0
A/C 356.00	Overhead Cond. & Devices R-35	\$ 0	\$ 0
A/C 357.00	Underground Conduit R-36	\$ 0	\$ 0
A/C 358.00	U/G Cond. & Devices R-37	\$ 0	\$ 0
A/C 360.00	Land & Land Rights R-38	\$ 0	\$ 0
A/C 361.00	Structures & Improvements R-39	\$ 0	\$ 0
A/C 362.00	Station Equipment R-40	\$ 0	\$ 0
A/C 364.00	Poles, Towers & Fixtures R-41	\$ 0	\$ 0
A/C 365.00	Overhead Cond. & Devices R-42	\$ 0	\$ 0
A/C 366.00	Underground Conduit R-43	\$ 0	\$ 0
A/C 367.00	U/G Cond. & Devices R-44	\$ 0	\$ 0
A/C 368.00	Line Transformers R-45	\$ 0	\$ 0
A/C 368.10	Line Transformers R-46	\$ 0	\$ 0
A/C 369.00	Services R-47	\$ 0	\$ 0
A/C 370.00	Meters R-48	\$ 0	\$ 0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 371.00	Install. On Cust. Premises R-49	\$ 0	\$ 0
A/C 373.00	St. Lighting & Signal Eq. R-50	\$ 0	\$ 0
A/C 389.00	Land & Land Rights R-51	\$ 0	\$ 0
A/C 390.00	Structures & Improvements R-52	\$ 0	\$ 0
A/C 391.00	Office Furniture & Eq. R-53	\$ 0	\$ 0
A/C 391.10	Computer & Assoc. Facilities R-54	\$ 0	\$ 0
A/C 391.20	Office Mach./EFF. 1987 R-55	\$ 0	\$ 0
A/C 391.30	Computer Software R-56	\$ 0	\$ 0
A/C 392.00	Transportation Equipment R-57	\$ 0	\$ 0
A/C 392.01	Trans. Eq. - Small Car R-58	\$ 0	\$ 0
A/C 392.02	Trans. Eq. - Medium Car R-59	\$ 0	\$ 0
A/C 392.04	Trans. Eq. - Light Truck R-60	\$ 0	\$ 0
A/C 392.05	Trans. Eq. - Heavy Truck R-61	\$ 0	\$ 0
A/C 392.06	Trans. Eq. - Trailers R-62	\$ 0	\$ 0
A/C 393.00	Stores Equipment R-63	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. R-64	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment R-65	\$ 0	\$ 0
A/C 396.00	Power Operated Eq. R-66	\$ 0	\$ 0
A/C 396.07	Power Operated Eq. - S/L R-67	\$ 0	\$ 0
A/C 396.08	Power Operated Eq. - L/L R-68	\$ 0	\$ 0
A/C 397.00	Communication Equipment R-69	\$ 0	\$ 0
A/C 398.00	Misc. Communication Eq. R-70	\$ 0	\$ 0
A/C 399.00	Other Tangible Property R-71	\$ 0	\$ 0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-72	\$ 0	\$ 0
A/C 389.00	Land & Land Rights R-73	\$ 0	\$ 0
A/C 390.00	Structures & Improvements R-74	\$ 0	\$ 0
A/C 390.10	Gen. Plt. Str. & Improv. Lease R-75	\$ 0	\$ 0
A/C 391.00	Office Furnitures & Eq. R-76	\$ 0	\$ 0
A/C 391.30	Gen. Plt. Computer R-77	\$ 0	\$ 0
A/C 392.00	Transportation Equipment R-78	\$ 0	\$ 0
A/C 393.00	Stores Equipment R-79	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. R-80	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment R-81	\$ 0	\$ 0
A/C 396.00	Power Operated Equipment R-82	\$ 0	\$ 0
A/C 397.00	Communication Equipment R-83	\$ 0	\$ 0
A/C 398.00	Miscellaneous Equipment R-84	\$ 0	\$ 0
A/C 301.00	Organization R-85	\$ 0	\$ 0
A/C 302.00	Franchise & Consents R-86	\$ 0	\$ 0
A/C 303.00	Misc Intangible Plant R-87	\$ 0	\$ 0
A/C 310.00	Land & Land Rights R-88	\$ 0	\$ 0
A/C 311.00	Structures & Improvements R-89	\$ 0	\$ 0
A/C 311.11	Struc. & Improv. - JEC R-90	\$ 0	\$ 0
A/C 311.12	Struc. & Improv. - Sibley R-91	\$ 0	\$ 0
A/C 312.00	Boiler Plant Equipment R-92	\$ 0	\$ 0
A/C 312.30	Clean Air Modification R-93	\$ 0	\$ 0
A/C 312.11	Boiler Equipment - JEC R-94	\$ 0	\$ 0
A/C 312.12	Boiler Eq. - Sibley R-95	\$ 0	\$ 0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 313.11	Eng. & Eng. Gen. - JEC - R-96	\$ 0	\$ 0
A/C 313.12	Eng. & Eng. Gen. - Sibley - R-97	\$ 0	\$ 0
A/C 314.00	Turbogenerator Units - R-98	\$ 0	\$ 0
A/C 314.11	Turbogenerator Units - JEC - R-99	\$ 0	\$ 0
A/C 314.12	Turbogenerator Units - Sibley - R-100	\$ 0	\$ 0
A/C 315.00	Accessory Electric Eq. - R-101	\$ 0	\$ 0
A/C 315.11	Accessory Electric Eq. - JEC - R-102	\$ 0	\$ 0
A/C 315.12	Accessory Electric Eq. - Sibley - R-103	\$ 0	\$ 0
A/C 316.00	Misc. Pwr. Plt. Eq. - R-104	\$ 0	\$ 0
A/C 316.11	Misc. Pwr. Plt. Eq. - JEC - R-105	\$ 0	\$ 0
A/C 316.12	Misc. Pwr. Plt. Eq. - Sibley - R-106	\$ 0	\$ 0
A/C 340.00	Land & Land Rights - R-107	\$ 0	\$ 0
A/C 341.00	Structures & Improvements - R-108	\$ 0	\$ 0
A/C 342.00	Fuel Holders, Prod. & Access. - R-109	\$ 0	\$ 0
A/C 343.00	Prime Movers - R-110	\$ 0	\$ 0
A/C 344.00	Generators - R-111	\$ 0	\$ 0
A/C 345.00	Access. Elect. Eq. - R-112	\$ 0	\$ 0
A/C 346.00	Misc. Pwr. Plt. Eq. - R-113	\$ 0	\$ 0
A/C 350.00	Land & Land Rights - R-114	\$ 0	\$ 0
A/C 352.00	Structures & Improvements - R-115	\$ 0	\$ 0
A/C 353.00	Station Equipment - R-116	\$ 0	\$ 0
A/C 354.00	Towers & Fixtures - R-117	\$ 0	\$ 0
A/C 355.00	Poles & Fixtures - R-118	\$ 0	\$ 0
A/C 356.00	Overhead Cond. & Devices - R-119	\$ 0	\$ 0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$ 0	
A/C 357.00	Underground Conduit R-120	\$ 0	0
A/C 358.00	U/G Cond. & Devices R-121	\$ 0	0
A/C 360.00	Land & Land Rights R-122	\$ 0	0
A/C 361.00	Structures & Improvements R-123	\$ 0	0
A/C 362.00	Station Equipment R-124	\$ 0	0
A/C 364.00	Poles, Towers & Pictures R-125	\$ 0	0
A/C 365.00	Overhead Cond. & Devices R-126	\$ 0	0
A/C 366.00	Underground Conduit R-127	\$ 0	0
A/C 367.00	U/G Cond. & Devices R-128	\$ 0	0
A/C 368.00	Line Transformers R-129	\$ 0	0
A/C 368.10	Line Transformers R-130	\$ 0	0
A/C 369.00	Services R-131	\$ 0	0
A/C 370.00	Meters R-132	\$ 0	0
A/C 371.00	Install. On Cust. Premises R-133	\$ 0	0
A/C 373.00	St. Lighting & Signal Eq. R-134	\$ 0	0
A/C 389.00	Land & Land Rights R-135	\$ 0	0
A/C 390.00	Structures & Improvements R-136	\$ 0	0
A/C 391.00	Office Furniture & Eq. R-137	\$ 0	0
A/C 391.10	Computer & Assoc. Facilities R-138	\$ 0	0
A/C 391.20	Office Mach./EFF. 1987 R-139	\$ 0	0
A/C 391.30	Computer Software R-140	\$ 0	0
A/C 392.00	Transportation Equipment R-141	\$ 0	0
A/C 392.01	Trans. Eq. Small Cars R-142	\$ 0	0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 392.02	Trans. Eq. - Medium Car R-143	\$ 0	\$ 0
A/C 392.04	Trans. Eq. - Light Truck R-144	\$ 0	\$ 0
A/C 392.05	Trans. Eq. - Heavy Truck R-145	\$ 0	\$ 0
A/C 392.06	Trans. Eq. - Trailers R-146	\$ 0	\$ 0
A/C 393.00	Stores Equipment R-147	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. R-148	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment R-149	\$ 0	\$ 0
A/C 396.00	Power Operated Eq. R-150	\$ 0	\$ 0
A/C 396.07	Power Operated Eq. - S/L R-151	\$ 0	\$ 0
A/C 396.08	Power Operated Eq. - L/L R-152	\$ 0	\$ 0
A/C 397.00	Communication Equipment R-153	\$ 0	\$ 0
A/C 398.00	Misc. Communication Eq. R-154	\$ 0	\$ 0
A/C 399.00	Other Tangible Property R-155	\$ 0	\$ 0
A/C 301.00	Organization R-156	\$ 0	\$ 0
A/C 389.00	Land & Land Rights R-157	\$ 0	\$ 0
A/C 390.00	Structures & Improvements R-158	\$ 0	\$ 0
A/C 390.10	Gen. Plt. Str. & Improve. Lease R-159	\$ 0	\$ 0
A/C 391.00	Office Furnitures & Eq. R-160	\$ 0	\$ 0
A/C 391.30	Gen. Plt. Computer R-161	\$ 0	\$ 0
A/C 392.00	Transportation Equipment R-162	\$ 0	\$ 0
A/C 393.00	Stores Equipment R-163	\$ 0	\$ 0
A/C 394.00	Tools, Shop & Garage Eq. R-164	\$ 0	\$ 0
A/C 395.00	Laboratory Equipment R-165	\$ 0	\$ 0
A/C 396.00	Power Operated Equipment R-166	\$ 0	\$ 0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
1	A/C 397.00 Communication Equipment R-167	\$ 0	\$ 0.00
1	A/C 398.00 Miscellaneous Equipment R-168	\$ 0	\$ 0.00

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UnitCorp United Incorporated
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Depreciation Expense

Line	(A) Account No.	(B) Plant Title	(C) MPS Plant Balance 12/31/00 Adjusted	(D) Depreciation Rate	(E) MPS Depreciation Expense	(F) St. Joseph Plant Balance 12/31/00 Adjusted	(G) Depreciation Rate	(H) St. Joseph Depreciation Expense	(I) Total Utility Corp Electric Depreciation Expense
1		Intangible Plant							
2	301.000	Organization	0	0.0000%	0	75,000	0.0000%	0	0
3	302.000	Franchise & Consents	0	0.0000%	0	0	0.0000%	0	0
4	303.000	Miscellaneous Intangible Plant	0	0.0000%	0	0	0.0000%	0	0
5		Total Intangible	\$ 0		\$ 0	\$ 75,000		\$ 0	\$ 0
6		Production Plant - Steam							
7	310.000	Land & Land Rights	\$ 663,970	0.0000%	\$ 0	\$ 317,667	0.0000%	\$ 0	\$ 0
8	311.000	Structures & Improvements	0	0.0000%	0	13,086,744	4.4000%	575,817	575,817
9	311.110	Structures & Improvements - JEC	57,666,440	4.5382%	2,617,018	0	0.0000%	0	2,617,018
10	311.120	Structures & Improvements - Sibley	0	5.7182%	0	0	0.0000%	0	0
11	312.000	Boiler Plant Equipment	0	0.0000%	0	85,223,336	4.0000%	3,408,934	3,408,934
12	312.300	Clean Air Modification	0	0.0000%	0	0	5.4000%	0	0
13	312.110	Boiler Equipment- JEC	184,461,530	4.5982%	8,481,910	0	0.0000%	0	8,481,910
14	312.120	Boiler Equipment - Sibley	0	5.2782%	0	0	0.0000%	0	0
15	313.110	Engines & Engine Driven Gen. - JEC	0	0.0000%	0	0	0.0000%	0	0
16	313.120	Engines & Engine Driven Gen. - Sibley	0	0.0000%	0	0	0.0000%	0	0
17	314.000	Turbogenerator Units	0	0.0000%	0	21,051,038	3.9000%	820,990	820,990
18	314.110	Turbogenerator Units - JEC	58,077,637	4.3820%	2,544,962	0	0.0000%	0	2,544,962
19	314.120	Turbogenerator Units - Sibley	0	4.6482%	0	0	0.0000%	0	0
20	315.000	Accessory Electric Equip.	0	0.0000%	0	6,944,171	3.8000%	263,878	263,878
21	315.110	Accessory Electric Equip. - JEC	21,318,946	4.5582%	971,760	0	0.0000%	0	971,760
22	315.120	Accessory Electric Equip. - Sibley	0	5.6082%	0	0	0.0000%	0	0
23	316.000	Misc. Power Plt. Equip.	0	0.0000%	0	2,675,751	3.5000%	93,651	93,651
24	316.110	Misc. Power Plt. Equip. - JEC	1,850,125	4.3882%	81,187	0	0.0000%	0	81,187
25	316.120	Misc. Power Plt. Equip. - Sibley	0	4.6782%	0	0	0.0000%	0	0
26		Total Production Plant - Steam	\$ 324,038,648		\$ 14,696,838	\$ 129,298,727		\$ 5,163,271	\$ 19,860,109
27		Production Plant - Other							
28	340.000	Land & Land Rights	\$ 304,943	0.0000%	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
29	341.000	Structures & Improvements	2,116,971	6.6482%	140,740	1,084,523	0.0000%	0	140,740
30	342.000	Fuel Holders, Producers & Access.	1,607,783	6.5182%	104,799	593,712	0.0000%	0	104,799
31	343.000	Prime Movers	17,512,506	8.1682%	1,430,457	0	0.0000%	0	1,430,457
32	344.000	Generators	11,256,563	7.0982%	799,013	13,244,957	4.7000%	622,513	1,421,526
33	345.000	Accessory Electric Equipment	3,424,668	7.3982%	253,364	547,029	0.0000%	0	253,364
34	346.000	Misc. Power Plant Equipment	3,898	8.6482%	337	41,556	4.8000%	1,995	2,332
35		Total Production Plant - Other	\$ 36,227,332		\$ 2,728,710	\$ 15,511,777		\$ 624,508	\$ 3,353,217
36		Transmission Plant							
37	350.000	Land & Land Rights	\$ 8,642,102	0.0000%	\$ 0	\$ 1,976,238	0.0000%	\$ 0	\$ 0
38	352.000	Structures & Improvements	2,641,308	2.3300%	61,542	97,675	1.9000%	1,856	63,398
39	353.000	Station Equipment	67,881,533	2.1000%	1,425,512	7,902,575	3.9000%	308,200	1,733,713
40	354.000	Towers & Fixtures	332,143	2.9100%	9,665	0	0.0000%	0	9,665
41	355.000	Poles & Fixtures	37,393,984	3.3300%	1,245,220	8,354,282	2.6000%	217,211	1,462,431
42	356.000	Overhead Conductors & Devices	34,355,154	2.5900%	889,798	7,613,461	2.3000%	175,110	1,064,908

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Depreciation Expense

Line	Account No.	Plant Title	MPS Plant Balance 12/31/00 Adjusted	Depreciation Rate	MPS Depreciation Expense	St. Joseph Plant Balance 12/31/00 Adjusted	Depreciation Rate	St. Joseph Depreciation Expense	Total UtiliCorp Electric Depreciation Expense
43	357.000	Underground Conduit	0	3.9100%	0	13,971	1.7000%	238	238
44	358.000	Underground Conductors & Devices	57,959	3.9100%	2,266	36,521	2.4000%	877	3,143
45		Total Transmission Plant	\$ 151,304,183		\$ 3,634,004	\$ 25,994,723		\$ 703,491	\$ 4,337,496
46		Distribution Plant							
47	360.000	Land & Land Rights	\$ 1,485,278	0.0000%	\$ 0	\$ 645,318	0.0000%	\$ 0	\$ 0
48	361.000	Structures & Improvements	3,358,505	2.4400%	81,948	1,924,233	2.0000%	38,485	120,432
49	362.000	Station Equipment	51,106,979	2.2700%	1,160,128	30,546,780	3.9000%	1,191,324	2,351,453
50	364.000	Poles, Towers & Fixtures	93,568,696	4.2500%	3,976,670	21,233,057	3.5000%	719,332	4,696,001
51	365.000	Overhead Conductors & Devices	57,466,338	2.6000%	1,494,125	20,552,337	2.9000%	141,714	1,635,839
52	366.000	Underground Conduit	21,278,557	2.0000%	425,571	4,886,693	2.0000%	267,208	692,780
53	367.000	Underground Conductors & Devices	63,492,737	3.3800%	2,146,055	13,360,423	2.0000%	402,329	2,548,383
54	368.000	Line Transformers	93,808,135	4.3100%	4,043,131	20,116,441	2.8000%	563,260	4,606,391
55	368.100	Line Transformers	0	0.0000%	0	0	3.3000%	0	0
56	369.000	Services	46,427,861	7.2900%	3,384,591	10,546,556	4.5000%	474,595	3,859,186
57	370.000	Meters	22,690,405	2.5500%	578,605	6,474,170	3.4000%	220,122	798,727
58	371.000	Installation On Customer's Premises	11,351,326	7.0000%	794,593	2,973,385	7.2000%	214,084	1,008,677
59	373.000	Street Lighting & Signal Equip.	17,548,959	4.6300%	812,517	3,396,135	6.9000%	234,333	1,046,850
60		Total Distribution Plant	\$ 483,583,776		\$ 18,897,933	\$ 136,655,528		\$ 4,466,786	\$ 23,364,719
61		General Plant							
62	389.000	Land & Land Rights	\$ 929,695	0.0000%	\$ 0	\$ 733,546	0.0000%	\$ 0	\$ 0
63	390.000	Structures & Improvements	7,579,624	2.4400%	184,943	10,039,922	3.1000%	329,838	514,780
64	391.000	Office Furniture & Equipment	2,767,385	10.0000%	276,739	9,736,645	7.0000%	681,565	958,304
65	391.100	Computer & Assoc. Facilities	0	0.0000%	0	0	0.0000%	0	0
66	391.200	Office Mach./EFF 1987	0	0.0000%	0	0	11.6000%	0	0
67	391.300	Computer Software	0	11.1100%	0	0	14.3000%	0	0
68	392.000	Transportation Equipment	244,749	0.0000%	0	5,609,172	6.2000%	347,769	347,769
69	392.010	Transportation Equipment-Small Car	0	10.5600%	0	0	0.0000%	0	0
70	392.020	Transportation Equipment-Medium Car	0	10.5600%	0	0	0.0000%	0	0
71	392.040	Transportation Equipment-Light Truck	0	10.5600%	0	0	0.0000%	0	0
72	392.050	Transportation Equipment-Heavy Truck	0	7.3100%	0	0	0.0000%	0	0
73	392.060	Transportation Equipment-Trailers	0	6.0000%	0	0	0.0000%	0	0
74	393.000	Stores Equipment	143,561	5.5600%	7,982	253,932	5.0000%	12,697	20,679
75	394.000	Tools, Shop & Garage Equipment	2,685,198	6.5600%	176,149	1,135,709	4.4000%	49,971	226,120
76	395.000	Laboratory Equipment	1,825,588	4.0000%	73,024	308,584	3.4000%	10,492	83,515
77	396.000	Power Operated Equipment	0	0.0000%	0	572,113	3.9000%	22,312	22,312
78	396.070	Power Operated Equipment - S/L	1,685,995	12.8600%	216,819	0	0.0000%	0	216,819
79	396.080	Power Operated Equipment - L/L	0	6.3300%	0	0	0.0000%	0	0
80	397.000	Communication Equipment	5,811,341	6.2500%	363,209	2,800,330	4.9000%	137,216	500,425
81	398.000	Misc. (Communication) Equipment	309,642	5.5600%	17,216	179,098	3.6000%	6,448	23,664
82	399.000	Other Tangible Property	0	0.0000%	0	0	0.0000%	0	0
83		Total General Plant	23,982,778		\$ 1,316,080	\$ 31,969,051		\$ 1,598,307	\$ 2,914,387

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Depreciation Expense

Line	Account No.	Plant Title	MPS Balance 12/31/00 Adjusted	Depreciation Rate	MPS Depreciation Expense	St. Joseph Plant Balance 12/31/00 Adjusted	Depreciation Rate	St. Joseph Depreciation Expense	Total UtiliCorp Electric Depreciation Expense
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
84		Common Plant							
85	301.000	Organization	\$ 19,653	0.0000%	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
86	389.000	Land & Land Rights	429,142	0.0000%	0	0	0.0000%	0	0
87	390.000	Structures & Improvements	6,717,328	2.4400%	163,903	0	2.4400%	0	163,903
88	390.100	Gen. Plat-Str. & Imprve-Lease	14,233,217	0.0000%	0	0	0.0000%	0	0
89	391.000	Office Furniture & Eq.	1,242,240	7.3100%	90,808	0	7.3100%	0	90,808
90	391.300	Gen. Plat. Computer	35,722,026	0.0000%	0	0	0.0000%	0	0
91	392.000	Transportation Equipment	8,862,193	10.5600%	935,848	0	10.5600%	0	935,848
92	393.000	Stores Equipment	80,049	5.5600%	4,451	0	5.5600%	0	4,451
93	394.000	Tools, Shop & Garage Eq.	194,769	0.0000%	0	0	0.0000%	0	0
94	395.000	Laboratory Equipment	38,148	0.0000%	0	0	0.0000%	0	0
95	396.000	Power Operated Equipment	1,884,498	12.8600%	242,346	0	12.8600%	0	242,346
96	397.000	Communication Equipment	4,889,300	5.5000%	268,912	0	5.5000%	0	268,912
97	398.000	Miscellaneous Equipment	333,992	5.5600%	18,570	0	5.5600%	0	18,570
		Total Common Plant	\$ 74,646,555		\$ 1,724,837	\$ 0		\$ 0	\$ 1,724,837

98	Total Depreciation Expense		\$ 1,893,783,272		\$ 42,998,401	\$ 339,504,806		\$ 42,556,364	\$ 55,554,765
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UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Cash Working Capital

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C) - (D) (E)	Factor (E) / (B) (F)	Cash Working Capital Requirement (B) x (F) (G)
1	Operation & Maintenance Expense						
2	Cash Vouchers	\$ 0	21.48	44.14	(22.66)	(0.0621)	\$ 0
3	Federal Income Tax Withheld	0	21.48	18.09	3.39	0.0093	0
4	State Income Tax Withheld	0	21.48	22.44	(0.96)	(0.0026)	0
5	FICA - Employee's Portion	0	21.48	18.09	3.39	0.0093	0
6	Net Payroll	0	21.48	15.05	6.43	0.0176	0
7	Vacation	0	21.48	365.00	(343.52)	(0.9412)	0
8	Deferred Vacation	0	21.48	638.75	(617.27)	(1.6912)	0
9	Purchased Gas & Oil	0	21.48	47.37	(25.89)	(0.0709)	0
10	Injuries & Damages	0	21.48	388.00	(366.52)	(1.0042)	0
11	Material & Supplies	0	21.48	44.00	(22.52)	(0.0617)	0
12	Prepayments	0	21.48	38.00	(16.52)	(0.0453)	0
13	Purchased Power	0	21.48	36.24	(14.76)	(0.0404)	0
14	Sibley - Coal	0	21.48	25.00	(3.52)	(0.0096)	0
15	Sibley - Freight	0	21.48	23.00	(1.52)	(0.0042)	0
16	Jeffrey Coal & Freight	0	21.48	7.01	14.47	0.0396	0
17	Lease Payments	0	21.48	67.32	(45.84)	(0.1256)	0
18	Total Operation & Maintenance Expense	\$ 362,558,815					\$ 0
19	Taxes						
20	FICA - Employer Portion	\$ 0	21.48	18.09	3.39	0.0093	\$ 0
21	Federal Unemployment	0	21.48	75.19	(53.71)	(0.1472)	0
22	State Unemployment	0	21.48	75.19	(53.71)	(0.1472)	0
23	Ad Valorem/Property Tax	0	21.48	193.00	(171.52)	(0.4699)	0
24	Corporate Franchise	0	21.48	(75.50)	96.98	0.2657	0
25	City Franchise	0	21.48	68.22	(46.74)	(0.1281)	0
26	Sales Tax	0	21.48	37.05	(15.57)	(0.0427)	0
27	Missouri Primacy Fees	0	21.48	44.14	(22.66)	(0.0621)	0
28	PSC Assessment	0	21.48	44.14	(22.66)	(0.0621)	0
29	Total Operating Taxes	\$ 0					\$ 0
30	Total Cash Working Capital Before Income Tax and Interest Offsets						\$ 0
31	Federal Income Tax Offset	\$ 14,509,676	21.48	58.95	(37.47)	(0.1027)	\$ (1,489,528)
32	State Income Tax Offset	\$ 2,280,092	21.48	62.05	(40.57)	(0.1112)	\$ (253,434)
33	Interest Expense Offset	\$ 25,708,573	21.48	90.30	(68.82)	(0.1885)	\$ (4,847,299)

UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Income Statement

Line	Plant Account No.	Description	MPS Year Ended 12/31/00	St. Joseph Year Ended 12/31/00	Year Ended 12/31/00 Total (B)+(C)	Adjustments		Total UtiliCorp Electric As Adjusted
						Amount	No.	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Acct.	Operating Revenues:						
2	400.001	Revenue Unbilled	\$ (743,362)	\$ 0	\$ (743,362)	\$ 0	S-1	\$ (743,362)
3	440.00	Residential Sales	153,643,417	39,783,197	193,426,614	0	S-2	193,426,614
4	442.00	Commercial/Industrial Sales	116,119,180	49,186,084	165,305,264	0	S-3	165,305,264
5	444.00	Street/Highway Lighting	2,691,933	1,073,790	3,765,723	0	S-4	3,765,723
6	445.00	Other Public Authority	20,382,260	0	20,382,260	0	S-5	20,382,260
7	447.00	Sales For Resale	25,703,176	2,913,110	28,616,286	0	S-6	28,616,286
8	448.00	Sales Interdepartmental	11,330	0	11,330	0	S-7	11,330
9	450.00	Forfeited Discounts	1,230,462	240,119	1,470,581	0	S-8	1,470,581
10	451.00	Misc. Service Revenue	397,887	65,611	463,498	0	S-9	463,498
11	453.00	Sales Of Water And Water Power	0	0	0	0	S-10	0
12	454.00	Rents From Electric Property	476,992	93,383	570,375	0	S-11	570,375
13	456.00	Other Electric Revenue	2,253,980	1,001,118	3,255,098	0	S-12	3,255,098
14		Total	\$ 322,167,255	\$ 94,356,412	\$ 416,523,667	\$ 0		\$ 416,523,667
15								
16		Operation & Maintenance Expense:						
17	500.00	Operation Supv. & Eng.	\$ 1,445,488	\$ 608,767	\$ 2,054,255	\$ 0	S-13	\$ 2,054,255
18	501.00	Fuel Expense	47,086,057	20,102,701	67,188,758	0	S-14	67,188,758
19	502.00	Other Operation Expense	1,283,927	1,659,336	2,943,263	0	S-15	2,943,263
20	504.00	Steam Transfer Credit	0	(6,506,690)	(6,506,690)	0	S-16	(6,506,690)
21	505.00	Electric Expenses	453,096	689,194	1,142,290	0	S-17	1,142,290
22	506.00	Misc. Steam Power Expense	1,795,362	434,292	2,229,654	0	S-18	2,229,654
23	507.00	Rents Production	178,759	37,960	216,719	0	S-19	216,719
24	509.00	Emissions Allowances	696,385	347,558	1,043,943	0	S-20	1,043,943
25	510.00	Maintenance Supv. & Eng.	1,075,122	141,609	1,216,731	0	S-21	1,216,731
26	511.00	Maintenance Structures	1,191,508	297,609	1,489,117	0	S-22	1,489,117
27	512.00	Maintenance Boiler Plant	5,078,777	4,122,255	9,201,032	0	S-23	9,201,032
28	513.00	Maintenance Electric Plant	2,476,731	1,651,374	4,128,105	0	S-24	4,128,105
29	514.00	Maintenance Misc. Steam	158,663	37,025	195,688	0	S-25	195,688
30	546.00	Operation Supv. & Eng.	502,280	44,665	546,945	0	S-26	546,945
31	547.00	Fuel Expense LR	12,556,516	1,844,565	14,401,081	0	S-27	14,401,081
32	548.00	Generation Expense	102,719	139,530	242,249	0	S-28	242,249
33	549.00	Misc. Other Power Expense	134,516	15,447	149,963	0	S-29	149,963
34	550.00	Other Generation Rents	2,484,876	0	2,484,876	0	S-30	2,484,876
35	551.00	Maintenance Supv. & Eng.	1,955	2,686	4,641	0	S-31	4,641
36	552.00	Other Gen. Maint. Of Structures	56,096	0	56,096	0	S-32	56,096
37	553.00	Maintenance Gen. & Elec. Equip.	373,593	206,408	580,001	0	S-33	580,001
38	554.00	Maintenance Misc. Other Power	12,626	8,928	21,554	0	S-34	21,554
39	555.00	System Energy	57,191,874	26,515,156	83,707,030	0	S-35	83,707,030
40	556.00	System Control/Load Dispatch	452,208	239,212	691,420	0	S-36	691,420
41	557.00	Other Expenses	2,686,421	113,132	2,799,553	0	S-37	2,799,553
42	560.00	Operation Supv. & Eng.	11,743	235,542	247,285	0	S-38	247,285
43	561.00	Load Dispatching	357,380	235,255	592,635	0	S-39	592,635
44	562.00	Station Expense	12,696	137,784	150,480	0	S-40	150,480
45	563.00	O/H Line	28,080	20,648	48,728	0	S-41	48,728
46	564.00	Trans. Ops. U/G Line Exp.	542	0	542	0	S-42	542
47	565.00	Electric By Others	4,810,246	547,557	5,357,803	0	S-43	5,357,803
48	566.00	Misc. Trans. Expense	1,075,168	98,102	1,173,270	0	S-44	1,173,270
49	567.00	Transformer	9,537	368,579	378,116	0	S-45	378,116
50	568.00	Supervision & Engineering	48,299	15,166	63,465	0	S-46	63,465
51	569.00	Tans. Maint. Of Structures	29,882	0	29,882	0	S-47	29,882
52	570.00	Maintenance Station Equipment	405,460	102,639	508,099	0	S-48	508,099
53	571.00	Maintenance O/H Line	1,106,976	109,465	1,216,441	0	S-49	1,216,441
54	572.00	Trans. Maint. Of U/G Lines	97	0	97	0	S-50	97
55	573.00	Maintenance Supv. & Eng.	112,839	0	112,839	0	S-51	112,839
56	580.00	Operation Supv. & Eng.	1,257,791	306,592	1,564,383	0	S-52	1,564,383
57	581.00	Load Dispatching	50,283	101,189	151,472	0	S-53	151,472
58	582.00	Station Expense	55,752	248,641	304,393	0	S-54	304,393
59	583.00	O/H Line	185,833	128,303	314,136	0	S-55	314,136

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UtiliCorp United Incorporated
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Test Year Ending December 31, 2000

Income Statement

Line	Plant Account No.	Description	MPS Year Ended 12/31/00	St. Joseph Year Ended 12/31/00	Year Ended 12/31/00 Total (B)+(C)	Adjustments		Total UtiliCorp Electric/As Adjusted
						Amount	No.	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
60	584.00	U/G Line Expense	877,114	227,446	1,104,560	0	S-56	1,104,560
61	585.00	Street Light Expense	2,371	100,403	102,774	0	S-57	102,774
62	586.00	Meter Expense	1,386,789	365,180	1,751,969	0	S-58	1,751,969
63	587.00	Customer Install Expense	78,696	16,280	94,976	0	S-59	94,976
64	588.00	Misc. Dist. Expense	2,775,452	622,091	3,397,543	0	S-60	3,397,543
65	589.00	Rents Distribution	111,204	16,933	128,137	0	S-61	128,137
66	590.00	Maintenance Supv. & Eng.	26,471	58,829	85,300	0	S-62	85,300
67	591.00	Structures	52,759	0	52,759	0	S-63	52,759
68	592.00	Maintenance Station Equipment	581,186	106,287	687,473	0	S-64	687,473
69	593.00	Poles & Fixtures	5,775,400	1,843,963	7,619,363	0	S-65	7,619,363
70	594.00	Maintenance U/G Lines	738,289	135,442	873,731	0	S-66	873,731
71	595.00	Maintenance Line Trans.	33,560	125,912	159,472	0	S-67	159,472
72	596.00	Street Light	356,531	25,490	382,021	0	S-68	382,021
73	597.00	Maintenance Meters	23,618	29,559	53,177	0	S-69	53,177
74	598.00	Maintenance Misc. Dist. Plant	868,069	127,017	995,086	0	S-70	995,086
75	735.00	Maintenance Misc. Dist. Plant	133,240	0	133,240	0	S-71	133,240
76	850.00	Trans Ops. Supervision & Eng.	0	0	0	0	S-72	0
77	870.00	Dist. Ops. Supervision & Eng.	110	0	110	0	S-73	110
78		Total	\$ 162,855,018	\$ 59,209,013	\$ 222,064,031	\$ 0		\$ 222,064,031
79								
80		Customer/Sales/A&G Accounts:						
81	901.00	Supervision - Customer Accounts	\$ 716,754	\$ 75,878	\$ 792,632	\$ 0	S-74	\$ 792,632
82	902.00	Meter Reading Expenses	1,562,680	644,149	2,206,829	0	S-75	2,206,829
83	903.00	Customer Records/Collections	4,172,271	690,631	4,862,902	0	S-76	4,862,902
84	904.00	Uncollectible Accounts	2,453,825	158,915	2,612,740	0	S-77	2,612,740
85	905.00	Miscellaneous Cust. Accts. Exp.	0	0	0	0	S-78	0
86	907.00	Supervision - Customer Service	179,836	70,491	250,327	0	S-79	250,327
87	908.00	Customer Assistance Expenses	8,893	255,496	264,389	0	S-80	264,389
88	909.00	Info/Instructional Advertising	170,247	70,456	240,703	0	S-81	240,703
89	910.00	Misc. Cust. Service Information	0	22	22	0	S-82	22
90	911.00	Supervision - Sales	0	80,731	80,731	0	S-83	80,731
91	912.00	Demonstrating & Selling Expense	57,149	292,522	349,671	0	S-84	349,671
92	913.00	Advertising Expenses	463,929	3,877	467,806	0	S-85	467,806
93	916.00	Misc. Sales Expense	409,688	0	409,688	0	S-86	409,688
94	920.00	Admin. & General Salaries	10,320,567	10,160,135	20,480,702	0	S-87	20,480,702
95	921.00	Office Supplies & Expense	8,611,605	1,148,192	9,759,797	0	S-88	9,759,797
96	922.00	Admin. Expense Transferred - Credit	(1,503,313)	(145,024)	(1,648,337)	0	S-89	(1,648,337)
97	923.00	Outside Services	4,187,316	1,509,695	5,697,011	0	S-90	5,697,011
98	924.00	Property Insurance	574,106	499,105	1,073,211	0	S-91	1,073,211
99	925.00	Injuries & Damages	1,433,909	232,284	1,666,193	0	S-92	1,666,193
100	926.00	Employee Pension & Benefits	5,433,341	301,274	5,734,615	0	S-93	5,734,615
101	928.00	Regulatory Commission Expense	923,173	339,411	1,262,584	0	S-94	1,262,584
102	929.00	Duplicate Charges - Credit	(242,496)	(137,604)	(380,100)	0	S-95	(380,100)
103	930.10	General Advertising Expenses	21,474	11,637	33,111	0	S-96	33,111
104	930.20	Misc. General Expenses	893,505	993,798	1,887,303	0	S-97	1,887,303
105	931.00	Rents - G&A	967,115	341,629	1,308,744	0	S-98	1,308,744
106	935.00	Maintenance General Plant	475,472	271,812	747,284	0	S-99	747,284
107		Total	\$ 42,291,046	\$ 17,869,512	\$ 60,160,558	\$ 0		\$ 60,160,558
108								
109		Depreciation & Amortization Expense:						
110	403.00	Depreciation Expense	\$ 44,480,198	\$ 11,492,076	\$ 55,972,274	\$ (417,509)	S-100	\$ 55,554,765
111	404.00	Amortization Expense	42,755	12,996	55,751	0	S-101	55,751
112	405.00	Amortization Of Other Plant	103,046	0	103,046	0	S-102	103,046
113		Total	\$ 44,625,999	\$ 11,505,072	\$ 56,131,071	\$ (417,509)	\$ 0	\$ 55,713,562
114								
115		Other Operating Expenses:						
116	408.00	Taxes Other Than Income Taxes	\$ 17,800,603	\$ 6,820,061	\$ 24,620,664	\$ 0	S-103	\$ 24,620,664
117		Total	\$ 17,800,603	\$ 6,820,061	\$ 24,620,664	\$ 0		\$ 24,620,664
118								
119		Total Operating Expense	\$ 267,572,666	\$ 95,403,658	\$ 362,976,324	\$ (417,509)		\$ 362,558,815

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UtiliCorp United Incorporated
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Income Statement

Plant Account No.	Description	MPS Year Ended 12/31/00	St. Joseph Year Ended 12/31/00	Year Ended 12/31/00 Total (B)+(C)	Adjustments		Total UtiliCorp Electric As Adjusted
					Amount	No.	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
121	Interest On Customer Deposits	\$ 306,592	\$ 30,600	\$ 337,192	\$ 0	S-104	\$ 337,192
123	Income Before Income Taxes	\$ 54,287,997	\$ (1,077,846)	\$ 53,210,151	\$ 417,509		\$ 53,627,660
125	Current Income Taxes:						
126	409.00 Current Income Taxes	\$ 11,718,186	\$ (1,086,836)	\$ 10,631,350	\$ 86,404	S-105	\$ 10,717,754
127	Total Current Tax	\$ 11,718,186	\$ (1,086,836)	\$ 10,631,350	\$ 86,404		\$ 10,717,754
129	Deferred Income Taxes:						
130	410.00 Provision For Deferred Income Taxes	\$ 830,902	\$ 2,391,657	\$ 3,222,559	\$ 0	S-106	\$ 3,222,559
131	411.00 Prov. For Def'd Inc. Tax - Credit	(3,717,932)	(1,515,209)	(5,233,141)	0	S-107	(5,233,141)
132	411.40 Investment Tax Credit	(823,401)	(409,069)	(1,232,470)	0	S-108	(1,232,470)
135	412.00 Gain - Disp. Of Allowances	0	(10,258)	(10,258)	0	S-109	(10,258)
133	Total Deferred Tax	\$ (3,710,431)	\$ 457,121	\$ (3,253,310)	\$ 0		\$ (3,253,310)
137	Net Operating Income	\$ 46,280,242	\$ (448,131)	\$ 45,832,111	\$ 331,105		\$ 46,163,216

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UtiliCorp United Incorporated
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Test Year Ending December 31, 2000

Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
1	Revenue Unbilled S-1	\$ 0	\$ 0	\$ 0
1	Residential Revenue S-2	\$ 0	\$ 0	\$ 0
1	Commercial/Industrial Revenue S-3	\$ 0	\$ 0	\$ 0
1	Street/Highway Lighting S-4	\$ 0	\$ 0	\$ 0
1	Other Public Authority S-5	\$ 0	\$ 0	\$ 0
1	Sales For Resale S-6	\$ 0	\$ 0	\$ 0
1	Sales Interdepartmental S-7	\$ 0	\$ 0	\$ 0
1	Forfeited Discounts S-8	\$ 0	\$ 0	\$ 0
1	Misc. Service Revenue S-9	\$ 0	\$ 0	\$ 0
1	Sales Of Water and Water Power S-10	\$ 0	\$ 0	\$ 0
1	Rent From Electric Property S-11	\$ 0	\$ 0	\$ 0
1	Other Electric Revenue S-12	\$ 0	\$ 0	\$ 0
1	Operation Supv. & Eng. S-13	\$ 0	\$ 0	\$ 0
1	Fuel Expense S-14	\$ 0	\$ 0	\$ 0
1	Other Operation Expense S-15	\$ 0	\$ 0	\$ 0
1	Steam/Transfer Credit S-16	\$ 0	\$ 0	\$ 0
1	Electric Expenses S-17	\$ 0	\$ 0	\$ 0
1	Misc. Steam Power Expenses S-18	\$ 0	\$ 0	\$ 0
1	Rents Production S-19	\$ 0	\$ 0	\$ 0
1	Emission Allowances S-20	\$ 0	\$ 0	\$ 0
1	Maintenance Supv. & Eng. S-21	\$ 0	\$ 0	\$ 0
1	Maintenance Structures S-22	\$ 0	\$ 0	\$ 0

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UtiliCorp United Incorporated
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Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
1	Maintenance Boiler Plant S-23	\$	0 \$	\$
1	Maintenance Electric Plant S-24	\$	0 \$	\$
1	Maintenance Misc. Steam S-25	\$	0 \$	\$
1	Operation Supv. & Eng. S-26	\$	0 \$	\$
1	Fuel Expense L.R. S-27	\$	0 \$	\$
1	Generation Expense S-28	\$	0 \$	\$
1	Misc. Other Power Expense S-29	\$	0 \$	\$
1	Other Generation Expense S-30	\$	0 \$	\$
1	Maintenance Supv. & Eng. S-31	\$	0 \$	\$
1	Other Gen. Maint. Of Structures S-32	\$	0 \$	\$
1	Maintenance Gen. & Elec. Equip. S-33	\$	0 \$	\$
1	Maintenance Misc. Other Power S-34	\$	0 \$	\$
1	System Energy S-35	\$	0 \$	\$
1	System Control/Load Dispatch S-36	\$	0 \$	\$
1	Other Expenses S-37	\$	0 \$	\$
1	Operation Supv. & Eng. S-38	\$	0 \$	\$
1	Load Dispatching S-39	\$	0 \$	\$
1	Station Expense S-40	\$	0 \$	\$
1	O/H Line S-41	\$	0 \$	\$
1	Trans. Ops. U/G Line Expense S-42	\$	0 \$	\$
1	Electric By Others S-43	\$	0 \$	\$
1	Misc. Trans. Expense S-44	\$	0 \$	\$

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UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Transformers	S-45			\$ 0
1		\$	0 \$	
Supervision & Engineering	S-46			\$ 0
1		\$	0 \$	
Trans. Maint. Of Structures	S-47			\$ 0
1		\$	0 \$	
Maintenance Station Equipment	S-48			\$ 0
1		\$	0 \$	
Maintenance O/H Line	S-49			\$ 0
1		\$	0 \$	
Trans. Maint. Of U/G Lines	S-50			\$ 0
1		\$	0 \$	
Maintenance Supv. & Eng.	S-51			\$ 0
1		\$	0 \$	
Operation Supv. & Eng.	S-52			\$ 0
1		\$	0 \$	
Load Dispatching	S-53			\$ 0
1		\$	0 \$	
Station Expense	S-54			\$ 0
1		\$	0 \$	
O/H Line	S-55			\$ 0
1		\$	0 \$	
U/G Line Expense	S-56			\$ 0
1		\$	0 \$	
Street Light Expense	S-57			\$ 0
1		\$	0 \$	
Meter Expense	S-58			\$ 0
1		\$	0 \$	
Customer Install Expense	S-59			\$ 0
1		\$	0 \$	
Misc. Dist. Expense	S-60			\$ 0
1		\$	0 \$	
Rems Distribution	S-61			\$ 0
1		\$	0 \$	
Maintenance Supv. & Eng.	S-62			\$ 0
1		\$	0 \$	
Structures	S-63			\$ 0
1		\$	0 \$	
Maintenance Station Equipment	S-64			\$ 0
1		\$	0 \$	
Poles & Fixtures	S-65			\$ 0
1		\$	0 \$	
Maintenance U/G Lines	S-66			\$ 0
1		\$	0 \$	

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UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
1	Maintenance Line Trans. S-67	\$ 0	\$ 0	\$ 0
1	Street Light S-68	\$ 0	\$ 0	\$ 0
1	Maintenance Meters S-69	\$ 0	\$ 0	\$ 0
1	Maintenance Misc. Dist. Plant S-70	\$ 0	\$ 0	\$ 0
1	Maintenance Misc. Dist. Plant S-71	\$ 0	\$ 0	\$ 0
1	Trans Ops. Supervision & Eng. S-72	\$ 0	\$ 0	\$ 0
1	Dist. Ops. Supervision & Eng. S-73	\$ 0	\$ 0	\$ 0
1	Supervision Customer Accounts S-74	\$ 0	\$ 0	\$ 0
1	Meter Reading Expenses S-75	\$ 0	\$ 0	\$ 0
1	Customer Records/Collections S-76	\$ 0	\$ 0	\$ 0
1	Uncollectible Accounts S-77	\$ 0	\$ 0	\$ 0
1	Miscellaneous Cust. Accts. Exp. S-78	\$ 0	\$ 0	\$ 0
1	Supervision Customer Service S-79	\$ 0	\$ 0	\$ 0
1	Customer Assistance Expenses S-80	\$ 0	\$ 0	\$ 0
1	Info/Instructional Advertising S-81	\$ 0	\$ 0	\$ 0
1	Misc. Cust. Service Information S-82	\$ 0	\$ 0	\$ 0
1	Supervision Sales S-83	\$ 0	\$ 0	\$ 0
1	Demonstrating & Selling Expense S-84	\$ 0	\$ 0	\$ 0
1	Advertising Expenses S-85	\$ 0	\$ 0	\$ 0
1	Misc. Sales Expense S-86	\$ 0	\$ 0	\$ 0
1	Admin. & General Salaries S-87	\$ 0	\$ 0	\$ 0
1	Office Supplies & Expense S-88	\$ 0	\$ 0	\$ 0

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UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
1	Admin. Expense/Transferred - Credit S-89	\$ 0	\$ 0	\$ 0
1	Outside Services S-90	\$ 0	\$ 0	\$ 0
1	Property Insurance S-91	\$ 0	\$ 0	\$ 0
1	Injuries & Damages S-92	\$ 0	\$ 0	\$ 0
1	Employee Pension & Benefits S-93	\$ 0	\$ 0	\$ 0
1	Regulatory Commission Expense S-94	\$ 0	\$ 0	\$ 0
1	Duplicate Charges - Credit S-95	\$ 0	\$ 0	\$ 0
1	General Advertising Expenses S-96	\$ 0	\$ 0	\$ 0
1	Misc. General Expenses S-97	\$ 0	\$ 0	\$ 0
1	Rents, G & A S-98	\$ 0	\$ 0	\$ 0
1	Maintenance General Plant S-99	\$ 0	\$ 0	\$ 0
1	Depreciation Expense S-100	\$ 0	\$ 0	\$ 0
1	Amortization Expense S-101	\$ 0	\$ 0	\$ 0
1	Amortization Of Other Plant S-102	\$ 0	\$ 0	\$ 0
1	Taxes Other Than Income Taxes S-103	\$ 0	\$ 0	\$ 0
1	Interest On Customer Deposits S-104	\$ 0	\$ 0	\$ 0
1	Current Income Taxes S-105	\$ 86,404	\$ 0	\$ 86,404
	To adjust current income taxes to reflect the adjusted level of taxable income.	\$ 86,404	\$ 0	
1	Provision For Deferred Income Taxes S-106	\$ 0	\$ 0	\$ 0
1	Provision For Def'd Inc. Tax - Credit S-107	\$ 0	\$ 0	\$ 0
1	Investment Tax Credit S-108	\$ 0	\$ 0	\$ 0
1	Gain/Disp.Of Allowances S-109	\$ 0	\$ 0	\$ 0

UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Income Tax Calculation

Line	Description (A)	Test Year (B)	9.09% Return (C)	9.21% Return (D)	9.34% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 46,163,216	\$ 55,908,423	\$ 56,646,505	\$ 57,446,094
2	Add:				
3	Current Income Tax	10,717,754	16,789,768	17,249,649	17,747,855
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	3,222,559	3,222,559	3,222,559	3,222,559
6	Deferred Income Tax Credit	(5,233,141)	(5,233,141)	(5,233,141)	(5,233,141)
7	ITC Amortization	(1,232,470)	(1,232,470)	(1,232,470)	(1,232,470)
8	Revenue Prop. Leased To Others	(10,258)	(10,258)	(10,258)	(10,258)
9	Net Income Before Income Tax	\$ 53,627,660	\$ 69,444,881	\$ 70,642,844	\$ 71,940,639
10	Additions to Net Income Before Income Tax:				
11	Book Depreciation	\$ 55,554,765	\$ 55,554,765	\$ 55,554,765	\$ 55,554,765
12	Transportation Depreciation	0	0	0	0
13	Contributions In Aid of Construction	0	0	0	0
14	Advances For Construction	0	0	0	0
15	Sibley Outage	0	0	0	0
16	Meal & Entertainment 50%	0	0	0	0
17	Total Additions	\$ 55,554,765	\$ 55,554,765	\$ 55,554,765	\$ 55,554,765
18	Subtractions to Net Income Before Income Tax:				
19	Interest Expense @ 4.18%	\$ 25,708,573	\$ 25,708,573	\$ 25,708,573	\$ 25,708,573
20	Tax Straight Line Depreciation	55,554,765	55,554,765	55,554,765	55,554,765
21	Tax Depreciation Over S/L Tax	0	0	0	0
22	Cost of Removal	0	0	0	0
23	Total Subtractions	\$ 81,263,338	\$ 81,263,338	\$ 81,263,338	\$ 81,263,338
24	Net Taxable Income	\$ 27,919,087	\$ 43,736,308	\$ 44,934,271	\$ 46,232,066
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 27,919,087	\$ 43,736,308	\$ 44,934,271	\$ 46,232,066
27	Deduct Missouri Income Tax @ 100.00%	1,455,497	2,280,092	2,342,545	2,410,203
	Deduct City	0	0	0	0
28	Federal Taxable Income	\$ 26,463,590	\$ 41,456,216	\$ 42,591,726	\$ 43,821,863
29	Federal Income Tax @ 35.00%	\$ 9,262,257	\$ 14,509,676	\$ 14,907,104	\$ 15,337,652
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 27,919,087	\$ 43,736,308	\$ 44,934,271	\$ 46,232,066
32	Deduct Federal Income Tax @ 50.00%	4,631,129	7,254,838	7,453,552	7,668,826
	Deduct City	0	0	0	0
33	Missouri Taxable Income	\$ 23,287,959	\$ 36,481,470	\$ 37,480,719	\$ 38,563,240
34	Missouri Income Tax @ 6.25%	\$ 1,455,497	\$ 2,280,092	\$ 2,342,545	\$ 2,410,203
35	Provision for City Income Tax				
36	Net Taxable Income	\$ 27,919,087	\$ 43,736,308	\$ 44,934,271	\$ 46,232,066
	Deduct Federal Income Tax	9,262,257	14,509,676	14,907,104	15,337,652
	Deduct Missouri Income Tax	1,455,497	2,280,092	2,342,545	2,410,203
	City Taxable Income	38,636,841	60,526,076	62,183,920	63,979,921
37	City Income Tax @ 0.00%	\$ 0	\$ 0	\$ 0	\$ 0
38	Summary of Provision For Income Tax				
39	Federal Income Tax	\$ 9,262,257	\$ 14,509,676	\$ 14,907,104	\$ 15,337,652
40	State Income Tax	1,455,497	2,280,092	2,342,545	2,410,203
41	City Income Tax	0	0	0	0

UtiliCorp United Incorporated
Case No. ER-2001-672
Test Year Ending December 31, 2000

Income Tax Calculation

Line	Description (A)	Test Year (B)	9.09% Return (C)	9.21% Return (D)	9.34% Return (E)
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41	Total Current Income Tax	\$ 10,717,754	\$ 16,789,768	\$ 17,249,649	\$ 17,747,855
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	Fed %	38.3886%	38.3886%	38.3886%	38.3886%
	State %	33.1754%	33.1754%	33.1754%	33.1754%
		5.2133%	5.2133%	5.2133%	5.2133%

State Income Tax Rate 6.2500%
Federal Income Tax Rate 35.0000%

One-half of Federal tax is deductible
on the State tax return, producing the
following effective rate:

MO income before income tax deduction 100.0000%
Deduct one-half of Federal rate 16.5877%
Subtotal 83.4123%
MO tax rate 6.2500%
Effective MO tax rate 5.2133%

Federal income before income tax deduction 100.0000%
Deduct effective MO tax rate 5.2133%
Subtotal 94.7867%
Federal tax rate 35.0000%
Effective Federal tax rate 33.1754%

Net Federal Tax Rate 33.1754%
Net State Tax Rate 5.2133%
Combined Tax Rate 38.3886%

Proof:

For Taxable Income Over \$10 Million Up To \$15 Million

$$\begin{aligned} FT &= .35 (TI - .0625 (TI - .5FT)) \\ FT &= .35 TI - .021875TI + .0109375FT \\ FT &= .328125TI + .0109375FT \\ .9890625FT &= .328125TI \\ FT &= 0.331800 \\ ST &= .0625 (TI - .3318TI) \\ ST &= .0625(.6682TI) \\ ST &= 0.0416125TI \end{aligned}$$

$$\begin{aligned} \text{Composite Rate} &= .3318FT + .0521ST \\ \text{Composite Rate} &= .3839TI \end{aligned}$$

UtiliCorp United Incorporated
Missouri Public Service Division
Case No. ER-2001-672
Test Year Ending December 31, 2000

Revenue Requirement

Line	(A)		10.00%	10.25%	10.50%
			Equity Return (B)	Equity Return (C)	Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$ 566,243,438	\$ 566,243,438	\$ 566,243,438
2	Rate of Return		9.09%	9.21%	9.34%
3	Net Operating Income Requirement		\$ 51,470,351	\$ 52,149,843	\$ 52,885,959
4	Net Operating Income Available	(From Accounting Schedule 9)	46,243,754	46,243,754	46,243,754
5	Additional Net Operating Income Requirement		\$ 5,226,597	\$ 5,906,089	\$ 6,642,205
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		\$ 15,011,245	\$ 15,434,622	\$ 15,893,278
8	Test Year Current Income Tax		11,754,674	11,754,674	11,754,674
9	Additional Current Income Tax Requirement		\$ 3,256,571	\$ 3,679,948	\$ 4,138,604
10	Gross Revenue Requirement Before Allowances		\$ 8,483,168	\$ 9,586,037	\$ 10,780,809
11	Allowances:				
12	True-up Estimate		\$	\$	\$
13	Uncollectibles		94,053	106,280	119,527
14	Gross Revenue Requirement Deficiency (Excess)		\$ 8,577,221	\$ 9,692,317	\$ 10,900,336

UtiliCorp United Incorporated
 Missouri Public Service Division
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 Test Year Ending December 31, 2000

Rate Base

Line	Description (A)	Amount (B)
1	Plant in Service (From Accounting Schedule 3)	\$ 1,093,783,272
	Less:	
2	Accumulated Depreciation Reserve (From Accounting Schedule 5)	438,070,855
3	Net Plant in Service	\$ 655,712,417
	Add:	
4	Cash Working Capital (From Accounting Schedule 8)	\$ 0
5	Materials and Supplies-Exempt	8,184,468
6	Stores Expense	2,854,087
7	Gas In Storage	0
8	Prepayments	0
9	Fuel Inventory - Oil & Propane	9,648,832
10	Fuel Inventory - Coal	0
11	Accum. DIT	8,721,451
12	AAO Def Sibley Rebuild & W. Coal 90	0
13	AAO Def Sibley Rebuild & W. Coal 93	0
14	Total Additions to Net Plant in Service	\$ 29,408,838
	Deduct:	
15	Interest Offset 18.8548% (From Accounting Schedule 8)	\$ 4,462,515
16	Federal Income Tax Offset 10.2658% (From Accounting Schedule 8)	1,331,743
17	State Income Tax Offset 11.1151% (From Accounting Schedule 8)	226,588
18	City Income Tax Offset 0.0000% (From Accounting Schedule 8)	
19	Customer Deposits	0
20	Customer Advances For Construction	
21	Unamortized Investment Tax Credit	11,435,833
22	Contributions In Aid Of Construction	19,769
23	Deferred Income Taxes - Depreciation	96,617,327
24	Deferred Income Taxes - AAO	4,784,042
25	Total Deductions from Net Plant in Service	\$ 118,877,817
26	Total Rate Base	\$ 566,243,438

UtiliCorp United Incorporated
Missouri Public Service Division
Case No. ER-2001-672
Test Year Ending December 31, 2000

Plant In Service

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Adjustments Amount	(E) Adjustments No.	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount	(I) Adjustments No.	(J) St. Joseph Adjusted Balance	(K) Total UtiliCorp Electric As Adjusted (P+J)
1		Intangible Plant									
2	301.000	Organization	0	0	P-1	0	0	0	P-85	0	0
3	302.000	Franchise & Consents	0	0	P-2	0	0	0	P-86	0	0
4	303.000	Miscellaneous Intangible Plant	0	0	P-3	0	0	0	P-87	0	0
5		Total Intangible	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
6		Production Plant - Steam									
7	310.000	Land & Land Rights	\$ 663,970	0	P-4	\$ 663,970	\$ 0	0	P-88	\$ 0	\$ 663,970
8	311.000	Structures & Improvements	0	0	P-5	0	0	0	P-89	0	0
9	311.110	Structures & Improvements - JEC	57,666,440	0	P-6	57,666,440	0	0	P-90	0	57,666,440
10	311.120	Structures & Improvements - Sibley	0	0	P-7	0	0	0	P-91	0	0
11	312.000	Boiler Plant Equipment	0	0	P-8	0	0	0	P-92	0	0
12	312.300	Clean Air Modification	0	0	P-9	0	0	0	P-93	0	0
13	312.110	Boiler Equipment- JEC	184,461,530	0	P-10	184,461,530	0	0	P-94	0	184,461,530
14	312.120	Boiler Equipment - Sibley	0	0	P-11	0	0	0	P-95	0	0
15	313.110	Engines & Engine Driven Gen. - JEC	0	0	P-12	0	0	0	P-96	0	0
16	313.120	Engines & Engine Driven Gen. - Sibley	0	0	P-13	0	0	0	P-97	0	0
17	314.000	Turbogenerator Units	0	0	P-14	0	0	0	P-98	0	0
18	314.110	Turbogenerator Units - JEC	58,077,637	0	P-15	58,077,637	0	0	P-99	0	58,077,637
19	314.120	Turbogenerator Units - Sibley	0	0	P-16	0	0	0	P-100	0	0
20	315.000	Accessory Electric Equip.	0	0	P-17	0	0	0	P-101	0	0
21	315.110	Accessory Electric Equip. - JEC	21,318,946	0	P-18	21,318,946	0	0	P-102	0	21,318,946
22	315.120	Accessory Electric Equip. - Sibley	0	0	P-19	0	0	0	P-103	0	0
23	316.000	Misc. Power Plt. Equip.	0	0	P-20	0	0	0	P-104	0	0
24	316.110	Misc. Power Plt. Equip. - JEC	1,850,125	0	P-21	1,850,125	0	0	P-105	0	1,850,125
25	316.120	Misc. Power Plt. Equip. - Sibley	0	0	P-22	0	0	0	P-106	0	0
26		Total Production Plant - Steam	\$ 324,038,648	\$ 0		\$ 324,038,648	\$ 0	\$ 0		\$ 0	\$ 324,038,648
27		Production Plant - Other									
28	340.000	Land & Land Rights	\$ 304,943	0	P-23	\$ 304,943	\$ 0	0	P-107	\$ 0	\$ 304,943
29	341.000	Structures & Improvements	2,116,971	0	P-24	2,116,971	0	0	P-108	0	2,116,971
30	342.000	Fuel Holders, Producers & Access.	1,607,783	0	P-25	1,607,783	0	0	P-109	0	1,607,783
31	343.000	Prime Movers	17,512,506	0	P-26	17,512,506	0	0	P-110	0	17,512,506
32	344.000	Generators	11,256,563	0	P-27	11,256,563	0	0	P-111	0	11,256,563
33	345.000	Accessory Electric Equipment	3,424,668	0	P-28	3,424,668	0	0	P-112	0	3,424,668
34	346.000	Misc. Power Plant Equipment	3,898	0	P-29	3,898	0	0	P-113	0	3,898
35		Total Production Plant - Other	\$ 36,227,332	\$ 0		\$ 36,227,332	\$ 0	\$ 0		\$ 0	\$ 36,227,332

UnitCorp United Incorporated
Missouri Public Service Division
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Plant In Service

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Adjustments Amount Assoc. Sub	(E) Adjustments No. Assoc. Sub	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount Assoc. Sub	(I) St. Joseph Adjusted Balance	(J) Total UnitCorp Electric As Adjusted (B)(G)
36	350.000	Transmission Plant	\$ 8,642,102	\$ 0	P-30	\$ 8,642,102	\$ 0	\$ 0	\$ 0	\$ 8,642,102
37	350.000	Land & Land Rights	2,641,308	0	P-31	2,641,308	0	0	0	2,641,308
38	352.000	Structures & Improvements	67,881,533	0	P-32	67,881,533	0	0	0	67,881,533
39	353.000	Station Equipment	332,143	0	P-33	332,143	0	0	0	332,143
40	354.000	Towers & Fixtures	37,393,984	0	P-34	37,393,984	0	0	0	37,393,984
41	355.000	Poles & Fixtures	34,355,154	0	P-35	34,355,154	0	0	0	34,355,154
42	356.000	Overhead Conductors & Devices	0	0	P-36	0	0	0	0	0
43	357.000	Underground Conduit	57,959	0	P-37	57,959	0	0	0	57,959
44	358.000	Underground Conductors & Devices	151,304,183	0		151,304,183	0	0	0	151,304,183
45		Total Transmission Plant	\$ 151,304,183	\$ 0		\$ 151,304,183	\$ 0	\$ 0	\$ 0	\$ 151,304,183
46		Distribution Plant								
47	360.000	Land & Land Rights	1,485,278	0	P-38	1,485,278	0	0	0	1,485,278
48	361.000	Structures & Improvements	3,358,505	0	P-39	3,358,505	0	0	0	3,358,505
49	362.000	Station Equipment	51,106,979	0	P-40	51,106,979	0	0	0	51,106,979
50	364.000	Poles, Towers & Fixtures	93,568,696	0	P-41	93,568,696	0	0	0	93,568,696
51	365.000	Overhead Conductors & Devices	57,466,338	0	P-42	57,466,338	0	0	0	57,466,338
52	366.000	Underground Conduit	21,278,557	0	P-43	21,278,557	0	0	0	21,278,557
53	367.000	Underground Conductors & Devices	63,492,737	0	P-44	63,492,737	0	0	0	63,492,737
54	368.000	Line Transformers	93,808,135	0	P-45	93,808,135	0	0	0	93,808,135
55	368.100	Line Transformers	0	0	P-46	0	0	0	0	0
56	369.000	Services	46,427,861	0	P-47	46,427,861	0	0	0	46,427,861
57	370.000	Meters	22,690,405	0	P-48	22,690,405	0	0	0	22,690,405
58	371.000	Installation On Customer's Premises	11,351,326	0	P-49	11,351,326	0	0	0	11,351,326
59	373.000	Street Lighting & Signal Equip.	17,548,959	0	P-50	17,548,959	0	0	0	17,548,959
60		Total Distribution Plant	\$ 483,583,776	\$ 0		\$ 483,583,776	\$ 0	\$ 0	\$ 0	\$ 483,583,776
61		General Plant								
62	389.000	Land & Land Rights	\$ 929,695	\$ 0	P-51	\$ 929,695	\$ 0	\$ 0	\$ 0	\$ 929,695
63	390.000	Structures & Improvements	7,579,624	0	P-52	7,579,624	0	0	0	7,579,624
64	391.000	Office Furniture & Equipment	2,767,385	0	P-53	2,767,385	0	0	0	2,767,385
65	391.100	Computer & Assoc. Facilities	0	0	P-54	0	0	0	0	0
66	391.200	Office Mach./EFF 1987	0	0	P-55	0	0	0	0	0
67	391.300	Computer Software	0	0	P-56	0	0	0	0	0
68	392.000	Transportation Equipment	244,749	0	P-57	244,749	0	0	0	244,749
69	392.010	Transportation Equipment-Small Car	0	0	P-58	0	0	0	0	0
70	392.020	Transportation Equipment-Medium Car	0	0	P-59	0	0	0	0	0
71	392.040	Transportation Equipment-Light Truck	0	0	P-60	0	0	0	0	0

UtiliCorp United Incorporated
Missouri Public Service Division
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Plant In Service

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Amount Aug-Sep	(E) Adjustments No. Aug-Sep	(F) MPS Adjusted Balance	(G) St. Joseph Balance 12/31/00	(H) Amount Aug-Sep	(I) Adjustments No. Aug-Sep	(J) St. Joseph Adjusted Balance	(K) Total UtiliCorp Electric As Adjusted (F+J)
72	392.050	Transportation Equipment- Heavy Truck	0	0	P-61	0	0	0	P-145	0	0
73	392.060	Transportation Equipment-Trailers	0	0	P-62	0	0	0	P-146	0	0
74	393.000	Stores Equipment	143,561	0	P-63	143,561	0	0	P-147	0	143,561
75	394.000	Tools, Shop & Garage Equipment	2,685,198	0	P-64	2,685,198	0	0	P-148	0	2,685,198
76	395.000	Laboratory Equipment	1,825,588	0	P-65	1,825,588	0	0	P-149	0	1,825,588
77	396.000	Power Operated Equipment	0	0	P-66	0	0	0	P-150	0	0
78	396.070	Power Operated Equipment - S/L	1,685,995	0	P-67	1,685,995	0	0	P-151	0	1,685,995
79	396.080	Power Operated Equipment - L/L	0	0	P-68	0	0	0	P-152	0	0
80	397.000	Communication Equipment	5,811,341	0	P-69	5,811,341	0	0	P-153	0	5,811,341
81	398.000	Misc. (Communication) Equipment	309,642	0	P-70	309,642	0	0	P-154	0	309,642
82	399.000	Other Tangible Property	0	0	P-71	0	0	0	P-155	0	0
83		Total General Plant	\$ 23,982,778	\$ 0		\$ 23,982,778	\$ 0	\$ 0		\$ 0	\$ 23,982,778
84		Common Plant									
85	301.000	Organization	\$ 19,653	0	P-72	\$ 19,653	\$ 0	0	P-156	0	\$ 19,653
86	389.000	Land & Land Rights	429,142	0	P-73	429,142	0	0	P-157	0	429,142
87	390.000	Structures & Improvements	6,717,328	0	P-74	6,717,328	0	0	P-158	0	6,717,328
88	390.100	Gen. Plat.-Str. & Imprve-Lease	14,233,217	0	P-75	14,233,217	0	0	P-159	0	14,233,217
89	391.000	Office Furniture & Eq.	1,242,240	0	P-76	1,242,240	0	0	P-160	0	1,242,240
90	391.300	Gen. Plat Computer	35,722,026	0	P-77	35,722,026	0	0	P-161	0	35,722,026
91	392.000	Transportation Equipment	8,862,193	0	P-78	8,862,193	0	0	P-162	0	8,862,193
92	393.000	Stores Equipment	80,049	0	P-79	80,049	0	0	P-163	0	80,049
93	394.000	Tools, Shop & Garage Eq.	194,769	0	P-80	194,769	0	0	P-164	0	194,769
94	395.000	Laboratory Equipment	38,148	0	P-81	38,148	0	0	P-165	0	38,148
95	396.000	Power Operated Equipment	1,884,498	0	P-82	1,884,498	0	0	P-166	0	1,884,498
96	397.000	Communication Equipment	4,889,300	0	P-83	4,889,300	0	0	P-167	0	4,889,300
97	398.000	Miscellaneous Equipment	333,992	0	P-84	333,992	0	0	P-168	0	333,992
98		Total Common Plant	\$ 74,646,555	\$ 0		\$ 74,646,555	\$ 0	\$ 0		\$ 0	\$ 74,646,555

Total Plant In Service \$ 1,093,783,272

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization	\$	\$
A/C 302.00	Franchise & Consents	\$	\$
A/C 303.00	Misc Intangible Plant	\$	\$
A/C 310.00	Land & Land Rights	\$	\$
A/C 311.00	Structures & Improvements	\$	\$
A/C 311.11	Struc. & Improv - JEC	\$	\$
A/C 311.12	Struc. & Improv - Sibley	\$	\$
A/C 312.00	Boiler Plant Equipment	\$	\$
A/C 312.30	Clean Air Modification	\$	\$
A/C 312.11	Boiler Equipment - JEC	\$	\$
A/C 312.12	Boiler Eq. - Sibley	\$	\$
A/C 313.11	Eng. & Eng. Gen. - JEC	\$	\$
A/C 313.12	Eng. & Eng. Gen. - Sibley	\$	\$
A/C 314.00	Turbogenerator Units	\$	\$
A/C 314.11	Turbogenerator Units - JEC	\$	\$
A/C 314.12	Turbogenerator Units - Sibley	\$	\$
A/C 315.00	Accessory Electric Eq.	\$	\$
A/C 315.11	Accessory Electric Eq. - JEC	\$	\$
A/C 315.12	Accessory Electric Eq. - Sibley	\$	\$
A/C 316.00	Misc. Pwr. Plt. Eq.	\$	\$
A/C 316.11	Misc. Pwr. Plt. Eq. - JEC	\$	\$
A/C 316.12	Misc. Pwr. Plt. Eq. - Sibley	\$	\$
A/C 340.00	Land & Land Rights	\$	\$
A/C 341.00	Structures & Improvements	\$	\$

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustments
A/C 342.00	Fuel Holders, Prod. & Access. P-25	\$	\$
A/C 343.00	Prime Movers P-26	\$	\$
A/C 344.00	Generators P-27	\$	\$
A/C 345.00	Access. Elect. Eq. P-28	\$	\$
A/C 346.00	Misc. Pwr. Plt. Eq. P-29	\$	\$
A/C 350.00	Land & Land Rights P-30	\$	\$
A/C 352.00	Structures & Improvements P-31	\$	\$
A/C 353.00	Station Equipment P-32	\$	\$
A/C 354.00	Towers & Fixtures P-33	\$	\$
A/C 355.00	Poles & Fixtures P-34	\$	\$
A/C 356.00	Overhead Cond. & Devices P-35	\$	\$
A/C 357.00	Underground Conduit P-36	\$	\$
A/C 358.00	U/G Cond. & Devices P-37	\$	\$
A/C 360.00	Land & Land Rights P-38	\$	\$
A/C 361.00	Structures & Improvements P-39	\$	\$
A/C 362.00	Station Equipment P-40	\$	\$
A/C 364.00	Poles, Towers & Fixtures P-41	\$	\$
A/C 365.00	Overhead Cond. & Devices P-42	\$	\$
A/C 366.00	Underground Conduit P-43	\$	\$
A/C 367.00	U/G Cond. & Devices P-44	\$	\$
A/C 368.00	Line Transformers P-45	\$	\$
A/C 368.10	Line Transformers P-46	\$	\$
A/C 369.00	Services P-47	\$	\$
A/C 370.00	Meters P-48	\$	\$

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$	
A/C 371.00	Install. On Cust. Premises P-49	\$	\$
1		\$	
A/C 373.00	St. Lighting & Signal Eq. P-50	\$	\$
1		\$	
A/C 389.00	Land & Land Rights P-51	\$	\$
1		\$	
A/C 390.00	Structures & Improvements P-52	\$	\$
1		\$	
A/C 391.00	Office Furniture & Eq. P-53	\$	\$
1		\$	
A/C 391.10	Computer & Assoc. Facilities P-54	\$	\$
1		\$	
A/C 391.20	Office Mach./EFF 1987 P-55	\$	\$
1		\$	
A/C 391.30	Computer Software P-56	\$	\$
1		\$	
A/C 392.00	Transportation Equipment P-57	\$	\$
1		\$	
A/C 392.01	Trans. Eq. - Small Car P-58	\$	\$
1		\$	
A/C 392.02	Trans. Eq. - Medium Car P-59	\$	\$
1		\$	
A/C 392.04	Trans. Eq. - Light Truck P-60	\$	\$
1		\$	
A/C 392.05	Trans. Eq. - Heavy Truck P-61	\$	\$
1		\$	
A/C 392.06	Trans. Eq. - Trailers P-62	\$	\$
1		\$	
A/C 393.00	Stores Equipment P-63	\$	\$
1		\$	
A/C 394.00	Tools, Shop & Garage Eq. P-64	\$	\$
1		\$	
A/C 395.00	Laboratory Equipment P-65	\$	\$
1		\$	
A/C 396.00	Power Operated Eq. P-66	\$	\$
1		\$	
A/C 396.07	Power Operated Eq. - S/L P-67	\$	\$
1		\$	
A/C 396.08	Power Operated Eq. - L/L P-68	\$	\$
1		\$	
A/C 397.00	Communication Equipment P-69	\$	\$
1		\$	
A/C 398.00	Misc. Communication Eq. P-70	\$	\$
1		\$	
A/C 399.00	Other Tangible Property P-71	\$	\$
1		\$	

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization P:72	\$	\$
A/C 309.00	Land & Land Rights P:73	\$	\$
A/C 390.00	Structures & Improvements P:74	\$	\$
A/C 390.10	Gen. Plt. Str. & Improv. Lease P:75	\$	\$
A/C 391.00	Office Furnitures & Eq. P:76	\$	\$
A/C 391.30	Gen. Plt. Computer P:77	\$	\$
A/C 392.00	Transportation Equipment P:78	\$	\$
A/C 393.00	Stores Equipment P:79	\$	\$
A/C 394.00	Tools, Shop & Garage Eq. P:80	\$	\$
A/C 395.00	Laboratory Equipment P:81	\$	\$
A/C 396.00	Power Operated Equipment P:82	\$	\$
A/C 397.00	Communication Equipment P:83	\$	\$
A/C 398.00	Miscellaneous Equipment P:84	\$	\$
A/C 301.00	Organization P:85	\$	\$
A/C 302.00	Franchise & Consents P:86	\$	\$
A/C 303.00	Misc. Intangible Plant P:87	\$	\$
A/C 310.00	Land & Land Rights P:88	\$	\$
A/C 311.00	Structures & Improvements P:89	\$	\$
A/C 311.11	Struc. & Improv. JEC P:90	\$	\$
A/C 311.12	Struc. & Improv. Sibley P:91	\$	\$
A/C 312.00	Boiler Plant Equipment P:92	\$	\$
A/C 312.30	Clean Air Modification P:93	\$	\$
A/C 312.11	Boiler Equipment JEC P:94	\$	\$
A/C 312.12	Boiler Eq. Sibley P:95	\$	\$

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
1	A/C 313.11 Eng. & Eng. Gen. - JEC P-96	\$	\$0.00
1	A/C 313.12 Eng. & Eng. Gen. - Sibley P-97	\$	\$0.00
1	A/C 314.00 Turbogenerator Units P-98	\$	\$0.00
1	A/C 314.11 Turbogenerator Units - JEC P-99	\$	\$0.00
1	A/C 314.12 Turbogenerator Units - Sibley P-100	\$	\$0.00
1	A/C 315.00 Accessory Electric Eq. P-101	\$	\$0.00
1	A/C 315.11 Accessory Electric Eq. - JEC P-102	\$	\$0.00
1	A/C 315.12 Accessory Electric Eq. - Sibley P-103	\$	\$0.00
1	A/C 316.00 Misc. Pwr. Plt. Eq. P-104	\$	\$0.00
1	A/C 316.11 Misc. Pwr. Plt. Eq. - JEC P-105	\$	\$0.00
1	A/C 316.12 Misc. Pwr. Plt. Eq. - Sibley P-106	\$	\$0.00
1	A/C 340.00 Land & Land Rights P-107	\$	\$0.00
1	A/C 341.00 Structures & Improvements P-108	\$	\$0.00
1	A/C 342.00 Fuel Holders, Prod. & Access P-109	\$	\$0.00
1	A/C 343.00 Prime Movers P-110	\$	\$0.00
1	A/C 344.00 Generators P-111	\$	\$0.00
1	A/C 345.00 Access. Elect. Eq. P-112	\$	\$0.00
1	A/C 346.00 Misc. Pwr. Plt. Eq. P-113	\$	\$0.00
1	A/C 350.00 Land & Land Rights P-114	\$	\$0.00
1	A/C 352.00 Structures & Improvements P-115	\$	\$0.00
1	A/C 353.00 Station Equipment P-116	\$	\$0.00
1	A/C 354.00 Towers & Fixtures P-117	\$	\$0.00
1	A/C 355.00 Poles & Fixtures P-118	\$	\$0.00
1	A/C 356.00 Overhead Cond. & Devices P-119	\$	\$0.00

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$	
P-120	357.00 Underground Conduit	\$	0.1
1		\$	
P-121	358.00 U/G Cond. & Devices	\$	0.1
1		\$	
P-122	360.00 Land & Land Rights	\$	0.1
1		\$	
P-123	361.00 Structures & Improvements	\$	0.1
1		\$	
P-124	362.00 Station Equipment	\$	0.1
1		\$	
P-125	364.00 Poles, Towers & Fixtures	\$	0.1
1		\$	
P-126	365.00 Overhead Cond. & Devices	\$	0.1
1		\$	
P-127	366.00 Underground Conduit	\$	0.1
1		\$	
P-128	367.00 U/G Cond. & Devices	\$	0.1
1		\$	
P-129	368.00 Line Transformers	\$	0.1
1		\$	
P-130	368.10 Line Transformers	\$	0.1
1		\$	
P-131	369.00 Services	\$	0.1
1		\$	
P-132	370.00 Meters	\$	0.1
1		\$	
P-133	371.00 Install. On Cust. Premises	\$	0.1
1		\$	
P-134	373.00 Str. Lighting & Signal Eq.	\$	0.1
1		\$	
P-135	389.00 Land & Land Rights	\$	0.1
1		\$	
P-136	390.00 Structures & Improvements	\$	0.1
1		\$	
P-137	398.00 Office Furniture & Eq.	\$	0.1
1		\$	
P-138	398.10 Computer & Assoc. Facilities	\$	0.1
1		\$	
P-139	391.20 Office Mach./EER/PSF	\$	0.1
1		\$	
P-140	391.30 Computer Software	\$	0.1
1		\$	
P-141	392.00 Transportation Equipment	\$	0.1
1		\$	
P-142	392.01 Trans. Eq. Small Car	\$	0.1
1		\$	

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 392.02	Trans. Eq. Medium Car P-143	\$	\$
A/C 392.04	Trans. Eq. Light Truck P-144	\$	\$
A/C 392.05	Trans. Eq. Heavy Truck P-145	\$	\$
A/C 392.06	Trans. Eq. Trailers P-146	\$	\$
A/C 393.00	Stores Equipment P-147	\$	\$
A/C 394.00	Tools, Shop & Garage Eq. P-148	\$	\$
A/C 395.00	Laboratory Equipment P-149	\$	\$
A/C 396.00	Power Operated Eq. P-150	\$	\$
A/C 396.07	Power Operated Eq. S/L P-151	\$	\$
A/C 396.08	Power Operated Eq. L/L P-152	\$	\$
A/C 397.00	Communication Equipment P-153	\$	\$
A/C 398.00	Misc. Communication Eq. P-154	\$	\$
A/C 399.00	Other Tangible Property P-155	\$	\$
A/C 301.00	Organization P-156	\$	\$
A/C 389.00	Land & Land Rights P-157	\$	\$
A/C 390.00	Structures & Improvements P-158	\$	\$
A/C 390.10	Gen. Pl. Str. & Impr. Lease P-159	\$	\$
A/C 391.00	Office Furnitures & Eq. P-160	\$	\$
A/C 391.30	Gen. Pl. Computer P-161	\$	\$
A/C 392.00	Transportation Equipment P-162	\$	\$
A/C 393.00	Stores Equipment P-163	\$	\$
A/C 394.00	Tools, Shop & Garage Eq. P-164	\$	\$
A/C 395.00	Laboratory Equipment P-165	\$	\$
A/C 396.00	Power Operated Equipment P-166	\$	\$

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Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 1597.00	Communication Equipment P-167	\$1,167.00	\$1,167.00
1		\$	
A/C 1398.00	Miscellaneous Equipment P-168	\$1,168.00	\$1,168.00
1		\$	

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Depreciation Reserve

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Amount	(E) Adjustments No.	(F) NPS Adjusted Balance 12/31/00	(G) St. Joseph Balance 12/31/00	(H) Amount	(I) Adjustments No.	(J) St. Joseph Adjusted Balance	(K) Total UtiliCorp Electric As Adjusted 12/31/00
1		Intangible Plant									
2	301.000	Organization	1	0	R-1	1	0	0	R-85	0	1
3	302.000	Franchise & Consents	0	0	R-2	0	0	0	R-86	0	0
4	303.000	Miscellaneous Intangible Plant	0	0	R-3	0	0	0	R-87	0	0
5		Total Intangible	1	0		1	0	0		0	1
6		Production Plant - Steam									
7	310.000	Land & Land Rights	0	0	R-4	0	0	0	R-88	0	0
8	311.000	Structures & Improvements	0	0	R-5	0	0	0	R-89	0	0
9	311.110	Structures & Improvements - JEC	0	0	R-6	0	0	0	R-90	0	0
10	311.120	Structures & Improvements - Sibley	0	0	R-7	0	0	0	R-91	0	0
11	312.000	Boiler Plant Equipment	0	0	R-8	0	0	0	R-92	0	0
12	312.300	Clean Air Modification	0	0	R-9	0	0	0	R-93	0	0
13	312.110	Boiler Equipment - JEC	0	0	R-10	0	0	0	R-94	0	0
14	312.120	Boiler Equipment - Sibley	0	0	R-11	0	0	0	R-95	0	0
15	313.110	Engines & Engine Driven Gen. - JEC	0	0	R-12	0	0	0	R-96	0	0
16	313.120	Engines & Engine Driven Gen. - Sibley	0	0	R-13	0	0	0	R-97	0	0
17	314.000	Turbogenerator Units	0	0	R-14	0	0	0	R-98	0	0
18	314.110	Turbogenerator Units - JEC	0	0	R-15	0	0	0	R-99	0	0
19	314.120	Turbogenerator Units - Sibley	0	0	R-16	0	0	0	R-100	0	0
20	315.000	Accessory Electric Equip.	0	0	R-17	0	0	0	R-101	0	0
21	315.110	Accessory Electric Equip. - JEC	0	0	R-18	0	0	0	R-102	0	0
22	315.120	Accessory Electric Equip. - Sibley	0	0	R-19	0	0	0	R-103	0	0
23	316.000	Misc. Power Plt. Equip.	0	0	R-20	0	0	0	R-104	0	0
24	316.110	Misc. Power Plt. Equip. - JEC	0	0	R-21	0	0	0	R-105	0	0
25	316.120	Misc. Power Plt. Equip. - Sibley	0	0	R-22	0	0	0	R-106	0	0
26		Total Production Plant - Steam	0	0		0	0	0		0	0
27		Production Plant - Other									
28	340.000	Land & Land Rights	0	0	R-23	0	0	0	R-107	0	0
29	341.000	Structures & Improvements	0	0	R-24	0	0	0	R-108	0	0
30	342.000	Fuel Holders, Producers & Access.	0	0	R-25	0	0	0	R-109	0	0
31	343.000	Prime Movers	0	0	R-26	0	0	0	R-110	0	0
32	344.000	Generators	0	0	R-27	0	0	0	R-111	0	0
33	345.000	Accessory Electric Equipment	0	0	R-28	0	0	0	R-112	0	0
34	346.000	Misc. Power Plant Equipment	0	0	R-29	0	0	0	R-113	0	0
35		Total Production Plant - Other	0	0		0	0	0		0	0
36		Transmission Plant									
37	350.000	Land & Land Rights	0	0	R-30	0	0	0	R-114	0	0
38	352.000	Structures & Improvements	0	0	R-31	0	0	0	R-115	0	0
39	353.000	Station Equipment	0	0	R-32	0	0	0	R-116	0	0
40	354.000	Towers & Fixtures	0	0	R-33	0	0	0	R-117	0	0
41	355.000	Poles & Fixtures	0	0	R-34	0	0	0	R-118	0	0
42	356.000	Overhead Conductors & Devices	0	0	R-35	0	0	0	R-119	0	0

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Depreciation Reserve

Line	Account No.	Plant Title	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
43	357.000	Underground Conduit	0	0	0	0	R-36	0	0	0	R-120	0	0
44	358.000	Underground Conductors & Devices	0	0	0	0	R-37	0	0	0	R-121	0	0
45		Total Transmission Plant	\$	\$	\$	\$		\$	\$	\$		\$	\$
46		Distribution Plant											
47	360.000	Land & Land Rights	0	0	0	0	R-38	0	0	0	R-122	0	0
48	361.000	Structures & Improvements	0	0	0	0	R-39	0	0	0	R-123	0	0
49	362.000	Station Equipment	0	0	0	0	R-40	0	0	0	R-124	0	0
50	364.000	Poles, Towers & Fixtures	0	0	0	0	R-41	0	0	0	R-125	0	0
51	365.000	Overhead Conductors & Devices	0	0	0	0	R-42	0	0	0	R-126	0	0
52	366.000	Underground Conduit	0	0	0	0	R-43	0	0	0	R-127	0	0
53	367.000	Underground Conductors & Devices	0	0	0	0	R-44	0	0	0	R-128	0	0
54	368.000	Line Transformers	0	0	0	0	R-45	0	0	0	R-129	0	0
55	368.100	Line Transformers	0	0	0	0	R-46	0	0	0	R-130	0	0
56	369.000	Services	0	0	0	0	R-47	0	0	0	R-131	0	0
57	370.000	Meters	0	0	0	0	R-48	0	0	0	R-132	0	0
58	371.000	Installation On Customer's Premises	0	0	0	0	R-49	0	0	0	R-133	0	0
59	373.000	Street Lighting & Signal Equip.	0	0	0	0	R-50	0	0	0	R-134	0	0
60		Total Distribution Plant	\$	\$	\$	\$		\$	\$	\$		\$	\$
61		General Plant											
62	389.000	Land & Land Rights	0	0	0	0	R-51	0	0	0	R-135	0	0
63	390.000	Structures & Improvements	0	0	0	0	R-52	0	0	0	R-136	0	0
64	391.000	Office Furniture & Equipment	0	0	0	0	R-53	0	0	0	R-137	0	0
65	391.100	Computer & Assoc. Facilities	0	0	0	0	R-54	0	0	0	R-138	0	0
66	391.200	Office Mach./EFF 1987	0	0	0	0	R-55	0	0	0	R-139	0	0
67	391.300	Computer Software	0	0	0	0	R-56	0	0	0	R-140	0	0
68	392.000	Transportation Equipment	0	0	0	0	R-57	0	0	0	R-141	0	0
69	392.010	Transportation Equipment-Small Car	0	0	0	0	R-58	0	0	0	R-142	0	0
70	392.020	Transportation Equipment-Medium Car	0	0	0	0	R-59	0	0	0	R-143	0	0
71	392.040	Transportation Equipment-Light Truck	0	0	0	0	R-60	0	0	0	R-144	0	0
72	392.050	Transportation Equipment-Heavy Truck	0	0	0	0	R-61	0	0	0	R-145	0	0
73	392.060	Transportation Equipment-Trailers	0	0	0	0	R-62	0	0	0	R-146	0	0
74	393.000	Stores Equipment	0	0	0	0	R-63	0	0	0	R-147	0	0
75	394.000	Tools, Shop & Garage Equipment	0	0	0	0	R-64	0	0	0	R-148	0	0
76	395.000	Laboratory Equipment	0	0	0	0	R-65	0	0	0	R-149	0	0
77	396.000	Power Operated Equipment	0	0	0	0	R-66	0	0	0	R-150	0	0
78	396.070	Power Operated Equipment - S/L	0	0	0	0	R-67	0	0	0	R-151	0	0
79	396.080	Power Operated Equipment - L/L	0	0	0	0	R-68	0	0	0	R-152	0	0
80	397.000	Communication Equipment	0	0	0	0	R-69	0	0	0	R-153	0	0
81	398.000	Misc. (Communication) Equipment	0	0	0	0	R-70	0	0	0	R-154	0	0
82	399.000	Other Tangible Property	0	0	0	0	R-71	0	0	0	R-155	0	0
83		Total General Plant	\$	\$	\$	\$		\$	\$	\$		\$	\$
84		Common Plant											

UnitCorp United Incorporated
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Depreciation Reserve

Line	(A) Account No.	(B) Plant Title	(C) MPS Balance 12/31/00	(D) Adjustments Amount Acq Sch 5	(E) Adjustments No. Acq Sch 6	(F) MPS Adjusted Balance 12/31/00	(G) St. Joseph Balance 12/31/00	(H) Adjustments Amount Acq Sch 5	(I) Adjustments No. Acq Sch 6	(J) St. Joseph Adjusted Balance	(K) Total UnitCorp Electric As Adjusted (F)+(J)
85	301.000	Organization	\$ 0	\$ 0	R-72	\$ 0	\$ 0	0	R-156	\$ 0	\$ 0
86	389.000	Land & Land Rights	0	0	R-73	0	0	0	R-157	0	0
87	390.000	Structures & Improvements	0	0	R-74	0	0	0	R-158	0	0
88	390.100	Gen. Plat.-Str. & Imprve-Lease	0	0	R-75	0	0	0	R-159	0	0
89	391.000	Office Furniture & Eq.	0	0	R-76	0	0	0	R-160	0	0
90	391.300	Gen. Plat. Computer	0	0	R-77	0	0	0	R-161	0	0
91	392.000	Transportation Equipment	0	0	R-78	0	0	0	R-162	0	0
92	393.000	Stores Equipment	0	0	R-79	0	0	0	R-163	0	0
93	394.000	Tools, Shop & Garage Eq.	0	0	R-80	0	0	0	R-164	0	0
94	395.000	Laboratory Equipment	0	0	R-81	0	0	0	R-165	0	0
95	396.000	Power Operated Equipment	0	0	R-82	0	0	0	R-166	0	0
96	397.000	Communication Equipment	0	0	R-83	0	0	0	R-167	0	0
97	398.000	Miscellaneous Equipment	0	0	R-84	0	0	0	R-168	0	0
98		Total Common Plant	\$ 0	\$ 0		\$ 0	\$ 0	0		\$ 0	\$ 0

Total Depreciation Reserve

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
1	A/C 301.00 Organization R-1	\$	\$0.00
1	A/C 302.00 Franchise & Consents R-2	\$	\$0.00
1	A/C 303.00 Misc Intangible Plant R-3	\$	\$0.00
1	A/C 310.00 Land & Land Rights R-4	\$	\$0.00
1	A/C 311.00 Structures & Improvements R-5	\$	\$0.00
1	A/C 311.11 Struct. & Improv - JEC R-6	\$	\$0.00
1	A/C 311.12 Struct. & Improv - Sibley R-7	\$	\$0.00
1	A/C 312.00 Boiler Plant Equipment R-8	\$	\$0.00
1	A/C 312.30 Clean Air Modification R-9	\$	\$0.00
1	A/C 312.11 Boiler Equipment - JEC R-10	\$	\$0.00
1	A/C 312.12 Boiler Eq. - Sibley R-11	\$	\$0.00
1	A/C 313.11 Eng. & Eng. Gen. - JEC R-12	\$	\$0.00
1	A/C 313.12 Eng. & Eng. Gen. - Sibley R-13	\$	\$0.00
1	A/C 314.00 Turbogenerator Units R-14	\$	\$0.00
1	A/C 314.11 Turbogenerator Units - JEC R-15	\$	\$0.00
1	A/C 314.12 Turbogenerator Units - Sibley R-16	\$	\$0.00
1	A/C 315.00 Accessory Electric Eq. R-17	\$	\$0.00
1	A/C 315.11 Accessory Electric Eq. - JEC R-18	\$	\$0.00
1	A/C 315.12 Accessory Electric Eq. - Sibley R-19	\$	\$0.00
1	A/C 316.00 Misc. Pwr. Plt. Eq. R-20	\$	\$0.00
1	A/C 316.11 Misc. Pwr. Plt. Eq. - JEC R-21	\$	\$0.00
1	A/C 316.12 Misc. Pwr. Plt. Eq. - Sibley R-22	\$	\$0.00
1	A/C 340.00 Land & Land Rights R-23	\$	\$0.00
1	A/C 341.00 Structures & Improvements R-24	\$	\$0.00

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 342.00	Fuel Holders, Prod. & Access. R-25	\$	\$
A/C 343.00	Prime Movers R-26	\$	\$
A/C 344.00	Generators R-27	\$	\$
A/C 345.00	Access. Blot. Eq. R-28	\$	\$
A/C 346.00	Misc. Pwr. Pl. Eq. R-29	\$	\$
A/C 350.00	Land & Land Rights R-30	\$	\$
A/C 352.00	Structures & Improvements R-31	\$	\$
A/C 353.00	Station Equipment R-32	\$	\$
A/C 354.00	Towers & Fixtures R-33	\$	\$
A/C 355.00	Poles & Fixtures R-34	\$	\$
A/C 356.00	Overhead Cond. & Devices R-35	\$	\$
A/C 357.00	Underground Conduit R-36	\$	\$
A/C 358.00	U/G Cond. & Devices R-37	\$	\$
A/C 360.00	Land & Land Rights R-38	\$	\$
A/C 361.00	Structures & Improvements R-39	\$	\$
A/C 362.00	Station Equipment R-40	\$	\$
A/C 364.00	Poles, Towers & Fixtures R-41	\$	\$
A/C 365.00	Overhead Cond. & Devices R-42	\$	\$
A/C 366.00	Underground Conduit R-43	\$	\$
A/C 367.00	U/G Cond. & Devices R-44	\$	\$
A/C 368.00	Line Transformers R-45	\$	\$
A/C 368.10	Line Transformers R-46	\$	\$
A/C 369.00	Services R-47	\$	\$
A/C 370.00	Meters R-48	\$	\$

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$	
A/C 371.00	Install. On Cust. Premises R-49	\$	0.1
1		\$	
A/C 373.00	St. Lighting & Signal Eq. R-50	\$	0.1
1		\$	
A/C 389.00	Land & Land Rights R-51	\$	0.1
1		\$	
A/C 390.00	Structures & Improvements R-52	\$	0.1
1		\$	
A/C 391.00	Office Furniture & Eq. R-53	\$	0.1
1		\$	
A/C 391.10	Computer & Assoc. Facilities R-54	\$	0.1
1		\$	
A/C 391.20	Office Mach./EPF 1987 R-55	\$	0.1
1		\$	
A/C 391.30	Computer Software R-56	\$	0.1
1		\$	
A/C 392.00	Transportation Equipment R-57	\$	0.1
1		\$	
A/C 392.01	Trans. Eq. - Small Car R-58	\$	0.1
1		\$	
A/C 392.02	Trans. Eq. - Medium Car R-59	\$	0.1
1		\$	
A/C 392.04	Trans. Eq. - Light Truck R-60	\$	0.1
1		\$	
A/C 392.05	Trans. Eq. - Heavy Truck R-61	\$	0.1
1		\$	
A/C 392.06	Trans. Eq. - Trailers R-62	\$	0.1
1		\$	
A/C 393.00	Stores Equipment R-63	\$	0.1
1		\$	
A/C 394.00	Tools, Shop & Garage Eq. R-64	\$	0.1
1		\$	
A/C 395.00	Laboratory Equipment R-65	\$	0.1
1		\$	
A/C 396.00	Power Operated Eq. R-66	\$	0.1
1		\$	
A/C 396.07	Power Operated Eq. S/L R-67	\$	0.1
1		\$	
A/C 396.08	Power Operated Eq. L/L R-68	\$	0.1
1		\$	
A/C 397.00	Communication Equipment R-69	\$	0.1
1		\$	
A/C 398.00	Misc. Communication Eq. R-70	\$	0.1
1		\$	
A/C 399.00	Other Tangible Property R-71	\$	0.1
1		\$	

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 301.00	Organization R-72	\$	\$
1		\$	
A/C 309.00	Land & Land Rights R-73	\$	\$
1		\$	
A/C 390.00	Structures & Improvements R-74	\$	\$
1		\$	
A/C 390.10	Gen. Plt & Str. & Improv Lease R-75	\$	\$
1		\$	
A/C 391.00	Office Furnitures & Equip R-76	\$	\$
1		\$	
A/C 391.30	Gen. Plt Computer R-77	\$	\$
1		\$	
A/C 392.00	Transportation Equipment R-78	\$	\$
1		\$	
A/C 393.00	Stores Equipment R-79	\$	\$
1		\$	
A/C 394.00	Tools, Shop & Garage Equip R-80	\$	\$
1		\$	
A/C 395.00	Laboratory Equipment R-81	\$	\$
1		\$	
A/C 396.00	Power Operated Equipment R-82	\$	\$
1		\$	
A/C 397.00	Communication Equipment R-83	\$	\$
1		\$	
A/C 398.00	Miscellaneous Equipment R-84	\$	\$
1		\$	
A/C 301.00	Organization R-85	\$	\$
1		\$	
A/C 302.00	Franchise & Consents R-86	\$	\$
1		\$	
A/C 303.00	Misc Intangible Plant R-87	\$	\$
1		\$	
A/C 310.00	Land & Land Rights R-88	\$	\$
1		\$	
A/C 311.00	Structures & Improvements R-89	\$	\$
1		\$	
A/C 311.11	Struc. & Improv JECC R-90	\$	\$
1		\$	
A/C 311.12	Struc. & Improv Sibley R-91	\$	\$
1		\$	
A/C 312.00	Boiler Plant Equipment R-92	\$	\$
1		\$	
A/C 312.30	Clean Airs Modification R-93	\$	\$
1		\$	
A/C 312.11	Boiler Equipment JECC R-94	\$	\$
1		\$	
A/C 312.12	Boiler Equip Sibley R-95	\$	\$
1		\$	

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 313.11	Eng. & Eng. Gen. - JEC - R-96	\$	\$0.00
A/C 313.12	Eng. & Eng. Gen. - Sibley - R-97	\$	\$0.00
A/C 314.00	Turbogenerator Units - R-98	\$	\$0.00
A/C 314.11	Turbogenerator Units - JEC - R-99	\$	\$0.00
A/C 314.12	Turbogenerator Units - Sibley - R-100	\$	\$0.00
A/C 315.00	Accessory Electric Eq. - R-101	\$	\$0.00
A/C 315.11	Accessory Electric Eq. - JEC - R-102	\$	\$0.00
A/C 315.12	Accessory Electric Eq. - Sibley - R-103	\$	\$0.00
A/C 316.00	Misc. Pwr. Plt. Eq. - R-104	\$	\$0.00
A/C 316.11	Misc. Pwr. Plt. Eq. - JEC - R-105	\$	\$0.00
A/C 316.12	Misc. Pwr. Plt. Eq. - Sibley - R-106	\$	\$0.00
A/C 340.00	Land & Land Rights - R-107	\$	\$0.00
A/C 341.00	Structures & Improvements - R-108	\$	\$0.00
A/C 342.00	Fuel Holders, Prod. & Access. - R-109	\$	\$0.00
A/C 343.00	Prime Movers - R-110	\$	\$0.00
A/C 344.00	Generators - R-111	\$	\$0.00
A/C 345.00	Access. Elect. Eq. - R-112	\$	\$0.00
A/C 346.00	Misc. Pwr. Plt. Eq. - R-113	\$	\$0.00
A/C 350.00	Land & Land Rights - R-114	\$	\$0.00
A/C 352.00	Structures & Improvements - R-115	\$	\$0.00
A/C 353.00	Station Equipment - R-116	\$	\$0.00
A/C 354.00	Towers & Fixtures - R-117	\$	\$0.00
A/C 355.00	Poles & Fixtures - R-118	\$	\$0.00
A/C 356.00	Overhead Cond. & Devices - R-119	\$	\$0.00

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
1		\$	
A/C 357.00	Underground Conduit R-120	\$	\$
1		\$	
A/C 358.00	U/G Cond. & Devices R-121	\$	\$
1		\$	
A/C 360.00	Land & Land Rights R-122	\$	\$
1		\$	
A/C 361.00	Structures & Improvements R-123	\$	\$
1		\$	
A/C 362.00	Station Equipment R-124	\$	\$
1		\$	
A/C 364.00	Poles, Towers & Fixtures R-125	\$	\$
1		\$	
A/C 365.00	Overhead Cond. & Devices R-126	\$	\$
1		\$	
A/C 366.00	Underground Conduit R-127	\$	\$
1		\$	
A/C 367.00	U/G Cond. & Devices R-128	\$	\$
1		\$	
A/C 368.00	Line Transformers R-129	\$	\$
1		\$	
A/C 368.10	Line Transformers R-130	\$	\$
1		\$	
A/C 369.00	Services R-131	\$	\$
1		\$	
A/C 370.00	Meters R-132	\$	\$
1		\$	
A/C 371.00	Install. On Cust. Premises R-133	\$	\$
1		\$	
A/C 373.00	St. Lighting & Signal Eq. R-134	\$	\$
1		\$	
A/C 389.00	Land & Land Rights R-135	\$	\$
1		\$	
A/C 390.00	Structures & Improvements R-136	\$	\$
1		\$	
A/C 391.00	Office Furniture & Eq. R-137	\$	\$
1		\$	
A/C 391.10	Computer & Assoc. Facilities R-138	\$	\$
1		\$	
A/C 391.20	Office Mach/EEF R-139	\$	\$
1		\$	
A/C 391.30	Computer Software R-140	\$	\$
1		\$	
A/C 392.00	Transportation Equipment R-141	\$	\$
1		\$	
A/C 392.01	Trans. Eq. - Small Car R-142	\$	\$
1		\$	

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
392.02	Trans. Eq. - Medium Cars R-143	\$	0
392.04	Trans. Eq. - Light Trucks R-144	\$	0
392.05	Trans. Eq. - Heavy Trucks R-145	\$	0
392.06	Trans. Eq. - Trailers R-146	\$	0
393.00	Stores Equipment R-147	\$	0
394.00	Tools, Shop & Garage Eq. R-148	\$	0
395.00	Laboratory Equipment R-149	\$	0
396.00	Power Operated Eq. R-150	\$	0
396.07	Power Operated Eq. - S/L R-151	\$	0
396.08	Power Operated Eq. - L/L R-152	\$	0
397.00	Communication Equipment R-153	\$	0
398.00	Misc. Communication Eq. R-154	\$	0
399.00	Other Tangible Property R-155	\$	0
301.00	Organization R-156	\$	0
389.00	Land & Land Rights R-157	\$	0
390.00	Structures & Improvements R-158	\$	0
390.10	Gen. Plt. Str. & Improve. Lease R-159	\$	0
391.00	Office Furnitures & Eq. R-160	\$	0
391.30	Gen. Plt. Computer R-161	\$	0
392.00	Transportation Equipment R-162	\$	0
393.00	Stores Equipment R-163	\$	0
394.00	Tools, Shop & Garage Eq. R-164	\$	0
395.00	Laboratory Equipment R-165	\$	0
396.00	Power Operated Equipment R-166	\$	0

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Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Total Adjustment
A/C 397.00	Communication Equipment R-167	\$ 2,270.03	\$ 2,270.03
A/C 398.00	Miscellaneous Equipment R-168	\$ 0.00	\$ 0.00

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Missouri Public Service Division
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Depreciation Expense

Line	(A) Account No.	(B) Plant Title	(C) MPS Plant Balance 12/31/00 Adjusted	(D) Depreciation Rate	(E) MPS Depreciation Expense	(F) St. Joseph Plant Balance 12/31/00 Adjusted	(G) Depreciation Rate	(H) St. Joseph Depreciation Expense	(I) Total UtiliCorp Electric Depreciation Expense
1		Intangible Plant							
2	301.000	Organization	0	0.0000%	0	0	0.0000%	0	0
3	302.000	Franchise & Consents	0	0.0000%	0	0	0.0000%	0	0
4	303.000	Miscellaneous Intangible Plant	0	0.0000%	0	0	0.0000%	0	0
5		Total Intangible	\$ 0		\$ 0	\$ 0		\$ 0	\$ 0
6		Production Plant - Steam							
7	310.000	Land & Land Rights	\$ 663,970	0.0000%	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
8	311.000	Structures & Improvements	0	0.0000%	0	0	4.4000%	0	0
9	311.110	Structures & Improvements - JEC	57,666,440	4.5382%	2,617,018	0	0.0000%	0	2,617,018
10	311.120	Structures & Improvements - Sibley	0	5.7182%	0	0	0.0000%	0	0
11	312.000	Boiler Plant Equipment	0	0.0000%	0	0	4.0000%	0	0
12	312.300	Clean Air Modification	0	0.0000%	0	0	5.4000%	0	0
13	312.110	Boiler Equipment- JEC	184,461,530	4.5982%	8,481,910	0	0.0000%	0	8,481,910
14	312.120	Boiler Equipment - Sibley	0	5.2782%	0	0	0.0000%	0	0
15	313.110	Engines & Engine Driven Gen. - JEC	0	0.0000%	0	0	0.0000%	0	0
16	313.120	Engines & Engine Driven Gen. - Sibley	0	0.0000%	0	0	0.0000%	0	0
17	314.000	Turbogenerator Units	0	0.0000%	0	0	3.9000%	0	0
18	314.110	Turbogenerator Units - JEC	58,077,637	4.3820%	2,544,962	0	0.0000%	0	2,544,962
19	314.120	Turbogenerator Units - Sibley	0	4.6482%	0	0	0.0000%	0	0
20	315.000	Accessory Electric Equip.	0	0.0000%	0	0	3.8000%	0	0
21	315.110	Accessory Electric Equip. - JEC	21,318,946	4.5582%	971,760	0	0.0000%	0	971,760
22	315.120	Accessory Electric Equip. - Sibley	0	5.6082%	0	0	0.0000%	0	0
23	316.000	Misc. Power Plt. Equip.	0	0.0000%	0	0	3.5000%	0	0
24	316.110	Misc. Power Plt. Equip. - JEC	1,850,125	4.3882%	81,187	0	0.0000%	0	81,187
25	316.120	Misc. Power Plt. Equip. - Sibley	0	4.6782%	0	0	0.0000%	0	0
26		Total Production Plant - Steam	\$ 324,038,648		\$ 14,696,838	\$ 0		\$ 0	\$ 14,696,838
27		Production Plant - Other							
28	340.000	Land & Land Rights	\$ 304,943	0.0000%	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
29	341.000	Structures & Improvements	2,116,971	6.6482%	140,740	0	0.0000%	0	140,740
30	342.000	Fuel Holders, Producers & Access.	1,607,783	6.5182%	104,799	0	0.0000%	0	104,799
31	343.000	Prime Movers	17,512,506	8.1682%	1,430,457	0	0.0000%	0	1,430,457
32	344.000	Generators	11,256,563	7.0982%	799,013	0	4.7000%	0	799,013
33	345.000	Accessory Electric Equipment	3,424,668	7.3982%	253,364	0	0.0000%	0	253,364
34	346.000	Misc. Power Plant Equipment	3,898	8.6482%	337	0	4.8000%	0	337
35		Total Production Plant - Other	\$ 36,227,332		\$ 2,728,710	\$ 0		\$ 0	\$ 2,728,710
36		Transmission Plant							
37	350.000	Land & Land Rights	\$ 8,642,102	0.0000%	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
38	352.000	Structures & Improvements	2,641,308	2.3300%	61,542	0	1.9000%	0	61,542
39	353.000	Station Equipment	67,881,533	2.1000%	1,425,512	0	3.9000%	0	1,425,512
40	354.000	Towers & Fixtures	332,143	2.9100%	9,665	0	0.0000%	0	9,665
41	355.000	Poles & Fixtures	37,393,984	3.3300%	1,245,220	0	2.6000%	0	1,245,220
42	356.000	Overhead Conductors & Devices	34,355,154	2.5900%	889,798	0	2.3000%	0	889,798

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Depreciation Expense

Line	Account No.	Plant Title	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
43	357.000	Underground Conduit	0	3.9100%	0	0	0	0	1.7000%	0	0
44	358.000	Underground Conductors & Devices	57,959	3.9100%	2,266	0	0	0	2.4000%	0	2,266
45		Total Transmission Plant	\$ 151,304,183		\$ 3,634,004	\$ 0	\$ 0	\$ 0		\$ 0	\$ 3,634,004
46		Distribution Plant									
47	360.000	Land & Land Rights	\$ 1,485,278	0.0000%	\$ 0	\$ 0	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
48	361.000	Structures & Improvements	3,358,505	2.4400%	81,948	0	0	0	2.0000%	0	81,948
49	362.000	Station Equipment	51,106,979	2.2700%	1,160,128	0	0	0	3.9000%	0	1,160,128
50	364.000	Poles, Towers & Fixtures	93,568,696	4.2500%	3,976,670	0	0	0	3.5000%	0	3,976,670
51	365.000	Overhead Conductors & Devices	57,466,338	2.6000%	1,494,125	0	0	0	2.9000%	0	1,494,125
52	366.000	Underground Conduit	21,278,557	2.0000%	425,571	0	0	0	2.0000%	0	425,571
53	367.000	Underground Conductors & Devices	63,492,737	3.3800%	2,146,055	0	0	0	2.0000%	0	2,146,055
54	368.000	Line Transformers	93,808,135	4.3100%	4,043,131	0	0	0	2.8000%	0	4,043,131
55	368.100	Line Transformers	0	0.0000%	0	0	0	0	3.3000%	0	0
56	369.000	Services	46,427,861	7.2900%	3,384,591	0	0	0	4.5000%	0	3,384,591
57	370.000	Meters	22,690,405	2.5500%	578,605	0	0	0	3.4000%	0	578,605
58	371.000	Installation On Customer's Premises	11,351,326	7.0000%	794,593	0	0	0	7.2000%	0	794,593
59	373.000	Street Lighting & Signal Equip.	17,548,959	4.6300%	812,517	0	0	0	6.9000%	0	812,517
60		Total Distribution Plant	\$ 483,583,776		\$ 18,897,933	\$ 0	\$ 0	\$ 0		\$ 0	\$ 18,897,933
61		General Plant									
62	389.000	Land & Land Rights	\$ 929,695	0.0000%	\$ 0	\$ 0	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
63	390.000	Structures & Improvements	7,579,624	2.4400%	184,943	0	0	0	3.1000%	0	184,943
64	391.000	Office Furniture & Equipment	2,767,385	10.0000%	276,739	0	0	0	7.0000%	0	276,739
65	391.100	Computer & Assoc. Facilities	0	0.0000%	0	0	0	0	0.0000%	0	0
66	391.200	Office Mach./EFF 1987	0	0.0000%	0	0	0	0	11.6000%	0	0
67	391.300	Computer Software	0	11.1100%	0	0	0	0	14.3000%	0	0
68	392.000	Transportation Equipment	244,749	0.0000%	0	0	0	0	6.2000%	0	0
69	392.010	Transportation Equipment-Small Car	0	10.5600%	0	0	0	0	0.0000%	0	0
70	392.020	Transportation Equipment-Medium Car	0	10.5600%	0	0	0	0	0.0000%	0	0
71	392.040	Transportation Equipment-Light Truck	0	10.5600%	0	0	0	0	0.0000%	0	0
72	392.050	Transportation Equipment- Heavy Truck	0	7.3100%	0	0	0	0	0.0000%	0	0
73	392.060	Transportation Equipment-Trailers	0	6.0000%	0	0	0	0	0.0000%	0	0
74	393.000	Stores Equipment	143,561	5.5600%	7,982	0	0	0	5.0000%	0	7,982
75	394.000	Tools, Shop & Garage Equipment	2,685,198	6.5600%	176,149	0	0	0	4.4000%	0	176,149
76	395.000	Laboratory Equipment	1,825,588	4.0000%	73,024	0	0	0	3.4000%	0	73,024
77	396.000	Power Operated Equipment	1,685,995	12.8600%	216,819	0	0	0	3.9000%	0	0
78	396.070	Power Operated Equipment - S/L	0	6.3300%	0	0	0	0	0.0000%	0	216,819
79	396.080	Power Operated Equipment - L/L	0	6.3300%	0	0	0	0	0.0000%	0	0
80	397.000	Communication Equipment	5,811,341	6.2500%	363,209	0	0	0	4.9000%	0	363,209
81	398.000	Misc. (Communication) Equipment	309,642	5.5600%	17,216	0	0	0	3.6000%	0	17,216
82	399.000	Other Tangible Property	0	0.0000%	0	0	0	0	0.0000%	0	0
83		Total General Plant	\$ 23,982,778		\$ 1,316,080	\$ 0	\$ 0	\$ 0		\$ 0	\$ 1,316,080

UtiliCorp United Incorporated
Missouri Public Service Division
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Depreciation Expense

Line	(A) Account No.	(B) Plant Title	(C) MPS Plant Balance 12/31/00 Adjusted	(D) Depreciation Rate	(E) MPS Depreciation Expense	(F) St. Joseph Plant Balance 12/31/00 Adjusted	(G) Depreciation Rate	(H) St. Joseph Depreciation Expense	(I) Total UtiliCorp Electric Depreciation Expense
84		Common Plant							
85	301.000	Organization	\$ 19,653	0.0000%	\$ 0	\$ 0	0.0000%	\$ 0	\$ 0
86	389.000	Land & Land Rights	429,142	0.0000%	0	0	0.0000%	0	0
87	390.000	Structures & Improvements	6,717,328	2.4400%	163,903	0	2.4400%	0	163,903
88	390.100	Gen. Plat.-Str. & Improve-Lase	14,233,217	0.0000%	0	0	0.0000%	0	0
89	391.000	Office Furniture & Eq.	1,242,240	7.3100%	90,808	0	7.3100%	0	90,808
90	391.300	Gen. Plat. Computer	35,722,026	0.0000%	0	0	0.0000%	0	0
91	392.000	Transportation Equipment	8,862,193	10.5600%	935,848	0	10.5600%	0	935,848
92	393.000	Stores Equipment	80,049	5.5600%	4,451	0	5.5600%	0	4,451
93	394.000	Tools, Shop & Garage Eq.	194,769	0.0000%	0	0	0.0000%	0	0
94	395.000	Laboratory Equipment	38,148	0.0000%	0	0	0.0000%	0	0
95	396.000	Power Operated Equipment	1,884,498	12.8600%	242,346	0	12.8600%	0	242,346
96	397.000	Communication Equipment	4,889,300	5.5000%	268,912	0	5.5000%	0	268,912
97	398.000	Miscellaneous Equipment	333,992	5.5600%	18,570	0	5.5600%	0	18,570
		Total Common Plant	\$ 74,646,555		\$ 1,724,837	\$ 0		\$ 0	\$ 1,724,837

98

Total Depreciation Expense	\$ 1,093,784,272	\$ 42,998,401	\$ 0	\$ 42,998,401
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UtiliCorp United Incorporated
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Cash Working Capital

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B) x (F) (G)
1	Operation & Maintenance Expense						
2	Cash Vouchers	\$ 0	21.48	44.14	(22.66)	(0.0621)	\$ 0
3	Federal Income Tax Withheld		21.48	18.09	3.39	0.0093	0
4	State Income Tax Withheld	0	21.48	22.44	(0.96)	(0.0026)	0
5	FICA - Employee's Portion	0	21.48	18.09	3.39	0.0093	0
6	Net Payroll	0	21.48	15.05	6.43	0.0176	0
7	Vacation	0	21.48	365.00	(343.52)	(0.9412)	0
8	Deferred Vacation	0	21.48	638.75	(617.27)	(1.6912)	0
9	Purchased Gas & Oil	0	21.48	47.37	(25.89)	(0.0709)	0
10	Injuries & Damages	0	21.48	388.00	(366.52)	(1.0042)	0
11	Material & Supplies	0	21.48	44.00	(22.52)	(0.0617)	0
12	Prepayments	0	21.48	38.00	(16.52)	(0.0453)	0
13	Purchased Power	0	21.48	36.24	(14.76)	(0.0404)	0
14	Sibley - Coal	0	21.48	25.00	(3.52)	(0.0096)	0
15	Sibley - Freight	0	21.48	23.00	(1.52)	(0.0042)	0
16	Jeffrey Coal & Freight	0	21.48	7.01	14.47	0.0396	0
17	Lease Payments	0	21.48	67.32	(45.84)	(0.1256)	0
18	Total Operation & Maintenance Expense	\$ 267,572,666					\$ 0
19	Taxes						
20	FICA - Employer Portion	\$ 0	21.48	18.09	3.39	0.0093	\$ 0
21	Federal Unemployment	0	21.48	75.19	(53.71)	(0.1472)	0
22	State Unemployment	0	21.48	75.19	(53.71)	(0.1472)	0
23	Ad Valorem/Property Tax	0	21.48	193.00	(171.52)	(0.4699)	0
24	Corporate Franchise	0	21.48	(75.50)	96.98	0.2657	0
25	City Franchise	0	21.48	68.22	(46.74)	(0.1281)	0
26	Sales Tax	0	21.48	37.05	(15.57)	(0.0427)	0
27	Missouri Primacy Fees	0	21.48	44.14	(22.66)	(0.0621)	0
28	PSC Assessment	0	21.48	44.14	(22.66)	(0.0621)	0
29	Total Operating Taxes	\$ 0					\$ 0
30	Total Cash Working Capital Before Income Tax and Interest Offsets						\$ 0
31	Federal Income Tax Offset	\$ 12,972,681	21.48	58.95	(37.47)	(0.1027)	\$ (1,331,743)
32	State Income Tax Offset	\$ 2,038,564	21.48	62.05	(40.57)	(0.1112)	\$ (226,588)
33	Interest Expense Offset	\$ 23,667,798	21.48	90.30	(68.82)	(0.1885)	\$ (4,462,515)
34	City Expense Offset	\$ 0	21.48	0.00	21.48	0.0588	\$ 0

UtiliCorp United Incorporated
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Income Statement

Line	Plant Account No.	Description	MPS Year Ended 12/31/00 (B)	St. Joseph Year Ended 12/31/00 (C)	Year Ended 12/31/00 Total (B)+(C) (D)	Adjustments		Total UtiliCorp Electric As Adjusted (G)
						Amount Accounting Sch 10 (E)	Non- Accounting Sch 10 (F)	
1	Acct.	Operating Revenues:						
2	400.00	Revenue Unbilled	\$ (743,362)	\$ 0	\$ (743,362)	\$ 0	S-1	\$ (743,362)
3	440.00	Residential Sales	153,643,417	0	153,643,417	0	S-2	153,643,417
4	442.00	Commercial/Industrial Sales	116,119,180	0	116,119,180	0	S-3	116,119,180
5	444.00	Street/Highway Lighting	2,691,933	0	2,691,933	0	S-4	2,691,933
6	445.00	Other Public Authority	20,382,260	0	20,382,260	0	S-5	20,382,260
7	447.00	Sales For Resale	25,703,176	0	25,703,176	0	S-6	25,703,176
8	448.00	Sales Interdepartmental	11,330	0	11,330	0	S-7	11,330
9	450.00	Forfeited Discounts	1,230,462	0	1,230,462	0	S-8	1,230,462
10	451.00	Misc. Service Revenue	397,887	0	397,887	0	S-9	397,887
11	453.00	Sales Of Water And Water Power	0	0	0	0	S-10	0
12	454.00	Rents From Electric Property	476,992	0	476,992	0	S-11	476,992
13	456.00	Other Electric Revenue	2,253,980	0	2,253,980	0	S-12	2,253,980
14		Total	\$ 322,167,255	\$ 0	\$ 322,167,255	\$ 0		\$ 322,167,255
15								
16		Operation & Maintenance Expense:						
17	500.00	Operation Supv. & Eng.	\$ 1,445,488	\$ 0	\$ 1,445,488	\$ 0	S-13	\$ 1,445,488
18	501.00	Fuel Expense	47,086,057	0	47,086,057	0	S-14	47,086,057
19	502.00	Other Operation Expense	1,283,927	0	1,283,927	0	S-15	1,283,927
20	504.00	Steam Transfer Credit	0	0	0	0	S-16	0
21	505.00	Electric Expenses	453,096	0	453,096	0	S-17	453,096
22	506.00	Misc. Steam Power Expense	1,795,362	0	1,795,362	0	S-18	1,795,362
23	507.00	Rents Production	178,759	0	178,759	0	S-19	178,759
24	509.00	Emissions Allowances	696,385	0	696,385	0	S-20	696,385
25	510.00	Maintenance Supv. & Eng.	1,075,122	0	1,075,122	0	S-21	1,075,122
26	511.00	Maintenance Structures	1,191,508	0	1,191,508	0	S-22	1,191,508
27	512.00	Maintenance Boiler Plant	5,078,777	0	5,078,777	0	S-23	5,078,777
28	513.00	Maintenance Electric Plant	2,476,731	0	2,476,731	0	S-24	2,476,731
29	514.00	Maintenance Misc. Steam	158,663	0	158,663	0	S-25	158,663
30	546.00	Operation Supv. & Eng.	502,280	0	502,280	0	S-26	502,280
31	547.00	Fuel Expense LR	12,556,516	0	12,556,516	0	S-27	12,556,516
32	548.00	Generation Expense	102,719	0	102,719	0	S-28	102,719
33	549.00	Misc. Other Power Expense	134,516	0	134,516	0	S-29	134,516
34	550.00	Other Generation Rents	2,484,876	0	2,484,876	0	S-30	2,484,876
35	551.00	Maintenance Supv. & Eng.	1,955	0	1,955	0	S-31	1,955
36	552.00	Other Gen. Maint. Of Structures	56,096	0	56,096	0	S-32	56,096
37	553.00	Maintenance Gen. & Elec. Equip.	373,593	0	373,593	0	S-33	373,593
38	554.00	Maintenance Misc. Other Power	12,626	0	12,626	0	S-34	12,626
39	555.00	System Energy	57,191,874	0	57,191,874	0	S-35	57,191,874
40	556.00	System Control/Load Dispatch	452,208	0	452,208	0	S-36	452,208
41	557.00	Other Expenses	2,686,421	0	2,686,421	0	S-37	2,686,421
42	560.00	Operation Supv. & Eng.	11,743	0	11,743	0	S-38	11,743
43	561.00	Load Dispatching	357,380	0	357,380	0	S-39	357,380
44	562.00	Station Expense	12,696	0	12,696	0	S-40	12,696
45	563.00	O/H Line	28,080	0	28,080	0	S-41	28,080
46	564.00	Trans. Ops. U/G Line Exp.	542	0	542	0	S-42	542
47	565.00	Electric By Others	4,810,246	0	4,810,246	0	S-43	4,810,246
48	566.00	Misc. Trans. Expense	1,075,168	0	1,075,168	0	S-44	1,075,168
49	567.00	Transformer	9,537	0	9,537	0	S-45	9,537
50	568.00	Supervision & Engineering	48,299	0	48,299	0	S-46	48,299
51	569.00	Tans. Maint. Of Structures	29,882	0	29,882	0	S-47	29,882
52	570.00	Maintenance Station Equipment	405,460	0	405,460	0	S-48	405,460
53	571.00	Maintenance O/H Line	1,106,976	0	1,106,976	0	S-49	1,106,976
54	572.00	Trans. Maint. Of U/G Lines	97	0	97	0	S-50	97
55	573.00	Maintenance Supv. & Eng.	112,839	0	112,839	0	S-51	112,839
56	580.00	Operation Supv. & Eng.	1,257,791	0	1,257,791	0	S-52	1,257,791
57	581.00	Load Dispatching	50,283	0	50,283	0	S-53	50,283
58	582.00	Station Expense	55,752	0	55,752	0	S-54	55,752
59	583.00	O/H Line	185,833	0	185,833	0	S-55	185,833

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Income Statement

Line	Plant Account No.	Description	MPS Year Ended 12/31/00	St. Joseph Year Ended 12/31/00	Year Ended 12/31/00 Total (B)+(C)	Adjustments		Total UtiliCorp Electric AS Adjusted
						Amount Adjg Sch 10	No. Adjg Sch 10	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
60	584.00	U/G Line Expense	877,114	0	877,114	0	S-56	877,114
61	585.00	Street Light Expense	2,371	0	2,371	0	S-57	2,371
62	586.00	Meter Expense	1,386,789	0	1,386,789	0	S-58	1,386,789
63	587.00	Customer Install Expense	78,696	0	78,696	0	S-59	78,696
64	588.00	Misc. Dist. Expense	2,775,452	0	2,775,452	0	S-60	2,775,452
65	589.00	Rents Distribution	111,204	0	111,204	0	S-61	111,204
66	590.00	Maintenance Supv. & Eng.	26,471	0	26,471	0	S-62	26,471
67	591.00	Structures	52,759	0	52,759	0	S-63	52,759
68	592.00	Maintenance Station Equipment	581,186	0	581,186	0	S-64	581,186
69	593.00	Poles & Fixtures	5,775,400	0	5,775,400	0	S-65	5,775,400
70	594.00	Maintenance U/G Lines	738,289	0	738,289	0	S-66	738,289
71	595.00	Maintenance Line Trans.	33,560	0	33,560	0	S-67	33,560
72	596.00	Street Light	356,531	0	356,531	0	S-68	356,531
73	597.00	Maintenance Meters	23,618	0	23,618	0	S-69	23,618
74	598.00	Maintenance Misc. Dist. Plant	868,069	0	868,069	0	S-70	868,069
75	735.00	Maintenance Misc. Dist. Plant	133,240	0	133,240	0	S-71	133,240
76	850.00	Trans Ops. Supervision & Eng.	0	0	0	0	S-72	0
77	870.00	Dist. Ops. Supervision & Eng.	110	0	110	0	S-73	110
78		Total	\$ 162,855,018	\$ 0	\$ 162,855,018	\$ 0		\$ 162,855,018
79								
80		Customer/Sales/A&G Accounts:						
81	901.00	Supervision - Customer Accounts	\$ 716,754	\$ 0	\$ 716,754	\$ 0	S-74	\$ 716,754
82	902.00	Meter Reading Expenses	1,562,680	0	1,562,680	0	S-75	1,562,680
83	903.00	Customer Records/Collections	4,172,271	0	4,172,271	0	S-76	4,172,271
84	904.00	Uncollectible Accounts	2,453,825	0	2,453,825	0	S-77	2,453,825
85	905.00	Miscellaneous Cust. Accts. Exp.	0	0	0	0	S-78	0
86	907.00	Supervision - Customer Service	179,836	0	179,836	0	S-79	179,836
87	908.00	Customer Assistance Expenses	8,893	0	8,893	0	S-80	8,893
88	909.00	Info/Instructional Advertising	170,247	0	170,247	0	S-81	170,247
89	910.00	Misc. Cust. Service Information	0	0	0	0	S-82	0
90	911.00	Supervision - Sales	0	0	0	0	S-83	0
91	912.00	Demonstrating & Selling Expense	57,149	0	57,149	0	S-84	57,149
92	913.00	Advertising Expenses	463,929	0	463,929	0	S-85	463,929
93	916.00	Misc. Sales Expense	409,688	0	409,688	0	S-86	409,688
94	920.00	Admin. & General Salaries	10,320,567	0	10,320,567	0	S-87	10,320,567
95	921.00	Office Supplies & Expense	8,611,605	0	8,611,605	0	S-88	8,611,605
96	922.00	Admin. Expense Transferred - Credit	(1,503,313)	0	(1,503,313)	0	S-89	(1,503,313)
97	923.00	Outside Services	4,187,316	0	4,187,316	0	S-90	4,187,316
98	924.00	Property Insurance	574,106	0	574,106	0	S-91	574,106
99	925.00	Injuries & Damages	1,433,909	0	1,433,909	0	S-92	1,433,909
100	926.00	Employee Pension & Benefits	5,433,341	0	5,433,341	0	S-93	5,433,341
101	928.00	Regulatory Commission Expense	923,173	0	923,173	0	S-94	923,173
102	929.00	Duplicate Charges - Credit	(242,496)	0	(242,496)	0	S-95	(242,496)
103	930.10	General Advertising Expenses	21,474	0	21,474	0	S-96	21,474
104	930.20	Misc. General Expenses	893,505	0	893,505	0	S-97	893,505
105	931.00	Rents - G&A	967,115	0	967,115	0	S-98	967,115
106	935.00	Maintenance General Plant	475,472	0	475,472	0	S-99	475,472
107		Total	\$ 42,291,046	\$ 0	\$ 42,291,046	\$ 0		\$ 42,291,046
108								
109		Depreciation & Amortization Expense:						
110	403.00	Depreciation Expense	\$ 44,480,198	\$ 0	\$ 44,480,198	\$ 0	S-100	\$ 44,480,198
111	404.00	Amortization Expense	42,755	0	42,755	0	S-101	42,755
112	405.00	Amortization Of Other Plant	103,046	0	103,046	0	S-102	103,046
113		Total	\$ 44,625,999	\$ 0	\$ 44,625,999	\$ 0		\$ 44,625,999
114								
115		Other Operating Expenses:						
116	408.00	Taxes Other Than Income Taxes	\$ 17,800,603	\$ 0	\$ 17,800,603	\$ 0	S-103	\$ 17,800,603
117		Total	\$ 17,800,603	\$ 0	\$ 17,800,603	\$ 0		\$ 17,800,603
118								
119		Total Operating Expense	\$ 267,572,666	\$ 0	\$ 267,572,666	\$ 0		\$ 267,572,666

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Income Statement

Line	Plant Account No.	Description	MPS Year Ended 12/31/00	St. Joseph Year Ended 12/31/00	Year Ended 12/31/00 Total (B)+(C)	Adjustments		Total UtiliCorp Electric As Adjusted
						Amount Accts Sch 10	No. Accts Sch 10	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
120								
121		Interest On Customer Deposits	\$ 306,592	\$ 0	\$ 306,592	\$ 0	S-104	\$ 306,592
122								
123		Income Before Income Taxes	\$ 54,287,997	\$ 0	\$ 54,287,997	\$ 0		\$ 54,287,997
124								
125		Current Income Taxes:						
126	409.00	Current Income Taxes	\$ 11,718,186	\$ 0	\$ 11,718,186	\$ 36,488	S-105	\$ 11,754,674
127		Total Current Tax	\$ 11,718,186	\$ 0	\$ 11,718,186	\$ 36,488		\$ 11,754,674
128								
129		Deferred Income Taxes:						
130	410.00	Provision For Deferred Income Taxes	\$ 830,902	\$ 0	\$ 830,902	\$ 0	S-106	\$ 830,902
131	411.00	Prov. For Def'd Inc. Tax - Credit	(3,717,932)	0	(3,717,932)	0	S-107	(3,717,932)
132	411.40	Investment Tax Credit	(823,401)	0	(823,401)	0	S-108	(823,401)
135	412.00	Gain - Disp. Of Allowances	0	0	0	0	S-109	0
133		Total Deferred Tax	\$ (3,710,431)	\$ 0	\$ (3,710,431)	\$ 0		\$ (3,710,431)
134								
136								
137		Net Operating Income	\$ 46,280,242	\$ 0	\$ 46,280,242	\$ (36,488)		\$ 46,243,754

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Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
Revenue Unbilled	S:1	\$ 0	\$ 0	\$ 0
Residential Revenue	S:2	\$ 0	\$ 0	\$ 0
Commercial/Industrial Revenue	S:3	\$ 0	\$ 0	\$ 0
Street/Highway Lighting	S:4	\$ 0	\$ 0	\$ 0
Other Public Authority	S:5	\$ 0	\$ 0	\$ 0
Sales For Resale	S:6	\$ 0	\$ 0	\$ 0
Sales Interdepartmental	S:7	\$ 0	\$ 0	\$ 0
Forfeited Discounts	S:8	\$ 0	\$ 0	\$ 0
Misc. Service Revenue	S:9	\$ 0	\$ 0	\$ 0
Sales Of Water and Water Power	S:10	\$ 0	\$ 0	\$ 0
Rent From Electric Property	S:11	\$ 0	\$ 0	\$ 0
Other Electric Revenue	S:12	\$ 0	\$ 0	\$ 0
Operation/Supv. & Eng.	S:13	\$ 0	\$ 0	\$ 0
Fuel Expense	S:14	\$ 0	\$ 0	\$ 0
Other Operation Expense	S:15	\$ 0	\$ 0	\$ 0
Steam Transfer Credit	S:16	\$ 0	\$ 0	\$ 0
Electric Expenses	S:17	\$ 0	\$ 0	\$ 0
Misc. Steam Power Expenses	S:18	\$ 0	\$ 0	\$ 0
Rents/Production	S:19	\$ 0	\$ 0	\$ 0
Emission Allowances	S:20	\$ 0	\$ 0	\$ 0
Maintenance/Supv. & Eng.	S:21	\$ 0	\$ 0	\$ 0
Maintenance Structures	S:22	\$ 0	\$ 0	\$ 0

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Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
1	Maintenance-Boiler Plant S-23	\$ 0	\$ 0	\$ 0
1	Maintenance-Electric Plant S-24	\$ 0	\$ 0	\$ 0
1	Maintenance Misc. Steam S-25	\$ 0	\$ 0	\$ 0
1	Operation Supv. & Eng. S-26	\$ 0	\$ 0	\$ 0
1	Fuel Expense LR S-27	\$ 0	\$ 0	\$ 0
1	Generation Expense S-28	\$ 0	\$ 0	\$ 0
1	Misc. Other Power Expense S-29	\$ 0	\$ 0	\$ 0
1	Other Generation Expense S-30	\$ 0	\$ 0	\$ 0
1	Maintenance Supv. & Eng. S-31	\$ 0	\$ 0	\$ 0
1	Other Gen. Maint. Of Structures S-32	\$ 0	\$ 0	\$ 0
1	Maintenance Gen. & Elec. Equip. S-33	\$ 0	\$ 0	\$ 0
1	Maintenance Misc. Other Power S-34	\$ 0	\$ 0	\$ 0
1	System Energy S-35	\$ 0	\$ 0	\$ 0
1	System Control/Load Dispatch S-36	\$ 0	\$ 0	\$ 0
1	Other Expenses S-37	\$ 0	\$ 0	\$ 0
1	Operation Supv. & Eng. S-38	\$ 0	\$ 0	\$ 0
1	Load Dispatching S-39	\$ 0	\$ 0	\$ 0
1	Station Expense S-40	\$ 0	\$ 0	\$ 0
1	O/H/Line S-41	\$ 0	\$ 0	\$ 0
1	Trans. Ops. U/G Line Expense S-42	\$ 0	\$ 0	\$ 0
1	Electric By Others S-43	\$ 0	\$ 0	\$ 0
1	Misc. Trans. Expense S-44	\$ 0	\$ 0	\$ 0

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Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	Corp.	
1	Transformer S-45	\$	0 \$	\$
1	Supervision & Engineering S-46	\$	0 \$	\$
1	Trans. Maint. Of Structures S-47	\$	0 \$	\$
1	Maintenance Station Equipment S-48	\$	0 \$	\$
1	Maintenance O/H Line S-49	\$	0 \$	\$
1	Trans. Maint. Of U/G Lines S-50	\$	0 \$	\$
1	Maintenance Supv. & Eng. S-51	\$	0 \$	\$
1	Operation Supv. & Eng. S-52	\$	0 \$	\$
1	Load Dispatching S-53	\$	0 \$	\$
1	Station Expense S-54	\$	0 \$	\$
1	O/H Line S-55	\$	0 \$	\$
1	U/G Line Expense S-56	\$	0 \$	\$
1	Street Light Expense S-57	\$	0 \$	\$
1	Meter Expense S-58	\$	0 \$	\$
1	Customer Install Expense S-59	\$	0 \$	\$
1	Misc. Dist. Expense S-60	\$	0 \$	\$
1	Rents Distribution S-61	\$	0 \$	\$
1	Maintenance Supv. & Eng. S-62	\$	0 \$	\$
1	Structures S-63	\$	0 \$	\$
1	Maintenance Station Equipment S-64	\$	0 \$	\$
1	Poles & Fixtures S-65	\$	0 \$	\$
1	Maintenance U/G Lines S-66	\$	0 \$	\$

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Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Totals Adjustment
		Direct	Corp.	
1	Maintenance Line Trans. S-67	\$ 0	\$ 0	\$ 0
1	Street Light S-68	\$ 0	\$ 0	\$ 0
1	Maintenance Meters S-69	\$ 0	\$ 0	\$ 0
1	Maintenance Misc. Dist. Plant S-70	\$ 0	\$ 0	\$ 0
1	Maintenance Misc. Dist. Plant S-71	\$ 0	\$ 0	\$ 0
1	Trans. Ops. Supervision & Eng. S-72	\$ 0	\$ 0	\$ 0
1	Dist. Ops. Supervision & Eng. S-73	\$ 0	\$ 0	\$ 0
1	Supervision - Customer Accounts S-74	\$ 0	\$ 0	\$ 0
1	Meter Reading Expenses S-75	\$ 0	\$ 0	\$ 0
1	Customer Records/Collections S-76	\$ 0	\$ 0	\$ 0
1	Uncollectible Accounts S-77	\$ 0	\$ 0	\$ 0
1	Miscellaneous Cust. Accts. Exp. S-78	\$ 0	\$ 0	\$ 0
1	Supervision Customer Service S-79	\$ 0	\$ 0	\$ 0
1	Customer Assistance Expenses S-80	\$ 0	\$ 0	\$ 0
1	Info/Instructional Advertising S-81	\$ 0	\$ 0	\$ 0
1	Misc. Cust. Service Information S-82	\$ 0	\$ 0	\$ 0
1	Supervision Sales S-83	\$ 0	\$ 0	\$ 0
1	Demonstrating & Selling Expense S-84	\$ 0	\$ 0	\$ 0
1	Advertising Expenses S-85	\$ 0	\$ 0	\$ 0
1	Misc. Sales Expense S-86	\$ 0	\$ 0	\$ 0
1	Admin. & General Salaries S-87	\$ 0	\$ 0	\$ 0
1	Office Supplies & Expense S-88	\$ 0	\$ 0	\$ 0

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Adjustments to Income Statement

Adj. No.	Description	Adjustment Amounts		Total Adjustment
		Direct	U.S. Corp.	
1	Admin. Expense Transferred - Credit S-89	\$ 0	\$ 0	\$ 0
1	Outside Services S-90	\$ 0	\$ 0	\$ 0
1	Property Insurance S-91	\$ 0	\$ 0	\$ 0
1	Injuries & Damages S-92	\$ 0	\$ 0	\$ 0
1	Employee Pension & Benefits S-93	\$ 0	\$ 0	\$ 0
1	Regulatory Commission Expense S-94	\$ 0	\$ 0	\$ 0
1	Duplicate Charges - Credit S-95	\$ 0	\$ 0	\$ 0
1	General Advertising Expenses S-96	\$ 0	\$ 0	\$ 0
1	Misc. General Expenses S-97	\$ 0	\$ 0	\$ 0
1	Reprints G & A S-98	\$ 0	\$ 0	\$ 0
1	Maintenance General Plant S-99	\$ 0	\$ 0	\$ 0
1	Depreciation Expense S-100	\$ 0	\$ 0	\$ 0
1	Amortization Expense S-101	\$ 0	\$ 0	\$ 0
1	Amortization Of Other Plant S-102	\$ 0	\$ 0	\$ 0
1	Taxes Other Than Income Taxes S-103	\$ 0	\$ 0	\$ 0
1	Interest On Customer Deposits S-104	\$ 0	\$ 0	\$ 0
1	Current Income Taxes S-105	\$ 36,488	\$ 0	\$ 36,488
	To adjust current income taxes to reflect the adjusted level of taxable income.	\$ 36,488	\$ 0	\$ 36,488
1	Provision For Deferred Income Taxes S-106	\$ 0	\$ 0	\$ 0
1	Provision For Def'd Inc. Tax - Credit S-107	\$ 0	\$ 0	\$ 0
1	Investment Tax Credit S-108	\$ 0	\$ 0	\$ 0
1	Gain On Disp Of Allowances S-109	\$ 0	\$ 0	\$ 0

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Income Tax Calculation

Line	Description (A)	Test Year (B)	9.09% Return (C)	9.21% Return (D)	9.34% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 46,243,754	\$ 51,470,351	\$ 52,149,843	\$ 52,885,959
2	Add:				
3	Current Income Tax	11,754,674	15,011,245	15,434,622	15,893,278
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	830,902	830,902	830,902	830,902
6	Deferred Income Tax Credit	(3,717,932)	(3,717,932)	(3,717,932)	(3,717,932)
7	ITC Amortization	(823,401)	(823,401)	(823,401)	(823,401)
8	Revenue Prop. Leased To Others	0	0	0	0
9	Net Income Before Income Tax	\$ 54,287,997	\$ 62,771,165	\$ 63,874,034	\$ 65,068,806
10	Additions to Net Income Before Income Tax:				
11	Book Depreciation	\$ 44,480,198	\$ 44,480,198	\$ 44,480,198	\$ 44,480,198
12	Transportation Depreciation	0	0	0	0
13	Contributions In Aid of Construction	0	0	0	0
14	Advances For Construction	0	0	0	0
15	Sibley Outage	0	0	0	0
16	Meal & Entertainment 50%	0	0	0	0
17	Total Additions	\$ 44,480,198	\$ 44,480,198	\$ 44,480,198	\$ 44,480,198
18	Subtractions to Net Income Before Income Tax:				
19	Interest Expense @ 4.18%	\$ 23,667,798	\$ 23,667,798	\$ 23,667,798	\$ 23,667,798
20	Tax Straight Line Depreciation	44,480,198	44,480,198	44,480,198	44,480,198
21	Tax Depreciation Over S/L Tax	0	0	0	0
22	Cost of Removal	0	0	0	0
23	Total Subtractions	\$ 68,147,996	\$ 68,147,996	\$ 68,147,996	\$ 68,147,996
24	Net Taxable Income	\$ 30,620,199	\$ 39,103,367	\$ 40,206,236	\$ 41,401,008
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 30,620,199	\$ 39,103,367	\$ 40,206,236	\$ 41,401,008
27	Deduct Missouri Income Tax @ 100.00%	1,596,314	2,038,564	2,096,060	2,158,346
	Deduct City	0	0	0	0
28	Federal Taxable Income	\$ 29,023,885	\$ 37,064,803	\$ 38,110,176	\$ 39,242,662
29	Federal Income Tax @ 35.00%	\$ 10,158,360	\$ 12,972,681	\$ 13,338,562	\$ 13,734,932
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 30,620,199	\$ 39,103,367	\$ 40,206,236	\$ 41,401,008
32	Deduct Federal Income Tax @ 50.00%	5,079,180	6,486,341	6,669,281	6,867,466
	Deduct City	0	0	0	0
33	Missouri Taxable Income	\$ 25,541,019	\$ 32,617,027	\$ 33,536,955	\$ 34,533,542
34	Missouri Income Tax @ 6.25%	\$ 1,596,314	\$ 2,038,564	\$ 2,096,060	\$ 2,158,346
35	Provision for City Income Tax				
36	Net Taxable Income	\$ 30,620,199	\$ 39,103,367	\$ 40,206,236	\$ 41,401,008
	Deduct Federal Income Tax	10,158,360	12,972,681	13,338,562	13,734,932
	Deduct Missouri Income Tax	1,596,314	2,038,564	2,096,060	2,158,346
	City Taxable Income	42,374,873	54,114,612	55,640,858	57,294,286
37	City Income Tax @ 0.00%	\$ 0	\$ 0	\$ 0	\$ 0
38	Summary of Provision For Income Tax				
39	Federal Income Tax	\$ 10,158,360	\$ 12,972,681	\$ 13,338,562	\$ 13,734,932
40	State Income Tax	1,596,314	2,038,564	2,096,060	2,158,346
41	City Income Tax	0	0	0	0

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Income Tax Calculation

Line	Description (A)	Test Year (B)	9.09% Return (C)	9.21% Return (D)	9.54% Return (E)
41	Total Current Income Tax	\$ 11,754,674	\$ 15,011,245	\$ 15,434,622	\$ 15,893,278

	38.3886%	38.3886%	38.3886%	38.3886%
Fed %	33.1754%	33.1754%	33.1754%	33.1754%
State %	5.2133%	5.2133%	5.2133%	5.2133%

State Income Tax Rate 6.2500%
 Federal Income Tax Rate 35.0000%

One-half of Federal tax is deductible
 on the State tax return, producing the
 following effective rate:

MO income before income tax deduction	100.0000%
Deduct one-half of Federal rate	16.5877%
Subtotal	83.4123%
MO tax rate	6.2500%
Effective MO tax rate	5.2133%
Federal income before income tax deduction	100.0000%
Deduct effective MO tax rate	5.2133%
Subtotal	94.7867%
Federal tax rate	35.0000%
Effective Federal tax rate	33.1754%
Net Federal Tax Rate	33.1754%
Net State Tax Rate	5.2133%
Combined Tax Rate	38.3886%

Proof:

For Taxable Income Over \$10 Million Up To \$15 Million

$$\begin{aligned}
 FT &= .35 (TI - .0625 (TI - .5FT)) \\
 FT &= .35 TI - .021875TI + .0109375FT \\
 FT &= .328125TI + .0109375FT \\
 .9890625FT &= .328125TI \\
 FT &= 0.331800 \\
 ST &= .0625 (TI - .5(.3318TI)) \\
 ST &= .0625(.8341TI) \\
 ST &= 0.052100
 \end{aligned}$$

$$\begin{aligned}
 \text{Composite Rate} &= .3318FT + .0521ST \\
 \text{Composite Rate} &= .3839TI
 \end{aligned}$$