

**UCU / SJLP Merger Case**  
**EM -2000 - 292**  
**Analysis of UCU Overhead Costs - 1995 - 1999**

Line No.	Utilicorp ESF and IBU Depart. Costs - Total Company	Total UCU 1995	Total UCU 1996	Total UCU 1997	Total UCU 1998	Total UCU 1999
1	Total Company - ESF Cost Pool	\$41,706,514	\$103,152,000	\$115,883,978	\$123,433,641	\$143,317,641
2	Total Company - IBU Cost Pool	\$2,369,242	\$3,312,259	\$35,327,848	\$55,057,620	\$55,407,117
3	Total Costs Subject to Allocation	\$44,075,756	\$106,464,259	\$151,211,826	\$178,491,261	\$198,724,758
4	Percent Increase by Year		141.5%	42.0%	18.0%	11.3%
5	Annual Increase in Total ESF and IBU Dept. Costs			1996 - 1999 4 Yr. Average		45.7%
6				1997 - 1999 3 Yr. Average		23.3%
7				1998 - 1999 2 yr. Average		14.6%
		Allocated Corp. Costs to MPS 1995	Allocated Corp. Costs to MPS 1996	Allocated Corp. Costs to MPS 1997	Allocated Corp. Costs to MPS 1998	Allocated Corp. Costs to MPS 1999
	<b>UCU ESF &amp; IBU Costs Allocated to Missouri Public Service</b>					
8	ESF Costs - Allocated to MPS	\$9,304,100	\$25,407,000	\$31,560,797	\$30,501,487	\$34,368,908
9	IBU Costs - Allocated to MPS	\$1,010,882	\$1,428,779	\$9,696,027	\$14,403,754	\$12,105,621
10	Total UCU Costs - Allocated to MPS	\$10,314,982	\$26,835,779	\$41,256,824	\$44,905,241	\$46,474,529
11	Percent Increase by Year		160.2%	53.7%	8.8%	3.5%
12	Annual Increase in ESF and IBU Depart. Costs allocated to MPS - MO.			1996 - 1999 4 Yr. Average		45.7%
13				1997 - 1999 3 Yr. Average		20.0%
14				1998 - 1999 2 yr. Average		6.2%

Source: DR 594 - EM 00-292

Exhibit No. 725  
Date 7-13-00 Case No. EM2000-292  
Reporter me

Schedule SMT - 5