

Exhibit No.:
Issues: Accounting Schedules
Witness: MoPSC Accountant
Sponsoring Party: MoPSC Staff
Case: EM-2000-292

**MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION**

**UTILICORP UNITED INC.
AND
ST. JOSEPH LIGHT & POWER COMPANY**

CASE NO. EM-2000-292

STAFF ACCOUNTING SCHEDULES

Exhibit No. 730
Date 7-13-00 Case No. EM-2000-292
Reporter me

*Jefferson City, Missouri
July, 2000*

St. Joseph Light & Power Company
Case: EM-00-292E
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Revenue Requirement

Line	8.75% Return	9.09% Return	9.43% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$ 144,839,029	\$ 144,839,029	\$ 144,839,029
2 Rate of Return	8.75%	9.09%	9.43%
3 Net Operating Income Requirement	\$ 12,673,415	\$ 13,165,868	\$ 13,658,320
4 Net Income Available (Sch 9)	\$ 13,514,343	\$ 13,514,343	\$ 13,514,343
5 Additional NOI&T Needed	\$ (840,928)	\$ (348,475)	\$ 143,977
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 4,449,064	\$ 4,755,900	\$ 5,062,735
8 Test Year Current Income Tax	\$ 4,973,026	\$ 4,973,026	\$ 4,973,026
9 Additional Current Tax Required	\$ (523,962)	\$ (217,126)	\$ 89,709
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13 Total Additional Tax Required	\$ (523,962)	\$ (217,126)	\$ 89,709
14 Gross Revenue Requirement	\$ (1,364,890)	\$ (565,601)	\$ 233,686

St. Joseph Light & Power Company
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 Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$ 321,891,341
Subtract from Total Plant	
2 Depreciation Reserve (Sch 5)	\$ 166,301,975

3 Net Plant in Service	\$ 155,589,366
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ 268,137
5 Materials and Supplies	5,394,049
6 Fuel Inventory	2,471,949
7 Prepayments	464,912
8 Prepayment - Iatan Contract	240,000
9 Prepayment - Arch Contract	2,748,255
10 Prepayment - Emissions Allowance	561,400
11 AM/FM System	537,802
Subtract from Net Plant	
12 Federal Tax Offset -0.7863 %	\$ (32,188)
13 State Tax Offset 5.2137 %	34,532
14 City Tax Offset 0.0000 %	0
15 Interest Expense Offset 13.5288 %	717,176
16 Customer Advances for Construction	217
17 Customer Deposits	456,636
18 Deferred Income Taxes	22,260,468

19 Total Rate Base	\$ 144,839,029
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St. Joseph Light & Power Company

Case: EM-00-292E

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organizational Costs	\$ 75,000	\$ 0	100.0000	\$ 0	P-1 \$ 75,000
2		Total	\$ 75,000	\$ 0		\$ 0	\$ 75,000
Lake Road - Steam Production Plant							
3	310.000	Land & Land Rights	\$ 78,791	\$ 0	92.6000	\$ 0	P-2 \$ 72,960
4	311.000	Structures & Improvements	8,688,914	180,813	91.5600	0	P-3 8,121,122
5	312.000	Boiler Plant Equipment	26,793,204	911,160	88.4600	0	P-4 24,507,280
6	312.100	Precipitator - Boiler #6	0	0	88.4600	0	P-5 0
7	312.200	Precipitator - Boiler #5	1,444,338	0	88.4600	0	P-6 1,277,661
8	312.300	Clean Air Modifications	14,105,074	1,607,203	88.4600	0	P-7 13,899,080
9	314.000	Turbogenerator Units	9,152,630	46,106	99.8600	0	P-8 9,185,858
10	315.000	Accessory Electric Equipment	1,941,415	(12,333)	86.9000	0	P-9 1,676,372
11	316.000	Miscellaneous Power Plant Equipment	1,923,545	9,467	90.4000	0	P-10 1,747,443
12		Total	\$ 64,127,911	\$ 2,742,416		\$ 0	\$ 60,487,776
Lake Road - Other Production Plant							
13	341.000	Structures & Improvements	\$ 1,084,522	\$ 0	100.0000	\$ 0	P-11 \$ 1,084,522
14	342.000	Fuel Holders/Products/Accessory	593,712	0	100.0000	0	P-12 593,712
15	344.000	Prime Movers/Generators	12,814,568	250,248	100.0000	0	P-13 13,064,816
16	345.000	Accessory Electric Equipment	547,029	0	100.0000	0	P-14 547,029
17	346.000	Misc Power Plant Equipment	41,556	0	100.0000	0	P-15 41,556
18		Total	\$ 15,081,387	\$ 250,248		\$ 0	\$ 15,331,635
Iatan - Steam Production Plant							
19	310.000	Land & Land Rights	\$ 250,326	\$ 0	100.0000	\$ 0	P-16 \$ 250,326
20	311.000	Structures & Improvements	4,285,091	(25,427)	100.0000	0	P-17 4,259,664
21	312.000	Boiler Plant Equipment	39,987,506	21,639	100.0000	0	P-18 40,009,145
22	314.000	Turbogenerator Unit	10,830,962	(2,190)	100.0000	0	P-19 10,828,772
23	315.000	Accessory Electric Equipment	5,223,831	(16,493)	100.0000	0	P-20 5,207,338
24	316.000	Misc. Power Plant Equipment	758,010	(23,348)	100.0000	0	P-21 734,662
25	353.000	Station Equipment	4,509	0	100.0000	0	P-22 4,509
26	391.000	Office Furniture & Equipment	1,742	0	100.0000	0	P-23 1,742
27	391.300	Computer Software	24,227	127,019	100.0000	0	P-24 151,246
28	397.000	Communication Equipment	175,273	(69,335)	100.0000	0	P-25 105,938
29		Total	\$ 61,541,477	\$ 11,865		\$ 0	\$ 61,553,342

St. Joseph Light & Power Company
Case: EM-00-292E
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Transmission Plant							
30	350.000	Land & Land Rights	\$ 1,976,238	\$ 0	100.0000	\$ 0 P-26	\$ 1,976,238
31	352.000	Structures & Improvements	97,676	0	100.0000	0 P-27	97,676
32	353.000	Station Equipment	7,269,550	81,601	100.0000	0 P-28	7,351,151
33	355.000	Poles Towers & Fixtures	8,178,944	72,170	100.0000	0 P-29	8,251,114
34	356.000	Overhead Conductors & Devices	7,549,743	24,730	100.0000	0 P-30	7,574,473
35	357.000	Underground Conduit	10,678	3,292	100.0000	0 P-31	13,970
36	358.000	Underground Conductors & Devices	31,692	4,829	100.0000	0 P-32	36,521
37	Total		\$ 25,114,521	\$ 186,622		\$ 0	\$ 25,301,143
Leased Transmission Plant							
38	350.000	Land & Land Rights	\$ 96,467	\$ (96,467)	100.0000	\$ 0 P-33	0
39	355.000	Poles & Fixtures	687,465	(687,465)	100.0000	0 P-34	0
40	356.000	Overhead Conductors & Devices	552,631	(552,631)	100.0000	0 P-35	0
41	Total		\$ 1,336,563	\$ (1,336,563)		\$ 0	0
Distribution Plant							
42	360.000	Land & Land Rights	\$ 494,401	\$ 139,303	100.0000	\$ 0 P-36	\$ 633,704
43	361.000	Structures & Improvements	966,326	892,369	100.0000	0 P-37	1,858,695
44	362.000	Station Equipment	29,487,452	(560,613)	100.0000	0 P-38	28,926,839
45	364.000	Poles, Towers & Fixtures	19,847,051	621,043	100.0000	0 P-39	20,468,094
46	365.000	Overhead Conductors & Devices	19,518,382	328,258	100.0000	0 P-40	19,846,640
47	366.000	Underground Conduit	3,984,497	374,800	100.0000	0 P-41	4,359,297
48	367.000	Underground Conductors/Devices	10,738,584	1,267,882	100.0000	0 P-42	12,006,466
49	368.000	Line Transformers Overhead	11,852,552	383,242	100.0000	0 P-43	12,235,794
50	368.100	Line Transformers Underground	6,258,472	533,966	100.0000	0 P-44	6,792,438
51	369.000	Services Overhead	3,417,515	129,478	100.0000	0 P-45	3,546,993
52	369.100	Services Underground	5,809,936	557,546	100.0000	0 P-46	6,367,482
53	370.000	Meters	5,502,415	136,111	100.0000	0 P-47	5,638,526
54	370.100	Load Research Meters	673,904	0	100.0000	0 P-48	673,904
55	371.000	Install on Customers' Premises	2,465,817	237,076	100.0000	0 P-49	2,702,893
56	373.000	Street Lighting/Signal Systems	2,986,687	285,159	100.0000	0 P-50	3,271,846
57	Total		\$ 124,003,991	\$ 5,325,620		\$ 0	\$ 129,329,611

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
58	389.000	Land & Land Rights	\$ 733,546	\$ 0	96.0800	\$ 0	P-51 \$ 704,791
59	390.000	Structures & Improvements	10,682,757	(10,167)	92.4900	0	P-52 9,871,078
60	391.000	Office Furniture & Equipment	1,174,769	25,393	93.3100	0	P-53 1,119,871
61	391.100	Computer & Assoc Facilities	5,787,154	78,155	94.0000	0	P-54 5,513,390
62	391.200	Office Machines/EFF 1987	357,436	(18,273)	89.5500	0	P-55 303,720
63	391.300	Computer Software	1,890,024	214,475	94.0000	0	P-56 1,978,229
64	392.000	Transportation Equipment	5,461,845	190,230	94.7900	0	P-57 5,357,602
65	393.000	Stores Equipment	253,933	0	96.3600	0	P-58 244,690
66	394.000	Tools/Shop & Garage Equipment	1,107,393	12,832	97.5400	0	P-59 1,092,667
67	395.000	Laboratory Equipment	302,042	6,543	99.2000	0	P-60 306,116
68	396.000	Power Operated Equipment	574,072	(1,960)	92.7200	0	P-61 530,462
69	397.000	Communication Equipment	2,629,809	61,854	97.5500	0	P-62 2,625,717
70	398.000	Miscellaneous Equipment	161,695	17,402	91.8500	0	P-63 164,501
71		Total	\$ 31,116,475	\$ 576,484		\$ 0	\$ 29,812,834

72		Total Plant In Service	\$ 322,397,325	\$ 7,756,692		\$ 0	\$ 321,891,341

St. Joseph Light & Power Company
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Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements	P-3	\$ 180,813	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 180,813	

Boiler Plant Equipment	P-4	\$ 911,160	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 911,160	

Clean Air Modifications	P-7	\$ 1,607,203	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 1,607,203	

Turbogenerator Units	P-8	\$ 46,106	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 46,106	

Accessory Electric Equipment	P-9	\$ (12,333)	

1. To update plant in service through December 31, 1999. (Traxler)		\$ (12,333)	

Miscellaneous Power Plant Equipment	P-10	\$ 9,467	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 9,467	

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Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment

Prime Movers/Generators	P-13	\$ 250,248	

1.	To update plant in service through December 31, 1999. (Traxler)	\$ 250,248	

Structures & Improvements	P-17	\$ (25,427)	

1.	To update plant in service through December 31, 1999. (Traxler)	\$ (25,427)	

Boiler Plant Equipment	P-18	\$ 21,639	

1.	To update plant in service through December 31, 1999. (Traxler)	\$ 21,639	

Turbogenerator Unit	P-19	\$ (2,190)	

1.	To update plant in service through December 31, 1999. (Traxler)	\$ (2,190)	

Accessory Electric Equipment	P-20	\$ (16,493)	

1.	To update plant in service through December 31, 1999. (Traxler)	\$ (16,493)	

Misc. Power Plant Equipment	P-21	\$ (23,348)	

1.	To update plant in service through December 31, 1999. (Traxler)	\$ (23,348)	

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Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Computer Software	P-24	\$ 127,019	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 127,019	

Communication Equipment	P-25	\$ (69,335)	

1. To update plant in service through December 31, 1999. (Traxler)		\$ (69,335)	

Station Equipment	P-28	\$ 81,601	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 81,601	

Poles Towers & Fixtures	P-29	\$ 72,170	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 72,170	

Overhead Conductors & Devices	P-30	\$ 24,730	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 24,730	

Underground Conduit	P-31	\$ 3,292	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 3,292	

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Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Underground Conductors & Devices	P-32	\$ 4,829	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 4,829	

Land & Land Rights	P-33	\$ (96,467)	

1. To eliminate the leased transmission line from plant in service. (Traxler)		\$ (96,467)	

Poles & Fixtures	P-34	\$ (687,465)	

1. To eliminate the leased transmission line from plant in service. (Traxler)		\$ (687,465)	

Overhead Conductors & Devices	P-35	\$ (552,631)	

1. To eliminate the leased transmission line from plant in service. (Traxler)		\$ (552,631)	

Land & Land Rights	P-36	\$ 139,303	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 139,303	

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements P-37	\$ 892,369	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 892,369	

Station Equipment P-38	\$ (560,613)	

1. To update plant in service through December 31, 1999. (Traxler)	\$ (560,613)	

Poles, Towers & Fixtures P-39	\$ 621,043	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 621,043	

Overhead Conductors & Devices P-40	\$ 328,258	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 328,258	

Underground Conduit P-41	\$ 374,800	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 374,800	

Underground Conductors/Devices P-42	\$ 1,267,882	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 1,267,882	

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Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Line Transformers Overhead	P-43	\$ 383,242	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 383,242	

Line Transformers Underground	P-44	\$ 533,966	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 533,966	

Services Overhead	P-45	\$ 129,478	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 129,478	

Services Underground	P-46	\$ 557,546	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 557,546	

Meters	P-47	\$ 136,111	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 136,111	

Install on Customers' Premises	P-49	\$ 237,076	

1. To update plant in service through December 31, 1999. (Traxler)		\$ 237,076	

Traxler

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St. Joseph Light & Power Company

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Street Lighting/Signal Systems	P-50	\$ 285,159
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1. To update plant in service through December 31, 1999. (Traxler)	\$	285,159
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Structures & Improvements	P-52	\$ (10,167)
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1. To update plant in service through December 31, 1999. (Traxler)	\$	(10,167)
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Office Furniture & Equipment	P-53	\$ 25,393
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1. To update plant in service through December 31, 1999. (Traxler)	\$	25,393
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Computer & Assoc Facilities	P-54	\$ 78,155
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1. To update plant in service through December 31, 1999. (Traxler)	\$	78,155
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Office Machines/EPF 1987	P-55	\$ (18,273)
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1. To update plant in service through December 31, 1999. (Traxler)	\$	(18,273)
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Computer Software	P-56	\$ 214,475
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1. To update plant in service through December 31, 1999. (Traxler)	\$	214,475
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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transportation Equipment	P-57	\$ 190,230
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1. To update plant in service through December 31, 1999. (Traxler)	\$	190,230
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Tools/Shop & Garage Equipment	P-59	\$ 12,832
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1. To update plant in service through December 31, 1999. (Traxler)	\$	12,832
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Laboratory Equipment	P-60	\$ 6,543
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1. To update plant in service through December 31, 1999. (Traxler)	\$	6,543
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Power Operated Equipment	P-61	\$ (1,960)
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1. To update plant in service through December 31, 1999. (Traxler)	\$	(1,960)
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Communication Equipment	P-62	\$ 61,854
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1. To update plant in service through December 31, 1999. (Traxler)	\$	61,854
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Miscellaneous Equipment	P-63	\$ 17,402
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1. To update plant in service through December 31, 1999. (Traxler)	\$	17,402
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St. Joseph Light & Power Company
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organizational Costs	\$ 75,000	0.0000	\$ 0
2		Total	\$ 75,000		\$ 0
Lake Road - Steam Production Plant					
3	310.000	Land & Land Rights	\$ 72,960	0.0000	\$ 0
4	311.000	Structures & Improvements	8,121,122	4.4000	357,329
5	312.000	Boiler Plant Equipment	24,507,280	4.0000	980,291
6	312.100	Precipitator - Boiler #6	0	0.0000	0
7	312.200	Precipitator - Boiler #5	1,277,661	5.4000	68,994
8	312.300	Clean Air Modifications	13,899,080	5.4000	750,550
9	314.000	Turbogenerator Units	9,185,858	3.9000	358,248
10	315.000	Accessory Electric Equipment	1,676,372	3.8000	63,702
11	316.000	Miscellaneous Power Plant Equipment	1,747,443	3.5000	61,161
12		Total	\$ 60,487,776		\$ 2,640,275
Lake Road - Other Production Plant					
13	341.000	Structures & Improvements	\$ 1,084,522	0.0000	\$ 0
14	342.000	Fuel Holders/Products/Accessory	593,712	0.0000	0
15	344.000	Prime Movers/Generators	13,064,816	4.7000	614,046
16	345.000	Accessory Electric Equipment	547,029	0.0000	0
17	346.000	Misc Power Plant Equipment	41,556	4.8000	1,995
18		Total	\$ 15,331,635		\$ 616,041
Iatan - Steam Production Plant					
19	310.000	Land & Land Rights	\$ 250,326	0.0000	\$ 0
20	311.000	Structures & Improvements	4,259,664	3.3000	140,569
21	312.000	Boiler Plant Equipment	40,009,145	3.6000	1,440,329
22	314.000	Turbogenerator Unit	10,828,772	3.1000	335,692
23	315.000	Accessory Electric Equipment	5,207,338	3.2000	166,635
24	316.000	Misc. Power Plant Equipment	734,662	3.5000	25,713
25	353.000	Station Equipment	4,509	2.2000	99
26	391.000	Office Furniture & Equipment	1,742	5.4000	94
27	391.300	Computer Software	151,246	14.3000	21,628
28	397.000	Communication Equipment	105,938	2.5000	2,648
29		Total	\$ 61,553,342		\$ 2,133,407

Traxler

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St. Joseph Light & Power Company

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Transmission Plant					
30	350.000	Land & Land Rights	\$ 1,976,238	0.0000	\$ 0
31	352.000	Structures & Improvements	97,676	1.9000	1,856
32	353.000	Station Equipment	7,351,151	3.9000	286,695
33	355.000	Poles Towers & Fixtures	8,251,114	2.6000	214,529
34	356.000	Overhead Conductors & Devices	7,574,473	2.3000	174,213
35	357.000	Underground Conduit	13,970	1.7000	237
36	358.000	Underground Conductors & Devices	36,521	2.4000	877
37		Total	\$ 25,301,143		\$ 678,407
Leased Transmission Plant					
38	350.000	Land & Land Rights	\$ 0	0.0000	\$ 0
39	355.000	Poles & Fixtures	0	2.6000	0
40	356.000	Overhead Conductors & Devices	0	2.3000	0
41		Total	\$ 0		\$ 0
Distribution Plant					
42	360.000	Land & Land Rights	\$ 633,704	0.0000	\$ 0
43	361.000	Structures & Improvements	1,858,695	2.0000	37,174
44	362.000	Station Equipment	28,926,839	3.9000	1,128,147
45	364.000	Poles, Towers & Fixtures	20,468,094	3.5000	716,383
46	365.000	Overhead Conductors & Devices	19,846,640	2.9000	575,553
47	366.000	Underground Conduit	4,359,297	2.0000	87,186
48	367.000	Underground Conductors/Devices	12,006,466	2.0000	240,129
49	368.000	Line Transformers Overhead	12,235,794	2.8000	342,602
50	368.100	Line Transformers Underground	6,792,438	3.3000	224,150
51	369.000	Services Overhead	3,546,993	4.5000	159,615
52	369.100	Services Underground	6,367,482	4.5000	286,537
53	370.000	Meters	5,638,526	3.4000	191,710
54	370.100	Load Research Meters	673,904	3.4000	22,913
55	371.000	Install on Customers' Premises	2,702,893	7.2000	194,608
56	373.000	Street Lighting/Signal Systems	3,271,846	6.9000	225,757
57		Total	\$ 129,329,611		\$ 4,432,464

St. Joseph Light & Power Company
 Case: EM-00-292E
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
58	389.000	Land & Land Rights	\$ 704,791	0.0000	\$ 0
59	390.000	Structures & Improvements	9,871,078	3.1000	306,003
60	391.000	Office Furniture & Equipment	1,119,871	7.0000	78,391
61	391.100	Computer & Assoc Facilities	5,513,390	0.0000	0
62	391.200	Office Machines/EFF 1987	303,720	11.6000	35,232
63	391.300	Computer Software	1,978,229	14.3000	282,887
64	392.000	Transportation Equipment	5,357,602	6.2000	332,171
65	393.000	Stores Equipment	244,890	5.0000	12,235
66	394.000	Tools/Shop & Garage Equipment	1,092,667	4.4000	48,077
67	395.000	Laboratory Equipment	306,116	3.4000	10,408
68	396.000	Power Operated Equipment	530,462	3.9000	20,688
69	397.000	Communication Equipment	2,625,717	4.9000	128,660
70	398.000	Miscellaneous Equipment	164,501	3.6000	5,922
71		Total	\$ 29,812,834		\$ 1,260,674
72		Total Depreciation Expense	\$ 321,891,341		\$ 11,511,268

St. Joseph Light & Power Company

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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Lake Road - Steam Production Plant							
1	311.000	Structures & Improvements	\$ 2,454,112	\$ 182,495	91.5600	\$ 0 R-1	\$ 2,414,077
2	312.000	Boiler Plant Equipment	17,748,668	822,378	88.4600	0 R-2	16,427,947
3	312.100	Precipitator - Boiler #6	128,082	(128,082)	88.4600	0 R-3	0
4	312.200	Precipitator - Boiler #5	1,396,876	12,999	88.4600	0 R-4	1,247,175
5	312.300	Clean Air Modifications	821,878	663,968	88.4600	7,444 R-5	1,321,823
6	314.000	Turbogenerator Units	7,039,988	262,774	99.8600	0 R-6	7,292,538
7	315.000	Accessory Electric Equipment	1,803,828	5,082	86.9000	0 R-7	1,571,943
8	316.000	Misc. Power Plant Equipment	1,077,890	82,847	90.4000	0 R-8	1,049,306
9	Total		\$ 32,471,322	\$ 1,904,461		\$ 7,444	\$ 31,324,809
Lake Road - Other Production Plant							
10	341.000	Structures & Improvements	\$ 1,084,522	\$ 162,352	100.0000	\$ 0 R-9	\$ 1,246,874
11	342.000	Fuel Holders/Products/Accessories	593,712	103,900	100.0000	0 R-10	697,612
12	344.000	Prime Movers/Generators	10,315,628	126,542	100.0000	0 R-11	10,442,170
13	345.000	Accessory Electric Equipment	541,130	110,362	100.0000	0 R-12	651,492
14	346.000	Misc. Power Plant Equipment	29,304	2,064	100.0000	0 R-13	31,368
15	Total		\$ 12,564,296	\$ 505,220		\$ 0	\$ 13,069,516
Iatan - Steam Production Plant							
16	311.000	Structures & Improvements	\$ 1,579,915	\$ 84,646	100.0000	\$ 0 R-14	\$ 1,664,561
17	312.000	Boiler Plant & Equipment	24,303,859	1,383,483	100.0000	0 R-15	25,687,342
18	314.000	Turbogenerator Unit	5,494,708	326,672	100.0000	0 R-16	5,821,380
19	315.000	Accessory Electric Equipment	3,484,316	187,979	100.0000	0 R-17	3,672,295
20	316.000	Misc Power Plant Equipment	450,976	7,312	100.0000	0 R-18	458,288
21	353.000	Station Equipment	132	137	100.0000	0 R-19	269
22	391.000	Office Furniture & Equipment	735	74	100.0000	0 R-20	809
23	391.300	Computer Software	869	9,991	100.0000	0 R-21	10,860
24	397.000	Communication Equipment	23,920	8,511	100.0000	0 R-22	32,431
25	Total		\$ 35,339,430	\$ 2,008,805		\$ 0	\$ 37,348,235

St. Joseph Light & Power Company
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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Transmission Plant							
26	352.000	Structures & Improvements	\$ 53,467	\$ 2,344	100.0000	\$ 0 R-23	\$ 55,811
27	353.000	Station Equipment	2,766,813	229,257	100.0000	0 R-24	2,996,070
28	355.000	Poles Towers & Fixtures	5,988,935	291,707	100.0000	0 R-25	6,280,642
29	356.000	Overhead Conductor/Device	4,679,640	217,524	100.0000	0 R-26	4,897,164
30	357.000	Underground Conduit	7,190	483	100.0000	0 R-27	7,673
31	358.000	Underground Conductor/Device	22,000	1,331	100.0000	0 R-28	23,331
32		Total	\$ 13,518,045	\$ 742,646		\$ 0	\$ 14,260,691
Leased Transmission Plant							
33	355.000	Electric Poles & Fixtures	\$ 625,508	\$ (625,508)	100.0000	\$ 0 R-29	\$ 0
34	356.000	Overhead Conductor/Devices	492,879	(492,879)	100.0000	0 R-30	0
35		Total	\$ 1,118,387	\$ (1,118,387)		\$ 0	\$ 0
Distribution Plant							
36	361.000	Structures & Improvements	\$ 89,454	\$ 47,408	100.0000	\$ 0 R-31	\$ 136,862
37	362.000	Station Equipment	10,478,234	830,396	100.0000	0 R-32	11,308,630
38	364.000	Poles Towers Fixtures	8,675,834	577,629	100.0000	0 R-33	9,253,463
39	365.000	Overhead Conductors & Devices	8,542,751	440,554	100.0000	0 R-34	8,983,305
40	366.000	Underground Conduit	894,833	83,010	100.0000	0 R-35	977,843
41	367.000	Underground Conductor/Devices	3,129,365	314,692	100.0000	0 R-36	3,444,057
42	368.000	Line Transformers-Overhead	6,827,453	345,931	100.0000	0 R-37	7,173,384
43	368.100	Line Transformers-Underground	2,451,462	214,402	100.0000	0 R-38	2,665,864
44	369.000	Services-Overhead	2,299,093	110,803	100.0000	0 R-39	2,409,896
45	369.100	Services-Underground	2,005,429	223,437	100.0000	0 R-40	2,228,866
46	370.000	Meters	3,337,887	162,864	100.0000	0 R-41	3,500,751
47	370.100	Load Research Meters	194,453	22,351	100.0000	0 R-42	216,804
48	371.000	Installations-Customer Premises	597,952	70,262	100.0000	0 R-43	668,214
49	373.000	Street Lighting/Signal Systems	731,040	146,187	100.0000	0 R-44	877,227
50		Total	\$ 50,255,240	\$ 3,589,926		\$ 0	\$ 53,845,166

St. Joseph Light & Power Company
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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
General Plant							
51	390.000	Structures & Improvements	\$ 3,921,425	\$ 194,268	92.4900	\$ 0 R-45	\$ 3,806,604
52	391.000	Office Furniture & Equipment	136,698	49,486	93.3100	0 R-46	173,728
53	391.100	Computer/Associated Facilities	5,531,731	648,611	94.0000	0 R-47	5,809,521
54	391.200	Office Machines/EPFI 1987	126,925	(10,897)	89.5500	0 R-48	103,903
55	391.300	Computer Software	585,088	304,859	94.0000	0 R-49	836,550
56	392.000	Transportation Equipment	3,599,162	45,573	94.7900	0 R-50	3,454,844
57	393.000	Stores Equipment	183,622	12,696	96.3600	0 R-51	189,172
58	394.000	Tools/Shop & Garage Equipment	236,611	54,570	97.5400	0 R-52	284,016
59	395.000	Laboratory Equipment	188,075	14,470	99.2000	0 R-53	200,925
60	396.000	Power Operated Equipment	333,375	26,071	92.7200	0 R-54	333,278
61	397.000	Communication Equipment	1,149,923	86,054	97.5500	0 R-55	1,205,696
62	398.000	Miscellaneous Equipment	51,763	8,465	91.8500	0 R-56	55,319
63		Total	\$ 16,044,398	\$ 1,434,226		\$ 0	\$ 16,453,558

64		Total Depreciation Reserve	\$ 161,311,118	\$ 9,066,897		\$ 7,444	\$ 166,301,975

St. Joseph Light & Power Company
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Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
(A)		(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 11,861,940	37.9600	23.4300	14.5300	0.039808	\$ 472,200
2	Net Payroll	6,329,828	37.9600	15.4600	22.5000	0.061644	390,196
3	FICA - Employee Portion	894,038	37.9600	15.4100	22.5500	0.061781	55,235
4	Federal Income Tax Withholdings	1,581,440	37.9600	15.3400	22.6200	0.061973	98,007
5	State Income Tax Withholdings	430,319	37.9600	16.4600	21.5000	0.058904	25,148
6	401K - Employee Portion	1,247,754	37.9600	16.3300	21.6300	0.059260	73,942
7	401K - Employer Portion	199,919	37.9600	16.3300	21.6300	0.059260	11,847
8	Vacation Payroll	2,006,613	37.9600	106.0000	(68.0400)	(0.186411)	(374,055)
9	Lake Road Coal	6,811,022	37.9600	29.1150	8.8450	0.024233	165,051
10	Lake Road Oil	298,154	37.9600	10.2600	27.7000	0.075890	22,527
11	Gas for Production	2,625,740	37.9600	53.8800	(15.9200)	(0.043616)	(114,524)
12	Iatan O & M	2,585,232	37.9600	33.4610	4.4990	0.012326	31,266
13	Iatan Fuel	6,482,137	37.9600	32.6830	5.2770	0.014458	93,719
14	Purchased Power	9,837,277	37.9600	15.7600	22.2000	0.060822	598,323
15	Total Operation and Maintenance Expense	\$ 53,191,413					\$ 1,549,782
Taxes							
16	FICA - Employer Portion	\$ 894,038	37.9600	15.4100	22.5500	0.061781	\$ 55,235
17	FUTA	19,308	37.9600	75.1500	(37.1900)	(0.101890)	(1,967)
18	Property	3,204,108	37.9600	174.6800	(136.7200)	(0.374575)	(1,200,179)
19	City License	2,208,336	19.8500	41.8800	(22.0300)	(0.060356)	(133,286)
20	Sales Tax	2,257,933	19.8500	17.6200	2.2300	0.006110	13,796
21	Transit	352,345	19.8500	74.1400	(54.2900)	(0.148740)	(52,408)
22	Corporate Franchise Tax	117,485	37.9600	(77.5000)	115.4600	0.316329	37,164
23	Total Taxes	\$ 9,053,553					\$ (1,281,645)
24	Total Cash Working Capital Req						\$ 268,137

St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Structures & Improvements	R-1	\$ 182,495	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 182,495	

Boiler Plant Equipment	R-2	\$ 822,378	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 822,378	

Precipitator - Boiler #6	R-3	\$ (128,082)	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ (128,082)	

Precipitator - Boiler #5	R-4	\$ 12,999	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 12,999	

Clean Air Modifications	R-5	\$ 663,968	\$ 7,444

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 663,968	
2. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)			\$ 7,444

St. Joseph Light & Power Company
 Case: EM-00-292E
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Turbogenerator Units	R-6	\$ 262,774
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	262,774
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Accessory Electric Equipment	R-7	\$ 5,082
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	5,082
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Misc. Power Plant Equipment	R-8	\$ 82,847
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	82,847
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Structures & Improvements	R-9	\$ 162,352
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1. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)	\$	190,575
2. To correct the depreciation reserve adjustment for discontinued depreciation. (Traxler)	\$	(28,223)

Fuel Holders/Products/Accessories	R-10	\$ 103,900
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1. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)	\$	103,900
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St. Joseph Light & Power Company
Case: EM-00-292E
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prime Movers/Generators R-11	\$ 126,542	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 126,542	
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Accessory Electric Equipment R-12	\$ 110,362	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 22,793	
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2. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)	\$ 87,569	
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Misc. Power Plant Equipment R-13	\$ 2,064	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 2,064	
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Structures & Improvements R-14	\$ 84,646	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 84,646	
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Boiler Plant & Equipment R-15	\$ 1,383,483	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 1,383,483	
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St. Joseph Light & Power Company
Case: EM-00-292E
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Turbogenerator Unit	R-16	\$ 326,672
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	326,672
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Accessory Electric Equipment	R-17	\$ 187,979
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	187,979
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Misc Power Plant Equipment	R-18	\$ 7,312
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	7,312
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Station Equipment	R-19	\$ 137
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	137
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Office Furniture & Equipment	R-20	\$ 74
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	74
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Computer Software	R-21	\$ 9,991
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	9,991
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St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Communication Equipment R-22	\$ 8,511	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 8,511	
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Structures & Improvements R-23	\$ 2,344	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 2,344	
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Station Equipment R-24	\$ 229,257	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 229,257	
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Poles Towers & Fixtures R-25	\$ 291,707	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 291,707	
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Overhead Conductor/Device R-26	\$ 217,524	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 217,524	
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Underground Conduit R-27	\$ 483	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 483	
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Traxler

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St. Joseph Light & Power Company

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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Underground Conductor/Device	R-28	\$ 1,331

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 1,331	
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Electric Poles & Fixtures	R-29	\$ (625,508)

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 21,885	
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2. To eliminate leased transmission line from depreciation reserve. (Traxler)	\$ (647,393)	
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Overhead Conductor/Devices	R-30	\$ (492,879)

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 15,934	
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2. To eliminate leased transmission line from depreciation reserve. (Traxler)	\$ (508,813)	
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Structures & Improvements	R-31	\$ 47,408

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 47,408	
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St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Station Equipment	R-32	\$ 830,396
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	830,396
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Poles Towers Fixtures	R-33	\$ 577,629
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	577,629
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Overhead Conductors & Devices	R-34	\$ 440,554
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	440,554
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Underground Conduit	R-35	\$ 83,010
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	83,010
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Underground Conductor/Devices	R-36	\$ 314,692
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	314,692
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Line Transformers-Overhead	R-37	\$ 345,931
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	345,931
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St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Line Transformers-Underground R-38	\$ 214,402	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 214,402	
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Services-Overhead R-39	\$ 110,803	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 110,803	
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Services-Underground R-40	\$ 223,437	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 223,437	
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Meters R-41	\$ 162,864	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 162,864	
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Load Research Meters R-42	\$ 22,351	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 22,351	
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Installations-Customer Premises R-43	\$ 70,262	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 70,262	
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St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Street Lighting/Signal Systems R-44	\$ 146,187	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 146,187	
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Structures & Improvements R-45	\$ 194,268	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 194,268	
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Office Furniture & Equipment R-46	\$ 49,486	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 49,486	
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Computer/Associated Facilities R-47	\$ 648,611	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 648,611	
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Office Machines/EFPI 1987 R-48	\$ (10,897)	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (10,897)	
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Computer Software R-49	\$ 304,859	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 304,859	
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St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transportation Equipment R-50	\$ 45,573	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 45,573	
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Stores Equipment R-51	\$ 12,696	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 12,696	
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Tools/Shop & Garage Equipment R-52	\$ 54,570	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 54,570	
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Laboratory Equipment R-53	\$ 14,470	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 14,470	
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Power Operated Equipment R-54	\$ 26,071	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 26,071	
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Communication Equipment R-55	\$ 86,054	
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 86,054	
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Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Miscellaneous Equipment	R-56	\$ 8,465
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$	8,465
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St. Joseph Light & Power Company
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Income Statement

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	
Operating Revenues						
1	440.000 Retail Sales Revenues	\$ 86,905,336	\$ (4,045,698)	100.0000	\$ 0 S-1	\$ 82,859,638
2	447.000 Sales for Resale	1,491,719	1,504,429	100.0000	0 S-2	2,996,148
3	450.000 Forfeited Discounts	223,686	0	100.0000	0 S-3	223,686
4	451.000 Miscellaneous Service Revenues	57,784	0	100.0000	0 S-4	57,784
5	454.000 Rent from Electric Property	73,270	0	100.0000	0 S-5	73,270
6	456.000 Other Electric Revenues	738,939	(237,415)	100.0000	0 S-6	501,524
7	411.800 Gain from Disposition of Allowances	0	0	100.0000	0 S-7	0
8	Total	\$ 89,490,734	\$ (2,778,684)		\$ 0	\$ 86,712,050
Operation & Maintenance Expense						
9	500.000 Operation-Supervision/Engineering	\$ 591,461	\$ (7,428)	100.0000	\$ 0 S-8	\$ 584,033
10	501.000 Fuel Expense - Steam	19,228,229	1,702,864	100.0000	0 S-9	20,931,093
11	502.000 Steam Expenses	1,793,986	(7,252)	100.0000	0 S-10	1,786,734
12	504.100 Steam Transferred-Cr Fuel	(3,491,396)	(503,313)	100.0000	0 S-11	(3,994,709)
13	504.200 Steam Transferred-Cr Operations	(887,612)	4,995	100.0000	0 S-12	(882,617)
14	504.300 Steam Transferred-Cr Maintenance	(596,895)	(7,835)	100.0000	0 S-13	(604,730)
15	505.000 Electric Expenses	669,664	(2,707)	100.0000	0 S-14	666,957
16	506.000 Miscellaneous Steam Power Expenses	408,616	(39,703)	100.0000	0 S-15	368,913
17	507.000 Rents - Production	17,930	0	100.0000	0 S-16	17,930
18	509.000 Emissions Allowance	113	0	100.0000	0 S-17	113
19	510.000 Maintenance-Supervision/Engineering	54,285	38,999	100.0000	0 S-18	93,284
20	511.000 Maintenance of Structures	214,072	(865)	100.0000	0 S-19	213,207
21	512.000 Maintenance of Boiler Plant	3,533,717	(15,444)	100.0000	0 S-20	3,518,273
22	513.000 Maintenance of Electric Plant	452,921	127,497	100.0000	0 S-21	580,418
23	514.000 Maintenance of Misc Steam Plant	22,039	(89)	100.0000	0 S-22	21,950
24	546.000 Operation-Supervision/Engineering	34,609	(737)	100.0000	0 S-23	33,872
25	547.000 Fuel Expense - Other Production	735,682	40,738	100.0000	0 S-24	776,420
26	548.000 Generation Expenses	135,222	(547)	100.0000	0 S-25	134,675
27	549.000 Misc Other Power Generation Expense	18,548	(75)	100.0000	0 S-26	18,473
28	553.000 Maint of Generating & Electric	1,103,448	(8,173)	100.0000	0 S-27	1,095,275
29	554.000 Maint of Misc Other Power Generatio	6,706	(27)	100.0000	0 S-28	6,679
30	555.000 Purchased Power	9,895,802	1,041,625	100.0000	0 S-29	10,937,427
31	556.000 System Control/Load Dispatching	265,751	(1,074)	100.0000	0 S-30	264,677
32	557.000 Other Expenses	215,379	(871)	100.0000	0 S-31	214,508
33	560.000 Operation-Supervision/Engineering	196,837	(3,333)	100.0000	0 S-32	193,504
34	561.000 Load Dispatching	490,789	55,875	100.0000	0 S-33	546,664
35	562.000 Station Expenses	98,758	(477)	100.0000	0 S-34	98,281
36	563.000 Overhead Lines Expenses	22,857	(110)	100.0000	0 S-35	22,747

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Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	565.000	Trans of Electricity by others	38,870	0	100.0000	0 S-36	38,870
38	566.000	Misc Transmission Expenses	102,807	(497)	100.0000	0 S-37	102,310
39	567.000	Rents - Transmission	29,000	0	100.0000	0 S-38	29,000
40	568.000	Maint-Supervision/Engineering	15,145	(73)	100.0000	0 S-39	15,072
41	570.000	Maint of Station Equipment	(50,070)	293,875	100.0000	0 S-40	243,805
42	571.000	Maintenance of Overhead Lines	205,148	9,880	100.0000	0 S-41	215,028
43	580.000	Operation-Supervision/Engineering	346,489	112,566	100.0000	0 S-42	459,055
44	581.000	Load Dispatching	25,477	(138)	100.0000	0 S-43	25,339
45	582.000	Station Expenses	171,042	(1,349)	100.0000	0 S-44	169,693
46	583.000	Overhead Line Expenses	157,529	(852)	100.0000	0 S-45	156,677
47	584.000	Underground Line Expenses	271,356	(1,468)	100.0000	0 S-46	269,888
48	585.000	Street Light/Signal System Expense	51,095	(276)	100.0000	0 S-47	50,819
49	586.000	Meter Expenses	219,696	(1,189)	100.0000	0 S-48	218,507
50	587.000	Customer Installation Expenses	14,673	(79)	100.0000	0 S-49	14,594
51	588.000	Miscellaneous Expenses	604,665	(15,524)	100.0000	0 S-50	589,141
52	589.000	Rents - Distribution	9,293	0	100.0000	0 S-51	9,293
53	590.000	Maint-Supervision/Engineering	59,848	(324)	100.0000	0 S-52	59,524
54	592.000	Maint of Station Equipment	166,893	(100,903)	100.0000	0 S-53	65,990
55	593.000	Maintenance of Overhead Lines	1,667,727	51,051	100.0000	0 S-54	1,718,778
56	594.000	Maint of Underground Lines	105,425	496	100.0000	0 S-55	105,921
57	595.000	Maint of Line Transformers	112,332	(607)	100.0000	0 S-56	111,725
58	596.000	Maint of Street Light/Signal System	40,423	(219)	100.0000	0 S-57	40,204
59	597.000	Maintenance of Meters	42,064	(228)	100.0000	0 S-58	41,836
60	598.000	Maint of Misc Distribution Plant	116,110	(628)	100.0000	0 S-59	115,482
61	901.000	Supervision-Customer Accounts	85,762	(1,586)	91.3500	0 S-60	76,895
62	902.000	Meter Reading Expenses	666,909	(4,808)	90.1600	0 S-61	596,950
63	903.000	Customer Records & Collections	704,888	(5,292)	93.9000	25,283 S-62	682,204
64	904.000	Uncollectible Accounts	272,450	0	83.7000	1,473 S-63	229,514
65	907.000	Supervision-Customer Service	77,604	(1,190)	84.5900	0 S-64	64,639
66	908.000	Customer Assistance Expenses	307,485	(2,619)	86.0200	0 S-65	262,246
67	909.000	Inform/Instructional Advertising	105,472	(13,566)	89.8000	0 S-66	82,532
68	911.000	Supervision-Sales	101,083	(1,829)	90.5200	0 S-67	89,845
69	912.000	Demonstrating/Selling Expenses	603,670	(76,939)	90.6100	(25,558) S-68	451,713
70	913.000	Advertising Expenses	8,922	(70)	95.7600	0 S-69	8,477
71	920.000	Administrative/General Salaries	4,182,272	209,258	92.7200	0 S-70	4,071,827
72	921.000	Office Supplies & Expenses	1,555,185	3,547	95.6200	(560) S-71	1,489,900
73	922.000	Admin Expense Transferred-Credit	(273,995)	(13,005)	89.6100	(114,373) S-72	(371,554)
74	923.000	Outside Services	1,055,696	(392,960)	90.9600	300,000 S-73	902,825
75	924.000	Property Insurance	466,918	0	95.0600	0 S-74	443,852
76	925.000	Injuries & Damages	652,724	0	89.5100	0 S-75	584,253
77	926.000	Employee Pension/Benefits	650,946	(1,427,216)	87.3500	0 S-76	(678,072)

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Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)			(B)	(C)	(D)	(E)	(F)
78	928.000	Regulatory Commission Expenses	176,748	65,028	83.8600	23,907 S-77	226,660
79	929.000	Duplicate Charges-Credit	(122,038)	(5,319)	88.6100	0 S-78	(112,851)
80	930.100	General Advertising Expenses	23,800	(7,182)	91.4300	0 S-79	15,194
81	930.200	Miscellaneous General Expenses	973,582	47,743	93.2800	(38,250) S-80	914,442
82	931.000	Rents - General	298,451	0	93.3700	0 S-81	278,664
83	935.000	Maintenance of General Plant	285,222	17,207	93.7000	87,280 S-82	370,656
84		Total	\$ 52,614,311	\$ 1,145,249		\$ 259,202	\$ 53,191,413
Depreciation Expense							
85	403.000	Depreciation Expense	\$ 10,757,866	\$ 0	100.0000	\$ 1,003,402 S-83	\$ 11,761,268
86	403.000	Depreciation Expense - Other	0	0	100.0000	(64,205) S-84	(64,205)
87		Total	\$ 10,757,866	\$ 0		\$ 939,197	\$ 11,697,063
Other Operating Expenses							
88	408.000	Taxes Other - Federal Unemployment	\$ 20,184	\$ 0	87.2100	\$ 0 S-85	\$ 17,602
89	408.000	Taxes Other - FICA Taxes	997,622	159,812	87.2100	0 S-86	1,009,398
90	408.000	Taxes Other - Property Taxes	3,053,835	0	95.3000	(8,943) S-87	2,901,362
91	408.000	Taxes Other - Franchise Taxes	113,418	4,067	88.6000	0 S-88	104,092
92	408.000	Taxes Other - License	2,786,242	0	91.9000	(2,560,556) S-89	0
93		Total	\$ 6,971,301	\$ 163,879		\$ (2,569,499)	\$ 4,032,454
94		Total Operating Expenses	\$ 70,343,478	\$ 1,309,128		\$ (1,371,100)	\$ 68,920,930
95		Net Income Before Taxes	\$ 19,147,256	\$ (4,087,812)		\$ 1,371,100	\$ 17,791,120
Current Income Taxes							
96	409.000	Current Income Taxes	\$ 4,551,707	\$ 0	100.0000	\$ 421,319 S-90	\$ 4,973,026
97		Total	\$ 4,551,707	\$ 0		\$ 421,319	\$ 4,973,026
Deferred Income Taxes							
98	410.000	Deferred Income Taxes	\$ 1,099,828	\$ 0	100.0000	\$ (1,796,077) S-91	\$ (696,249)
99		Total	\$ 1,099,828	\$ 0		\$ (1,796,077)	\$ (696,249)

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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
100		Total Income Taxes	\$ 5,651,535	\$ 0		\$ (1,374,758)	\$ 4,276,777
101		Net Operating Income	\$ 13,495,721	\$ (4,087,812)		\$ 2,745,853	\$ 13,514,343

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Retail Sales Revenues S-1	\$ (4,045,698)	

1. To annualize retail revenues for residential customer growth through March 31, 1999. (Traxler)	\$ 602,483	
2. To adjust unbilled revenue based on staff's normalized sales. (Pyatte)	\$ (250,401)	
3. To normalize test year sales for weather. (Pyatte)	\$ (171,444)	
4. To annualize curtailable demand rider credits. (Pyatte)	\$ 5,276	
5. To allocate lost revenues associated with special steam contract to electric operations. (Traxler)	\$ (545,475)	
6. To annualize commercial and industrial revenues for economic development discounts. (Pyatte)	\$ 11,051	
7. To adjust for the annualization of billing adjustments. (Pyatte)	\$ 9,720	
8. To annualize retail revenues for large industrial customer usage growth through March 31, 1999 (Traxler)	\$ 257,885	
9. To eliminate license and transit taxes from retail revenue. (Traxler)	\$ (2,560,556)	
10. To reflect the October 31, 1999 rate reduction. (Pyatte)	\$ (2,510,021)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
11. To annualize retail revenues for residential customer growth from March through December 1999. (Traxler)	\$ 547,592	
12. To annualize retail revenues for industrial customer growth from March through December 1999. (Traxler)	\$ 558,192	
13. To Allow for Known and Measurable Changes.		

Sales for Resale S-2	\$ 1,504,429	

1. To adjust sales for resale revenues. (Traxler)	\$ 1,504,429	
2. To reduce revenues to reflect a non-recurring capacity sale during the test year. (Traxler)		

Other Electric Revenues S-6	\$ (237,415)	

1. To adjust other electric revenues to eliminate overstated transmission charge revenues. (Traxler)	\$ (237,415)	

Operation-Supervision/Engineering S-8	\$ (7,428)	

1. To annualize payroll. (Traxler)	\$ (2,391)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (5,037)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Fuel Expense - Steam S-9	\$ 1,702,864	

1. To annualize fuel expense. (Traxler)	\$ 1,064,743	
2. To eliminate the 1993 flood amortization. (Traxler)	\$ (86,721)	
3. To amortize the Iatan coal contract buyout. (Traxler)	\$ 724,842	

Steam Expenses S-10	\$ (7,252)	

1. To annualize payroll. (Traxler)	\$ (7,252)	

Steam Transferred-Cr Fuel S-11	\$ (503,313)	

1. To allocate fuel cost to steam. (Traxler)	\$ (503,313)	

Steam Transferred-Cr Operations S-12	\$ 4,995	

1. To adjust the steam operations credit to the appropriate amount. (Traxler)	\$ 4,995	

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Steam Transferred-Cr Maintenance	S-13	\$ (7,835)	

1. To adjust the steam maintenance credit to the appropriate amount. (Traxler)		\$ (7,835)	

Electric Expenses	S-14	\$ (2,707)	

1. To annualize payroll. (Traxler)		\$ (2,707)	

Miscellaneous Steam Power Expenses	S-15	\$ (39,703)	

1. To annualize payroll. (Traxler)		\$ (1,652)	
2. To eliminate the 1993 flood amortization. (Traxler)		\$ (38,051)	

Maintenance-Supervision/Engineering	S-18	\$ 38,999	

1. To annualize payroll. (Traxler)		\$ (219)	
2. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)		\$ 39,218	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Maintenance of Structures S-19 \$ (865)

1. To annualize payroll.
(Traxler) \$ (865)

Maintenance of Boiler Plant S-20 \$ (15,444)

1. To annualize payroll.
(Traxler) \$ (14,284)

2. To disallow advertising expense that should not be charged
to the ratepayer.
(Traxler) \$ (1,160)

Maintenance of Electric Plant S-21 \$ 127,497

1. To annualize payroll.
(Traxler) \$ (1,831)

2. To normalize Iatan maintenance expense.
(Traxler) \$ 114,096

3. To eliminate use tax credit from a prior period.
(Traxler) \$ 15,232

Maintenance of Misc Steam Plant S-22 \$ (89)

1. To annualize payroll.
(Traxler) \$ (89)

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Operation-Supervision/Engineering	S-23	\$	(737)

1. To annualize payroll. (Traxler)		\$	(140)
2. To annualize the management incentive plan costs. (Traxler)		\$	(597)

Fuel Expense - Other Production	S-24	\$	40,738

1. To annualize fuel expense. (Traxler)		\$	40,738

Generation Expenses	S-25	\$	(547)

1. To annualize payroll. (Traxler)		\$	(547)

Misc Other Power Generation Expense	S-26	\$	(75)

1. To annualize payroll. (Traxler)		\$	(75)

Maint of Generating & Electric	S-27	\$	(8,173)

1. To annualize payroll including Iatan payroll. (Traxler)		\$	(4,460)
2. To normalize maintenance expense. (Traxler)		\$	(3,713)

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Maint of Misc Other Power Generatio	S-28	\$	(27)

1. To annualize payroll. (Traxler)		\$	(27)

Purchased Power	S-29	\$	1,041,625

1. To annualize purchased power energy costs. (Traxler)		\$	(353,733)
2. To annualize purchased power demand costs. (Traxler)		\$	481,000
3. To eliminate the 1993 flood amortization. (Traxler)		\$	(43,905)
4. To adjust operating expense for sales for resale power expense. (Traxler)		\$	958,263

System Control/Load Dispatching	S-30	\$	(1,074)

1. To annualize payroll. (Traxler)		\$	(1,074)

Other Expenses	S-31	\$	(871)

1. To annualize payroll. (Traxler)		\$	(871)

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Operation-Supervision/Engineering	S-32	\$ (3,333)	

1. To annualize payroll. (Traxler)		\$ (951)	
2. To annualize the management incentive plan costs. (Traxler)		\$ (2,382)	

Load Dispatching	S-33	\$ 55,875	

1. To annualize payroll. (Traxler)		\$ (2,371)	
2. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)		\$ 58,246	

Station Expenses	S-34	\$ (477)	

1. To annualize payroll. (Traxler)		\$ (477)	

Overhead Lines Expenses	S-35	\$ (110)	

1. To annualize payroll. (Traxler)		\$ (110)	

Misc Transmission Expenses	S-37	\$ (497)	

1. To annualize payroll. (Traxler)		\$ (497)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Maint-Supervision/Engineering S-39	\$	(73)
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1. To annualize payroll. (Traxler)	\$	(73)
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Maint of Station Equipment S-40	\$	293,875
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1. To annualize payroll. (Traxler)	\$	242
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2. To normalize maintenance expense. (Traxler)	\$	160,098
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3. To eliminate from operating expense a credit from General Electric for a prior period. (Traxler)	\$	133,535
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Maintenance of Overhead Lines S-41	\$	9,880
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1. To annualize payroll. (Traxler)	\$	(991)
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2. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$	10,871
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Operation-Supervision/Engineering S-42	\$	112,566
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1. To annualize payroll. (Traxler)	\$	(1,875)
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2. To annualize the management incentive plan costs. (Traxler)	\$	(4,472)
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 118,913	

	Load Dispatching S-43	\$ (138)	

1.	To annualize payroll. (Traxler)	\$ (138)	

	Station Expenses S-44	\$ (1,349)	

1.	To annualize payroll. (Traxler)	\$ (925)	
2.	To disallow dues and donations that should not be charged to the ratepayer. (Traxler)	\$ (424)	

	Overhead Line Expenses S-45	\$ (852)	

1.	To annualize payroll. (Traxler)	\$ (852)	

	Underground Line Expenses S-46	\$ (1,468)	

1.	To annualize payroll. (Traxler)	\$ (1,468)	

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Street Light/Signal System Expense	S-47	\$ (276)	

1. To annualize payroll. (Traxler)		\$ (276)	

Meter Expenses	S-48	\$ (1,189)	

1. To annualize payroll. (Traxler)		\$ (1,189)	

Customer Installation Expenses	S-49	\$ (79)	

1. To annualize payroll. (Traxler)		\$ (79)	

Miscellaneous Expenses	S-50	\$ (15,524)	

1. To annualize payroll. (Traxler)		\$ (3,271)	
2. To eliminate the 1993 flood amortization. (Traxler)		\$ (12,253)	

Maint-Supervision/Engineering	S-52	\$ (324)	

1. To annualize payroll. (Traxler)		\$ (324)	

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Maint of Station Equipment	S-53	\$ (100,903)	

1. To annualize payroll. (Traxler)		\$ (903)	
2. To normalize maintenance expense. (Traxler)		\$ (100,000)	

Maintenance of Overhead Lines	S-54	\$ 51,051	

1. To annualize payroll. (Traxler)		\$ (9,023)	
2. To normalize maintenance expense. (Traxler)		\$ (101,660)	
3. To eliminate use tax credit from a prior period. (Traxler)		\$ 14,166	
4. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)		\$ 147,568	

Maint of Underground Lines	S-55	\$ 496	

1. To annualize payroll. (Traxler)		\$ (570)	
2. To eliminate use tax credit from a prior period. (Traxler)		\$ 1,066	

St. Joseph Light & Power Company
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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Maint of Line Transformers	S-56	\$	(607)

1. To annualize payroll. (Traxler)		\$	(607)

Maint of Street Light/Signal System	S-57	\$	(219)

1. To annualize payroll. (Traxler)		\$	(219)

Maintenance of Meters	S-58	\$	(228)

1. To annualize payroll. (Traxler)		\$	(228)

Maint of Misc Distribution Plant	S-59	\$	(628)

1. To annualize payroll. (Traxler)		\$	(628)

Supervision-Customer Accounts	S-60	\$	(1,586)

1. To annualize payroll. (Traxler)		\$	(624)
2. To annualize the management incentive plan costs. (Traxler)		\$	(962)

St. Joseph Light & Power Company
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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Meter Reading Expenses	S-61	\$ (4,808)	

1. To annualize payroll. (Traxler)		\$ (4,808)	

Customer Records & Collections	S-62	\$ (5,292)	\$ 25,283

1. To annualize payroll. (Traxler)		\$ (5,292)	
2. To adjust operating expense to include interest expense on customer deposits. (Traxler)			\$ 25,283

Uncollectible Accounts	S-63		\$ 1,473

1. To normalize uncollectible expense. (Traxler)			\$ 1,473

Supervision-Customer Service	S-64	\$ (1,190)	

1. To annualize payroll. (Traxler)		\$ (646)	
2. To annualize the management incentive plan costs. (Traxler)		\$ (544)	

Customer Assistance Expenses	S-65	\$ (2,619)	

1. To annualize payroll. (Traxler)		\$ (2,619)	

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Inform/Instructional Advertising	S-66	\$ (13,566)	

1. To annualize payroll. (Traxler)		\$ (928)	
2. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)		\$ (760)	
3. To disallow advertising expense that should not be charged to the ratepayer. (Traxler)		\$ (10,339)	
4. To disallow promotional items that should not be charged to the ratepayer. (Traxler)		\$ (1,539)	

Supervision-Sales	S-67	\$ (1,829)	

1. To annualize payroll. (Traxler)		\$ (748)	
2. To annualize the management incentive plan costs. (Traxler)		\$ (1,081)	

Demonstrating/Selling Expenses	S-68	\$ (76,939)	\$ (25,558)

1. To annualize payroll. (Traxler)		\$ (4,499)	
2. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)		\$ (3,042)	\$ (1,500)

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To disallow advertising expense that should not be charged to the ratepayer. (Traxler)	\$ (16,663)	\$ (21,758)
4. To disallow demonstrating and selling expense that should not be charged to the ratepayer. (Traxler)	\$ (41,329)	\$ (2,300)
5. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (11,406)	

Advertising Expenses S-69	\$ (70)	

1. To annualize payroll. (Traxler)	\$ (70)	

Administrative/General Salaries S-70	\$ 209,258	

1. To annualize payroll. (Traxler)	\$ (26,442)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (40,530)	
3. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 276,230	

Office Supplies & Expenses S-71	\$ 3,547	\$ (560)

1. To annualize payroll. (Traxler)	\$ (9,489)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize the management incentive plan costs. (Traxler)	\$ (12,541)	
3. To adjust operating expense to eliminate Y2K software costs. (Traxler)	\$ (72,000)	
4. To eliminate items that should not be charged to the ratepayer. (Traxler)	\$ (31,785)	
5. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)	\$ (229)	\$ (560)
6. To eliminate use tax credit from a prior period. (Traxler)	\$ 30,465	
7. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 99,126	

Admin Expense Transferred-Credit S-72	\$ (13,005)	\$ (114,373)

1. To annualize payroll. (Traxler)	\$ 1,673	
2. To annualize the management incentive plan costs. (Traxler)	\$ 2,802	
3. To adjust the allocation of A & G expense to construction activities. (Traxler)		\$ (114,373)
4. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ (17,480)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Outside Services S-73	\$ (392,960)	\$ 300,000

1. To adjust operating expense to eliminate Y2K consulting fees. (Traxler)	\$ (166,837)	
2. To eliminate merger and acquisition costs from operating expense. (Traxler)	\$ (226,123)	
3. To normalize 1998 expense for Account 923, Outside Services (Traxler)		\$ 300,000

Employee Pension/Benefits S-76	\$ (1,427,216)	

1. To annualize payroll. (Traxler)	\$ (3,868)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (13,028)	
3. To annualize company contributions to the 401K plan. (Traxler)	\$ 5,336	
4. To adjust pension expense to reflect the 1998 FAS 87 pension expense. (Traxler)	\$ (399,076)	
5. To adjust pension expense to eliminate the corridor method and amortize gains and losses over 5 years under FAS 87. (Traxler)	\$ (1,302,037)	
6. To adjust pension expense to reflect the 1999 FAS 106 OPEB's expense. (Traxler)	\$ 70,348	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
7. To adjust pension expense to amortize gains and losses over 5 years under FAS 106. (Traxler)	\$ (33,813)	
8. To reflect an increase in employee insurance costs. (Traxler)	\$ 208,512	
9. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 40,410	

Regulatory Commission Expenses S-77	\$ 65,028	\$ 23,907

1. To annualize the PSC assessment. (Traxler)		\$ 23,907
2. To include the three-year amortization of rate case expense. (Traxler)	\$ 65,028	

Duplicate Charges-Credit S-78	\$ (5,319)	

1. To annualize payroll. (Traxler)	\$ 737	
2. To annualize the management incentive plan costs. (Traxler)	\$ 1,643	
3. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ (7,699)	

General Advertising Expenses S-79	\$ (7,182)	

1. To annualize payroll. (Traxler)	\$ (145)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize the management incentive plan costs. (Traxler)	\$ (832)	
3. To disallow expenses that should not be charged to the ratepayer. (Traxler)	\$ (2,643)	
4. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (5,078)	
5. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 1,516	

Miscellaneous General Expenses S-80	\$ 47,743	\$ (38,250)

1. To annualize payroll. (Traxler)	\$ (6,081)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (9,486)	
3. To eliminate the 1993 flood amortization. (Traxler)	\$ (211)	
4. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)		\$ (38,250)
5. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 63,521	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Maintenance of General Plant S-82	\$ 17,207	\$ 87,280

1. To annualize payroll. (Traxler)	\$ (1,821)	
2. To normalize maintenance expense. (Traxler)		\$ 87,280
3. To reflect payroll vacancies during 1999 as a result of the merger. (Russo)	\$ 19,028	

Depreciation Expense S-83		\$ 1,003,402

1. To annualize depreciation expense based on staff proposed rates. (Traxler)		\$ 1,003,402

Depreciation Expense - Other S-84		\$ (64,205)

1. To adjust depreciation expense for capitalized depreciation. (Traxler)		\$ (64,205)

Taxes Other - FICA Taxes S-86	\$ 159,812	

1. To adjust FICA taxes based on adjusted payroll. (Traxler)	\$ 159,812	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Taxes Other - Property Taxes S-87		\$ (8,943)

1. To eliminate taxes on leased line. (Traxler)		\$ (8,943)

Taxes Other - Franchise Taxes S-88	\$ 4,067	

1. To annualize franchise taxes. (Traxler)	\$ 4,067	

Taxes Other - License S-89		\$ (2,560,556)

1. To eliminate license and transit taxes from taxes other than income taxes. (Traxler)		\$ (2,560,556)

Current Income Taxes S-90		\$ 421,319

1. To adjust current income taxes to a level consistent with staff adjusted operating income. (Traxler)		\$ 421,319

Deferred Income Taxes S-91		\$ (1,796,077)

1. To adjust deferred income taxes to a level consistent with staff operating income. (Traxler)		\$ (1,796,077)

St. Joseph Light & Power Company
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Income Tax

Line		Test Year	8.75% Return	9.09% Return	9.43% Return
	(A)	(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 17,791,120	\$ 16,426,230	\$ 17,225,519	\$ 18,024,806

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 11,697,063	\$ 11,697,063	\$ 11,697,063	\$ 11,697,063
3	Meals Disallowance	12,541	12,541	12,541	12,541
		-----	-----	-----	-----
4	Total	\$ 11,709,604	\$ 11,709,604	\$ 11,709,604	\$ 11,709,604
	Subtr from Net Income Before Taxes				
5	Interest Expense 3.6600 %	\$ 5,301,108	\$ 5,301,108	\$ 5,301,108	\$ 5,301,108
6	Repair Allowance	229,816	229,816	229,816	229,816
7	Removal Costs	29,590	29,590	29,590	29,590
8	Tax Straight Line	10,974,439	10,974,439	10,974,439	10,974,439
9	Excess Tax Depr. Over Tax S-L	(243,799)	(243,799)	(243,799)	(243,799)
		-----	-----	-----	-----
10	Total	\$ 16,291,154	\$ 16,291,154	\$ 16,291,154	\$ 16,291,154

11	Net Taxable Income	\$ 13,209,570	\$ 11,844,680	\$ 12,643,969	\$ 13,443,255

	Provision for Federal Income Tax				
12	Net Taxable Income	\$ 13,209,570	\$ 11,844,680	\$ 12,643,969	\$ 13,443,256
13	Deduct Missouri Income Tax 100.0 %	\$ 691,810	\$ 620,655	\$ 662,324	\$ 703,993
14	Deduct City Income Tax	0	0	0	0
15	Federal Taxable Income	12,517,760	11,224,025	11,981,645	12,739,263
		-----	-----	-----	-----
16	Total Federal Tax	\$ 4,281,216	\$ 3,828,409	\$ 4,093,576	\$ 4,358,722
	Provision for Missouri Income Tax				
17	Net Taxable Income	\$ 13,209,570	\$ 11,844,680	\$ 12,643,969	\$ 13,443,256
18	Deduct Federal Income Tax 50.0 %	\$ 2,140,608	\$ 1,914,205	\$ 2,046,788	\$ 2,179,371
19	Deduct City Income Tax	0	0	0	0
20	Missouri Taxable Income	11,068,962	9,930,476	10,597,181	11,263,885
		-----	-----	-----	-----
21	Total Missouri Tax	\$ 691,810	\$ 620,655	\$ 662,324	\$ 703,993

St. Joseph Light & Power Company
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Income Tax

Line	Test Year	8.75% Return	9.09% Return	9.43% Return
(A)	(B)	(C)	(D)	(E)
Provision for City Income Tax				
22	Net Taxable Income	\$ 13,209,570	\$ 11,844,680	\$ 12,643,969
23	Deduct Federal Income Tax	\$ 4,281,216	\$ 3,828,409	\$ 4,093,576
24	Deduct Missouri Income Tax	691,810	620,655	662,324
25	City Taxable Income	8,236,544	7,395,616	7,888,069
26	Total City Tax	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
27	Federal Income Tax	\$ 4,281,216	\$ 3,828,409	\$ 4,093,576
28	Missouri Income Tax	691,810	620,655	662,324
29	City Income Tax	0	0	0
30	Total	\$ 4,973,026	\$ 4,449,064	\$ 4,755,900
Deferred Income Taxes				
31	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0
32	Deferred Repair Allowance	0	0	0
33	Deferred Tax Depreciation	(93,595)	(93,595)	(93,595)
34	Amort of Deferred Tax Depreciation	(198,227)	(198,227)	(198,227)
35	Amort of Repair Allowance	0	0	0
36	Amort of Deferred ITC	(404,427)	(404,427)	(404,427)
37	Deferred Unbilled	0	0	0
38	Total	\$ (696,249)	\$ (696,249)	\$ (696,249)
39	Total Income Tax	\$ 4,276,777	\$ 3,752,815	\$ 4,059,651

St. Joseph Light & Power Company

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Revenue Requirement

Line		8.75%	9.09%	9.43%
		Return	Return	Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 4,402,682	\$ 4,402,682	\$ 4,402,682
2	Rate of Return	8.75%	9.09%	9.43%
3	Net Operating Income Requirement	\$ 385,235	\$ 400,204	\$ 415,173
4	Net Income Available (Sch 9)	\$ 401,040	\$ 401,040	\$ 401,040
5	Additional NOI/RT Needed	\$ (15,805)	\$ (836)	\$ 14,133
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 233,040	\$ 242,006	\$ 250,973
8	Test Year Current Income Tax	\$ 242,507	\$ 242,507	\$ 242,507
9	Additional Current Tax Required	\$ (9,467)	\$ (501)	\$ 8,466
10	Required Deferred ITC	\$ 0	\$ 0	\$ 0
11	Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12	Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13	Total Additional Tax Required	\$ (9,467)	\$ (501)	\$ 8,466
14	Gross Revenue Requirement	\$ (25,272)	\$ (1,337)	\$ 22,599

St. Joseph Light & Power Company

Case: EM-00-292H

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Rate Base

Line Description		Amount
(A)		(B)
1	Total Plant in Service (Sch 3)	\$ 9,587,700
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 5)	\$ 4,519,326

3	Net Plant in Service	\$ 5,068,374
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ (224,889)
5	Materials and Supplies	56,298
6	Fuel Inventory	356,802
7	Prepayments	37,924
	Subtract from Net Plant	
8	Customer Advances for Construction	\$ 235
9	Federal Tax Offset -0.6921 %	(1,440)
10	State Tax Offset 5.3079 %	1,798
11	City Tax Offset 0.0000 %	0
12	Interest Expense Offset 13.6230 %	21,952
13	Customer Deposits	0
14	Deferred Income Taxes	869,282

15	Total Rate Base	\$ 4,402,682
		=====

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Lake Road - Steam Production Plant							
1	310.000	Land & Land Rights	\$ 78,791	\$ 0	7.4000	\$ 0 P-1	\$ 5,831
2	311.000	Structures & Improvements	8,688,914	180,813	8.4400	0 P-2	748,605
3	312.000	Boiler Plant Equipment	26,793,204	911,160	11.5400	0 P-3	3,197,084
4	312.100	Precipitator - Boiler #6	0	0	0.0000	0 P-4	0
5	312.200	Precipitator - Boiler #5	1,444,338	0	11.5400	0 P-5	166,677
6	312.300	Clean Air Modifications	14,105,074	1,607,203	11.5400	0 P-6	1,813,197
7	314.000	Turbogenerator Units	9,152,630	46,106	0.1400	0 P-7	12,878
8	315.000	Accessory Electric Equipment	1,941,415	(12,333)	13.1000	0 P-8	252,710
9	316.000	Miscellaneous Power Plant Equipment	1,923,545	9,467	9.6000	0 P-9	185,569
10		Total	\$ 64,127,911	\$ 2,742,416		\$ 0	\$ 6,382,551
Distribution Plant							
11	375.000	Structures & Improvements	\$ 23,952	\$ 0	100.0000	\$ 0 P-15	\$ 23,952
12	376.000	Steam Mains	1,611,552	(5,788)	100.0000	0 P-16	1,605,764
13	379.000	Pumping & Regulating Equipment	449,113	0	100.0000	0 P-17	449,113
14	380.000	Steam Services	170,562	3,980	100.0000	0 P-18	174,542
15	381.000	Steam Meters	273,982	0	100.0000	0 P-19	273,982
16		Total	\$ 2,529,161	\$ (1,808)		\$ 0	\$ 2,527,353

St. Joseph Light & Power Company

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional	onal
		(A)	(B)	(C)	(D)	(E)	(F)	
General Plant								
17	389.000	Land & Land Rights	\$ 733,546	\$ 0	0.7700	\$ 0	P-20	\$ 5,648
18	390.000	Structures & Improvements	10,682,757	(10,167)	2.8400	0	P-21	303,102
19	391.000	Office Furniture & Equipment	1,174,769	25,393	4.4300	0	P-22	53,167
20	391.100	Computer & Assoc Facilities	5,787,154	78,155	2.7300	0	P-23	160,123
21	391.200	Office Machines/EPF 1987	357,436	(18,273)	3.9500	0	P-24	13,397
22	391.300	Computer Software	1,890,024	214,475	2.7300	0	P-25	57,453
23	392.000	Transportation Equipment	5,461,845	190,230	0.6300	0	P-26	35,608
24	393.000	Stores Equipment	253,933	0	1.5800	0	P-27	4,012
25	394.000	Tools/Shop & Garage Equipment	1,107,393	12,832	0.4200	0	P-28	4,705
26	395.000	Laboratory Equipment	302,042	6,543	0.5000	0	P-29	1,543
27	396.000	Power Operated Equipment	574,072	(1,960)	0.0000	0	P-30	0
28	397.000	Communication Equipment	2,629,809	61,854	1.2900	0	P-31	34,722
29	398.000	Miscellaneous Equipment	161,695	17,402	2.4100	0	P-32	4,316
30		Total	\$ 31,116,475	\$ 576,484		\$ 0		\$ 677,796

31		Total Plant in Service	\$ 97,773,547	\$ 3,317,092		\$ 0		\$ 9,587,700

St. Joseph Light & Power Company

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Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements	P-2	\$ 180,813
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1. To update plant in service through December 31, 1999.	\$ 180,813	
(Traxler)		

Boiler Plant Equipment	P-3	\$ 911,160
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1. To update plant in service through December 31, 1999.	\$ 911,160	
(Traxler)		

Clean Air Modifications	P-6	\$ 1,607,203
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1. To update plant in service through December 31, 1999.	\$ 1,607,203	
(Traxler)		

Turbogenerator Units	P-7	\$ 46,106
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1. To update plant in service through December 31, 1999.	\$ 46,106	
(Traxler)		

Accessory Electric Equipment	P-8	\$ (12,333)
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1. To update plant in service through December 31, 1999.	\$ (12,333)	
(Traxler)		

Miscellaneous Power Plant Equipment	P-9	\$ 9,467
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1. To update plant in service through December 31, 1999.	\$ 9,467	
(Traxler)		

St. Joseph Light & Power Company

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Steam Mains P-16	\$ (5,788)	

1. To update plant in service through December 31, 1999. (Traxler)	\$ (5,788)	
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***** Steam Services P-18	\$ 3,980	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 3,980	
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***** Structures & Improvements P-21	\$ (10,167)	

1. To update plant in service through December 31, 1999. (Traxler)	\$ (10,167)	
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***** Office Furniture & Equipment P-22	\$ 25,393	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 25,393	
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***** Computer & Assoc Facilities P-23	\$ 78,155	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 78,155	
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***** Office Machines/BFF 1987 P-24	\$ (18,273)	

1. To update plant in service through December 31, 1999. (Traxler)	\$ (18,273)	
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St. Joseph Light & Power Company

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Computer Software	P-25	\$ 214,475
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1. To update plant in service through December 31, 1999. (Traxler)	\$ 214,475	
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Transportation Equipment	P-26	\$ 190,230
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1. To update plant in service through December 31, 1999. (Traxler)	\$ 190,230	
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Tools/Shop & Garage Equipment	P-28	\$ 12,832
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1. To update plant in service through December 31, 1999. (Traxler)	\$ 12,832	
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Laboratory Equipment	P-29	\$ 6,543
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1. To update plant in service through December 31, 1999. (Traxler)	\$ 6,543	
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Power Operated Equipment	P-30	\$ (1,960)
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1. To update plant in service through December 31, 1999. (Traxler)	\$ (1,960)	
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Communication Equipment	P-31	\$ 61,854
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1. To update plant in service through December 31, 1999. (Traxler)	\$ 61,854	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Total Plant

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Miscellaneous Equipment	P-32	\$ 17,402
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1. To update plant in service through December 31, 1999.	\$ 17,402
(Traxler)	

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Lake Road - Steam Production Plant							
1	311.000	Structures & Improvements	\$ 2,454,112	\$ 182,495	8.4400	\$ 0 R-1	\$ 222,530
2	312.000	Boiler Plant Equipment	17,748,668	822,378	11.5400	0 R-2	2,143,099
3	312.100	Precipitator - Boiler #6	128,082	(128,082)	11.5400	0 R-3	0
4	312.200	Precipitator - Boiler #5	1,396,876	12,999	11.5400	0 R-4	162,700
5	312.300	Clean Air Modifications	821,878	663,968	11.5400	0 R-5	171,467
6	314.000	Turbogenerator Units	7,039,988	262,774	0.1400	0 R-6	10,224
7	315.000	Accessory Electric Equipment	1,803,828	5,082	13.1000	0 R-7	236,967
8	316.000	Misc. Power Plant Equipment	1,077,890	82,847	9.6000	0 R-8	111,431
9		Total	\$ 32,471,322	\$ 1,904,461		\$ 0	\$ 3,058,418
Distribution Plant							
10	375.000	Structures & Improvements	\$ 2,571	\$ 479	100.0000	\$ 0 R-13	\$ 3,050
11	376.000	Steam Mains	599,200	40,171	100.0000	0 R-14	639,371
12	379.000	Pumping & Regulating Equipment	218,488	13,474	100.0000	0 R-15	231,962
13	380.000	Steam Services	71,018	22,122	100.0000	0 R-16	93,140
14	381.000	Steam Meters	113,995	10,959	100.0000	0 R-17	124,954
15		Total	\$ 1,005,272	\$ 87,205		\$ 0	\$ 1,092,477

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
16	390.000	Structures & Improvements	\$ 3,921,425	\$ 194,268	2.8400	\$ 0 R-18	\$ 116,886
17	391.000	Office Furniture & Equipment	136,698	49,486	4.4300	0 R-19	8,248
18	391.100	Computer/Associated Facilities	5,531,731	648,611	2.7300	0 R-20	168,723
19	391.200	Office Machines/EFPI 1987	126,925	(10,897)	3.9500	0 R-21	4,583
20	391.300	Computer Software	585,088	304,859	2.7300	0 R-22	24,296
21	392.000	Transportation Equipment	3,599,162	45,573	0.6300	0 R-23	22,962
22	393.000	Stores Equipment	183,622	12,696	1.5800	0 R-24	3,102
23	394.000	Tools/Shop & Garage Equipment	236,611	54,570	0.4200	0 R-25	1,223
24	395.000	Laboratory Equipment	188,075	14,470	0.5000	0 R-26	1,013
25	396.000	Power Operated Equipment	333,375	26,071	0.0000	0 R-27	0
26	397.000	Communication Equipment	1,149,923	86,054	1.2900	0 R-28	15,944
27	398.000	Miscellaneous Equipment	51,763	8,465	2.4100	0 R-29	1,451
28		Total	\$ 16,044,398	\$ 1,434,226		\$ 0	\$ 368,431

29		Total Depreciation Reserve	\$ 49,520,992	\$ 3,425,892		\$ 0	\$ 4,519,326

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements	R-1	\$ 182,495
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 182,495	
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Boiler Plant Equipment	R-2	\$ 822,378
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 822,378	
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Precipitator - Boiler #6	R-3	\$ (128,082)
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (128,082)	
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Precipitator - Boiler #5	R-4	\$ 12,999
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 12,999	
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Clean Air Modifications	R-5	\$ 663,968
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 663,968	
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Turbogenerator Units	R-6	\$ 262,774
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 262,774	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Accessory Electric Equipment	R-7	\$ 5,082	

1. To update depreciation reserve through December 31, 1999.		\$ 5,082	
(Traxler)			

Misc. Power Plant Equipment	R-8	\$ 82,847	

1. To update depreciation reserve through December 31, 1999.		\$ 82,847	
(Traxler)			

Structures & Improvements	R-13	\$ 479	

1. To update depreciation reserve through December 31, 1999.		\$ 479	
(Traxler)			

Steam Mains	R-14	\$ 40,171	

1. To update depreciation reserve through December 31, 1999.		\$ 40,171	
(Traxler)			

Pumping & Regulating Equipment	R-15	\$ 13,474	

1. To update depreciation reserve through December 31, 1999.		\$ 13,474	
(Traxler)			

Steam Services	R-16	\$ 22,122	

1. To update depreciation reserve through December 31, 1999.		\$ 22,122	
(Traxler)			

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Steam Meters R-17	\$ 10,959	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 10,959	

Structures & Improvements R-18	\$ 194,268	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 194,268	

Office Furniture & Equipment R-19	\$ 49,486	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 49,486	

Computer/Associated Facilities R-20	\$ 648,611	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 648,611	

Office Machines/EPFI 1987 R-21	\$ (10,897)	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (10,897)	

Computer Software R-22	\$ 304,859	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 304,859	

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Transportation Equipment	R-23	\$ 45,573
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 45,573	
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Stores Equipment	R-24	\$ 12,696
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 12,696	
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Tools/Shop & Garage Equipment	R-25	\$ 54,570
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 54,570	
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Laboratory Equipment	R-26	\$ 14,470
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 14,470	
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Power Operated Equipment	R-27	\$ 26,071
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 26,071	
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Communication Equipment	R-28	\$ 86,054
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 86,054	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Miscellaneous Equipment	R-29	\$ 8,465
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 8,465	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Lake Road - Steam Production Plant					
1	310.000	Land & Land Rights	\$ 5,831	0.0000	\$ 0
2	311.000	Structures & Improvements	748,605	4.4000	32,939
3	312.000	Boiler Plant Equipment	3,197,084	4.0000	127,883
4	312.100	Precipitator - Boiler #6	0	0.0000	0
5	312.200	Precipitator - Boiler #5	166,677	5.4000	9,001
6	312.300	Clean Air Modifications	1,813,197	5.4000	97,913
7	314.000	Turbogenerator Units	12,878	3.9000	502
8	315.000	Accessory Electric Equipment	252,710	3.8000	9,603
9	316.000	Miscellaneous Power Plant Equipment	185,569	3.5000	6,495
10		Total	\$ 6,382,551		\$ 284,336
Distribution Plant					
11	375.000	Structures & Improvements	\$ 23,952	2.0000	\$ 479
12	376.000	Steam Mains	1,605,764	2.5000	40,144
13	379.000	Pumping & Regulating Equipment	449,113	3.0000	13,473
14	380.000	Steam Services	174,542	3.0000	5,236
15	381.000	Steam Meters	273,982	4.0000	10,959
16		Total	\$ 2,527,353		\$ 70,291

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
17	389.000	Land & Land Rights	\$ 5,648	0.0000	\$ 0
18	390.000	Structures & Improvements	303,102	3.1000	9,396
19	391.000	Office Furniture & Equipment	53,167	7.0000	3,722
20	391.100	Computer & Assoc Facilities	160,123	0.0000	0
21	391.200	Office Machines/EFF 1987	13,397	11.6000	1,554
22	391.300	Computer Software	57,453	14.3000	8,216
23	392.000	Transportation Equipment	35,608	6.2000	2,208
24	393.000	Stores Equipment	4,012	5.0000	201
25	394.000	Tools/Shop & Garage Equipment	4,705	4.4000	207
26	395.000	Laboratory Equipment	1,543	3.4000	52
27	396.000	Power Operated Equipment	0	3.9000	0
28	397.000	Communication Equipment	34,722	4.9000	1,701
29	398.000	Miscellaneous Equipment	4,316	3.6000	155
30		Total	\$ 677,796		\$ 27,412
31		Total Depreciation Expense	\$ 9,587,700		\$ 382,039

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ (14,228,072)	36.8200	23.4300	13.3900	0.036685	\$ (521,957)
2	Net Payroll	58,429	36.8200	15.8400	20.9800	0.057479	3,358
3	FICA - Employee Portion	8,253	36.8200	15.4100	21.4100	0.058658	484
4	Federal Income Tax Withholdings	14,598	36.8200	15.3400	21.4800	0.058849	859
5	State Income Tax Withholdings	3,972	36.8200	16.4600	20.3600	0.055781	222
6	401K - Employee Portion	11,518	36.8200	16.3300	20.4900	0.056137	647
7	401K - Employer Portion	1,845	36.8200	16.3300	20.4900	0.056137	104
8	Vacation Payroll	18,522	36.8200	106.0000	(69.1800)	(0.189534)	(3,511)
9	Lake Road Coal	18,309,812	36.8200	29.1150	7.7050	0.021110	386,520
10	Lake Road Oil	12,990	36.8200	10.2600	26.5600	0.072767	945
11	Gas for Production	1,858,583	36.8200	53.8800	(17.0600)	(0.046740)	(86,870)
12	Total Operation and Maintenance Expense	\$ 6,070,450					\$ (219,199)
Taxes							
13	FICA - Employer Portion	\$ 8,253	36.8200	15.4100	21.4100	0.058658	\$ 484
14	FUTA	178	36.8200	75.1500	(38.3300)	(0.105014)	(19)
15	Property	16,599	36.8200	174.6800	(137.8600)	(0.377699)	(6,269)
16	City License	31,341	19.8500	41.8800	(22.0300)	(0.060356)	(1,892)
17	Sales Tax	0	19.8500	17.6200	2.2300	0.006110	0
18	Transit	2,772	19.8500	74.1400	(54.2900)	(0.148740)	(412)
19	Corporate Franchise Tax	7,719	36.8200	(77.5000)	114.3200	0.313205	2,418
20	Total Taxes	\$ 66,862					\$ (5,690)
21	Total Cash Working Capital Req						\$ (224,889)

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Statement

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Operating Revenues					
1	481.000	Industrial Sales	\$ 6,265,174	\$ 886,548	100.0000	\$ 0 S-1	\$ 7,151,722
2	487.000	Forfeited Discounts	1,958	0	100.0000	0 S-2	1,958
3	493.000	Rent from Steam Property	47	0	100.0000	0 S-3	47
4	495.000	Other Steam Revenues	82	0	100.0000	0 S-4	82
5		Total	\$ 6,267,261	\$ 886,548		\$ 0	\$ 7,153,809

Accounting Schedule: 9

Traxler

13:28 07/06/2000

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operation & Maintenance Expense							
6	730.100	Steam Expense Transfer - Fuel	\$ 3,491,396	\$ 503,313	100.0000	\$ 0 S-5	\$ 3,994,709
7	730.200	Steam Expense Transfer - Operations	887,612	(17,276)	100.0000	0 S-6	870,336
8	730.300	Steam Expense Transfer - Maint	596,895	15,704	100.0000	0 S-7	612,599
9	760.000	Operation Supervision & Engineering	11,073	(602)	100.0000	0 S-8	10,471
10	761.000	Mains/Services	54,454	0	100.0000	0 S-9	54,454
11	765.000	Maint Supervision & Engineering	5,954	(361)	100.0000	0 S-10	5,593
12	767.000	Maintenance of Lines	102,080	(734)	100.0000	0 S-11	101,346
13	768.000	Maintenance of Meters	50,339	(362)	100.0000	0 S-12	49,977
14	901.000	Supervision-Customer Accounts	85,762	(1,586)	0.6600	0 S-13	556
15	902.000	Meter Reading Expenses	666,909	(4,808)	0.9000	0 S-14	5,959
16	903.000	Customer Records & Collections	704,888	(5,292)	0.1300	0 S-15	909
17	904.000	Uncollectible Accounts	272,450	0	0.0000	0 S-16	0
18	907.000	Supervision-Customer Service	77,604	(1,190)	1.3000	0 S-17	993
19	908.000	Customer Assistance Expenses	307,485	(2,619)	0.1300	0 S-18	396
20	909.000	Inform/Instructional Advertising	105,472	(13,566)	2.2500	0 S-19	2,068
21	911.000	Supervision - Sales	101,083	(1,829)	1.7000	0 S-20	1,687
22	912.000	Demonstrating/Selling Expenses	603,670	(76,939)	3.1600	0 S-21	16,645
23	913.000	Advertising Expenses	8,922	(70)	2.6800	0 S-22	237
24	920.000	Administrative/General Salaries	4,182,272	209,258	4.3500	0 S-23	151,032
25	921.000	Office Supplies & Expenses	1,555,185	3,547	2.3300	0 S-24	36,318
26	922.000	Admin Expense Transferred-Credit	(273,995)	(13,005)	6.6300	831 S-25	(18,197)
27	923.000	Outside Services	1,055,696	(392,960)	5.7100	0 S-26	17,842
28	924.000	Property Insurance	466,918	0	2.6700	0 S-27	12,467
29	925.000	Injuries & Damages	652,724	0	6.7300	0 S-28	13,928
30	926.000	Employee Pension/Benefits	650,946	(1,427,216)	5.0700	0 S-29	(39,357)
31	928.000	Regulatory Commission Expenses	176,748	65,028	5.4600	4,602 S-30	17,803
32	929.000	Duplicate Charges-Credit	(122,038)	(5,319)	0.0000	0 S-31	0
33	930.100	General Advertising Expenses	23,800	(7,182)	4.6900	0 S-32	779
34	930.200	Miscellaneous General Expenses	973,582	47,743	4.2800	0 S-33	13,713
35	931.000	Rents - General	298,451	0	2.9200	0 S-34	8,715
36	935.000	Maintenance of General Plant	285,222	17,207	2.1400	0 S-35	6,472
37		Total	\$ 18,059,559	\$ (1,111,116)		\$ 5,433	\$ 6,070,450
Depreciation Expense							
38	403.000	Depreciation Expense	\$ 300,802	\$ 0	100.0000	\$ 81,237 S-36	\$ 382,039
39	403.000	Depreciation Expense - Other	0	0	100.0000	(427) S-37	(427)
40		Total	\$ 300,802	\$ 0		\$ 80,810	\$ 181,612

Accounting Schedule: 9-2

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Other Operating Expenses							
41	408.000	Taxes Other - Federal Unemployment	\$ 20,184	\$ 0	6.7400	\$ 0 S-38	\$ 1,360
42	408.000	Taxes Other - FICA Taxes	997,622	159,812	6.7400	0 S-39	78,011
43	408.000	Taxes Other - Property Taxes	3,053,835	0	2.1000	0 S-40	64,131
44	408.000	Taxes Other - Franchise Taxes	113,418	4,067	6.5700	0 S-41	7,719
45	408.000	Taxes Other - License	2,786,242	0	1.2200	(33,992) S-42	0
46		Total	\$ 6,971,301	\$ 163,879		\$ (33,992)	\$ 151,221

47		Total Operating Expenses	\$ 25,331,662	\$ (947,237)		\$ 52,251	\$ 6,603,283

48		Net Income Before Taxes	\$ (19,064,401)	\$ 1,833,785		\$ (52,251)	\$ 550,526

Current Income Taxes							
49	409.000	Current Income Taxes	\$ (67,449)	\$ 0	100.0000	\$ 309,956 S-43	\$ 242,507
50		Total	\$ (67,449)	\$ 0		\$ 309,956	\$ 242,507
Deferred Income Taxes							
51	410.000	Deferred Income Taxes	\$ 56,336	\$ 0	100.0000	\$ (149,357) S-44	\$ (93,021)
52		Total	\$ 56,336	\$ 0		\$ (149,357)	\$ (93,021)

53		Total Income Taxes	\$ (11,113)	\$ 0		\$ 160,599	\$ 149,486

54		Net Operating Income	\$ (19,053,288)	\$ 1,833,785		\$ (212,850)	\$ 401,040

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Industrial Sales S-1 \$ 886,548

1. To annualize industrial steam revenues thru May 31, 1999. (Traxler)	\$ 347,211	
2. To allocate the AGP flex rate contract subsidy by other steam customers. (Traxler)	\$ (35,239)	
3. To allocate the AGP flex rate contract subsidy by electric customers. (Traxler)	\$ 560,369	
4. To eliminate license and transit taxes from revenues. (Traxler)	\$ (33,992)	
5. To annualize AGP revenue per contract. (Pyatte)	\$ 54,742	
6. To reflect October 31, 1999 rate reduction. (Pyatte)	\$ (25,738)	
7. To reflect customer growth thru October 31, 1999. (Pyatte)	\$ 19,195	

 Steam Expense Transfer - Fuel S-5 \$ 503,313

1. To annualize fuel expense. (Traxler)	\$ 503,313	
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 Steam Expense Transfer - Operations S-6 \$ (17,276)

1. To adjust the steam operations credit to the appropriate amount. (Traxler)	\$ (17,276)	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Steam Expense Transfer - Maint S-7	\$ 15,704	

1. To adjust the steam maintenance credit to the appropriate amount. (Traxler)	\$ 15,704	
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***** Operation Supervision & Engineering S-8	\$ (602)	

1. To annualize payroll. (Traxler)	\$ (80)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (522)	
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***** Maint Supervision & Engineering S-10	\$ (361)	

1. To annualize payroll. (Traxler)	\$ (80)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (281)	
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***** Maintenance of Lines S-11	\$ (734)	

1. To annualize payroll. (Traxler)	\$ (734)	
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***** Maintenance of Meters S-12	\$ (362)	

1. To annualize payroll. (Traxler)	\$ (362)	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Supervision-Customer Accounts	S-13	\$ (1,586)
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1. To annualize payroll. (Traxler)	\$ (624)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (962)	
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Meter Reading Expenses	S-14	\$ (4,808)
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1. To annualize payroll. (Traxler)	\$ (4,808)	
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Customer Records & Collections	S-15	\$ (5,292)
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1. To annualize payroll. (Traxler)	\$ (5,292)	
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Supervision-Customer Service	S-17	\$ (1,190)
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1. To annualize payroll. (Traxler)	\$ (646)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (544)	
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Customer Assistance Expenses	S-18	\$ (2,619)
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1. To annualize payroll. (Traxler)	\$ (2,619)	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Inform/Instructional Advertising S-19 \$ (13,566)

1. To annualize payroll. \$ (928)
(Traxler)
2. To disallow dues and donations that should not be charged to
the ratepayer. \$ (760)
(Traxler)
3. To disallow advertising expense that should not be charged
to the ratepayer. \$ (10,339)
(Traxler)
4. To disallow promotional items that should not be charged to
the ratepayer. \$ (1,539)
(Traxler)

 Supervision - Sales S-20 \$ (1,829)

1. To annualize payroll. \$ (748)
(Traxler)
2. To annualize the management incentive plan costs. \$ (1,081)
(Traxler)

 Demonstrating/Selling Expenses S-21 \$ (76,939)

1. To annualize payroll. \$ (4,499)
(Traxler)
2. To disallow dues and donations that should not be charged to
the ratepayer. \$ (3,042)
(Traxler)

St. Joseph Light & Power Company

Case: EM-00-292H

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To disallow advertising expense that should not be charged to the ratepayer. (Traxler)	\$ (16,663)	.
4. To disallow demonstrating and selling expense that should not be charged to the ratepayer. (Traxler)	\$ (41,329)	
5. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (11,406)	

Advertising Expenses S-22	\$ (70)	

1. To annualize payroll. (Traxler)	\$ (70)	

Administrative/General Salaries S-23	\$ 209,258	

1. To annualize payroll. (Traxler)	\$ (26,442)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (40,530)	
3. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 276,230	

Office Supplies & Expenses S-24	\$ 3,547	

1. To annualize payroll. (Traxler)	\$ (9,489)	

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize the management incentive plan costs. (Traxler)	\$ (12,541)	
3. To adjust operating expense to eliminate Y2K software costs. (Traxler)	\$ (72,000)	
4. To eliminate items that should not be charged to the ratepayer. (Traxler)	\$ (31,785)	
5. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)	\$ (229)	
6. To eliminate use tax credit from a prior period. (Traxler)	\$ 30,465	
7. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 99,126	

Admin Expense Transferred-Credit S-25	\$ (13,005)	\$ 831

1. To annualize payroll. (Traxler)	\$ 1,673	
2. To annualize the management incentive plan costs. (Traxler)	\$ 2,802	
3. To adjust the allocation of A & G expense to construction activities. (Traxler)		\$ 831
4. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ (17,480)	

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Outside Services	S-26	\$ (392,960)
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1. To adjust operating expense to eliminate Y2k consulting fees. (Traxler)	\$ (166,837)	
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2. To eliminate merger and acquisition costs from operating expense. (Traxler)	\$ (226,123)	
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Employee Pension/Benefits	S-29	\$ (1,427,216)
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1. To annualize payroll. (Traxler)	\$ (3,868)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (13,028)	
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3. To annualize company contributions to the 401K plan. (Traxler)	\$ 5,336	
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4. To adjust pension expense to reflect the 1998 FAS 87 pension expense. (Traxler)	\$ (399,076)	
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5. To adjust pension expense to eliminate the corridor method and amortize gains and losses over 5 years under FAS 87. (Traxler)	\$ (1,302,037)	
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6. To adjust pension expense to reflect the 1999 FAS 106 OPEB's expense. (Traxler)	\$ 70,348	
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7. To adjust pension expense to amortize gains and losses over 5 years under FAS 106. (Traxler)	\$ (33,813)	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
8. To reflect an increase in employee insurance costs. (Traxler)	\$ 208,512	
9. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 40,410	

Regulatory Commission Expenses S-30	\$ 65,028	\$ 4,602

1. To annualize the PSC assessment. (Traxler)		\$ 4,602
2. To include the three-year amortization of rate case expense. (Traxler)	\$ 65,028	

Duplicate Charges-Credit S-31	\$ (5,319)	

1. To annualize payroll. (Traxler)	\$ 737	
2. To annualize the management incentive plan costs. (Traxler)	\$ 1,643	
3. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ (7,699)	

General Advertising Expenses S-32	\$ (7,182)	

1. To annualize payroll. (Traxler)	\$ (145)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (832)	

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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3. To disallow expenses that should not be charged to the ratepayer. (Traxler)	\$ (2,643)	
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4. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (5,078)	
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5. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 1,516	
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Miscellaneous General Expenses S-33	\$ 47,743	
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1. To annualize payroll. (Traxler)	\$ (6,081)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (9,486)	
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3. To eliminate the 1993 flood amortization. (Traxler)	\$ (211)	
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4. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 63,521	
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Maintenance of General Plant S-35	\$ 17,207	
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1. To annualize payroll. (Traxler)	\$ (1,821)	
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2. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 19,028	
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St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Depreciation Expense S-36		\$ 81,237

1. To annualize depreciation expense based on staff proposed rates. (Traxler)		\$ 81,237

Depreciation Expense - Other S-37		\$ (427)

1. To reduce depreciation expense for capitalized depreciation. (Traxler)		\$ (427)

Taxes Other - FICA Taxes S-39	\$ 159,812	

1. To adjust FICA taxes based on adjusted payroll. (Traxler)	\$ 159,812	

Taxes Other - Franchise Taxes S-41	\$ 4,067	

1. To annualize franchise taxes. (Traxler)	\$ 4,067	

Taxes Other - License S-42		\$ (33,992)

1. To eliminate license and transit taxes from taxes other than income taxes. (Traxler)		\$ (33,992)

Accounting Schedule: 10
Traxler
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St. Joseph Light & Power Company
Case: EM-00-292H
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Current Income Taxes S-43		\$ 309,956

1. To adjust current income taxes to a level consistent with staff adjusted operating income. (Traxler)		\$ 309,956

Deferred Income Taxes S-44		\$ (149,357)

1. To adjust deferred income taxes to a level consistent with staff adjusted operating income. (Traxler)		\$ (149,357)

Accounting Schedule: 10-11

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Tax

Line		Test Year	8.75% Return	9.09% Return	9.43% Return
		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 550,526	\$ 525,254	\$ 549,189	\$ 573,125

Add to Net Income Before Taxes					
2	Book Depreciation Expense	\$ 381,612	\$ 381,612	\$ 381,612	\$ 381,612
3	Meals Disallowance	960	960	960	960
		-----	-----	-----	-----
4	Total	\$ 382,572	\$ 382,572	\$ 382,572	\$ 382,572
Subtr from Net Income Before Taxes					
5	Interest Expense 3.6600 %	\$ 161,138	\$ 161,138	\$ 161,138	\$ 161,138
6	Repair Allowance	0	0	0	0
7	Removal Costs	889	889	889	889
8	Tax Straight Line	356,481	356,481	356,481	356,481
9	Excess Tax Depr. Over Tax S-L	(232,777)	(232,777)	(232,777)	(232,777)
		-----	-----	-----	-----
10	Total	\$ 285,731	\$ 285,731	\$ 285,731	\$ 285,731

11	Net Taxable Income	\$ 647,367	\$ 622,095	\$ 646,030	\$ 669,966

Provision for Federal Income Tax					
12	Net Taxable Income	\$ 647,367	\$ 622,095	\$ 646,030	\$ 669,966
13	Deduct Missouri Income Tax 100.0 %	\$ 33,943	\$ 32,618	\$ 33,873	\$ 35,128
14	Deduct City Income Tax	0	0	0	0
15	Federal Taxable Income	613,424	589,477	612,157	634,838
		-----	-----	-----	-----
16	Total Federal Tax	\$ 208,564	\$ 200,422	\$ 208,133	\$ 215,845
Provision for Missouri Income Tax					
17	Net Taxable Income	\$ 647,367	\$ 622,095	\$ 646,030	\$ 669,966
18	Deduct Federal Income Tax 50.0 %	\$ 104,282	\$ 100,211	\$ 104,067	\$ 107,923
19	Deduct City Income Tax	0	0	0	0
20	Missouri Taxable Income	543,085	521,884	541,964	562,044
		-----	-----	-----	-----
21	Total Missouri Tax	\$ 33,943	\$ 32,618	\$ 33,873	\$ 35,128

St. Joseph Light & Power Company

Case: EM-00-292H

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Tax

Line	Test Year	8.75% Return	9.09% Return	9.43% Return
(A)	(B)	(C)	(D)	(E)
Provision for City Income Tax				
22 Net Taxable Income	\$ 647,367	\$ 622,095	\$ 646,030	\$ 669,966
23 Deduct Federal Income Tax	\$ 208,564	\$ 200,422	\$ 208,133	\$ 215,845
24 Deduct Missouri Income Tax	33,943	32,618	33,873	35,128
25 City Taxable Income	404,860	389,055	404,024	418,993
26 Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
27 Federal Income Tax	\$ 208,564	\$ 200,422	\$ 208,133	\$ 215,845
28 Missouri Income Tax	33,943	32,618	33,873	35,128
29 City Income Tax	0	0	0	0
30 Total	\$ 242,507	\$ 233,040	\$ 242,006	\$ 250,973
Deferred Income Taxes				
31 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
32 Deferred Repair Allowance	0	0	0	0
33 Deferred Tax Depreciation	(89,363)	(89,363)	(89,363)	(89,363)
34 Amort of Deferred Tax Depreciation	(500)	(500)	(500)	(500)
35 Amort of Repair Allowance	0	0	0	0
36 Amort of Deferred ITC	(3,158)	(3,158)	(3,158)	(3,158)
37 Deferred Unbilled	0	0	0	0
38 Total	\$ (93,021)	\$ (93,021)	\$ (93,021)	\$ (93,021)
39 Total Income Tax	\$ 149,486	\$ 140,019	\$ 148,985	\$ 157,952

St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Revenue Requirement

Line		8.75% Return	9.09% Return	9.43% Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 4,679,406	\$ 4,679,406	\$ 4,679,406
2	Rate of Return	8.75%	9.09%	9.43%
3	Net Operating Income Requirement	\$ 409,448	\$ 425,358	\$ 441,268
4	Net Income Available (Sch 9)	\$ 456,538	\$ 456,538	\$ 456,538
5	Additional NOIBT Needed	\$ (47,090)	\$ (31,180)	\$ (15,270)
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 135,055	\$ 144,585	\$ 154,115
8	Test Year Current Income Tax	\$ 163,262	\$ 163,262	\$ 163,262
9	Additional Current Tax Required	\$ (28,207)	\$ (18,677)	\$ (9,147)
10	Required Deferred ITC	\$ 0	\$ 0	\$ 0
11	Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12	Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13	Total Additional Tax Required	\$ (28,207)	\$ (18,677)	\$ (9,147)
14	Gross Revenue Requirement	\$ (75,297)	\$ (49,857)	\$ (24,417)

Traxler

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St. Joseph Light & Power Company

Case: EM-00-292G

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)	\$ 8,518,884	
Subtract from Total Plant		
2 Depreciation Reserve (Sch 5)	\$ 4,030,134	

3 Net Plant in Service	\$ 4,488,750	
Add to Net Plant in Service		
4 Cash Working Capital (Sch 8)	\$ 2,742	
5 Purchased Gas for CWC	(80,461)	
6 Materials and Supplies	123,745	
7 Prepayments	19,113	
8 Gas Inventory	835,301	
Subtract from Net Plant		
9 Federal Tax Offset -0.7863 %	\$ (978)	
10 State Tax Offset 5.2137 %	1,055	
11 City Tax Offset 0.0000 %	0	
12 Interest Expense Offset 13.5288 %	23,170	
13 Customer Advances for Construction	0	
14 Customer Deposits	37,553	
15 Deferred Income Taxes	648,984	

16 Total Rate Base	\$ 4,679,406	

St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 8,321	\$ 0	100.0000	\$ 0 P-1	\$ 8,321
2	302.000	Franchises & Consents	22,760	0	100.0000	0 P-2	22,760
3		Total	\$ 31,081	\$ 0		\$ 0	\$ 31,081
Distribution Plant							
4	374.000	Land & Land Rights	\$ 14,078	\$ 0	100.0000	\$ 0 P-3	\$ 14,078
5	374.100	Land & Land Rights	168	0	100.0000	0 P-4	168
6	374.200	Right of Way	13,353	0	100.0000	0 P-5	13,353
7	374.900	Land & Land Rights	3,918	0	100.0000	0 P-6	3,918
8	375.000	Structures & Improvements	620	0	100.0000	0 P-7	620
9	376.000	Mains	2,720,568	(325)	100.0000	0 P-8	2,720,243
10	376.200	Mains - MVNG	320,659	0	100.0000	0 P-9	320,659
11	376.900	Mains	471,449	(2,120)	100.0000	0 P-10	469,329
12	378.000	Meas & Reg Sta Equip - General	123,136	1,653	100.0000	0 P-11	124,789
13	378.200	Meas & Reg Sta Equip - MVNG	81,430	0	100.0000	0 P-12	81,430
14	378.900	Meas & Reg Station Equip - General	81,285	0	100.0000	0 P-13	81,285
15	379.000	Meas & Reg Sta Equip - City Gate	822,376	1,128	100.0000	0 P-14	823,504
16	380.000	Services	1,052,579	25,306	100.0000	0 P-15	1,077,885
17	380.900	Services - MVNG	355,032	(1,833)	100.0000	0 P-16	353,199
18	381.000	Meters	539,634	169,586	100.0000	0 P-17	709,220
19	381.900	Meters - MVNG	53,553	48,951	100.0000	0 P-18	102,504
20	382.000	Meter Installations	103,628	(103,628)	100.0000	0 P-19	0
21	382.900	Meter Installations - MVNG	48,951	(48,951)	100.0000	0 P-20	0
22	383.000	House Regulators	108,147	411	100.0000	0 P-21	108,558
23	383.900	House Regulators - MVNG	7,529	7,742	100.0000	0 P-22	15,271
24	384.000	House Regulator Installations	411	(411)	100.0000	0 P-23	0
25	384.900	House Regulator Install - MVNG	7,741	(7,741)	100.0000	0 P-24	0
26	385.000	Indus Meas & Reg Sta Equip	717	0	100.0000	0 P-25	717
27	385.900	Indus Meas & Reg Sta Equip - MVNG	22,193	0	100.0000	0 P-26	22,193
28	387.000	Other Equipment	7,578	0	100.0000	0 P-27	7,578
29		Total	\$ 6,960,733	\$ 89,768		\$ 0	\$ 7,050,501

Traxler

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St. Joseph Light & Power Company

Case: EM-00-292G

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Direct General Plant							
30	391.000	Computer Software	0	21,978	100.0000	0 P-46	21,978
31	394.000	Tools, Shop & Garage Equipment	\$ 120,050	\$ 4,393	100.0000	\$ 0 P-28	\$ 124,443
32	394.900	Tools, Shop & Garage Equipment	13,319	0	100.0000	0 P-29	13,319
33	395.000	Laboratory Equipment	3,542	0	100.0000	0 P-30	3,542
34	396.000	Power Operated Equipment	54,562	0	100.0000	0 P-31	54,562
35	398.000	Miscellaneous Equipment	17,112	0	100.0000	0 P-32	17,112
36		Total	\$ 208,585	\$ 26,371		\$ 0	\$ 234,956
General Plant							
37	389.000	Land & Land Rights	\$ 733,546	\$ 0	3.1500	\$ 0 P-33	\$ 23,107
38	390.000	Structures & Improvements	10,682,757	(10,167)	4.6700	0 P-34	493,410
39	391.000	Office Furniture & Equipment	1,174,769	25,393	2.2600	0 P-35	27,124
40	391.100	Computer & Assoc Facilities	5,787,154	78,155	3.2700	0 P-36	191,796
41	391.200	Office Machines/EFF 1987	357,436	(18,273)	6.5000	0 P-37	22,046
42	391.300	Computer Software	1,890,024	214,475	3.2700	0 P-38	68,817
43	392.000	Transportation Equipment	5,461,845	190,230	4.5800	0 P-39	258,865
44	393.000	Stores Equipment	253,933	0	2.0600	0 P-40	5,231
45	394.000	Tools, Shop & Garage Equipment	1,107,393	12,832	2.0400	0 P-41	22,853
46	395.000	Laboratory Equipment	302,042	6,543	0.3000	0 P-42	926
47	396.000	Power Operated Equipment	574,072	(1,960)	7.2800	0 P-43	41,650
48	397.000	Communication Equipment	2,629,809	61,854	1.1600	0 P-44	31,223
49	398.000	Miscellaneous Equipment	161,695	17,402	5.7500	0 P-45	10,298
50		Total	\$ 31,116,475	\$ 576,484		\$ 0	\$ 1,202,346

51		Total Plant In Service	\$ 38,316,874	\$ 692,623		\$ 0	\$ 8,518,884

St. Joseph Light & Power Company
 Case: EM-00-292G
 Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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 Meters P-17 \$ 169,586

1. To update plant in service through December 31, 1999. \$ 169,586
 (Traxler)

 Meters - MVNG P-18 \$ 48,951

1. To update plant in service through December 31, 1999. \$ 48,951
 (Traxler)

 Meter Installations P-19 \$ (103,628)

1. To update plant in service through December 31, 1999. \$ (103,628)
 (Traxler)

 Meter Installations - MVNG P-20 \$ (48,951)

1. To update plant in service through December 31, 1999. \$ (48,951)
 (Traxler)

 House Regulators P-21 \$ 411

1. To update plant in service through December 31, 1999. \$ 411
 (Traxler)

 House Regulators - MVNG P-22 \$ 7,742

1. To update plant in service through December 31, 1999. \$ 7,742
 (Traxler)

St. Joseph Light & Power Company
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Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

House Regulator Installations	P-23	\$	(411)

1. To update plant in service through December 31, 1999. (Traxler)		\$	(411)

House Regulator Install - MVNG	P-24	\$	(7,741)

1. To update plant in service through December 31, 1999. (Traxler)		\$	(7,741)

Tools, Shop & Garage Equipment	P-28	\$	4,393

1. To update plant in service through December 31, 1999. (Traxler)		\$	4,393

Structures & Improvements	P-34	\$	(10,167)

1. To update plant in service through December 31, 1999. (Traxler)		\$	(10,167)

Office Furniture & Equipment	P-35	\$	25,393

1. To update plant in service through December 31, 1999. (Traxler)		\$	25,393

Computer & Assoc Facilities	P-36	\$	78,155

1. To update plant in service through December 31, 1999. (Traxler)		\$	78,155

Traxler

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St. Joseph Light & Power Company

Case: EM-00-292G

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Office Machines/EFP 1987	P-37	\$ (18,273)
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1. To update plant in service through December 31, 1999. (Traxler)	\$	(18,273)
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Computer Software	P-38	\$ 214,475
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1. To update plant in service through December 31, 1999. (Traxler)	\$	214,475
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Transportation Equipment	P-39	\$ 190,230
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1. To update plant in service through December 31, 1999. (Traxler)	\$	190,230
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Tools, Shop & Garage Equipment	P-41	\$ 12,832
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1. To update plant in service through December 31, 1999. (Traxler)	\$	12,832
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Laboratory Equipment	P-42	\$ 6,543
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1. To update plant in service through December 31, 1999. (Traxler)	\$	6,543
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Power Operated Equipment	P-43	\$ (1,960)
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1. To update plant in service through December 31, 1999. (Traxler)	\$	(1,960)
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St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Communication Equipment P-44	\$ 61,854	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 61,854	
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Miscellaneous Equipment P-45	\$ 17,402	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 17,402	
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Computer Software P-46	\$ 21,978	

1. To update plant in service through December 31, 1999. (Traxler)	\$ 21,978	
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St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Reserve

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant						
1	301.000 Organization	\$ 8,321	\$ 0	100.0000	\$ 0 R-1	\$ 8,321
2	302.000 Franchises & Consents	22,760	0	100.0000	0 R-2	22,760
3	Total	\$ 31,081	\$ 0		\$ 0	\$ 31,081
Distribution Plant						
4	374.900 Land & Land Rights	\$ 3,918	\$ 0	100.0000	\$ 0 R-3	\$ 3,918
5	375.000 Structures & Improvements	465	12	100.0000	0 R-4	477
6	376.000 Mains	1,219,971	66,057	100.0000	0 R-5	1,286,028
7	376.200 Mains - MVNG	320,659	16,399	100.0000	0 R-6	337,058
8	376.900 Mains	381,522	26,045	100.0000	0 R-7	407,567
9	378.000 Meas & Reg Sta Equip - General	48,246	3,867	100.0000	0 R-8	52,113
10	378.200 Meas & Reg Sta Equip - MVNG	44,609	3,011	100.0000	0 R-9	47,620
11	378.900 Meas & Reg Sta Equip - General	6,219	3,135	100.0000	0 R-10	9,354
12	379.000 Meas & Reg Sta Equip - City Gate	171,949	8,875	100.0000	0 R-11	180,824
13	380.000 Services	288,582	(2,597)	100.0000	0 R-12	285,985
14	380.900 Services - MVNG	336,980	10,811	100.0000	0 R-13	347,791
15	381.000 Meters	144,458	45,603	100.0000	0 R-14	190,061
16	381.900 Meters - MVNG	(4,239)	39,766	100.0000	0 R-15	35,527
17	382.000 Meter Installations	38,901	(38,901)	100.0000	0 R-16	0
18	382.900 Meter Installations - MVNG	36,797	(36,797)	100.0000	0 R-17	0
19	383.000 House Regulators	45,352	3,951	100.0000	0 R-18	49,303
20	383.900 House Regulators - MVNG	7,309	7,620	100.0000	0 R-19	14,929
21	384.000 House Regulator Installations	217	(217)	100.0000	0 R-20	0
22	384.900 House Regulator Install - MVNG	7,741	(6,714)	100.0000	0 R-21	1,027
23	385.000 Indus Meas & Reg Sta Equip	379	23	100.0000	0 R-22	402
24	385.900 Indus Meas & Reg Equip Sta - MVNG	14,299	758	100.0000	0 R-23	15,057
25	387.000 Other Equipment	7,578	138	100.0000	0 R-24	7,716
26	Total	\$ 3,121,912	\$ 150,845		\$ 0	\$ 3,272,757

St. Joseph Light & Power Company
 Case: EM-00-292G
 Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Direct General Plant							
27	391.000	Computer Software	0	799	100.0000	0 R-42	799
28	394.000	Tools, Shop & Garage Equipment	\$ 21,782	\$ 5,507	100.0000	\$ 0 R-25	\$ 27,289
29	394.900	Tools, Shop & Garage Equipment	13,319	55	100.0000	0 R-26	13,374
30	395.000	Laboratory Equipment	2,134	174	100.0000	0 R-27	2,308
31	396.000	Power Operated Equipment	12,145	3,000	100.0000	0 R-28	15,145
32	398.000	Miscellaneous Equipment	9,921	820	100.0000	0 R-29	10,741
33		Total	\$ 59,301	\$ 10,355		\$ 0	\$ 69,656
General Plant							
34	390.000	Structures & Improvements	\$ 3,921,425	\$ 194,268	4.6700	\$ 0 R-30	\$ 192,203
35	391.000	Office Furniture & Equipment	136,698	49,486	2.2600	0 R-31	4,208
36	391.100	Computer/Associated Facilities	5,531,731	648,611	3.2700	0 R-32	202,097
37	391.200	Office Machines/EPP 1987	126,925	(10,897)	6.5000	0 R-33	7,542
38	391.300	Computer Software	585,088	304,859	3.2700	0 R-34	29,101
39	392.000	Transportation Equipment	3,599,162	45,573	4.5800	0 R-35	166,929
40	393.000	Stores Equipment	183,622	12,696	2.0600	0 R-36	4,044
41	394.000	Tools, Shop & Garage Equipment	236,611	54,570	2.0400	0 R-37	5,940
42	395.000	Laboratory Equipment	188,075	14,470	0.3000	0 R-38	608
43	396.000	Power Operated Equipment	333,375	26,071	7.2800	0 R-39	26,168
44	397.000	Communication Equipment	1,149,923	86,054	1.1600	0 R-40	14,337
45	398.000	Miscellaneous Equipment	51,763	8,465	5.7500	0 R-41	3,463
46		Total	\$ 16,044,398	\$ 1,434,226		\$ 0	\$ 656,640
47		Total Depreciation Reserve	\$ 19,256,692	\$ 1,595,426		\$ 0	\$ 4,030,134

Traxler

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St. Joseph Light & Power Company

Case: EM-00-292G

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements	R-4	\$ 12
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 12	
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Mains	R-5	\$ 66,057
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 66,057	
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Mains - MVNG	R-6	\$ 16,399
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1. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)	\$ 15,699	
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2. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 700	
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Mains	R-7	\$ 26,045
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (1,746)	
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2. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)	\$ 29,709	
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3. To correct the depreciation reserve adjustment for discontinued depreciation. (Traxler)	\$ (1,918)	
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St. Joseph Light & Power Company
Case: EM-00-292G
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Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Meas & Reg Sta Equip - General	R-8	\$ 3,867	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 3,867	

Meas & Reg Sta Equip - MVNG	R-9	\$ 3,011	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 3,011	

Meas & Reg Sta Equip - General	R-10	\$ 3,135	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 3,135	

Meas & Reg Sta Equip - City Gate	R-11	\$ 8,875	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 8,875	

Services	R-12	\$ (2,597)	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ (2,597)	

Services - MVNG	R-13	\$ 10,811	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 10,811	

Traxler

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St. Joseph Light & Power Company

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Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Meters	R-14	\$ 45,603
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 45,603	
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Meters - MVNG	R-15	\$ 39,766
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 39,766	
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Meter Installations	R-16	\$ (38,901)
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (38,901)	
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Meter Installations - MVNG	R-17	\$ (36,797)
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (36,797)	
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House Regulators	R-18	\$ 3,951
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 3,951	
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House Regulators - MVNG	R-19	\$ 7,620
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 7,620	
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St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

House Regulator Installations R-20	\$ (217)	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (217)	

House Regulator Install - MVNG R-21	\$ (6,714)	

1. To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler)	\$ 1,027	
2. To update depreciation reserve through December 31, 1999. (Traxler)	\$ (7,741)	

Indus Meas & Reg Sta Equip R-22	\$ 23	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 23	

Indus Meas & Reg Equip Sta - MVNG R-23	\$ 758	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 758	

Other Equipment R-24	\$ 138	

1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 138	

Traxler

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St. Joseph Light & Power Company

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Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Tools, Shop & Garage Equipment	R-25	\$ 5,507
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 5,507	
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Tools, Shop & Garage Equipment	R-26	\$ 55
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 55	
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Laboratory Equipment	R-27	\$ 174
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 174	
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Power Operated Equipment	R-28	\$ 3,000
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 3,000	
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Miscellaneous Equipment	R-29	\$ 820
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 820	
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Structures & Improvements	R-30	\$ 194,268
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1. To update depreciation reserve through December 31, 1999. (Traxler)	\$ 194,268	
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St. Joseph Light & Power Company
 Case: EM-00-292G
 Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Office Furniture & Equipment	R-31	\$ 49,486	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 49,486	

Computer/Associated Facilities	R-32	\$ 648,611	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 648,611	

Office Machines/BFF 1987	R-33	\$ (10,897)	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ (10,897)	

Computer Software	R-34	\$ 304,859	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 304,859	

Transportation Equipment	R-35	\$ 45,573	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 45,573	

Stores Equipment	R-36	\$ 12,696	

1. To update depreciation reserve through December 31, 1999. (Traxler)		\$ 12,696	

Traxler

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St. Joseph Light & Power Company

Case: EM-00-292G

Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Depreciation Reserve

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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 Tools, Shop & Garage Equipment R-37 \$ 54,570

1. To update depreciation reserve through December 31, 1999. \$ 54,570
 (Traxler)

 Laboratory Equipment R-38 \$ 14,470

1. To update depreciation reserve through December 31, 1999. \$ 14,470
 (Traxler)

 Power Operated Equipment R-39 \$ 26,071

1. To update depreciation reserve through December 31, 1999. \$ 26,071
 (Traxler)

 Communication Equipment R-40 \$ 86,054

1. To update depreciation reserve through December 31, 1999. \$ 86,054
 (Traxler)

 Miscellaneous Equipment R-41 \$ 8,465

1. To update depreciation reserve through December 31, 1999. \$ 8,465
 (Traxler)

 Computer Software R-42 \$ 799

1. To update depreciation reserve through December 31, 1999. \$ 799
 (Traxler)

St. Joseph Light & Power Company
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 8,321	0.0000	\$ 0
2	302.000	Franchises & Consents	22,760	0.0000	0
3		Total	\$ 31,081		\$ 0
Distribution Plant					
4	374.000	Land & Land Rights	\$ 14,078	0.0000	\$ 0
5	374.100	Land & Land Rights	168	0.0000	0
6	374.200	Right of Way	13,353	0.0000	0
7	374.900	Land & Land Rights	3,918	0.0000	0
8	375.000	Structures & Improvements	620	2.0000	12
9	376.000	Mains	2,720,243	1.3100	35,635
10	376.200	Mains - MVNG	320,659	1.3100	4,201
11	376.900	Mains	469,329	1.3100	6,148
12	378.000	Meas & Reg Sta Equip - General	124,789	3.6900	4,605
13	378.200	Meas & Reg Sta Equip - MVNG	81,430	3.6900	3,005
14	378.900	Meas & Reg Station Equip - General	81,285	3.6900	2,999
15	379.000	Meas & Reg Sta Equip - City Gate	823,504	2.1800	17,952
16	380.000	Services	1,077,885	3.5400	38,157
17	380.900	Services - MVNG	353,199	3.5400	12,503
18	381.000	Meters	709,220	3.0700	21,773
19	381.900	Meters - MVNG	102,504	3.0700	3,147
20	382.000	Meter Installations	0	3.0700	0
21	382.900	Meter Installations - MVNG	0	3.0700	0
22	383.000	House Regulators	108,558	2.4400	2,649
23	383.900	House Regulators - MVNG	15,271	2.4400	373
24	384.000	House Regulator Installations	0	2.4400	0
25	384.900	House Regulator Install - MVNG	0	2.4400	0
26	385.000	Indus Meas & Reg Sta Equip	717	3.8500	28
27	385.900	Indus Meas & Reg Sta Equip - MVNG	22,193	3.8500	854
28	387.000	Other Equipment	7,578	10.9200	828
29		Total	\$ 7,050,501		\$ 154,869

Traxler

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St. Joseph Light & Power Company

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Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Direct General Plant					
30	391.000	Computer Software	21,978	100.0000	21,978
31	394.000	Tools, Shop & Garage Equipment	\$ 124,443	2.4800	\$ 3,086
32	394.900	Tools, Shop & Garage Equipment	13,319	2.4800	330
33	395.000	Laboratory Equipment	3,542	4.5500	161
34	396.000	Power Operated Equipment	54,562	8.0000	4,365
35	398.000	Miscellaneous Equipment	17,112	3.7300	638
36		Total	\$ 234,956		\$ 30,558
General Plant					
37	389.000	Land & Land Rights	\$ 23,107	0.0000	\$ 0
38	390.000	Structures & Improvements	498,410	3.1000	15,451
39	391.000	Office Furniture & Equipment	27,124	7.0000	1,899
40	391.100	Computer & Assoc Facilities	191,796	0.0000	0
41	391.200	Office Machines/EPF 1987	22,046	11.6000	2,557
42	391.300	Computer Software	68,817	14.3000	9,841
43	392.000	Transportation Equipment	258,865	6.2000	16,050
44	393.000	Stores Equipment	5,231	5.0000	262
45	394.000	Tools, Shop & Garage Equipment	22,853	4.4000	1,006
46	395.000	Laboratory Equipment	926	3.4000	31
47	396.000	Power Operated Equipment	41,650	3.9000	1,624
48	397.000	Communication Equipment	31,223	4.9000	1,530
49	398.000	Miscellaneous Equipment	10,298	3.6000	371
50		Total	\$ 1,202,346		\$ 50,622
51		Total Depreciation Expense	\$ 8,518,884		\$ 236,049

St. Joseph Light & Power Company
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Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
(A)		(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 571,619	37.9600	23.4300	14.5300	0.039808	\$ 22,755
2	Net Payroll	228,818	37.9600	15.4600	22.5000	0.061644	14,105
3	FICA - Employee Portion	32,319	37.9600	15.4100	22.5500	0.061781	1,997
4	Federal Income Tax Withholdings	57,168	37.9600	15.3400	22.6200	0.061973	3,543
5	State Income Tax Withholdings	15,556	37.9600	16.4600	21.5000	0.058904	916
6	401K - Employee Portion	45,105	37.9600	16.3300	21.6300	0.059260	2,673
7	401K - Employer Portion	7,227	37.9600	16.3300	21.6300	0.059260	428
8	Vacation Payroll	72,538	37.9600	106.0000	(68.0400)	(0.186411)	(13,522)
9	Total Operation and Maintenance Expense	\$ 1,030,350					\$ 32,895
Taxes							
10	FICA - Employer Portion	\$ 32,319	37.9600	15.4100	22.5500	0.061781	\$ 1,997
11	PUTA	698	37.9600	75.1500	(37.1900)	(0.101890)	(71)
12	Property	61,405	37.9600	174.6800	(136.7200)	(0.374575)	(23,001)
13	City License	191,440	19.8500	41.8800	(22.0300)	(0.060356)	(11,555)
14	Sales Tax	111,541	19.8500	17.6200	2,2300	0.006110	682
15	Transit	0	19.8500	74.1400	(54.2900)	(0.148740)	0
16	Corporate Franchise	5,675	37.9600	(77.5000)	115.4600	0.316329	1,795
17	Total Taxes	\$ 403,078					\$ (30,153)
18	Total Cash Working Capital Req						\$ 2,742

St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Statement

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)
Operating Revenues						
1	480.000 Residential Sales	\$ 2,883,286	\$ (1,623,949)	100.0000	\$ 0 S-1	\$ 1,259,337
2	481.000 Commercial & Industrial Sales	1,481,241	(943,060)	100.0000	0 S-2	538,181
3	487.000 Forfeited Discounts	11,915	0	100.0000	0 S-3	11,915
4	488.000 Miscellaneous Service Revenues	797	0	100.0000	0 S-4	797
5	489.000 Gas Transportation	228,006	4,074	100.0000	0 S-5	232,080
6	493.000 Rent from Property	22	0	100.0000	0 S-6	22
7	495.000 Other Revenues	1,467	0	100.0000	0 S-7	1,467
8	Total	\$ 4,606,734	\$ (2,562,935)		\$ 0	\$ 2,043,799
Operation & Maintenance Expense						
9	804.000 Natural Gas City Gate Purchases	\$ 2,502,468	\$ (2,502,468)	100.0000	\$ 0 S-8	\$ 0
10	805.100 Gas Purchased - ACA	57,514	(57,514)	100.0000	0 S-9	0
11	805.110 Gas Purchased - Refund	(112,394)	112,394	100.0000	0 S-10	0
12	805.200 Gas Purchased - Transition Costs	33,559	(33,559)	100.0000	0 S-11	0
13	807.000 Purchased Gas Expenses	13,836	(413)	100.0000	0 S-12	13,423
14	870.000 Operation Supervision/Engineering	64,849	(3,950)	100.0000	0 S-13	60,899
15	874.000 Mains & Services Expenses	66,526	0	100.0000	0 S-14	66,526
16	877.000 Measuring/Regulating Station Exp	63,012	0	100.0000	0 S-15	63,012
17	878.000 Meter & House Regulator Expense	82,492	0	100.0000	0 S-16	82,492
18	879.000 Customer Installation Expense	92,149	0	100.0000	0 S-17	92,149
19	880.000 Other Expenses	44,509	(1,330)	100.0000	0 S-18	43,179
20	881.000 Rents	110	0	100.0000	0 S-19	110
21	885.000 Maintenance Supervision/Engineering	36,519	649	100.0000	0 S-20	37,168
22	887.000 Maintenance of Gas Mains	45,953	(5,897)	100.0000	0 S-21	40,056
23	891.000 Maint Meas/Reg Station Equipment	22,977	(501)	100.0000	0 S-22	22,476
24	892.000 Maintenance of Services	25,395	(6,175)	100.0000	0 S-23	19,220
25	893.000 Maintenance Meter/House Regulators	26,605	(4,019)	100.0000	0 S-24	22,586
26	901.000 Supervision-Customer Accounts	85,762	(1,586)	7.9900	0 S-25	6,726
27	902.000 Meter Reading Expenses	666,909	(4,808)	8.9400	0 S-26	59,192
28	903.000 Customer Records & Collections	704,888	(5,292)	5.9600	2,421 S-27	44,117
29	904.000 Uncollectible Accounts	272,450	0	16.3000	1,050 S-28	45,459
30	907.000 Supervision-Customer Service	77,604	(1,190)	14.1100	0 S-29	10,782
31	908.000 Customer Assistance Expenses	307,485	(2,619)	13.8500	0 S-30	42,224
32	909.000 Inform/Instructional Advertising	105,472	(13,566)	7.9400	0 S-31	7,297
33	911.000 Supervision-Sales	101,083	(1,829)	7.7800	0 S-32	7,722
34	912.000 Demonstrating/Selling Expenses	603,670	(76,939)	6.2300	0 S-33	32,815
35	913.000 Advertising Expenses	8,922	(70)	1.5600	0 S-34	138
36	920.000 Administrative/General Salaries	4,182,272	209,258	2.9300	0 S-35	128,672

St. Joseph Light & Power Company
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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	921.000	Office Supplies & Expenses	1,555,185	3,547	2.0500	0 S-36	31,954
38	922.000	Admin Expense Transferred-Credit	(273,995)	(13,005)	3.7600	(1,956) S-37	(12,747)
39	923.000	Outside Services	1,055,696	(392,960)	3.3400	0 S-38	22,135
40	924.000	Property Insurance	466,918	0	2.2800	0 S-39	10,646
41	925.000	Injuries & Damages	652,724	0	3.7600	0 S-40	24,542
42	926.000	Employee Pension/Benefits	650,946	(1,427,216)	7.5700	0 S-41	(58,764)
43	928.000	Regulatory Commission Expense	176,748	65,028	10.6800	300 S-42	26,122
44	929.000	Duplicate Charges-Credit	(122,038)	(5,319)	11.3900	0 S-43	(14,506)
45	930.100	General Advertising Expenses	23,800	(7,182)	3.8800	0 S-44	645
46	930.200	Miscellaneous General Expenses	973,582	47,743	2.4400	0 S-45	24,920
47	931.000	Rents - General	298,451	0	3.7100	0 S-46	11,073
48	935.000	Maintenance of General Plant	285,222	17,207	4.1600	3,309 S-47	15,890
49		Total	\$ 15,925,835	\$ (4,113,581)		\$ 5,124	\$ 1,030,350
Depreciation Expense							
50	403.000	Depreciation Expense	\$ 237,281	\$ 0	100.0000	\$ (1,232) S-48	\$ 236,049
51	403.000	Depreciation Expense - Other	0	0	100.0000	(3,102) S-49	(3,102)
52		Total	\$ 237,281	\$ 0		\$ (4,334)	\$ 232,947
Other Operating Expenses							
53	408.000	Taxes Other - Federal Unemployment	\$ 20,184	\$ 0	6.0500	\$ 0 S-50	\$ 1,221
54	408.000	Taxes Other - FICA Taxes	997,622	159,812	6.0500	0 S-51	70,025
55	408.000	Taxes Other - Property Taxes	3,053,835	0	2.6000	0 S-52	79,400
56	408.000	Taxes Other - Franchise Taxes	113,418	4,067	4.8300	0 S-53	5,675
57	408.000	Taxes Other - License	2,786,242	0	6.8700	(191,415) S-54	0
58		Total	\$ 6,971,301	\$ 163,879		\$ (191,415)	\$ 156,321

59		Total Operating Expenses	\$ 23,134,417	\$ (3,949,702)		\$ (190,625)	\$ 1,419,618

60		Net Income Before Taxes	\$ (18,527,683)	\$ 1,386,767		\$ 190,625	\$ 624,181

St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Current Income Taxes							
61		Current Income Taxes	\$ (759)	\$ 0	100.0000	\$ 164,021 S-55	\$ 163,262
62		Total	\$ (759)	\$ 0		\$ 164,021	\$ 163,262
Deferred Income Taxes							
63		Deferred Income Taxes	\$ 91,301	\$ 0	100.0000	\$ (86,920) S-56	\$ 4,381
64		Total	\$ 91,301	\$ 0		\$ (86,920)	\$ 4,381
65		Total Income Taxes	\$ 90,542	\$ 0		\$ 77,101	\$ 167,643
66		Net Operating Income	\$ (18,618,225)	\$ 1,386,767		\$ 113,524	\$ 456,538

St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Residential Sales S-1 \$ (1,623,949)

1. To normalize test year residential sales for weather and days.
(Gray) \$ 70,537
2. To eliminate PGA revenues.
(Traxler) \$ (1,561,193)
3. To eliminate license taxes from retail sales.
(Traxler) \$ (133,293)

Commercial & Industrial Sales S-2 \$ (943,060)

1. To normalize test year commercial sales for weather and days.
(Gray) \$ 32,152
2. To eliminate PGA revenues.
(Traxler) \$ (920,537)
3. To eliminate license taxes from retail sales.
(Traxler) \$ (58,147)
4. To normalize test year industrial sales for weather.
(Warren) \$ 3,472

Gas Transportation S-5 \$ 4,074

1. To normalize transportation revenues for weather.
(Warren) \$ 9,982
2. To eliminate transition cost revenues.
(Traxler) \$ (5,908)

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Natural Gas City Gate Purchases	S-8	\$ (2,502,468)	

1. To eliminate gas costs from operating expense. (Traxler)		\$ (2,502,468)	

Gas Purchased - ACA	S-9	\$ (57,514)	

1. To eliminate gas costs from operating expense. (Traxler)		\$ (57,514)	

Gas Purchased - Refund	S-10	\$ 112,394	

1. To eliminate gas costs from operating expense. (Traxler)		\$ 112,394	

Gas Purchased - Transition Costs	S-11	\$ (33,559)	

1. To eliminate gas costs from operating expense. (Traxler)		\$ (33,559)	

Purchased Gas Expenses	S-12	\$ (413)	

1. To annualize payroll. (Traxler)		\$ (413)	

Operation Supervision/Engineering	S-13	\$ (3,950)	

1. To annualize payroll. (Traxler)		\$ (1,937)	

St. Joseph Light & Power Company
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize the management incentive plan costs. (Traxler)	\$ (2,013)	

Other Expenses S-18	\$ (1,330)	

1. To annualize payroll. (Traxler)	\$ (1,330)	

Maintenance Supervision/Engineering S-20	\$ 649	

1. To annualize payroll. (Traxler)	\$ (1,091)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (1,134)	
3. To normalize maintenance expense. (Traxler)	\$ 2,874	

Maintenance of Gas Mains S-21	\$ (5,897)	

1. To normalize maintenance expense. (Traxler)	\$ (5,897)	

Maint Meas/Reg Station Equipment S-22	\$ (501)	

1. To normalize maintenance expense. (Traxler)	\$ (501)	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment

Maintenance of Services	S-23	\$ (6,175)	

1.	To normalize maintenance expense. (Traxler)	\$ (6,175)	

Maintenance Meter/House Regulators	S-24	\$ (4,019)	

1.	To normalize maintenance expense. (Traxler)	\$ (4,019)	

Supervision-Customer Accounts	S-25	\$ (1,586)	

1.	To annualize payroll. (Traxler)	\$ (624)	
2.	To annualize the management incentive plan costs. (Traxler)	\$ (962)	

Meter Reading Expenses	S-26	\$ (4,808)	

1.	To annualize payroll. (Traxler)	\$ (4,808)	

Customer Records & Collections	S-27	\$ (5,292)	\$ 2,421

1.	To annualize payroll. (Traxler)	\$ (5,292)	
2.	To adjust operating expense to include interest expense on customer deposits. (Traxler)		\$ 2,421

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Uncollectible Accounts S-28		\$ 1,050

1. To normalize uncollectible expense. (Traxler)		\$ 1,050

Supervision-Customer Service S-29	\$ (1,190)	

1. To annualize payroll. (Traxler)	\$ (646)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (544)	

Customer Assistance Expenses S-30	\$ (2,619)	

1. To annualize payroll. (Traxler)	\$ (2,619)	

Inform/Instructional Advertising S-31	\$ (13,566)	

1. To annualize payroll. (Traxler)	\$ (928)	
2. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)	\$ (760)	
3. To disallow advertising expense that should not be charged to the ratepayer. (Traxler)	\$ (10,339)	

St. Joseph Light & Power Company
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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4. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (1,539)	
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 Supervision-Sales S-32 \$ (1,829)

1. To annualize payroll. (Traxler)	\$ (748)	
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2. To annualize the management incentive plan costs. (Traxler)	\$ (1,081)	
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 Demonstrating/Selling Expenses S-33 \$ (76,939)

1. To annualize payroll. (Traxler)	\$ (4,499)	
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2. To disallow dues and donations that should not be charged to the ratepayer. (Traxler)	\$ (3,042)	
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3. To disallow advertising expense that should not be charged to the ratepayer. (Traxler)	\$ (16,663)	
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4. To disallow demonstrating and selling expense that should not be charged to the ratepayer. (Traxler)	\$ (41,329)	
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5. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (11,406)	
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St. Joseph Light & Power Company
Case: EM-00-292G
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Advertising Expenses S-34 \$ (70)

1. To annualize payroll. \$ (70)
(Traxler)

Administrative/General Salaries S-35 \$ 209,258

1. To annualize payroll. \$ (26,442)
(Traxler)

2. To annualize the management incentive plan costs. \$ (40,530)
(Traxler)

3. To reflect payroll vacancies during 1999 as a result of the merger. \$ 276,230
(Traxler)

Office Supplies & Expenses S-36 \$ 3,547

1. To annualize payroll. \$ (9,489)
(Traxler)

2. To annualize the management incentive plan costs. \$ (12,541)
(Traxler)

3. To adjust operating expense to eliminate Y2K software costs. \$ (72,000)
(Traxler)

4. To eliminate items that should not be charged to the ratepayer. \$ (31,785)
(Traxler)

5. To disallow dues and donations that should not be charged to the ratepayer. \$ (229)
(Traxler)

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
6. To eliminate use tax credit from prior period. (Traxler)	\$ 30,465	
7. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 99,126	

Admin Expense Transferred-Credit S-37	\$ (13,005)	\$ (1,956)

1. To annualize payroll. (Traxler)	\$ 1,673	
2. To annualize the management incentive plan costs. (Traxler)	\$ 2,802	
3. To adjust the allocation of A & G expense to construction activities. (Traxler)		\$ (1,956)
4. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ (17,480)	

Outside Services S-38	\$ (392,960)	

1. To adjust operating expense to eliminate Y2K consulting fees. (Traxler)	\$ (166,837)	
2. To eliminate merger and acquisition costs from operating expense. (Traxler)	\$ (226,123)	

St. Joseph Light & Power Company
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Employee Pension/Benefits S-41	\$ (1,427,216)	

1. To annualize payroll. (Traxler)	\$ (3,868)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (13,028)	
3. To annualize company contributions to the 401K plan. (Traxler)	\$ 5,336	
4. To adjust pension expense to reflect the 1998 FAS 87 pension expense. (Traxler)	\$ (399,076)	
5. To adjust pension expense to eliminate the corridor method and amortize gains and losses over 5 years under FAS 87. (Traxler)	\$ (1,302,037)	
6. To adjust pension expense to reflect the 1999 FAS 106 OPEB's expense. (Traxler)	\$ 70,348	
7. To adjust pension expense to amortize gains and losses over 5 years under FAS 106. (Traxler)	\$ (33,813)	
8. To reflect an increase in employee insurance costs. (Traxler)	\$ 208,512	
9. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 40,410	

St. Joseph Light & Power Company
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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Regulatory Commission Expense S-42	\$ 65,028	\$ 300

1. To annualize the PSC assessment. (Traxler)		\$ 300
2. To include the three-year amortization of rate case expense. (Traxler)	\$ 65,028	

Duplicate Charges-Credit S-43	\$ (5,319)	

1. To annualize payroll. (Traxler)	\$ 737	
2. To annualize the management incentive plan costs. (Traxler)	\$ 1,643	
3. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ (7,699)	

General Advertising Expenses S-44	\$ (7,182)	

1. To annualize payroll. (Traxler)	\$ (145)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (832)	
3. To disallow expenses that should not be charged to the ratepayer. (Traxler)	\$ (2,643)	
4. To disallow promotional items that should not be charged to the ratepayer. (Traxler)	\$ (5,078)	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 1,516	

Miscellaneous General Expenses S-45	\$ 47,743	

1. To annualize payroll. (Traxler)	\$ (6,081)	
2. To annualize the management incentive plan costs. (Traxler)	\$ (9,486)	
3. To eliminate the 1993 flood amortization. (Traxler)	\$ (211)	
4. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 63,521	

Maintenance of General Plant S-47	\$ 17,207	\$ 3,309

1. To annualize payroll. (Traxler)	\$ (1,821)	
2. To normalize maintenance expense. (Traxler)		\$ 3,309
3. To reflect payroll vacancies during 1999 as a result of the merger. (Traxler)	\$ 19,028	

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Depreciation Expense S-48		\$ (1,232)

1. To annualize depreciation expense based on staff proposed rates. (Traxler)		\$ (1,232)

Depreciation Expense - Other S-49		\$ (3,102)

1. To reduce depreciation expense for capitalized depreciation. (Traxler)		\$ (3,102)

Taxes Other - FICA Taxes S-51	\$ 159,812	

1. To adjust FICA taxes based on adjusted payroll. (Traxler)	\$ 159,812	

Taxes Other - Franchise Taxes S-53	\$ 4,067	

1. To annualize franchise taxes. (Traxler)	\$ 4,067	

Taxes Other - License S-54		\$ (191,415)

1. To eliminate license and transit taxes. (Traxler)		\$ (191,415)

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Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Current Income Taxes S-55		\$ 164,021

1. To adjust current income taxes to a level consistent with staff adjusted operating income. (Traxler)		\$ 164,021

Deferred Income Taxes S-56		\$ (86,920)

1. To adjust deferred income taxes to a level consistent with staff adjusted operating income. (Traxler)		\$ (86,920)

St. Joseph Light & Power Company
Case: EM-00-292G
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Tax

Line	Test Year	8.75% Return	9.09% Return	9.43% Return
(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	\$ 624,181	\$ 548,884	\$ 574,324
				\$ 599,764
	Add to Net Income Before Taxes			
2	Book Depreciation Expense	\$ 232,947	\$ 232,947	\$ 232,947
3	Meals Disallowance	891	891	891
4	Total	\$ 233,838	\$ 233,838	\$ 233,838
	Subtr from Net Income Before Taxes			
5	Interest Expense 3.6600 %	\$ 171,266	\$ 171,266	\$ 171,266
6	Repair Allowance	0	0	0
7	Removal Costs	802	802	802
8	Tax Straight Line	220,257	220,257	220,257
9	Excess Tax Depr. Over Tax S-L	29,870	29,870	29,870
10	Total	\$ 422,195	\$ 422,195	\$ 422,195
11	Net Taxable Income	\$ 435,824	\$ 360,527	\$ 385,967
				\$ 411,407
	Provision for Federal Income Tax			
12	Net Taxable Income	\$ 435,824	\$ 360,527	\$ 385,967
13	Deduct Missouri Income Tax 100.0 %	\$ 22,851	\$ 18,903	\$ 20,237
14	Deduct City Income Tax	0	0	0
15	Federal Taxable Income	412,973	341,624	365,730
16	Total Federal Tax	\$ 140,411	\$ 116,152	\$ 124,348
	Provision for Missouri Income Tax			
17	Net Taxable Income	\$ 435,824	\$ 360,527	\$ 385,967
18	Deduct Federal Income Tax 50.0 %	\$ 70,206	\$ 58,076	\$ 62,174
19	Deduct City Income Tax	0	0	0
20	Missouri Taxable Income	365,619	302,451	323,793
21	Total Missouri Tax	\$ 22,851	\$ 18,903	\$ 20,237
				\$ 21,571

St. Joseph Light & Power Company
Case: EM-00-292G
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Income Tax

Line	Test Year	8.75% Return	9.09% Return	9.43% Return
(A)	(B)	(C)	(D)	(E)
Provision for City Income Tax				
22 Net Taxable Income	\$ 435,824	\$ 360,527	\$ 385,967	\$ 411,407
23 Deduct Federal Income Tax	\$ 140,411	\$ 116,152	\$ 124,348	\$ 132,544
24 Deduct Missouri Income Tax	22,851	18,903	20,237	21,571
25 City Taxable Income	272,562	225,472	241,382	257,292
26 Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
27 Federal Income Tax	\$ 140,411	\$ 116,152	\$ 124,348	\$ 132,544
28 Missouri Income Tax	22,851	18,903	20,237	21,571
29 City Income Tax	0	0	0	0
30 Total	\$ 163,262	\$ 135,055	\$ 144,585	\$ 154,115
Deferred Income Taxes				
31 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
32 Deferred Repair Allowance	0	0	0	0
33 Deferred Tax Depreciation	11,467	11,467	11,467	11,467
34 Amort of Deferred Tax Depreciation	(4,730)	(4,730)	(4,730)	(4,730)
35 Amort of Repair Allowance	0	0	0	0
36 Amort of Deferred ITC	(2,356)	(2,356)	(2,356)	(2,356)
37 Deferred Unbilled	0	0	0	0
38 Total	\$ 4,381	\$ 4,381	\$ 4,381	\$ 4,381
39 Total Income Tax	\$ 167,643	\$ 139,436	\$ 148,966	\$ 158,496