

EXHIBIT

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And Reporting/
Accounting Authority Order Costs
Witness: Ted Robertson
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Sponsoring Party: Public Counsel
Case Number: ER-2004-0034
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Service Commission

SURREBUTTAL TESTIMONY

OF

TED ROBERTSON

Submitted on Behalf of
the Office of the Public Counsel

AQUILA, INC.

Case No. ER-2004-0034

February 27, 2004

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**SURREBUTTAL TESTIMONY
OF
TED ROBERTSON**

**AQUILA INC.
d/b/a
AQUILA NETWORKS - MPS**

CASE NO. ER-2004-0034

15 **INTRODUCTION**

16 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

17 A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102.

18
19 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

20 A. I am employed by the Office of the Public Counsel of the State of Missouri ("OPC" or
21 "Public Counsel") as a Public Utility Accountant III.

22
23 Q. ARE YOU THE SAME TED ROBERTSON THAT HAS PREVIOUSLY FILED
24 TESTIMONY IN THIS CASE?

25 A. Yes.

26
27 Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

1 A. The purpose of this testimony is to address the rebuttal testimonies of Company witness,
2 Ms. Beverlee R. Agut, regarding the accounting record keeping and reporting issue, and
3 Company witness, Mr. Dennis R. Williams, and MPSC Staff witness, Ms. Trisha D.
4 Miller, regarding the issue of accounting authority order costs.

5
6 **I. GENERAL**

7 **A. ACCOUNTING RECORD KEEPING AND REPORTING**

8 **Q. WHAT IS THE ISSUE?**

9 A. This issue concerns Aquila, Inc.'s, apparent inability to produce a simple general
10 accounting ledger, of sufficient detail, that will allow Missouri regulatory auditors, with a
11 minimum of effort, to identify and verify the existence, accuracy and validity of the costs
12 Company alleges to have incurred during any specific accounting period. To my
13 knowledge, the type of detailed general ledger we are requesting was produced, in the
14 recent past, by Aquila, and is currently produced by most, if not all, of the larger utilities
15 operating in this State. It appears to Public Counsel that Aquila's recent investments in its
16 PeopleSoft Accounting and Operating Systems has created a situation whereby a
17 complete reporting of the financial data contained within the regulated utilities books and
18 records has become unjustifiably difficult.

1 Q. WHEN DID THE PUBLIC COUNSEL FIRST LEARN THAT AQUILA HAS CEASED
2 TO SUPPORT THE CREATION OF A USABLE DETAIL GENERAL LEDGER?

3 A. To my knowledge, Public Counsel first learned that information in calendar year 2001.
4 On June 8, 2001, MPS filed for a general rate increase, that case, subsequently docketed
5 as MPS Case No. ER-2001-672, was when I first learned that Company no longer
6 produced a detailed general ledger.

7
8 Q DID THE PUBLIC COUNSEL SEEK ACCESS TO A GENERAL LEDGER EARLY
9 ON IN MPS CASE NO. ER-2001-672?

10 A. Yes, we did. Subsequent to the MPS filing, Public Counsel began its investigation of the
11 Company's financial situation and operations. On July 10, 2001, the Public Counsel
12 requested the UCU, MPS and SJLP electric divisions monthly general ledger for the
13 period January 1, 2000 to present. Public Counsel issued OPC Data Request No. 1001
14 which stated the following:

15

16 Please provide an electronic (Microsoft Excel) or microfiche copy of the
17 UtiliCorp United Inc., the MPS electric division and the St. Joseph
18 electric division monthly general ledger for the period January 1, 2000 to
19 present. This is a continuing request; please update the information as
20 each new month closes.

21

22

1 On August 2, 2001 OPC received Company's response to Data Request No. 1001. The
2 response provided was a copy of the Company's response to the MPSC Staff Data
3 Request No. 70. It consisted of the following:

- 4
- 5 1. MPS FERC Trial Balance by Month Balance Sheet Accounts for fiscal
6 years 1997-2000 and the first five months of fiscal year 2001.
 - 7
 - 8 2. MPS FERC Trial Balance by Month Income Statement Accounts for
9 fiscal years 1997-2000 and the first five months of fiscal year 2001.
 - 10
 - 11

12 Q. IS A TRIAL BALANCE THE SAME AS A GENERAL LEDGER?

13 A. No, a trial balance is not a general ledger. It is a summary of the total balances recorded
14 in a general ledger, without detailed cost descriptions, by FERC account. I contacted
15 Company employee, Mr. Gary Clemens, shortly after receiving the first response and we
16 discussed the new PeopleSoft Accounting System that the Company had recently
17 installed. I was led to believe that the Company did not have or produce a hard copy or
18 electronic copy of the monthly general ledger.

19

20 Q. PLEASE CONTINUE.

21 A. According to my discussions with Company personnel at the time MPS Case No. ER-
22 2001-672 was active, they stated that Company had converted its prior accounting
23 systems to a new PeopleSoft Accounting System in September 1997. Further, they stated

1 early in the audit that it does not produce a monthly detailed general ledger. The lack of
2 the general ledger presented many problems; not the least of which was the inability of
3 the auditors to identify and audit, in a timely manner, the detailed costs which the
4 Company alleges to have incurred and allocated to MPS.

5
6 Subsequently, in a supplemental response to Public Counsel Data Request No. 1001, the
7 Company provided the following additional Trial Balances:

- 8
- 9 1. UCU and SJLP MPS FERC Trial Balance by Month Balance Sheet
 - 10 Accounts for fiscal year 2000 and the first six months of fiscal year 2001.
 - 11
 - 12 2. UCU and SJLP FERC Trial Balance by Month Income Statement
 - 13 Accounts for fiscal year 2000 and the first six months of fiscal year 2001.
 - 14
 - 15

16 Q. DID THE PUBLIC COUNSEL MAKE ANY OTHER ATTEMPTS TO GAIN ACCESS
17 TO A GENERAL LEDGER?

18 A. Yes. In August of 2001, I, along with most of the members of the MPSC Staff audit
19 team, met with Company personnel in Raytown, Missouri, to discuss the operation of the
20 new PeopleSoft Accounting System. Again, while attending these meetings, Company
21 personnel stated several times that it did not develop or maintain a monthly general
22 ledger. Public Counsel was led to believe that if a general ledger could be prepared, the
23 end result would be extremely voluminous. In fact, Company personnel stated that the

1 document, if prepared, would in all likelihood be so voluminous that it would fill a room
2 and that most of the entries would be basically (or at least initially) indecipherable due to
3 the fact that they would be allocations (without detailed descriptions) from the various
4 Enterprise Support Functions and/or Intra-Business Units that provided services to and/or
5 for MPS, and Aquila affiliates.

6
7 Q. DID THE PUBLIC COUNSEL AGAIN REQUEST THAT THE GENERAL LEDGER
8 BE PRODUCED IN THAT RATE CASE?

9 A. Yes.

10
11 Q. WERE THE DOCUMENTS COMPANY PROVIDED INDEDCIPHERABLE, AND SO
12 VOLUMINOUS THAT THEY FILLED A ROOM?

13 A. Yes. Shortly before the middle of November 2002, the Company contacted me and stated
14 that it was having a *Detailed General Ledger by Journal Line* for UCU, MPS and other
15 affiliates that allocated costs to MPS printed and sent from Omaha, NE to Kansas City,
16 MO. I was informed later that the information provided consisted of approximately 28
17 boxes of computer printout that were available for my review in the Raytown offices of
18 the Company. On the 28th and 29th of November 2002 I went to the Company's offices in
19 Raytown, MO. I sorted the various printouts provided (they were not in any particular

1 order) and then removed the MPS, and a portion of the UCU printouts, to OPC's office in
2 Jefferson City.

3
4 Incidentally, the printouts provided for MPS were not combined for all MPS operations.
5 The MPS printout consisted of two separate documents; 1) Missouri Public Distribution
6 and, 2) Missouri Public Generation. The MPS printouts, which represented the twelve
7 months ended December 31, 2000, consisted of approximately 8 large boxes of computer
8 paper.

9
10 Q. DID THE PRINTOUTS YOU RECEIVED PROVIDE THE DETAILED
11 DESCRIPTIONS OF AMOUNTS AND COST VENDORS OR SOURCES
12 NECESSARY TO ALLOW FOR AN EFFICIENT AND EFFECTIVE AUDIT OF THE
13 OPERATIONS OF MPS FOR THE TEST YEAR?

14 A. No. Just as the Company had stated, the printouts provided contained line after line of
15 basically indecipherable data and amounts. That is not to say that any specific amount
16 shown in the printout cannot be traced back to original source documentation by
17 Company personnel. I was told that it can. However, the data provided in the printouts
18 **did not**, for a large portion, contain an adequate detailed description of the individual
19 entries cost source nor did it identify with any precision the percentage of the total
20 amount or cost from which each amount listed is originally derived or represents. The

1 data was basically the output of a "black box," the PeopleSoft Accounting System. Given
2 the limitations of the data provided, tracing each cost listed back to the original source
3 documentation would have been an extremely labor intensive, if not impossible, task.

4

5 Q. DO YOU BELIEVE THE PRINTOUTS PROVIDED WERE ESSENTIALLY A
6 USELESS SOURCE OF FINANCIAL DOCUMENTATION FOR THE PURPOSE OF
7 AUDITING THE REGULATED UTILITIES OF AQUILA?

8 A. Yes. Ms. Agut is correct in her assertion, as stated on page 5, lines 12-16, of her instant
9 case rebuttal testimony, that the documents filled approximately 20 boxes (28 actually),
10 and most of it was quite indecipherable and useless.

11

12 Q. IN THE PUBLIC COUNSEL'S VIEW WHAT IS A DETAILED GENERAL LEDGER?

13 A. A detailed general ledger is the primary source or location where all the financial
14 transactions of the Company for a test period are aggregated. It is often called the
15 financial books of record. It contains the fundamental financial data upon which auditors
16 rely when comparing a utility's alleged cost structure with the cost structure that actually
17 occurred. It is the financial record wherein the detail of the accounting entries related to a
18 company's balance sheet and income statement information for a specific period of time
19 (usually a calendar or fiscal year) is recorded. It contains the detailed accounting entries
20 cost description and amounts which when summed create the trial balance which the

Surrebuttal Testimony of Ted Robertson

Case No. ER-2004-0034 [REDACTED]

1 Company provided in its initial and supplemental response to OPC Data Request No.
2 1001 in MPS Case No. ER-2001-672.

3
4 Q. WHAT IS THE SIGNIFICANCE OF A GENERAL LEDGER?

5 A. The general ledger contains the detailed financial data that allows an auditor to trace an
6 actual cost of service item from the recorded amount back to the source documents from
7 which it was created and forward to the published public financial reports upon which
8 investors and/or other stakeholders rely. It is the pivotal brick in the audit trail that allows
9 an auditor to conduct an independent unbiased audit. It provides the auditor with a listing
10 of all the detailed financial data which can then be compared to public sources and/or
11 documentation originating outside the utility.

12
13 Q. IS THE FINANCIAL DATA PRESENTED IN A GENERAL LEDGER THEN
14 SUMMARIZED AND PRESENTED IN PUBLIC FINANCIAL STATEMENTS?

15 A. Yes. A summary of the detailed financial data contained in the general ledger is
16 subsequently presented in monthly, quarterly and yearly financial statements provided to
17 investors and regulatory authorities such as the MPSC, FERC and the IRS. A company's
18 presentation of these summary financial documents to the regulatory authorities provide
19 yet another level of creditability upon which an auditor can independently rely that the
20 financial information for the period being audited is indeed valid and accurate.

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Q. HOW IS AN AUDITOR CONSTRAINED IF A GENERAL LEDGER IS NOT AVAILABLE?

A. Without access to a detailed general ledger an auditor must rely solely on the utility's employees for the aggregation and presentation of the financial data for the period being reviewed, and cannot see in one place a complete descriptive listing of all charges or costs incurred during the test period. Without it, the auditor must rely on the utility's employees for the development and presentation of all detailed financial data subject to audit. Potentially, the audit may be compromised because the utility's employees are unable to provide in an comprehensive and timely manner the source documents that support the detail behind the summary financial data presented in the financial statements.

Time is of the essence in all audits; even more so when a detailed general ledger is not available for the auditors review. Reliance on utility employees for the sole access to and provision of the financial data subject to review seriously hinders an audit in that it may not allow an auditor to obtain a complete picture of the utility's operations and certainly obstructs their **independence** level and faith or reliance in the data the utility's employees are able to provide. The auditors are put into a position whereby they must trust the utility employees to provide complete and accurate financial data subject to audit rather than relying on impartial sources for verification.

1

2 Q. AS A RESULT OF THE AUDIT COMPLICATIONS EXPERIENCED IN MPS CASE
3 NO. ER-2001-672 DID AQUILA AGREE TO CREATE AND PROVIDE, IN FUTURE
4 CASES, ADDITIONAL LEDGER REPORTS?

5 A. Yes. Pursuant to the terms, listed on page 6, of the Stipulation And Agreement in MPS
6 Case No. ER-2001-672, Aquila agreed to make available various additional ledger
7 documents. The financial reports that Aquila created are discussed beginning on page 2,
8 line 6, of Ms. Agut's rebuttal testimony in the instant case.

9

10 Q. DOES THE PUBLIC COUNSEL BELIEVE THAT THE LEDGER REPORTS AQUILA
11 CREATED ARE STILL INADEQUATE?

12 A. Yes. The new financial reports Aquila created are an improvement over the Trial
13 Balances, and the inaptly named *Detailed General Ledger by Journal Line*, it provided to
14 OPC in MPS Case No. 2001-672, but the information contained within the reports is still
15 too highly summarized, and deficient in adequate cost description.

16

17 Q. HAS THE PUBLIC COUNSEL CONTINUAL INFORMED THE COMPANY OF ITS
18 GENERAL LEDGER NEEDS?

19 A. Yes. Contrary to Ms. Agut's assertions in her rebuttal testimony, page 2, lines 1-3 and
20 page 3, lines 11-15, Public Counsel has been in a state of relative constant contact with

1 Company regarding this issue. In fact, I'm surprised that Ms. Agut is frustrated by the
2 Public Counsel's filing on this issue. She was informed personally by me several times,
3 and was made quite aware, that Public Counsel did not believe that the new ledger reports
4 Company created are sufficient for our auditing needs.

5
6 One recent instance, in which I again communicated our concerns, occurred during the
7 late spring of 2003. During a meeting with Mr. Richard Green, Chairman of the Board of
8 Aquila, Inc., that was held in the Public Counsel's offices just prior to the Company's
9 April 30, 2003 filing of its recent refinancing case, Aquila, Inc., Case No. ER-2003-0465,
10 Mr. Green pledged to make the financial information relevant to the financing case and
11 the upcoming audits very transparent. In reply to his financial data transparency
12 comments, I expressed my concern that the new ledger documents being prepared to use
13 in the upcoming rate cases may not meet our audit needs, but indicated that we would try
14 and utilize them to perform the audits to the best of our abilities. Apparently, Mr. Green
15 passed my concerns on to Ms. Agut because the very next day I received a phone call
16 from her asking what our concerns were. I informed her then, just as I did when the idea
17 and development of the new ledger reports first occurred, that the reports were better than
18 Trial Balances provided in MPS Case No. ER-2001-672, but they still do not contain the
19 detailed general ledger financial information to which we are seeking access.

20

1 Further, on or about May 15, 2003, at the Company's request, and just prior to the July 7,
2 2003 filing of instant case, we again met with its personnel to discuss the information to
3 be provided in the new ledger reports. At that meeting, I emphasized that while Public
4 Counsel had performed a general review of the reports, in order to gain an understanding
5 of what the Company was attempting to present, I had not spent a great deal of time or
6 effort determining the detail and relevance of their content since the Aquila rate cases had
7 not yet been filed. I also stated to the Company's personnel that we would try to utilize
8 the reports in the upcoming rate cases, but that we were still unsure if they would be
9 sufficient for our needs.

10
11 Q. HAS THE PUBLIC COUNSEL PROVIDED THE COMPANY WITH ANY
12 CONSTRUCTIVE IDEAS REGARDING THE DETAILED GENERAL LEDGER?

13 A. Yes. For the most part, the Company's new financial reports are merely a slight
14 expansion of the Trial Balances provided by Company in response to OPC Data Request
15 No. 1001 in MPS Case No. ER-2001-672. That is, the data presented in the new reports
16 is a monthly lump sum amount, by resource code. There is no identification or
17 breakdown of the individual costs that make up the lump sum costs shown. Further, the
18 resource code is a generic descriptor for the type of costs booked. It does not, for most of
19 the amounts shown, give any detail information relating to the actual sources or vendors
20 from which the alleged costs derived. In all the accounts, Company's over-summarization

1 of the data prevents the regulatory auditors from accessing important financial
2 information details that, prior to its investment in the PeopleSoft Accounting Systems,
3 was readily available in a easily understood and concise format.
4

5 Q. DO YOU HAVE AN EXAMPLE OF THE NEW LEDGER REPORTS?

6 A. Yes, attached as Schedule TJR-1, to this testimony, are copies of the new ledger reports
7 representing MPS costs booked in calendar year 2002 for USOA Accounts 186 and 923.
8 One can easily see for themselves that the level of financial details, concerning specific
9 costs and vendor information contained within the accounts, is extremely limited in the
10 Company's new ledger reports. This point becomes even more clear when one looks at
11 the documents I've attached as Schedule TJR-2 to this testimony. Schedule TJR-2
12 contains the same USOA account information as Schedule TJR-1, but the data pertains to
13 the cost detail SJLP booked in its general ledger during calendar year 2000. One can
14 easily recognize the difference in the level of accounting detail not being provided by the
15 Company's new ledger report. If you were to multiply the lack of detail not shown in just
16 those few pages of the Company's new ledger report, by the many USOA accounts it
17 maintains, a picture evolves of the depth of the financial information that is not being
18 provided to the regulatory auditors. The Commission should also note that, according to
19 the titles on the general ledger pages, the SJLP financial data was apparently maintained

1 and generated by a PeopleSoft Accounting System, and the entire detailed general ledger
2 for that year did not fill even one-half of one document box.

3
4 Q. WHOSE IS RESPONSIBLE FOR THE CAPTURE AND REPORTING OF THE
5 DETAIL FINANCIAL DATA ASSOCIATED WITH AQUILA'S MISSOURI
6 REGULATED UTILITIES?

7 A. It is Aquila's responsibility to capture, maintain and report the financial information
8 required for the regulation of it Missouri utilities. As I have expressed to Ms. Agut, only
9 the Company knows the full capabilities of its new accounting system. Therefore, only the
10 Company can develop and provide the information necessary for the regulator's to analyze
11 the problems inherent with the new system, and help us to achieve solutions to the problems
12 we have encountered with their discovery responses. The Public Counsel has encountered,
13 in the instant case, just as it did the prior MPS rate increase case, significant problems in
14 obtaining basic financial and operational data from the Company. Those problems include,
15 but were not limited to, how to access and independently audit the data captured by the new
16 accounting system. At a minimum, OPC continues to believe that a detailed general ledger
17 (or documents of comparable detail), is a bare minimum necessity for any future audit of
18 this Company.

1 Q. IS THE PUBLIC COUNSE AWARE OF ANY OTHER REGULATORY
2 JURISDICTION THAT IS ENCOUNTERING PROBLEMS WITH THE OUTPUT OF
3 AQUILA'S ACCOUNTING SYSTEM?

4 A. Yes. On February 10, 2004, The Kansas City Business Journal ran an article (attached as
5 Schedules TJR-3 to this testimony) that discussed problems that the Kansas Corporation
6 Commission was encountering in obtaining basic financial data lost by Aquila. The Kansas
7 Corporation Commission staff was quoted as follows:

8
9 Aquila stated that financial data for some of the projects are not available
10 due to staffing turnover and computer system changes.
11
12

13 Apparently, one can surmise, that there are problems with the Company's accounting
14 system that may entail more than just its alleged inability to produce a usable detailed
15 general ledger.
16

17 Q. DOES THIS ISSUE HAVE A RATE IMPACT IN THE INSTANT CASE?

18 A. No. Public Counsel did contemplate a series of adjustments to disallow certain
19 investment and operational costs associated with the utility's PeopleSoft Accounting and
20 Operating Systems; however, we chose not to pursue those adjustments at this time. The
21 reason we did not propose any rate adjustments, in this case, is because the Company has,
22 in the recent past, indicated a willingness to work with the OPC, and the other interested

1 parties, to make its accounting system operation and output more transparent. OPC has
2 valid concerns that the transparency of the accounting data required by the regulatory
3 auditor has not yet been achieved, but we want to continue to work with the Company to
4 resolve the issue, if at all possible.

5
6 Q. WHAT DOES THE PUBLIC COUNSEL WANT THE COMMISSION TO ORDER
7 AQUILA TO DO WITH REGARD TO THIS ISSUE?

8 A. Public Counsel requests that the Commission order the Company to develop and maintain
9 a general ledger, for costs associated with its Missouri regulated utilities, of at least
10 sufficient detail as that produced prior to its implementation of the PeopleSoft
11 Accounting Systems. Public Counsel continues to believe that the general ledger Aquila
12 produces is more complicated, and is less transparent (lacking in detail), than that
13 necessary for regulatory accounting and auditing purposes. Further, we believe that a
14 primary reason for the complexity of the operations, and the output encountered from
15 those accounting systems, is due in large part to the prior build-up of the non-regulated
16 companies and non-regulated operations that Aquila, Inc., is now jettisoning.

17
18 In the alternative, Public Counsel recommends that the Commission initiate a docketed
19 case to investigate the Company's investment and operation of its current accounting, and
20 other related, operating systems. The investigation should entail a through review of

1 Aquila's accounting/operating systems current investment and operating costs, the
2 regulatory necessity of the existing systems current investment and operating costs in
3 relation to the ongoing needs of the regulated utilities operations (given Aquila's stated
4 claim of returning its business focus to its regulated "roots") and the development and
5 production of appropriate regulatory accounting data reporting formats for the purpose of
6 monitoring and/or auditing the costs incurred by the utility in any specific accounting
7 period.

8
9 **II. AQUILA NETWORKS - MPS**

10 **A. ACCOUNTING AUTHORITY ORDER COSTS**

11 **Q. WHAT DO THE AAO DEFERRED COSTS REPRESENT?**

12 **A. The accounting authority orders granted MPS by the Commission allow the utility to depart**
13 **from traditional methods of accounting by permitting the Company to defer various costs**
14 **included in one accounting period for possible rate recovery in another accounting period.**
15 **By allowing the AAOs, the Commission authorized MPS to defer depreciation expense,**
16 **other expenses (e.g., ice storm repairs), and carrying costs for plant additions. In the**
17 **absence of the Commission's accounting authorization, the normal accounting practice**
18 **would have been to charge the depreciation, and other costs, to expense when incurred, and**
19 **to cease the accrual of the carrying costs (i.e., allowance for funds used during construction**

1 ("AFUDC")) at the time the plant goes into service. (The capitalization of the carrying
2 charges is the same equivalent of accruing AFUDC after the plant goes into service.)
3

4 Q. DID THE COMPANY INCLUDE THE AAO DEFERRED COSTS IN BOTH
5 OPERATING EXPENSE AND RATE BASE?

6 A. Yes. The Company included an expense amortization for all its AAOs in operating
7 expense, and also included the remaining unamortized deferred costs balance for each AAO
8 in rate base.
9

10 Q. DID THE MPSC STAFF ALSO INCLUDE THE AAO DEFERRED COSTS IN BOTH
11 OPERATING EXPENSE AND RATE BASE?

12 A. The Staff did not accept the utility's recommendation verbatim. The Staff accepted
13 Company's test year amounts, updated for the known and measurable period, for the
14 annual expense amortization, and the remaining unamortized deferred costs balances to
15 include in rate base (there are immaterial differences due probably to rounding), for both
16 AAO Case No. EO-90-114 (authorized recovery in MPS Case No. ER-90-101), and AAO
17 Case No. EO-91-358 (authorized recovery in MPS Case No. ER-93-37). However,
18 regarding the ice storm AAO, Aquila, Inc., Case No. EU-2002-1053 (not yet authorized for
19 recovery of costs), the Staff again accepted the utility's position for the annual expense

1 amortization amount; but, the Staff **did not** include the AAO's unamortized deferred costs
2 balance in rate base (see Ms. Miller's rebuttal testimony, page 2, lines 16-21).

3
4 Q. WHAT IS THE PUBLIC COUNSEL'S POSITION REGARDING THE INCLUSION OF
5 THE AAO DEFERRED COSTS IN BOTH OPERATING EXPENSE AND RATE BASE?

6 A. Pubic Counsel recommends accepting the Company's annual level of expense amortization
7 for all the AAOs. This recommendation essentially agrees with the positions of both the
8 Company and the MPSC Staff. However, Public Counsel believes that the utility should
9 not be allowed rate base treatment for any of the unamortized AAO deferred balances. The
10 rationale for Public Counsel's position is based on the view that the Company is being given
11 a guaranteed "return of" the deferrals associated with the AAOs; therefore, it should not be
12 also provided with a guaranteed "return on" those same amounts.

13
14 Q. ISN'T IT TRUE THAT THE AAO DEFERRED COSTS ARE NOT ACTUALLY AN
15 EXPENDITURE FUNDED BY THE COMPANY.

16 A. Yes, that is a true statement. What the Sibley AAOs deferred were the property tax and
17 depreciation incurred after the plant was placed in service along with a carrying charge on
18 those costs (i.e., pseudo-earnings for the utility on the deferred costs). The AAO from Case
19 No. EO-90-114 allowed the Company to defer depreciation expenses, property taxes and
20 carrying costs, while the AAO from Case No. EO-91-358 authorized the deferral of only

1 depreciation expenses and carrying costs. The carrying costs and depreciation expense
2 associated with the deferrals are not actually dollars of investment capital funded by the
3 Company. The costs are merely accounting entries on its financial books. Neither the
4 carrying cost nor the depreciation expense causes the Company to forego any actual outlay
5 of cash. In fact, depreciation expense does not begin to be booked until the plant is actually
6 placed into service. No real dollars are required for its expensing. Thus, depreciation is
7 definitely not a capital cost. However, the dollars associated with these book entries will be
8 recovered from ratepayers through the amortization included in the utility's cost of service.

9
10 Q. WHAT ABOUT PROPERTY TAXES?

11 A. Regarding property taxes, during the construction of the new plant property tax would
12 normally be added as a cost of the construction up and until such time as the plant is
13 placed into service then, on a going forward basis, any future property tax is treated as a
14 normal income statement expense item. In reality, while the utility would eventually
15 incur a real expenditure for the payment of the property taxes, that payment would likely
16 not occur until years subsequent to the year the plant is put into service. In any event,
17 neither depreciation expense, property tax expense nor carrying costs Company deferred
18 are capital costs requiring rate base treatment. The costs deferred are nothing more than
19 expenses and a pseudo-earnings return that the utility would not have recovered, all
20 things being equal, during the lag period beginning with when the new construction was

1 finalized and placed in service, and new rates incorporating the costs associated with that
2 new plant were authorized by the Commission.

3
4 Q. IF THE AAO DEFERRED COST BALANCES ARE INCLUDED IN RATE BASE
5 WOULDNT THAT PERMIT THE COMPANY TO EARN A RETURN ON AMOUNTS
6 FOR WHICH THERE WAS NO ACTUAL INVESTMENT MADE BY THE
7 COMPANY?

8 A. Yes, it would.

9
10 Q. WOULD INCLUDING THE DEFERRED COST BALANCES IN RATE BASE ALSO
11 PERMIT THE UTILITY TO EARN A RETURN ON A RETURN?

12 A. Yes, it would. Allowing the Company to earn a "return on" the deferrals has the same
13 effect of allowing it to earn a return on a return. Stated another way, the Company will
14 recover (receive a "return of") the deferred carrying cost, depreciation expense and other
15 expenses by way of the expense amortization included in rates, and then will earn a "return
16 on" those same amounts. Since the carrying costs deferred represent an earnings return on
17 the investment for the regulatory lag period, rate base treatment would add an additional
18 earnings return on top of those amounts.

1 Q. IS THE PURPOSE OF AN AAO TO MAKE THE UTILITY FINANCIALLY WHOLE
2 WITH REGARD TO A POTENTIAL EARNINGS LEVEL?

3 A. No, but Company witness, Mr. Dennis R. Williams, would have this Commission believe
4 that it is. Mr. Williams states on page 12, lines 14-15, of his rebuttal testimony, "By not
5 allowing the unamortized balance in rate base, the Company is penalized from earning a
6 reasonable return on its plant investment, and the Company is not financially made
7 whole." Mr. Williams' allegation is incorrect. Neither the utility or its shareholders are
8 penalized if rate base treatment of the AAO deferred cost balances is disallowed.
9

10 Q. WHY NOT?

11 A. Had the utility not received authorization for the AAOs, for the Sibley rebuild and
12 Western Coal conversion projects, or even the ice storm AAO, it's likely it would have
13 not recovered from ratepayers any of the costs it has deferred, and now seeks to recover in
14 this rate case. Unless the utility had filed for a general rate increase that coincided with
15 the in-service dates of the new plant, and/or included a test year wherein the other
16 expenses were incurred, regulatory lag would naturally have occurred preventing it from
17 recovering any of the AAO costs it now requests. Thus, the true purpose of the Sibley
18 rebuild and Western Coal Conversion AAOs, and the ice storm AAO, is to insulate the
19 utility and its shareholders from the risks associated with the negative regulatory lag that
20 occurs when various costs are incurred, and/or construction projects are completed and

1 placed in service, before the operation law date of a general rate increase case. But, that
2 doesn't mean that the AAOs exist make the utility "financially whole."

3
4 Q. IF AN AAO IS NOT TO MAKE A UTILITY "FINANCIALLY WHOLE" WHAT
5 PURPOSE DOES IT SERVE?

6 A. The purpose of an AAO is to assist the utility in the **mitigation** of negative regulatory lag
7 associated with various costs. It is interesting to me that no such mechanism has been
8 instituted in the state of Missouri for when a utility enjoys an excess earnings situation - a
9 positive regulatory lag period. Such an important mechanism could have played an
10 important part in MPS Case Nos. ER-97-394 and Case No. ER-2001-672. The result of
11 those two rate cases was Commission recognition that the Company was over-earning
12 significantly during the accounting periods reviewed. The overall rate decreases resulting
13 from the Commission's orders in those cases approximated \$16.9 million annually for
14 MPS Case No. ER-97-394, and \$4.25 million annually for MPS Case No. ER-2001-672.
15 What I find most interesting is that MPS did not request an AAO to defer the over-
16 earnings for future refund to ratepayers prior to the Commission ordering the rate
17 reductions. My point being that regulatory lag works both ways for the utility -
18 depending on the circumstances, it can result in either a positive or negative impact to the
19 utility and its shareholders.

1 Q. PLEASE EXPLAIN THE CONCEPT OF REGULATORY LAG.

2 A. The concept of regulatory lag is based on a difference in the timing of a decision by
3 management, and the Commission's recognition of that decision, and its effect on the rate
4 base rate of return relationship in the determination of a utility's revenue requirement.
5 Management decisions that reduce or increase the cost of service without changing rates
6 result in a change in the rate base rate of return relationship. This change either increases
7 or decreases the profitability of the utility in the short-run until such time as the
8 Commission reestablishes rates to properly match the new level of service cost. Utilities
9 are allowed to retain cost savings (i.e., excess profits during the lag period between rate
10 cases) and are forced to absorb cost increases. When faced with escalating costs
11 regulatory lag places pressure on management to minimize the change in the relationship
12 because it cannot be recognized in a rate increase until the Commission approves such in
13 a general rate proceeding.

14
15 Q. DOES THE COMPANY RECOGNIZE THAT ITS SHAREHOLDERS ARE BEING
16 INSULATED FROM REGULATORY LAG?

17 A. Apparently not, but I believe that the Company is utilizing selective memory to support
18 its current position. On page 15, line 18, of Mr. Williams' rebuttal testimony he states, "the
19 AAO obviously does not insulate our shareholders from regulatory lag." However, in the
20 Commission's Report and Order, MPS, Case No. EO-91-358, page 9, it states:

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MPS presented four considerations it believes are the benefits of allowing deferral of the costs requested. These are rate stability, avoidance of rate case expense, lessening the effect of regulatory lag, and maintaining the financial integrity of the utility.

(Emphasis added by OPC.)

It would appear, from reading the language in the Report and Order, that the MPS witnesses who fought to have the AAO authorized in the first place believed the insulation of shareholders from regulatory lag was an important benefit.

Q. SHOULD RATEPAYERS BE REQUIRED TO PROVIDE MPS WITH A GUARANTEED RETURN ON THE SIBLEY REBUILD AND WESTERN COAL CONVERSION EXPENDITURES JUST BECAUSE THE COMPANY'S MANAGEMENT CHOOSES NOT TO EXERCISE ITS PLANNING AND OPERATING RESPONSIBILITIES?

A. No, ratepayers should not be required to fund such a return. Planning and operation of the Company's construction projects are a fundamental responsibility of utility's management. Only management has complete access to the data and resources necessary to fulfill these responsibilities, and as such, management should be able to implement a construction program that minimizes the effects of regulatory lag on its finances.

1 Q. HAS THIS COMMISSION RULED THAT IT IS NOT REASONABLE TO PROVIDE
2 SUCH PROTECTION TO SHAREHOLDERS?

3 A. Yes, it has. In Missouri Public Service Co., Case Nos. EO-91-358 & EO-91-360, the
4 Commission stated:

5
6 Lessening the effect of regulatory lag by deferring costs is beneficial to a
7 company but not particularly beneficial to ratepayers. Companies do not
8 propose to defer profits to subsequent rate cases to lessen the effects of
9 regulatory lag, but insist it is a benefit to defer costs. Regulatory lag is a
10 part of the regulatory process and can be a benefit as well as a detriment.
11 Lessening regulatory lag by deferring costs is not a reasonable goal unless
12 the costs are associated with an extraordinary event.

13
14 *Maintaining the financial integrity of a utility is also a reasonable goal.*
15 *The deferral of costs to maintain current financial integrity, though, is of*
16 *questionable benefit. If a utility's financial integrity is threatened by high*
17 *costs so that its ability to provide service is threatened, then it should seek*
18 *interim rate relief. If maintaining financial integrity means sustaining a*
19 *specific return on equity, this is not the purpose of regulation. It is not*
20 *reasonable to defer costs to insulate shareholders from any risks. 1 Mo.*
21 *P.S.C. 3d 200, 207 (1991).*

22
23
24 To the extent regulatory lag moves against the Company, the Commission has already
25 decided, as mentioned earlier, that lessening regulatory lag by deferring costs is not a
26 reasonable goal.

27
28 Q. HASN'T THE COMMISSION PREVIOUSLY DENIED AUTHORIZATION FOR A
29 "RETURN ON" ON AN UNAMORTIZED AAO DEFERRED COST BALANCE?

1 A. Yes. Beginning on page 17, line 22, of my direct testimony, I discussed the
2 Commission's decision on AAO cost recovery in Missouri Gas Energy ("MGE"), Case
3 No. GR-98-140. In its Order, beginning on page 19, the Commission stated its reasoning
4 for **denying** the utility a "return on" the unamortized deferred safety line replacement
5 costs ("SLRP") it had booked.

6
7 Q. MR. WILLIAMS ALLEGES, ON PAGE 16, LINES 19-22, IN HIS REBUTTAL
8 TESTIMONY THAT THE MISSOURI GAS ENERGY SLRP COSTS ARE NOT A
9 VALID COMPARISON TO THE MPS ICE STORM AAO COSTS BECAUSE THE
10 ICE STORM COSTS WERE EXTRAORDINARY. IS HIS ALLEGATION VALID?

11 A. No. Inherent in the Commission's determination of any AAO, for authorization to defer
12 costs, a utility must convince the Commission that the costs for which it is requesting
13 specialized accounting are extraordinary. MGE deferred SLRP costs pursuant to
14 Commission's authorization in AAO Case Nos., GO-92-185, GO-94-234 and GO-97-301.
15 It's my understanding that in each of MGE's AAO cases, the Commission determined that
16 the SLRP costs were extraordinary.

17
18 Though investments associated with costs deferred may vary from AAO to AAO, and
19 from utility to utility, the rationale for receiving the extraordinary regulatory accounting
20 treatment remains the same. That is, the AAO cost deferral and recovery process is

1 allowed in order to mitigate the effects of regulatory lag on the utility. Therefore, the
2 Commission's decision in MGE GR-98-140 is especially relevant to the rate treatment of
3 the AAO deferred costs of the instant case because its decision in that case recognized
4 that even though the SLRP costs were determined to be extraordinary, MGE's
5 shareholders must share in the risks associated with the negative regulatory lag from
6 which the costs emerged. I believe that Mr. Williams allegation that the Commission's
7 decision in MGE Case No. GR-98-140 is not a valid comparison to the AAO costs in the
8 instant case is non-sequitur.

9
10 Q. DID COMPANY RECEIVE RECOVERY OF A RETURN ON THE UNAMORTIZED
11 AAO DEFERRED BALANCE, AND A RETURN OF, VIA A RELATED EXPENSE
12 AMORTIZATION, FOR THE SIBLEY REBUILD AND WESTERN COAL
13 CONVERSION PROJECTS IN MPS CASE NOS. ER-2001-672?

14 A. No. Contrary to what the MPSC Staff's Ms. Miller implies in her rebuttal testimony, page
15 7, lines 1-13, while the utility may have received both types of return in rate cases prior to
16 MGE Case No. GR-98-140, MPS Case No. 2001-672, which occurred subsequent to the
17 Commission decision in MGE Case No. GR-98-140 was a settled case. MPS Case No.
18 2001-672 was a black box settlement that reduced the utility's rate by approximately
19 \$4.25 million. No identification of AAO deferred cost recovery was delineated in the
20 settlement amount or the Commission's order.

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Q. REGARDING THE COMMISSION'S DECISION TO DISALLOW RATE BASE TREATMENT FOR UNAMORTIZED AAO DEFERRED COSTS, WHY IS THE POSITION IT ADOPTED IN MGE CASE NO. GR-98-140 IMPORTANT?

A. Since adopting the no AAO rate base treatment position in MGE Case No. GR-98-140, the Commission has not heard, or decided this issue again in a litigated general rate increase case. Every rate case Ms. Miller references, excluding the 2001 settled case, occurred prior to the Commission's adoption of its current position on the AAO rate base recovery issue. Public Counsel believes that the Commission, in its decision in MGE Case No. GR-98-140, recognized that the sole purpose of accounting authority orders and their deferred cost recovery is to mitigate or lessen the effect of regulatory lag not to eliminate it nor to protect the Company completely from risk.

Q. PLEASE SUMMARIZE THE PUBLIC COUNSEL'S RECOMMENDATIONS REGARDING THE AAO DEFERRED COSTS.

A. Public Counsel recommends that the utility's booked annual expense amortization associated with all the AAOs be allowed in its cost of service. However, Public Counsel has not adjusted Company's rate base so that MPS can earn a "return on" the unamortized AAO deferred balances. Public Counsel believes that guaranteeing the utility a "return of" and "return on" the unamortized AAO's deferred balances is not a fair allocation of

1 regulatory lag resulting from the Company's construction projects, and natural disaster
2 occurrences.

3
4 With regard to the Sibley rebuild and Western Coal conversion AAOs, Public Counsel's
5 position is based on the fact that OPC believes management is responsible for planning
6 and operating the activities of the Company. If management is unable to or chooses not
7 to implement processes and procedures which would limit the effect of regulatory lag on
8 its finances, the utility should not be protected by the Commission with a guaranteed
9 expense recovery of both costs deferred, and an earnings return on those same costs.

10 Further, Public Counsel believes that the costs deferred do not represent actual
11 expenditures funded by the utility, and that the primary purpose of the AAO process is to
12 mitigate the negative implications of regulatory lag upon the utility, not to eliminate all
13 risks to the Company. By not allowing MPS a "return on" the unamortized AAO deferred
14 balances, the utility and its management appropriately share in some of the responsibility
15 for the risk of the costs incurred.

16
17 The ice storm AAO, though unique, is only slightly different from the Sibley rebuild and
18 Western Coal conversion AAOs. The deferred costs associated with this AAO relate to
19 natural disaster events often referenced as an "act of God." Commission's past treatment
20 of the incremental costs of such events is clear. In St. Louis County Water Company,

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Case No. WR-95-145, the Commission decided to allow recovery of the deferred costs related to natural disaster as an expense item, but **did not** capitalize the costs balance in rate base. The Report and Order in Case No. WR-95-145 stated:

The burden of "acts of God" should not have to be borne solely by the ratepayers. In the case of a natural disaster, the shareholders should not be shielded from the risk, but should share in the cost with the ratepayer. Allowing County Water to recover the cost through amortization, without inclusion of the unamortized balance in rate base, achieves that sharing.

Therefore, in order that the ratepayers and shareholders both share in the effects of the negative regulatory lag utility would have experienced alone, had the AAOs not been authorized, the Public Counsel recommends that MPS be permitted to earn a "return of" the deferred costs, for all the AAOs, but not earn a "return on" any of the unamortized AAO deferred balances.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Surrebuttal Testimony of Ted Robertson

Case No. ER-2004-0034 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
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7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]

Surrebuttal Testimony of Ted Robertson

Case No. ER-2004-0034 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
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6 [REDACTED]
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8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]

18 Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

19 A. Yes, it does.

Account	GL	Resource	Description	2002-1	2002-2	2002-3	2002-4	2002-5	2002-6	2002-7	2002-8	2002-9	2002-10	2002-11	2002-12	Total
822000	9005	440	ALG Loading	0	0	0	0	0	0	0	0	0	0	0	0	0
	9102	26	Benefits Loading	0	0	0	0	0	0	0	0	0	0	0	0	0
	9102	26	COMPENSATED ABSENCES-LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
	9104	11	COMPENSATED ABSENCES-BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
	9112	50	Insurance Loading Non-Union	0	0	0	0	0	0	0	0	0	0	0	0	0
	9115	100,858	Cleaning 16401 PFC 022	100,858	0	0	0	0	0	0	0	0	0	0	0	100,858
		4,373		4,373	0	0	0	0	0	0	0	0	0	0	0	4,373
822000	1001	649	Labor Straight Time Non-Union	649	0	0	0	0	0	0	0	0	0	0	0	649
	9100	947	Payroll Taxes Loading	947	0	0	0	0	0	0	0	0	0	0	0	947
	9102	875	Benefits Loading	875	0	0	0	0	0	0	0	0	0	0	0	875
	9103	851	COMPENSATED ABSENCES-LABOR	851	0	0	0	0	0	0	0	0	0	0	0	851
	9104	252	COMPENSATED ABSENCES-BENEFITS	252	0	0	0	0	0	0	0	0	0	0	0	252
	9109	41	PR Tax Loading-Non-Union	41	0	0	0	0	0	0	0	0	0	0	0	41
	9112	649	Insurance Loading Non-Union	649	0	0	0	0	0	0	0	0	0	0	0	649
	9200	12,225	FDC Load Corp Services	12,225	0	0	0	0	0	0	0	0	0	0	0	12,225
	9201	426	FDC Load HR BGF	426	0	0	0	0	0	0	0	0	0	0	0	426
	9202	113	FDC Load Telecom	113	0	0	0	0	0	0	0	0	0	0	0	113
	9203	8,447	FDC Load End User Support	8,447	0	0	0	0	0	0	0	0	0	0	0	8,447
	9204	12,131	FDC Load Network Services	12,131	0	0	0	0	0	0	0	0	0	0	0	12,131
	9205	788	FDC Load IT Assets	788	0	0	0	0	0	0	0	0	0	0	0	788
	9211	13,256	FDC ESF Alloc Load USU	13,256	0	0	0	0	0	0	0	0	0	0	0	13,256
	9220	13,791	FDC USU Alloc Load	13,791	0	0	0	0	0	0	0	0	0	0	0	13,791
		18,877		18,877	0	0	0	0	0	0	0	0	0	0	0	18,877
		77,169		77,169	0	0	0	0	0	0	0	0	0	0	0	77,169
822001	6600	0	Legal Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
	1801	0	Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
	1802	0	Tax Services	0	0	0	0	0	0	0	0	0	0	0	0	0
	1803	0	Audit Services	0	0	0	0	0	0	0	0	0	0	0	0	0
	1804	0	Computer Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
	1805	4,354	Environmental Fees	4,354	0	0	0	0	0	0	0	0	0	0	0	4,354
	1807	0	Biological Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
	1808	0	Engineering Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
	1809	16,478	Consulting Fees	16,478	0	0	0	0	0	0	0	0	0	0	0	16,478
	1810	0	Benefit/Payroll Admin Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
	1815	0	Contract Fee/Contractor Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
	1817	8,406	Temp Employee Services	8,406	0	0	0	0	0	0	0	0	0	0	0	8,406
	1818	0	Telemarketing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
	1819	2,049	On-Line Service Fees	2,049	0	0	0	0	0	0	0	0	0	0	0	2,049
	1821	5,290	Contract Payments - Labor	5,290	0	0	0	0	0	0	0	0	0	0	0	5,290
	1822	2,688	Contract Payments - Materials	2,688	0	0	0	0	0	0	0	0	0	0	0	2,688
	1823	2,800	Contract Payments - Services	2,800	0	0	0	0	0	0	0	0	0	0	0	2,800
	1824	25,795	3rd Party Insurance Admin	25,795	0	0	0	0	0	0	0	0	0	0	0	25,795
	1825	0	Contract Security Services	0	0	0	0	0	0	0	0	0	0	0	0	0
	1826	48,218	Other Outside Services	48,218	0	0	0	0	0	0	0	0	0	0	0	48,218
	1827	183,700	for Prop/Business Interrogation	183,700	0	0	0	0	0	0	0	0	0	0	0	183,700
	1828	45,783		45,783	0	0	0	0	0	0	0	0	0	0	0	45,783
824000	1601	48,218	for General Lab/Uniforms	48,218	0	0	0	0	0	0	0	0	0	0	0	48,218
	1602	48,218	for Duplicates and Copies	48,218	0	0	0	0	0	0	0	0	0	0	0	48,218
	1603	12,225	for Workers Compensation	12,225	0	0	0	0	0	0	0	0	0	0	0	12,225
	1604	1,686	Other Cleanly Liability Insur	1,686	0	0	0	0	0	0	0	0	0	0	0	1,686
	1610	2,317	3rd Party Contractors Insurance	2,317	0	0	0	0	0	0	0	0	0	0	0	2,317
	1620	441	Fluctuating Liability Insurance	441	0	0	0	0	0	0	0	0	0	0	0	441
	1621	365	Crew Insurance	365	0	0	0	0	0	0	0	0	0	0	0	365
	1622	2,119	Employment Practices Insurance	2,119	0	0	0	0	0	0	0	0	0	0	0	2,119
	1623	0	Professional Liability Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0

PeopleSoft GL
GENERAL LEDGER - SUMMARY BY FERC

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Run Date 02/05/01
Run Time 17:37:21

Report ID: GLSPERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance	
181209	UNAMORT EXP 8.36% due	2005		USD										
	01/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	02/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	03/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	04/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	05/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	06/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	07/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	08/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	09/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	10/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	11/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
	12/01/00	AMRT-DDISC	JE69A	11						181209	0.00	1,203.30	7JE UNAMORT EXP 8.36% due 2005	
181209	UNAMORT EXP 8.36% due	2005		USD										
													Beginning Balance:	74,626.76
													Total Activity:	< 14,439.60
													Ending Balance:	60,187.16
181210	UNAMORT EXP 5.85% due	2013		USD										
	01/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	02/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	03/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	04/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	05/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	06/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	07/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	08/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	09/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	10/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	11/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
	12/01/00	AMRT-DDISC	JE69A	12						181210	0.00	730.48	7JE UNAMORT EXP 5.85% due 2013	
181210	UNAMORT EXP 5.85% due	2013		USD										
													Beginning Balance:	114,685.43
													Total Activity:	< 8,765.76
													Ending Balance:	105,919.67
182302	Regulatory Asset - FAS 109			USD										
	05/31/00	TAX109	JE49	1						182302	0.00	12,811,389.00	1JE Reg Asset-FAS-109 rev p/y bal	
	05/31/00	TAX109	JE49	4						182302	13,404,567.00	0.00	1JE Regulatory Asset-FAS-109 99 TR	
182302	Regulatory Asset - FAS 109			USD										
													Beginning Balance:	12,811,389.00
													Total Activity:	593,178.00
													Ending Balance:	13,404,567.00

PeopleSoft GL
GENERAL LEDGER - SUMMARY BY FERC

Report ID: GLSFERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Farc Account: ALL
Currency Code: USD

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Run Date 02/05/01
Run Time 17:37:21

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Accoun	Debit	Credit	Balance
182320	Regulatory Asset-AMFM USD												
	01/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,723.16	4JE Regulatory Asset-AMFM
	01/04/00	REV_FIX_VO	JE_90	2						182320	10,000.00	0.00	1JE Missouri Department 4926991
	01/31/00	0000000263		856						182320	0.00	10,000.00	AP MISSOURI DEPARTMENT 4926991
	02/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,690.07	4JE Regulatory Asset-AMFM
	02/06/00	MISC-TREAS	JE90	2	21	1		C	A	E0102	1,263.67	0.00	6JE Operate elec distribution sxm
	02/06/00	MISC-TREAS	JE90	3	21	1		C	A	E0102	203.65	0.00	6JE Operate elec distribution sxm
	02/07/00	MISC-TREAS	JE90	2	21	1		C	A	E0102	0.00	1,263.67	6JE Operate elec distribution sxm
	02/07/00	MISC-TREAS	JE90	4	21	1		C	A	E0102	0.00	203.65	6JE Operate elec distribution sxm
	03/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,646.46	4JE Regulatory Asset-AMFM
	04/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,619.44	4JE Regulatory Asset-AMFM
	05/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,589.63	4JE Regulatory Asset-AMFM
	06/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,545.18	4JE Regulatory Asset-AMFM
	07/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,477.14	4JE Regulatory Asset-AMFM
	08/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,310.08	4JE Regulatory Asset-AMFM
	09/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,228.98	4JE Regulatory Asset-AMFM
	10/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,146.99	4JE Regulatory Asset-AMFM
	11/01/00	AMFM-AMORT	JE42L	3						182320	0.00	16,051.33	4JE Regulatory Asset-AMFM
	12/01/00	AMFM-AMORT	JE42L	3						182320	0.00	15,982.17	4JE Regulatory Asset-AMFM
182320	Regulatory Asset-AMFM USD												
												Beginning Balance:	537,802.03
												Total Activity:	< 197,010.63>
												Ending Balance:	340,791.40
182393	Regulatory Asset-Flood 93 USD												
												Beginning Balance:	0.00
												Total Activity:	0.00
												Ending Balance:	0.00
182394	Regulatory Asset-Ice Storm 94 USD												
	01/01/00	GENEXICE	JE42F	2						182394	0.00	22,256.70	7JE Regulatory Asset-Ice Storm 94
	02/01/00	GENEXICE	JE42F	2						182394	0.00	22,256.80	7JE Regulatory Asset-Ice Storm 94
182394	Regulatory Asset-Ice Storm 94 USD												
												Beginning Balance:	44,513.50
												Total Activity:	< 44,513.50>
												Ending Balance:	0.00
182395	Regulatory Asset-Arch Coal USD												
	01/01/00	ARCH-AMORT	JE53J	2						182395	0.00	98,388.85	4JE Regulatory Asset-Arch Coal
	02/01/00	ARCH-AMORT	JE53J	2						182395	0.00	78,141.00	4JE Regulatory Asset-Arch Coal
	03/01/00	ARCH-AMORT	JE53J	2						182395	0.00	14,753.32	4JE Regulatory Asset-Arch Coal

PeopleSoft GL
GENERAL LEDGER - SUMMARY BY FERC

Report ID: GLSPERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Accoun	Debit	Credit	Balance
	05/01/00	ARCH-AMORT	JE53J	2						182395	0.00	44,286.46	4JE Regulatory Asset-Arch Coal
	06/01/00	ADJ-AMORT	JE53J	1						182395	4,940.32	0.00	4JE Regulatory Asset-Arch Coal
	06/01/00	ARCH-AMORT	JE53J	2						182395	0.00	64,021.80	4JE Regulatory Asset-Arch Coal
	07/01/00	ARCH-AMORT	JE53J	2						182395	0.00	39,598.75	4JE Regulatory Asset-Arch Coal
	08/01/00	ARCH-AMORT	JE53J	2						182395	0.00	74,238.21	4JE Regulatory Asset-Arch Coal
	09/01/00	ARCH-AMORT	JE53J	2						182395	0.00	84,076.23	4JE Regulatory Asset-Arch Coal
	10/01/00	ARCH-AMORT	JE53J	2						182395	0.00	93,948.77	4JE Regulatory Asset-Arch Coal
	11/01/00	ARCH-AMORT	JE53J	2						182395	0.00	41,492.59	4JE Regulatory Asset-Arch Coal

182395 Regulatory Asset-Arch Coal USD
 Beginning Balance: 2,748,255.00
 Total Activity: < 628,005.66
 Ending Balance: 2,120,249.34

182399	1999 Rate Cases	USD
01/31/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
02/29/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
03/31/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
04/30/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
05/31/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
06/30/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
07/31/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
08/01/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
09/01/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
10/01/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases
11/01/00	RC-AMORT JE42 4	182399 0.00 8,934.99 7JE 1999 Rate Cases
12/01/00	RC-AMORT JE42 4	182399 0.00 8,934.99 3JE 1999 Rate Cases

182399 1999 Rate Cases USD
 Beginning Balance: 303,799.78
 Total Activity: < 107,219.88
 Ending Balance: 196,579.90

182749	Regulatory Asset-T4Repairs	USD
05/01/00	#4TRBTRANF JE90 17	182749 1,121,902.02 0.00 2JE Regulatory Asset-T#4 Repair
06/02/00	#4TRBTRANS JE90 2	182749 0.00 120,479.02 2JE Regulatory Asset-T#4 Repair
06/03/00	#4TRBTRANS JE90 2	182749 120,479.02 0.00 2JE Regulatory Asset-T#4 Repair
07/01/00	#4TRB-SRCE JE90 15	182749 0.00 34,299.34 2JE Regulatory Asset-T#4 Repair
07/01/00	#4TRBTRANF JE90 6	182749 1,800,258.25 0.00 4JE Regulatory Asset-T#4 Repair
07/02/00	#4TRB-SRCE JE90 1	182749 34,299.34 0.00 PAY Regulatory Asset-T#4 Repair
07/02/00	#4TRBTRANF JE90 13	182749 23,573.15 0.00 PAY Regulatory Asset-T#4 Repair
07/06/00	#4TRBTRANF JE90 5	182749 2,120,782.44 0.00 2JE Regulatory Asset-T#4 Repair
07/08/00	#4TRBTRANF JE90 2	182749 0.00 500,000.00 2JE Regulatory Asset-T#4 Repair
07/08/00	#4TRBTRANS JE90 2	182749 0.00 408,650.00 2JE Reg Asset-T#4 Repair-inter ins
07/08/00	#4TRBTRANS JE90 3	182749 0.00 1,294,310.00 2JE Regulatory Asset-T#4 Repair
07/31/00	0000000294 372	182749 22.75 0.00 AP GARY L MYERS 7937834

Report ID: GLSFERC
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FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance	
	12/31/00	S_G&A_0001	JE_56SUP	52	9			G	Z1101		553.91	0.00	ALO	
	12/31/00	S_G&A_0001	JE_56SUP	53	9			H	Z1101		0.00	132.01	ALO	
	12/31/00	S_G&A_0001	JE_56SUP	54	9			M	Z1101		0.00	38.36	ALO	
922000	Administrative Exp Transfr-Cr USD											Beginning Balance:	<	0.00>
												Total Activity:	<	156,807.06>
												Ending Balance:	<	156,807.06>
923000	Outside Services USD													
	01/01/00	GENEX-ACCT	JE42A	1	40	9			N0106		10,000.00	0.00	7JE Provide external audit service	
	01/01/00	MERGE-EXP	JE42K	1	80	9		V	A0101		4,726.90	0.00	4JE Manage corporate activities	
	01/03/00	ACCRL-ADDN	JE45	2	82	9		V	S0101		0.00	2,251.45	6JE Provide legal serv-BSE	
	01/31/00	PROD9_0008	JE_47EGS	37	80	2		V	A0101		146.53	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	38	80	9		V	A0101		0.00	4,726.90	ALO	
	01/31/00	PROD9_0008	JE_47EGS	39	80	1		V	A0101		4,320.39	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	40	80	6		V	A0101		259.98	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	269	54	2		V	L0201		4.27	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	270	54	9		V	L0201		0.00	137.80	ALO	
	01/31/00	PROD9_0008	JE_47EGS	271	54	1		V	L0201		125.95	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	272	54	6		V	L0201		7.58	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	333	52	2		V	M0101		84.59	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	334	52	9		V	M0101		0.00	2,728.75	ALO	
	01/31/00	PROD9_0008	JE_47EGS	335	52	1		V	M0101		2,494.08	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	336	52	6		V	M0101		150.08	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	557	40	2		V	N0106		310.00	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	558	40	9		V	N0106		0.00	10,000.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	559	40	1		V	N0106		9,140.00	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	560	40	6		V	N0106		550.00	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	845	82	2		V	S0101		199.29	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	846	82	9		V	S0101		0.00	6,428.57	ALO	
	01/31/00	PROD9_0008	JE_47EGS	847	82	1		V	S0101		5,875.71	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	848	82	6		V	S0101		353.57	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	853	83	2		V	S0101		163.81	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	854	83	9		V	S0101		0.00	5,284.10	ALO	
	01/31/00	PROD9_0008	JE_47EGS	855	83	1		V	S0101		4,829.66	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	856	83	6		V	S0101		290.63	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	869	83	2		V	S0201		22.25	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	870	83	9		V	S0201		0.00	717.75	ALO	
	01/31/00	PROD9_0008	JE_47EGS	871	83	1		V	S0201		656.02	0.00	ALO	
	01/31/00	PROD9_0008	JE_47EGS	872	83	6		V	S0201		39.48	0.00	ALO	
	01/31/00	TRANS2SUB	JE61	6	60	3		V	A0101		0.00	4,476.01	4JE Shook, Hardy & Bacon invoices	
	01/31/00	TRANS2SUB	JE61	14	60	3		V	S0101		0.00	16,136.19	4JE Shook, Hardy & Bacon 1928079	
	01/31/00	0000000263		180	82	9		V	S0101		2,305.15	0.00	AP BRYDON,SWEARENGEN & 1928081	
	01/31/00	0000000263		181	82	9		V	S0101		2,251.45	0.00	AP BRYDON,SWEARENGEN & 1928455	
	01/31/00	0000000263		276	83	9		V	S0101		5,119.87	0.00	AP COVINGTON & BURLING 1928482	
	01/31/00	0000000263		277	83	9		V	S0201		717.75	0.00	AP COVINGTON & BURLING 1929309	

PeopleSoft GL
GENERAL LEDGER - SUMMARY BY FERC

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port ID: GLSFERC
s. Unit: SJLP --St. Joseph Light & Power Co.
rger: ACTUALS --Actuals Ledger
r Fiscal Year 2000 Period 1 to 12
rc Account: ALL
urrency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	01/31/00	0000000263		333	82	9		V		S0101	2,655.00	0.00	AP DAVID TAYLOR P.C. 1928176
	01/31/00	0000000263		356	52	9		V		M0101	2,728.75	0.00	AP DEFRAIN MAYER LLC 1929199
	01/31/00	0000000263		644	54	9		V		L0201	137.80	0.00	AP KELLY SERVICES INC 1929536
	01/31/00	0000000263		1220	60	3		V		A0101	714.84	0.00	AP SHOOK HARDY & BACON 1929088
	01/31/00	0000000263		1374	83	9		V		S0101	164.23	0.00	AP SPENCER FANE BRITT & 1928794
	01/31/00	0000000263		1568	82	9		V		S0101	1,468.42	0.00	AP WATKINS BOULWARE LUC 1927972
	02/01/00	CORR-FERC	JE99	3	60	3		V		A0101	3,761.17	0.00	4JE SHOOK HARDY & BACON 1929200
	02/01/00	CORR-FERC	JE99	23	60	3		V		S0101	16,136.19	0.00	4JE SHOOK HARDY & BACON 1928079
	02/01/00	CORR-FERC	JE99	29	51	1		V		W0101	190.19	0.00	4JE KELLY SERVICES INC 1927932
	02/01/00	CORR-FERC	JE99	31	51	1		V		W0101	115.12	0.00	4JE KELLY SERVICES INC 1928099
	02/01/00	CORR-FERC	JE99	33	51	1		V		W0101	150.15	0.00	4JE KELLY SERVICES INC 1929093
	02/01/00	CORR-FERC	JE99	35	51	1		V		W0101	155.16	0.00	4JE KELLY SERVICES INC 1929094
	02/01/00	GENEX-ACCT	JE42A	1	40	9				N0106	10,000.00	0.00	7JE Provide external audit service
	02/01/00	MERGE-EXP	JE42K	1	80	9		V		A0101	6,691.75	0.00	4JE Manage corporate activities
	02/01/00	TRANS2SUB	JE61	4	60	3		V		A0101	0.00	1,572.90	4JE Shook Hardy & Bacon 2931077
	02/01/00	TRANS2SUB	JE61	12	60	3		V		S0101	0.00	2,434.66	4JE Shook Hardy & Bacon 1930280
	02/29/00	PROD9_0004	JE_47EGS	41	80	2		V		A0101	207.44	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	42	80	9		V		A0101	0.00	6,691.75	ALO
	02/29/00	PROD9_0004	JE_47EGS	43	80	1		V		A0101	6,116.26	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	44	80	6		V		A0101	368.05	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	321	52	2		V		M0101	43.74	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	322	52	9		V		M0101	0.00	1,410.87	ALO
	02/29/00	PROD9_0004	JE_47EGS	323	52	1		V		M0101	1,289.53	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	324	52	6		V		M0101	77.60	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	565	40	2				N0106	310.00	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	566	40	9				N0106	0.00	10,000.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	567	40	1				N0106	9,140.00	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	568	40	6				N0106	550.00	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	957	82	2		V		S0101	321.11	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	958	82	9		V		S0101	0.00	10,358.36	ALO
	02/29/00	PROD9_0004	JE_47EGS	959	82	1		V		S0101	9,467.54	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	960	82	6		V		S0101	569.71	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	965	83	2		V		S0101	15.19	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	966	83	9		V		S0101	0.00	490.02	ALO
	02/29/00	PROD9_0004	JE_47EGS	967	83	1		V		S0101	447.88	0.00	ALO
	02/29/00	PROD9_0004	JE_47EGS	968	83	6		V		S0101	26.95	0.00	ALO
	02/29/00	0000000268		127	82	9		V		S0101	5,209.50	0.00	AP BRYDON, SWEARENGEN & 2930665
	02/29/00	0000000268		223	83	9		V		S0101	124.35	0.00	AP COVINGTON & HURLING 2930840
	02/29/00	0000000268		248	82	9		V		S0101	4,365.00	0.00	AP DAVID TAYLOR P.C. 2929910
	02/29/00	0000000268		1174	83	9		V		S0101	301.00	0.00	AP SPENCER FANE BRITT & 2930697
	02/29/00	0000000268		1175	83	9		V		S0101	64.67	0.00	AP SPENCER FANE BRITT & 2930699
	02/29/00	0000000268		1345	82	9		V		S0101	783.86	0.00	AP WATKINS BOULWARE LUC 2929778
	02/29/00	0000000272		101	52	9		V		M0101	1,410.87	0.00	FJE AC020 0003931167 01
	03/01/00	CORR-FERC	JE99	1	60	3		V		A0101	1,572.90	0.00	4JE SHOOK HARDY & BACON 2931077
	03/01/00	CORR-FERC	JE99	13	60	3		V		S0101	2,434.66	0.00	4JE SHOOK HARDY & BACON 2930280
	03/01/00	CORR-FERC	JE99	15	51	1		V		W0101	185.19	0.00	4JE KELLY SERVICES INC 2929829
	03/01/00	CORR-FERC	JE99	17	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 2929830
	03/01/00	CORR-FERC	JE99	19	51	1		V		W0101	165.17	0.00	4JE KELLY SERVICES INC 2930615

Report ID: GLSFERC
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FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	04/01/00	CORR-FERC	JE99	33	51	1		V	W0101		230.23	0.00	4JE KELLY SERVICES INC 3932083
	04/01/00	CORR-FERC	JE99	35	51	1		V	W0101		200.20	0.00	4JE KELLY SERVICES INC 3932262
	04/01/00	CORR-FERC	JE99	37	52	1		V	W0101		120.12	0.00	4JE KELLY SERVICES INC 3932830
	04/01/00	CORR-FERC	JE99	39	51	1		V	W0101		2,112.00	0.00	4JE WELLS FARGO GUARD SE 3931861
	04/01/00	GENEX-ACCT	JE42A	1	40	9			N0106		10,000.00	0.00	7JE Provide external audit service
	04/01/00	TRANS2SUB	JE61	6	60	3		V	A0101		0.00	4,929.29	4JE Shook, Hardy & Bacon invoices
	04/30/00	PROD9_0007	JE_47EGS	249	54	2		V	L0201		10.68	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	250	54	9		V	L0201		0.00	344.50	ALO
	04/30/00	PROD9_0007	JE_47EGS	251	54	1		V	L0201		314.87	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	252	54	6		V	L0201		18.95	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	321	52	2		V	M0101		62.10	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	322	52	9		V	M0101		0.00	2,003.31	ALO
	04/30/00	PROD9_0007	JE_47EGS	323	52	1		V	M0101		1,831.03	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	324	52	6		V	M0101		110.18	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	577	40	2			N0106		310.00	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	578	40	9			N0106		0.00	10,000.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	579	40	1			N0106		9,140.00	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	580	40	6			N0106		550.00	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	869	82	2		V	S0101		443.47	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	870	82	9		V	S0101		0.00	14,305.61	ALO
	04/30/00	PROD9_0007	JE_47EGS	871	82	1		V	S0101		13,075.33	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	872	82	6		V	S0101		786.81	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	877	83	2		V	S0101		27.22	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	878	83	9		V	S0101		0.00	878.03	ALO
	04/30/00	PROD9_0007	JE_47EGS	879	83	1		V	S0101		802.52	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	880	83	6		V	S0101		48.29	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	889	83	2		V	S0201		76.75	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	890	83	9		V	S0201		0.00	2,475.77	ALO
	04/30/00	PROD9_0007	JE_47EGS	891	83	1		V	S0201		2,262.85	0.00	ALO
	04/30/00	PROD9_0007	JE_47EGS	892	83	6		V	S0201		136.17	0.00	ALO
	04/30/00	0000000279		123	82	9		V	S0101		5,027.71	0.00	AP BRYDON, SWEARENGEN & 4933566
	04/30/00	0000000279		231	82	9		V	S0101		4,185.00	0.00	AP DAVID TAYLOR P.C. 4932948
	04/30/00	0000000279		246	52	9		V	M0101		871.25	0.00	AP DEFRAIN MAYER LLC 4933380
	04/30/00	0000000279		547	54	9		V	L0201		344.50	0.00	AP KELLY SERVICES INC 4933058
	04/30/00	0000000279		1010	52	9		V	M0101		1,132.06	0.00	AP SHOOK, HARDY & BACON 4934261
	04/30/00	0000000279		1123	83	9		V	S0101		759.19	0.00	AP SPENCER FANE BRITT & 4934221
	04/30/00	0000000279		1124	83	9		V	S0101		118.84	0.00	AP SPENCER FANE BRITT & 4934222
	04/30/00	0000000279		1221	83	9		V	S0201		2,475.77	0.00	AP TRINITY CONSULTANTS 4934220
	04/30/00	0000000279		1282	82	9		V	S0101		5,092.90	0.00	AP WATKINS BOWLWAVE LLC 4934007
	05/01/00	CORR-FERC	JE99	1	60	3		V	A0101		4,929.29	0.00	4JE SHOOK HARDY & BACON 4933126
	05/01/00	CORR-FERC	JE99	15	52	9		V	M0301		1,548.80	0.00	4JE SPENCER FANE BRITT & 4933770
	05/01/00	CORR-FERC	JE99	17	43	1			N0301		45.00	0.00	4JE KELLY SERVICES INC 4934309
	05/01/00	CORR-FERC	JE99	19	43	1			N0301		27.00	0.00	4JE KELLY SERVICES INC 4934325
	05/01/00	CORR-FERC	JE99	27	51	1		V	W0101		180.18	0.00	4JE KELLY SERVICES INC 4933210
	05/01/00	CORR-FERC	JE99	29	51	1		V	W0101		190.19	0.00	4JE KELLY SERVICES INC 4933586
	05/01/00	CORR-FERC	JE99	31	51	1		V	W0101		120.12	0.00	4JE KELLY SERVICES INC 4934326
	05/01/00	CORR-FERC	JE99	33	51	1		V	W0101		2,640.00	0.00	4JE WELLS FARGO GUARD SE 4933345
	05/01/00	GENEX-ACCT	JE42A	1	40	9			N0106		10,000.00	0.00	7JE Provide external audit service

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Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

PERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Accoun	Debit	Credit	Balance
	05/01/00	MERGE-EXP		1	80	1		V		A0101	5,424.81	0.00	4JE Manage corporate activities
	05/01/00	MERGE-EXP		2	80	2		V		A0101	183.99	0.00	4JE Manage corporate activities
	05/01/00	MERGE-EXP		3	80	6		V		A0101	326.44	0.00	4JE Manage corporate activities
	05/01/00	TRANS2SUB	JE61	4	60	3		V		N0104	0.00	937.00	4JE Arthur Andersen LLP invoice
	05/02/00	GA-MISC	JE90	1	52	9		V		M0101	1,548.80	0.00	2JE Manage and admin comp programs
	05/31/00	PROD9_0008	JE_47EGS	229	54	2		V		L0201	21.36	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	230	54	9		V		L0201	0.00	689.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	231	54	1		V		L0201	629.74	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	232	54	6		V		L0201	37.90	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	297	52	2		V		M0101	773.40	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	298	52	9		V		M0101	0.00	24,948.30	ALO
	05/31/00	PROD9_0008	JE_47EGS	299	52	1		V		M0101	22,802.74	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	300	52	6		V		M0101	1,372.16	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	353	52	2		V		M0301	48.01	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	354	52	9		V		M0301	0.00	1,548.80	ALO
	05/31/00	PROD9_0008	JE_47EGS	355	52	1		V		M0301	1,415.61	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	356	52	6		V		M0301	85.18	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	553	40	2		V		N0106	310.00	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	554	40	9		V		N0106	0.00	10,000.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	555	40	1		V		N0106	9,140.00	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	556	40	6		V		N0106	550.00	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	833	82	2		V		S0101	276.29	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	834	82	9		V		S0101	0.00	8,912.45	ALO
	05/31/00	PROD9_0008	JE_47EGS	835	82	1		V		S0101	8,145.98	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	836	82	6		V		S0101	490.18	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	841	83	2		V		S0101	75.00	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	842	83	9		V		S0101	0.00	2,419.51	ALO
	05/31/00	PROD9_0008	JE_47EGS	843	83	1		V		S0101	2,211.44	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	844	83	6		V		S0101	133.07	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	853	83	2		V		S0201	3.38	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	854	83	9		V		S0201	0.00	109.18	ALO
	05/31/00	PROD9_0008	JE_47EGS	855	83	1		V		S0201	99.80	0.00	ALO
	05/31/00	PROD9_0008	JE_47EGS	856	83	6		V		S0201	6.00	0.00	ALO
	05/31/00	0000000284		147	82	9		V		S0101	6,456.03	0.00	AP BRYDON, SWEARENGEN & 5934935
	05/31/00	0000000284		233	83	9		V		S0101	1,088.06	0.00	AP COVINGTON & BURLING 5934978
	05/31/00	0000000284		234	83	9		V		S0101	799.10	0.00	AP COVINGTON & BURLING 5936126
	05/31/00	0000000284		254	82	9		V		S0101	1,620.00	0.00	AP DAVID TAYLOR P.C. 5934624
	05/31/00	0000000284		283	52	9		V		M0101	102.50	0.00	AP DEFRAIN MAYER LLC 5934633
	05/31/00	0000000284		284	52	9		V		M0101	2,150.00	0.00	AP DEFRAIN MAYER LLC 5934634
	05/31/00	0000000284		285	52	9		V		M0101	4,587.50	0.00	AP DEFRAIN MAYER LLC 5934635
	05/31/00	0000000284		286	52	9		V		M0101	4,812.50	0.00	AP DEFRAIN MAYER LLC 5934639
	05/31/00	0000000284		287	52	9		V		M0101	6,106.25	0.00	AP DEFRAIN MAYER LLC 5934641
	05/31/00	0000000284		288	52	9		V		M0101	4,389.50	0.00	AP DEFRAIN MAYER LLC 5936016
	05/31/00	0000000284		577	54	9		V		L0201	275.60	0.00	AP KELLY SERVICES INC 5935722
	05/31/00	0000000284		582	54	9		V		L0201	413.40	0.00	AP KELLY SERVICES INC 5936078
	05/31/00	0000000284		1111	52	9		V		M0101	60.00	0.00	AP SPENCER FANE BRITT & 5935880
	05/31/00	0000000284		1112	83	9		V		S0101	151.47	0.00	AP SPENCER FANE BRITT & 5936128
	05/31/00	0000000284		1113	83	9		V		S0101	380.88	0.00	AP SPENCER FANE BRITT & 5936129

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PERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	05/31/00	0000000284		1254	83	9		V		S0201	109.18	0.00	AP TRINITY CONSULTANTS 5936127
	05/31/00	0000000288		206	52	9		V		M0101	1,191.25	0.00	FJE ACO27 0006936294 01
	05/31/00	0000000288		210	82	9		V		S0101	836.42	0.00	FJE ACO30 0006936220 01
	06/01/00	CORR-FERC	JE99	11	60	3		V		N0104	937.00	0.00	4JE ARTHUR ANDERSEN LLP 5935475
	06/01/00	CORR-FERC	JE99	13	42	2		V		N0105	1,101.66	0.00	4JE JOSEPH C. SANSONE CO 5935287
	06/01/00	CORR-FERC	JE99	15	42	2		V		N0105	2,866.87	0.00	4JE JOSEPH C. SANSONE CO 5935288
	06/01/00	CORR-FERC	JE99	17	42	2		V		N0105	2,054.01	0.00	4JE JOSEPH C. SANSONE CO 5935289
	06/01/00	CORR-FERC	JE99	19	42	2		V		N0105	86.96	0.00	4JE JOSEPH C. SANSONE CO 5935290
	06/01/00	CORR-FERC	JE99	21	43	1		V		N0301	21.60	0.00	4JE KELLY SERVICES INC 5934734
	06/01/00	CORR-FERC	JE99	33	83	9		V		S0201	4,800.00	0.00	4JE URS GREINER WOODWARD 5935856
	06/01/00	CORR-FERC	JE99	35	51	1		V		W0101	320.32	0.00	4JE KELLY SERVICES INC. 5934828
	06/01/00	CORR-FERC	JE99	37	51	1		V		W0101	280.28	0.00	4JE KELLY SERVICES INC. 5936109
	06/01/00	CORR-FERC	JE99	39	51	1		V		W0101	2,217.60	0.00	4JE WELLS FARGO GUARD SE 5935479
	06/01/00	GENEX-ACCT	JE42A	1	40	9		V		N0106	10,000.00	0.00	7JE Provide external audit service
	06/01/00	MERGE-EXP	JE42K	1	80	1		V		A0101	4,837.85	0.00	4JE Manage corporate activities
	06/01/00	MERGE-EXP	JE42K	2	80	2		V		A0101	164.08	0.00	4JE Manage corporate activities
	06/01/00	MERGE-EXP	JE42K	3	80	6		V		A0101	291.12	0.00	4JE Manage corporate activities
	06/30/00	PROD9_0008	JE_47EGS	265	54	2		V		L0201	12.82	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	266	54	9		V		L0201	0.00	413.40	ALO
	06/30/00	PROD9_0008	JE_47EGS	267	54	1		V		L0201	377.84	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	268	54	6		V		L0201	22.74	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	357	52	2		V		M0101	1.41	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	358	52	9		V		M0101	0.00	45.60	ALO
	06/30/00	PROD9_0008	JE_47EGS	359	52	1		V		M0101	41.68	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	360	52	6		V		M0101	2.51	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	605	40	2		V		N0106	310.00	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	606	40	9		V		N0106	0.00	10,000.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	607	40	1		V		N0106	9,140.00	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	608	40	6		V		N0106	550.00	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	817	56	2		V		R0301	30.84	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	818	56	9		V		R0301	0.00	994.98	ALO
	06/30/00	PROD9_0008	JE_47EGS	819	56	1		V		R0301	909.42	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	820	56	6		V		R0301	54.72	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	921	82	2		V		S0101	238.23	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	922	82	9		V		S0101	0.00	7,684.69	ALO
	06/30/00	PROD9_0008	JE_47EGS	923	82	1		V		S0101	7,023.80	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	924	82	6		V		S0101	422.66	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	929	83	2		V		S0101	12.31	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	930	83	9		V		S0101	0.00	397.10	ALO
	06/30/00	PROD9_0008	JE_47EGS	931	83	1		V		S0101	362.95	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	932	83	6		V		S0101	21.84	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	941	83	2		V		S0201	152.09	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	942	83	9		V		S0201	0.00	4,906.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	943	83	1		V		S0201	4,484.08	0.00	ALO
	06/30/00	PROD9_0008	JE_47EGS	944	83	6		V		S0201	269.83	0.00	ALO
	06/30/00	0000000289		146	82	9		V		S0101	3,647.69	0.00	AP BRYDON, SWEARENGEN & 6937518
	06/30/00	0000000289		154	83	9		V		S0201	106.00	0.00	AP BURNS & MCDONNELL 6936484
	06/30/00	0000000289		247	82	9		V		S0101	877.50	0.00	AP DAVID TAYLOR P.C. 6936637

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Manager: ACTUALS --Actuals Ledger
Fiscal Year 2000 Period 1 to 12
Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Accoun	Debit	Credit	Balance
	06/30/00	0000000289		270	52	9		V		M0101	1,191.25	0.00	AP DEFRAIN MAYER LLC 6936294
	06/30/00	0000000289		565	54	9		V		L0201	206.70	0.00	AP KELLY SERVICES INC 6936666
	06/30/00	0000000289		582	56	9		V		R0301	81.84	0.00	AP KELLY SERVICES INC 6937774
	06/30/00	0000000289		587	54	9		V		L0201	206.70	0.00	AP KELLY SERVICES INC 6937774
	06/30/00	0000000289		594	56	9		V		R0301	428.42	0.00	AP KELLY SERVICES INC 6937779
	06/30/00	0000000289		857	82	9		V		S0101	269.69	0.00	AP NEWMAN COMLEY & RUTH 6937740
	06/30/00	0000000289		1126	82	9		V		S0101	836.42	0.00	AP SIDLEY & AUSTIN 6936220
	06/30/00	0000000289		1253	83	9		V		S0101	311.12	0.00	AP SPENCER FANE BRITT & 6936784
	06/30/00	0000000289		1254	83	9		V		S0101	85.98	0.00	AP SPENCER FANE BRITT & 6936785
	06/30/00	0000000289		1255	52	9		V		M0101	45.60	0.00	AP SPENCER FANE BRITT & 6936832
	06/30/00	0000000289		1454	82	9		V		S0101	2,889.81	0.00	AP WATKINS BOULWARE LUC 6937468
	06/30/00	0000000293		148	52	9		V		M0101	0.00	1,191.25	FJE ACO15 0006936294 01
	06/30/00	0000000293		152	82	9		V		S0101	0.00	836.42	FJE ACO18 0006936220 01
	06/30/00	0000000293		235	56	9		V		R0301	484.72	0.00	FJE ACO38 0007937878 01
	07/01/00		JE99	13	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 6936458
	07/01/00		JE99	15	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 6936460
	07/01/00		JE99	17	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 6936664
	07/01/00		JE99	19	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 6937415
	07/01/00		JE99	21	51	1		V		W0101	7,097.20	0.00	4JE WELLS FARGO GUARD SE 6936909
	07/01/00		JE42A	1	40	9		V		N0106	10,000.00	0.00	7JE Provide external audit service
	07/01/00		JE42K	1	80	1		V		A0101	17,553.00	0.00	4JE Manage corporate activities
	07/01/00		JE42K	2	80	2		V		A0101	595.34	0.00	4JE Manage corporate activities
	07/01/00		JE42K	3	80	6		V		A0101	1,056.25	0.00	4JE Manage corporate activities
	07/01/00		JE61	7	60	3		V		S0101	0.00	15.52	4JE SHOOK HARDY & BACON 7939087
	07/31/00	PROD9_0008	JE_47EGS	309	54	2		V		L0201	8.54	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	310	54	9		V		L0201	0.00	275.60	ALO
	07/31/00	PROD9_0008	JE_47EGS	311	54	1		V		L0201	251.90	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	312	54	6		V		L0201	15.16	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	381	52	2		V		M0101	10.31	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	382	52	9		V		M0101	0.00	332.50	ALO
	07/31/00	PROD9_0008	JE_47EGS	383	52	1		V		M0101	303.90	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	384	52	6		V		M0101	18.29	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	641	40	2		V		N0106	310.00	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	642	40	9		V		N0106	0.00	10,000.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	643	40	1		V		N0106	9,140.00	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	644	40	6		V		N0106	550.00	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	805	56	2		V		R0301	43.52	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	806	56	9		V		R0301	0.00	1,403.79	ALO
	07/31/00	PROD9_0008	JE_47EGS	807	56	1		V		R0301	1,283.06	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	808	56	6		V		R0301	77.21	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	905	82	2		V		S0101	461.45	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	906	82	9		V		S0101	0.00	14,885.57	ALO
	07/31/00	PROD9_0008	JE_47EGS	907	82	1		V		S0101	13,605.41	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	908	82	6		V		S0101	818.71	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	913	83	2		V		S0101	44.13	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	914	83	9		V		S0101	0.00	1,423.62	ALO
	07/31/00	PROD9_0008	JE_47EGS	915	83	1		V		S0101	1,301.19	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	916	83	6		V		S0101	78.30	0.00	ALO

Report ID: GLSFERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Currency Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	07/31/00	PROD9_0008	JE_47EGS	925	83	2		V		S0201	464.00	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	926	83	9		V		S0201	0.00	14,967.68	ALO
	07/31/00	PROD9_0008	JE_47EGS	927	83	1		V		S0201	13,680.46	0.00	ALO
	07/31/00	PROD9_0008	JE_47EGS	928	83	6		V		S0201	823.22	0.00	ALO
	07/31/00	0000000294		142	82	9		V		S0101	8,354.72	0.00	AP BRYDON, SWEARENGEN & 7939028
	07/31/00	0000000294		222	83	9		V		S0101	483.96	0.00	AP COVINGTON & BURLING 7938364
	07/31/00	0000000294		223	83	9		V		S0101	562.24	0.00	AP COVINGTON & BURLING 7939268
	07/31/00	0000000294		242	82	9		V		S0101	4,545.00	0.00	AP DAVID TAYLOR P.C. 7937946
	07/31/00	0000000294		262	52	9		V		M0101	332.50	0.00	AP DEFRAIN MAYER LLC 7938354
	07/31/00	0000000294		376	83	9		V		S0201	14,967.68	0.00	AP GARY OSBORN TRUCKING 7939111
	07/31/00	0000000294		591	56	9		V		R0301	484.72	0.00	AP KELLY SERVICES INC 7937878
	07/31/00	0000000294		599	56	9		V		R0301	503.60	0.00	AP KELLY SERVICES INC 7938352
	07/31/00	0000000294		614	56	9		V		R0301	402.88	0.00	AP KELLY SERVICES INC 7938626
	07/31/00	0000000294		627	56	9		V		R0301	497.31	0.00	AP KELLY SERVICES INC 7939396
	07/31/00	0000000294		630	54	9		V		L0201	275.60	0.00	AP KELLY SERVICES INC 7939396
	07/31/00	0000000294		1149	60	3		V		S0101	15.52	0.00	AP SHOOK HARDY & BACON 7939087
	07/31/00	0000000294		1151	82	9		V		S0101	1,985.85	0.00	AP SIDLEY & AUSTIN 7939029
	07/31/00	0000000294		1223	83	9		V		S0101	260.95	0.00	AP SPENCER FANE BRITT & 7939269
	07/31/00	0000000294		1224	83	9		V		S0101	116.47	0.00	AP SPENCER FANE BRITT & 7939270
	07/31/00	0000000298		87	56	9		V		R0301	0.00	484.72	FJE AC019 0007937878 01
	08/01/00	CORR-FERC	JE99	1	52	9		V		M0102	806.25	0.00	4JE DEFRAIN MAYER LLC 7937888
	08/01/00	CORR-FERC	JE99	1	52	9		V	H	M0201	2,500.00	0.00	4JE-CSG PARTNERS, -INC, 7937887
	08/01/00	CORR-FERC	JE99	12	83	9		V		S0201	790.00	0.00	4JE MIDWEST ENVIRONMENTA 7939197
	08/01/00	CORR-FERC	JE99	30	36	1		V	P	W0101	140.14	0.00	4JE KELLY SERVICES INC 7938455
	08/01/00	CORR-FERC	JE99	32	37	2		V	P	W0101	60.06	0.00	4JE KELLY SERVICES INC 7938455
	08/01/00	CORR-FERC	JE99	34	51	1		V		W0101	280.28	0.00	4JE KELLY SERVICES INC 7938581
	08/01/00	CORR-FERC	JE99	36	36	1		V	P	W0101	120.12	0.00	4JE KELLY SERVICES INC 7938581
	08/01/00	CORR-FERC	JE99	38	36	1		V	A	W0101	160.16	0.00	4JE KELLY SERVICES INC 7938784
	08/01/00	CORR-FERC	JE99	40	36	1		V	P	W0101	80.08	0.00	4JE KELLY SERVICES INC 7939212
	08/01/00	CORR-FERC	JE99	42	51	1		V		W0101	247.75	0.00	4JE KELLY SERVICES INC 7939212
	08/01/00	CORR-FERC	JE99	46	51	1		V		W0101	6,965.20	0.00	4JE WELLS FARGO GUARD SR 7938808
	08/01/00	GENEX-ACCT	JE42A	1	40	9		V		NG106	10,000.00	0.00	7JE Provide external audit service
	08/01/00	MERGE-EXP	JE42K	1	80	1		V		A0101	3,889.46	0.00	4JE BRYDON, SWEARENGEN & 8940425
	08/01/00	MERGE-EXP	JE42K	2	80	2		V		A0101	131.92	0.00	4JE BRYDON, SWEARENGEN & 8940425
	08/01/00	MERGE-EXP	JE42K	3	80	6		V		A0101	234.05	0.00	4JE BRYDON, SWEARENGEN & 8940425
	08/01/00	MERGERCORR	JE42	1	82	1		V		S0101	7,122.35	0.00	2JE Provide legal services
	08/01/00	MERGERCORR	JE42	2	80	9		V		A0101	0.00	7,122.35	2JE Voucher corr-Brydon Swearengen
	08/02/00	MERGE-EXP	JE42K	2	80	1		V		A0101	0.00	3,875.75	4JE BRYDON, SWEARENGEN & 8940425
	08/02/00	MERGE-EXP	JE42K	3	80	2		V		A0101	0.00	131.45	4JE BRYDON, SWEARENGEN & 8940425
	08/02/00	MERGE-EXP	JE42K	4	80	6		V		A0101	0.00	233.23	4JE BRYDON, SWEARENGEN & 8940425
	08/05/00	MISC-GA	JE90	1	82	1		V		S0101	4,240.43	0.00	2JE Provide legal services
	08/31/00	PROD9_0007	JE_47EGS	37	80	2		V		A0101	0.00	220.79	ALO
	08/31/00	PROD9_0007	JE_47EGS	38	80	9		V		A0101	7,122.35	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	39	80	1		V		A0101	0.00	6,509.83	ALO
	08/31/00	PROD9_0007	JE_47EGS	40	80	6		V		A0101	0.00	391.73	ALO
	08/31/00	PROD9_0007	JE_47EGS	377	52	2		V		M0101	42.42	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	378	52	9		V		M0101	0.00	1,368.25	ALO
	08/31/00	PROD9_0007	JE_47EGS	379	52	1		V		M0101	1,250.58	0.00	ALO

PeopleSoft GL
GENERAL LEDGER - SUMMARY BY FERC

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Port ID: GLSFERC
Unit: SJLP --St. Joseph Light & Power Co.
Per: ACTUALS --Actuals Ledger
Fiscal Year 2000 Period 1 to 12
Account: ALL
Currency Code: USD

ERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	08/31/00	PROD9_0007	JE_47EGS	380	52	6		V		M0101	75.25	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	393	52	2		V		M0102	24.99	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	394	52	9		V		M0102	0.00	806.25	ALO
	08/31/00	PROD9_0007	JE_47EGS	395	52	1		V		M0102	736.92	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	396	52	6		V		M0102	44.34	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	413	52	2		V		M0201	89.90	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	414	52	9		V		M0201	0.00	2,900.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	415	52	1		V		M0201	2,650.60	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	416	52	6		V		M0201	159.50	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	417	52	2		V	H	M0201	77.50	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	418	52	9		V	H	M0201	0.00	2,500.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	419	52	1		V	H	M0201	2,285.00	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	420	52	6		V	H	M0201	137.50	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	733	40	2				N0106	310.00	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	734	40	9				N0106	0.00	10,000.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	735	40	1				N0106	9,140.00	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	736	40	6				N0106	550.00	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	941	56	2		V		R0301	70.50	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	942	56	9		V		R0301	0.00	2,274.09	ALO
	08/31/00	PROD9_0007	JE_47EGS	943	56	1		V		R0301	2,078.52	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	944	56	6		V		R0301	125.07	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1037	82	2		V		S0101	134.87	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1038	82	9		V		S0101	0.00	4,350.56	ALO
	08/31/00	PROD9_0007	JE_47EGS	1039	82	1		V		S0101	3,976.41	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1040	82	6		V		S0101	239.28	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1045	83	2		V		S0101	5.10	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1046	83	9		V		S0101	0.00	164.57	ALO
	08/31/00	PROD9_0007	JE_47EGS	1047	83	1		V		S0101	150.42	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1048	83	6		V		S0101	9.05	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1057	81	2		V		S0201	507.53	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1058	83	9		V		S0201	0.00	16,371.88	ALO
	08/31/00	PROD9_0007	JE_47EGS	1059	83	1		V		S0201	14,963.90	0.00	ALO
	08/31/00	PROD9_0007	JE_47EGS	1060	83	6		V		S0201	900.45	0.00	ALO
	08/31/00	0000000299		156	82	9		V		S0101	1,688.06	0.00	AP BRYDON, SWEARENGEN & 8940425
	08/31/00	0000000299		268	82	9		V		S0101	1,597.50	0.00	AP DAVID TAYLOR P.C. 8939950
	08/31/00	0000000299		280	52	9		V		M0101	1,236.25	0.00	AP DEFRAIN TAYLOR LLC 8940056
	08/31/00	0000000299		386	83	9		V		S0201	15,581.88	0.00	AP GARY OSBORN TRUCKING 8940712
	08/31/00	0000000299		623	54	9		V		L0201	0.00	205.70	AP KELLY SERVICES INC 6936666
	08/31/00	0000000299		627	56	9		V		R0301	503.60	0.00	AP KELLY SERVICES INC 8939450
	08/31/00	0000000299		641	54	9		V		L0201	206.70	0.00	AP KELLY SERVICES INC 8940055
	08/31/00	0000000299		649	56	9		V		R0301	371.41	0.00	AP KELLY SERVICES INC 8940177
	08/31/00	0000000299		662	56	9		V		R0301	517.77	0.00	AP KELLY SERVICES INC 8940522
	08/31/00	0000000299		664	56	9		V		R0301	384.00	0.00	AP KELLY SERVICES INC 8940619
	08/31/00	0000000299		679	56	9		V		R0301	497.31	0.00	AP KELLY SERVICES INC 8940919
	08/31/00	0000000299		1439	83	9		V		S0101	164.57	0.00	AP SPENCER FANE BRITT & 8940397
	08/31/00	0000000299		1440	52	9		V		M0101	132.00	0.00	AP SPENCER FANE BRITT & 8941076
	08/31/00	0000000299		1647	82	9		V		S0101	1,065.00	0.00	AP WATKINS BOULWARE LLC 8939503
	08/31/00	0000000303		234	52	9		V		M0201	2,900.00	0.00	FJE AC034 0009941142 01

Report ID: GLSPRC
Bus. Unit: SLP - St. Joseph Light & Power Co.
Ledger: ACTUALS -- Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ATL
Currency Code: USD

PERC	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account
	09/01/00	CORR-FERC	JR99	3		V H			307.50
	09/01/00	CORR-FERC	JR99	5		V H			1,500.00
	09/01/00	CORR-FERC	JR99	11		V			84.24
	09/01/00	CORR-FERC	JR99	19		V			7,832.48
	09/01/00	CORR-FERC	JR99	21		V			749.70
	09/01/00	CORR-FERC	JR99	23		V			0.00
	09/01/00	CORR-FERC	JR99	25		V			200.20
	09/01/00	CORR-FERC	JR99	27		V			200.20
	09/01/00	CORR-FERC	JR99	29		V			200.20
	09/01/00	CORR-FERC	JR99	31		V			160.16
	09/01/00	CORR-FERC	JR99	33		V			160.16
	09/01/00	CORR-FERC	JR99	35		V			200.20
	09/01/00	CORR-FERC	JR99	37		V			200.20
	09/01/00	CORR-FERC	JR99	43		V			1,056.00
	09/01/00	GA-MISC	JR90	2		V			0.00
	09/01/00	GENEX-ACCT	JR42A	1		V			10,000.00
	09/01/00	MERGE-EXP	JR42K	1		V			281.06
	09/01/00	MERGE-EXP	JR42K	2		V			9.53
	09/01/00	MERGE-EXP	JR42K	3		V			16.91
	09/01/00	MERGE-EXP	JR42K	4		V			5,674.18
	09/01/00	MERGE-EXP	JR42K	5		V			192.45
	09/01/00	MERGE-EXP	JR42K	6		V			341.44
	09/01/00	MERGE-EXP	JR42K	7		V			3,437.37
	09/01/00	MERGE-EXP	JR42K	8		V			125.90
	09/01/00	MERGE-EXP	JR42K	9		V			205.63
	09/01/00	MERGE-EXP	JR42K	10		V			84.55
	09/01/00	MERGE-EXP	JR42K	11		V			2.87
	09/01/00	MERGE-EXP	JR42K	12		V			5.08
	09/02/00	GA-MISC	JR90	1		V			307.50
	09/02/00	GA-MISC	JR90	2		V H			0.00
	09/30/00	PROD9_0008	JR_47EGS	317		V			36.72
	09/30/00	PROD9_0008	JR_47EGS	318		V			0.00
	09/30/00	PROD9_0008	JR_47EGS	319		V			1,082.52
	09/30/00	PROD9_0008	JR_47EGS	320		V			65.14
	09/30/00	PROD9_0008	JR_47EGS	341		V H			46.50
	09/30/00	PROD9_0008	JR_47EGS	342		V H			0.00
	09/30/00	PROD9_0008	JR_47EGS	343		V H			1,371.00
	09/30/00	PROD9_0008	JR_47EGS	344		V H			82.50
	09/30/00	PROD9_0008	JR_47EGS	422		V			2.61
	09/30/00	PROD9_0008	JR_47EGS	423		V			0.00
	09/30/00	PROD9_0008	JR_47EGS	471		V			77.00
	09/30/00	PROD9_0008	JR_47EGS	472		V			4.63
	09/30/00	PROD9_0008	JR_47EGS	473		V			320.00
	09/30/00	PROD9_0008	JR_47EGS	474		V			0.00
	09/30/00	PROD9_0008	JR_47EGS	634		V			0.00
	09/30/00	PROD9_0008	JR_47EGS	635		V			9,140.00
	09/30/00	PROD9_0008	JR_47EGS	636		V			550.00
	09/30/00	PROD9_0008	JR_47EGS	637		V			0.77

Peoplesoft GL
GENERAL LEDGER - SUMMARY BY PERC

Debit

Credit

Balance

4JR DEBRAIN MAYER LLC 8940060 0.00

4JR CGP PARTNERS, INC 8939455 0.00

4JR KELLY SERVICES INC 8940919 0.00

4JR BURNS & MCDONNELL 8940445 0.00

4JR TRINITY CONSULTANTS 8940014 0.00

4JR KELLY SERVICES INC 8936664 160.16

4JR KELLY SERVICES INC 8939463 0.00

4JR KELLY SERVICES INC 8939597 0.00

4JR KELLY SERVICES INC 8940044 0.00

4JR KELLY SERVICES INC 8940059 0.00

4JR KELLY SERVICES INC 8940698 0.00

4JR KELLY SERVICES INC 8941037 0.00

4JR KELLY SERVICES INC 8941038 0.00

4JR WELLS FARGO GUARD SR 8940113 0.00

4JR WELLS FARGO GUARD SR 8941014 0.00

2JR Debrain Mayer 8-940060 307.50

4JR DEBRAIN MAYER 8940060 0.00

4JR DEBRAIN MAYER 8940060 0.00

4JR DEBRAIN MAYER 8941320 0.00

4JR SIDLEY & AUSTIN 8941320 0.00

4JR SIDLEY & AUSTIN 8941320 0.00

4JR NEWMAN COMLEY & RUTH 8941320 0.00

4JR NEWMAN COMLEY & RUTH 8941320 0.00

4JR NEWMAN COMLEY & RUTH 8941320 0.00

4JR NEWMAN COMLEY & RUTH 8941320 0.00

4JR NEWMAN COMLEY & RUTH 8941320 0.00

2JR Mng rate cases-non-incremental 307.50 0.00

4JR DEBRAIN MAYER 8940060 0.00

4JR DEBRAIN MAYER 8940060 0.00

4JR DEBRAIN MAYER 8940060 0.00

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4JR DEBRAIN MAYER 8940060 0.00

4JR DEBRAIN MAYER 8940060 0.00

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GENERAL LEDGER - SUMMARY BY FERC

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Report ID: GLSFERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Accoun	Debit	Credit	Balance
	09/30/00	PROD9_0008	JE_47EGS	638	42	9				N0106	0.00	24.96	ALO
	09/30/00	PROD9_0008	JE_47EGS	639	42	1				N0106	22.82	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	640	42	6				N0106	1.37	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	793	56	2		V		R0301	44.10	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	794	56	9		V		R0301	0.00	1,422.68	ALO
	09/30/00	PROD9_0008	JE_47EGS	795	56	1		V		R0301	1,300.33	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	796	56	6		V		R0301	78.25	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	877	82	2		V		S0101	264.87	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	878	82	9		V		S0101	0.00	8,544.34	ALO
	09/30/00	PROD9_0008	JE_47EGS	879	82	1		V		S0101	7,809.53	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	880	82	6		V		S0101	469.94	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	889	83	2		V		S0101	187.03	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	890	83	9		V		S0101	0.00	6,033.33	ALO
	09/30/00	PROD9_0008	JE_47EGS	891	83	1		V		S0101	5,514.47	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	892	83	6		V		S0101	331.83	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	901	83	2		V		S0201	331.47	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	902	83	9		V		S0201	0.00	10,692.50	ALO
	09/30/00	PROD9_0008	JE_47EGS	903	83	1		V		S0201	9,772.94	0.00	ALO
	09/30/00	PROD9_0008	JE_47EGS	904	83	6		V		S0201	588.09	0.00	ALO
	09/30/00	0000000304		146	82	9		V		S0101	8,544.34	0.00	AP BRYDON,SWEARENGEN & 9942062
	09/30/00	0000000304		229	83	9		V		S0101	468.71	0.00	AP COVINGTON & BURLING 9941419
	09/30/00	0000000304		230	83	9		V		S0101	3,440.00	0.00	AP COVINGTON & BURLING 9941500
	09/30/00	0000000304		231	83	9		V		S0101	442.32	0.00	AP COVINGTON & BURLING 9942398
	09/30/00	0000000304		232	52	9		V		M0201	2,900.00	0.00	AP CSG PARTNERS, INC 9941142
	09/30/00	0000000304		285	52	9		V		M0101	591.25	0.00	AP DEFRAIN MAYER LLC 9941210
	09/30/00	0000000304		286	52	9		V		M0101	205.00	0.00	AP DEFRAIN MAYER LLC 9942125
	09/30/00	0000000304		287	52	9		V		M0101	205.00	0.00	AP DEFRAIN MAYER LLC 9942136
	09/30/00	0000000304		358	83	9		V		S0201	2,110.32	0.00	AP GARY OSBORN TRUCKING 9941611
	09/30/00	0000000304		516	56	9		V		R0301	503.60	0.00	AP KELLY SERVICES INC 9941270
	09/30/00	0000000304		520	56	9		V		R0301	513.05	0.00	AP KELLY SERVICES INC 9941576
	09/30/00	0000000304		534	42	9		V		N0106	24.96	0.00	AP KELLY SERVICES INC 9941963
	09/30/00	0000000304		535	56	9		V		R0301	406.03	0.00	AP KELLY SERVICES INC 9941963
	09/30/00	0000000304		1071	52	9		V		M0101	183.13	0.00	AP SHOOK HARDY & BACON 9941527
	09/30/00	0000000304		1239	83	9		V		S0101	1,526.55	0.00	AP SPENCER FANE BRITT & 9942098
	09/30/00	0000000304		1240	83	9		V		S0101	155.75	0.00	AP SPENCER FANE BRITT & 9942100
	09/30/00	0000000308		92	52	9		V		M0201	0.00	2,900.00	FJE AC013 0009941142 01
	10/01/00	CORR-FERC	JE99	13	82	9		V		S0101	2,970.00	0.00	4JE DAVID TAYLOR P.C. 9941351
	10/01/00	CORR-FERC	JE99	15	82	9		V	H	S0101	6,208.07	0.00	4JE SIDLEY & AUSTIN 9941320
	10/01/00	CORR-FERC	JE99	17	82	9		V		S0101	657.00	0.00	4JE VICKERS STOCK RESEAR 9942030
	10/01/00	CORR-FERC	JE99	19	83	9		V		S0201	222.00	0.00	4JE BURNS & MCDONNELL 9941175
	10/01/00	CORR-FERC	JE99	21	83	9		V		S0201	8,516.80	0.00	4JE FLY ASH MANAGEMENT L 9941789
	10/01/00	CORR-FERC	JE99	23	83	9		V		S0201	1,571.84	0.00	4JE FLY ASH MANAGEMENT L 9942032
	10/01/00	CORR-FERC	JE99	25	83	9		V		S0201	5,384.16	0.00	4JE FLY ASH MANAGEMENT L 9942278
	10/01/00	CORR-FERC	JE99	27	83	9		V		S0201	95.00	0.00	4JE T R CONSULTING INC 9942197
	10/01/00	CORR-FERC	JE99	33	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 9941609
	10/01/00	CORR-FERC	JE99	35	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 9941610
	10/01/00	CORR-FERC	JE99	37	51	1		V		W0101	4,149.10	0.00	4JE WELLS FARGO GUARD SE 9941748
	10/01/00	GA-MISC	JE90	2	82	9		V		S0101	0.00	3,243.66	2JE Provide legal services

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Report ID: GLSPERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	10/01/00	GAMISC-JKW	JE90	5	52	9		V	H	M0201	2,900.00	0.00	4JE CSG PARTNERS, INC 9941142
	10/01/00	GAMISC-JKW	JE90	6	52	9		V		M0201	0.00	2,900.00	4JE CSG PARTNERS, INC 9941142
	10/01/00	GENEX-ACCT	JE42A	1	40	9				N0106	10,000.00	0.00	7JE Provide external audit service
	10/01/00	MERGE-EXP	JE42K	1	80	1		V		A0101	2,964.71	0.00	4JE NEWMAN, COMLEY & RUTH 0942845
	10/01/00	MERGE-EXP	JE42K	2	80	2		V		A0101	100.55	0.00	4JE NEWMAN, COMLEY & RUTH 0942845
	10/01/00	MERGE-EXP	JE42K	3	80	6		V		A0101	178.40	0.00	4JE NEWMAN, COMLEY & RUTH 0942845
	10/01/00	TRANS2SUB	JE61	4	60	3		V		A0101	0.00	8,230.10	4JE SHOOK, HARDY & BACON 0943242
	10/01/00	TRANS2SUB	JE61	5	60	3		V		A0101	0.00	3,530.79	4JE SHOOK, HARDY & BACON 0943668
	10/04/00	CORR-FERC	JE99	2	82	9		V	H	S0101	0.00	6,208.07	4JE SIDLEY & AUSTIN 9941320
	10/31/00	PROD9_0011	JE_47EGS	281	54	2		V		L0201	11.75	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	282	54	9		V		L0201	0.00	378.95	ALO
	10/31/00	PROD9_0011	JE_47EGS	283	54	1		V		L0201	346.36	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	284	54	6		V		L0201	20.84	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	333	52	2		V		M0101	316.97	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	334	52	9		V		M0101	0.00	10,224.83	ALO
	10/31/00	PROD9_0011	JE_47EGS	335	52	1		V		M0101	9,345.49	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	336	52	6		V		M0101	562.37	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	373	52	2		V		M0201	0.00	89.90	ALO
	10/31/00	PROD9_0011	JE_47EGS	374	52	9		V		M0201	2,900.00	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	375	52	1		V		M0201	0.00	2,650.60	ALO
	10/31/00	PROD9_0011	JE_47EGS	376	52	6		V		M0201	0.00	159.50	ALO
	10/31/00	PROD9_0011	JE_47EGS	377	52	2		V	H	M0201	89.90	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	378	52	9		V	H	M0201	0.00	2,900.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	379	52	1		V	H	M0201	2,650.60	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	380	52	6		V	H	M0201	159.50	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	585	40	2				N0106	310.00	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	586	40	9				N0106	0.00	10,000.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	587	40	1				N0106	9,140.00	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	588	40	6				N0106	550.00	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	589	42	2				N0106	1.93	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	590	42	9				N0106	0.00	62.40	ALO
	10/31/00	PROD9_0011	JE_47EGS	591	42	1				N0106	57.04	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	592	42	6				N0106	3.43	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	849	56	2		V		R0301	77.77	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	850	56	9		V		R0301	0.00	2,508.56	ALO
	10/31/00	PROD9_0011	JE_47EGS	851	56	1		V		R0301	2,292.82	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	852	56	6		V		R0301	137.97	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	965	82	2		V		S0101	252.94	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	966	82	9		V		S0101	0.00	8,159.25	ALO
	10/31/00	PROD9_0011	JE_47EGS	967	82	1		V		S0101	7,457.55	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	968	82	6		V		S0101	448.76	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	973	83	2		V		S0101	0.00	41.72	ALO
	10/31/00	PROD9_0011	JE_47EGS	974	83	9		V		S0101	1,345.84	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	975	83	1		V		S0101	0.00	1,230.10	ALO
	10/31/00	PROD9_0011	JE_47EGS	976	83	6		V		S0101	0.00	74.02	ALO
	10/31/00	PROD9_0011	JE_47EGS	985	83	2		V		S0201	716.71	0.00	ALO
	10/31/00	PROD9_0011	JE_47EGS	986	83	9		V		S0201	0.00	23,119.56	ALO
	10/31/00	PROD9_0011	JE_47EGS	987	83	1		V		S0201	21,131.27	0.00	ALO

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Report ID: GLSPERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Perc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	10/31/00	PROD9_0011	JE_47EGS	988	83	6		V		S0201	1,271.58	0.00	ALO
	10/31/00	0000000309		254	82	9		V		S0101	2,655.00	0.00	AP DAVID TAYLOR P.C. 0942810
	10/31/00	0000000309		277	52	9		V		M0101	3,970.00	0.00	AP DEFRAIN MAYER LLC 0943778
	10/31/00	0000000309		368	83	9		V		S0201	7,329.76	0.00	AP GARY OSBORN TRUCKING 0943051
	10/31/00	0000000309		508	56	9		V		R0301	508.32	0.00	AP KELLY SERVICES INC 0942826
	10/31/00	0000000309		523	56	9		V		R0302	508.32	0.00	AP KELLY SERVICES INC 0943357
	10/31/00	0000000309		530	56	9		V		R0301	475.27	0.00	AP KELLY SERVICES INC 0943339
	10/31/00	0000000309		535	54	9		V		L0201	172.25	0.00	AP KELLY SERVICES INC 0943339
	10/31/00	0000000309		539	42	9		V		N0106	62.40	0.00	AP KELLY SERVICES INC 0943563
	10/31/00	0000000309		543	56	9		V		R0301	513.05	0.00	AP KELLY SERVICES INC 0943563
	10/31/00	0000000309		549	56	9		V		R0301	503.60	0.00	AP KELLY SERVICES INC 0943674
	10/31/00	0000000309		559	54	9		V		L0201	206.70	0.00	AP KELLY SERVICES INC 0943674
	10/31/00	0000000309		850	82	9		V		S0101	3,243.66	0.00	AP NEWMAN COMLEY & RUTH 0942845
	10/31/00	0000000309		1160	52	9		V		M0101	5,284.68	0.00	AP SHOOK HARDY & BACON 0943846
	10/31/00	0000000309		1161	52	9		V		M0101	851.11	0.00	AP SHOOK, HARDY & BACON 0943023
	10/31/00	0000000309		1276	83	9		V		S0101	31.15	0.00	AP SPENCER FANE BRITT & 0943350
	10/31/00	0000000309		1277	83	9		V		S0101	305.31	0.00	AP SPENCER FANE BRITT & 0943351
	10/31/00	0000000309		1280	52	9		V		M0101	119.04	0.00	AP SPENCER FANE BRITT & 0943425
	10/31/00	0000000309		1281	83	9		V		S0101	0.00	1,526.55	AP SPENCER FANE BRITT & 9942098
	10/31/00	0000000309		1282	83	9		V		S0101	0.00	155.75	AP SPENCER FANE BRITT & 9942100
	10/31/00	0000000309		1431	82	9		V		S0101	12.25	0.00	AP UNITED PARCEL SERVIC 0943560
	10/31/00	0000000309		1477	82	9		V		S0101	1,865.00	0.00	AP WATKINS BOULWARE LUC 0942957
	11/01/00	CORR-FERC	JE99	17	60	3		V		A0101	8,230.10	0.00	4JE SHOOK, HARDY & BACON 0943242
	11/01/00	CORR-FERC	JE99	19	60	3		V		A0101	3,530.79	0.00	4JE SHOOK, HARDY & BACON 0943668
	11/01/00	CORR-FERC	JE99	41	52	9		V	H	M0201	2,645.26	0.00	4JE CSG PARTNERS, INC 0943014
	11/01/00	CORR-FERC	JE99	43	42	9		V		N0101	174.72	0.00	4JE KELLY SERVICES INC 0942826
	11/01/00	CORR-FERC	JE99	45	42	9		V		N0101	49.92	0.00	4JE KELLY SERVICES INC 0943357
	11/01/00	CORR-FERC	JE99	47	42	2		V		R0301	62.40	0.00	4JE KELLY SERVICES INC 0943563
	11/01/00	CORR-FERC	JE99	49	82	9		V		S0101	44.40	0.00	4JE BRYDON, SWEARENGEN & 0942952
	11/01/00	CORR-FERC	JE99	51	82	9		V		S0101	66.75	0.00	4JE BRYDON, SWEARENGEN & 0942953
	11/01/00	CORR-FERC	JE99	53	82	9		V		S0101	2.40	0.00	4JE BRYDON, SWEARENGEN & 0942954
	11/01/00	CORR-FERC	JE99	55	82	9		V		S0101	72.50	0.00	4JE BRYDON, SWEARENGEN & 0942955
	11/01/00	CORR-FERC	JE99	57	82	9		V		S0101	3,153.39	0.00	4JE BRYDON, SWEARENGEN & 0942956
	11/01/00	CORR-FERC	JE99	59	82	9		V		S0101	2,682.09	0.00	4JE STEPTOE & JOHNSON LL 093432
	11/01/00	CORR-FERC	JE99	61	83	9		V		S0201	12,050.56	0.00	4JE FLY ASH MANAGEMENT L 0943304
	11/01/00	CORR-FERC	JE99	63	83	9		V		S0201	2,876.64	0.00	4JE FLY ASH MANAGEMENT L 0943305
	11/01/00	CORR-FERC	JE99	65	83	9		V		S0201	23.00	0.00	4JE SPENCER FANE BRITT & 0943352
	11/01/00	CORR-FERC	JE99	67	83	9		V		S0201	422.48	0.00	4JE SPENCER FANE BRITT & 0943354
	11/01/00	CORR-FERC	JE99	83	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 0942871
	11/01/00	CORR-FERC	JE99	85	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 0943612
	11/01/00	CORR-FERC	JE99	87	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 0943623
	11/01/00	GENEX-ACCT	JE42A	1	40	9		V		N0106	10,000.00	0.00	7JE Provide external audit service
	11/01/00	MERGE-EXP	JE42K	1	80	1		V		A0101	53,859.39	0.00	4JE SIDLEY & AUSTIN 1944130
	11/01/00	MERGE-EXP	JE42K	2	80	2		V		A0101	1,826.74	0.00	4JE SIDLEY & AUSTIN 1944130
	11/01/00	MERGE-EXP	JE42K	3	80	6		V		A0101	3,240.99	0.00	4JE SIDLEY & AUSTIN 1944130
	11/01/00	MERGE-EXP	JE42K	13	80	1		V		A0101	1,634.58	0.00	4JE SIDLEY & AUSTIN 1944130
	11/01/00	MERGE-EXP	JE42K	14	80	2		V		A0101	55.44	0.00	4JE SIDLEY & AUSTIN 1944130
	11/01/00	MERGE-EXP	JE42K	15	80	6		V		A0101	98.36	0.00	4JE SIDLEY & AUSTIN 1944130

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Report ID: GLSFERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Accoun	Debit	Credit	Balance
	11/01/00	MERGE-EXP	JE42K	16	80	1		V		A0101	7,964.70	0.00	4JE SIDLEY & AUSTIN 1944131
	11/01/00	MERGE-EXP	JE42K	17	80	2		V		A0101	270.14	0.00	4JE SIDLEY & AUSTIN 1944131
	11/01/00	MERGE-EXP	JE42K	18	80	6		V		A0101	479.27	0.00	4JE SIDLEY & AUSTIN 1944131
	11/30/00	PROD9_0008	JE_47EGS	269	54	2		V		L0201	20.29	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	270	54	9		V		L0201	0.00	654.55	ALO
	11/30/00	PROD9_0008	JE_47EGS	271	54	1		V		L0201	598.26	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	272	54	6		V		L0201	36.00	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	337	52	2		V	H	M0201	82.00	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	338	52	9		V	H	M0201	0.00	2,645.26	ALO
	11/30/00	PROD9_0008	JE_47EGS	339	52	1		V	H	M0201	2,417.77	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	340	52	6		V	H	M0201	145.49	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	465	42	2		V		N0101	6.96	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	466	42	9		V		N0101	0.00	224.64	ALO
	11/30/00	PROD9_0008	JE_47EGS	467	42	1		V		N0101	205.32	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	468	42	6		V		N0101	12.36	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	585	40	2		V		N0106	310.00	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	586	40	9		V		N0106	0.00	10,000.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	587	40	1		V		N0106	9,140.00	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	588	40	6		V		N0106	550.00	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	757	56	2		V		R0301	46.54	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	758	56	9		V		R0301	0.00	1,501.37	ALO
	11/30/00	PROD9_0008	JE_47EGS	759	56	1		V		R0301	1,372.25	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	760	56	6		V		R0301	82.58	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	837	82	2		V		S0101	432.36	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	838	82	9		V		S0101	0.00	13,947.03	ALO
	11/30/00	PROD9_0008	JE_47EGS	839	82	1		V		S0101	12,747.58	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	840	82	6		V		S0101	767.09	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	849	83	2		V		S0101	160.89	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	850	83	9		V		S0101	0.00	5,189.94	ALO
	11/30/00	PROD9_0008	JE_47EGS	851	83	1		V		S0101	4,743.60	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	852	83	6		V		S0101	285.45	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	861	83	2		V		S0201	738.67	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	862	83	9		V		S0201	0.00	23,828.04	ALO
	11/30/00	PROD9_0008	JE_47EGS	863	83	1		V		S0201	21,778.83	0.00	ALO
	11/30/00	PROD9_0008	JE_47EGS	864	83	6		V		S0201	1,310.54	0.00	ALO
	11/30/00	0000000314		198	83	9		V		S0101	2,722.40	0.00	AP COVINGTON & BURLING -944175
	11/30/00	0000000314		208	83	9		V		S0101	2,295.00	0.00	AP DAVID A TAYLOR P.C. -944392
	11/30/00	0000000314		317	83	9		V		S0201	4,520.00	0.00	AP GARY OSBORN TRUCKING -944143
	11/30/00	0000000314		318	83	9		V		S0201	811.04	0.00	AP GARY OSBORN TRUCKING -944495
	11/30/00	0000000314		319	83	9		V		S0201	1,175.92	0.00	AP GARY OSBORN TRUCKING -944496
	11/30/00	0000000314		320	83	9		V		S0201	1,948.40	0.00	AP GARY OSBORN TRUCKING -944497
	11/30/00	0000000314		475	56	9		V		R0301	522.49	0.00	AP KELLY SERVICES INC -944066
	11/30/00	0000000314		479	54	9		V		L0201	654.55	0.00	AP KELLY SERVICES INC -944066
	11/30/00	0000000314		493	56	9		V		R0301	513.05	0.00	AP KELLY SERVICES INC -944343
	11/30/00	0000000314		509	56	9		V		R0301	465.83	0.00	AP KELLY SERVICES INC -945043
	11/30/00	0000000314		707	82	9		V		S0101	4,517.06	0.00	AP NEWMAN COMLEY & RUTH -944499
	11/30/00	0000000314		1025	83	9		V		S0101	162.17	0.00	AP SPENCER FANE BRITT & -944615
	11/30/00	0000000314		1026	83	9		V		S0101	10.37	0.00	AP SPENCER FANE BRITT & -944615

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GENERAL LEDGER - SUMMARY BY FERC

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Report ID: GLSPERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	11/30/00	0000000314		1027	82	9		V		S0101	118.14	0.00	AP SPENCER FANE BRITT & -944646
	11/30/00	0000000314		1084	82	9		V		S0101	3,290.30	0.00	AP STEPTOE & JOHNSON LL -944840
	12/01/00	CORR-FERC	JE99	9	42	9		V		N0101	99.84	0.00	4JE KELLY SERVICES INC -944066
	12/01/00	CORR-FERC	JE99	13	82	9		V		S0101	1,738.80	0.00	4JE BRYAN CAVE LLP -944116
	12/01/00	CORR-FERC	JE99	15	82	9		V	G	S0101	14,272.28	0.00	4JE BRYDON, SWEARENGEN & -944775
	12/01/00	CORR-FERC	JE99	17	82	9		V		S0201	4,531.35	0.00	4JE COMPUTERSHARE INVEST -944538
	12/01/00	CORR-FERC	JE99	19	82	9		V		S0101	6,142.02	0.00	4JE COMPUTERSHARE INVEST -944540
	12/01/00	CORR-FERC	JE99	21	82	9		V		S0101	5,025.23	0.00	4JE COMPUTERSHARE INVEST -944542
	12/01/00	CORR-FERC	JE99	23	83	9		V		S0201	5,150.00	0.00	4JE MIDWEST ENVIRONMENTA -944843
	12/01/00	CORR-FERC	JE99	25	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC -944287
	12/01/00	CORR-FERC	JE99	27	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC -944288
	12/01/00	CORR-FERC	JE99	29	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC -944289
	12/01/00	CORR-FERC	JE99	31	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC -944898
	12/01/00	CORR-FERC	JE99	33	51	1		V	P	W0101	85.09	0.00	4JE KELLY SERVICES INC -945043
	12/01/00	CORR-FERC	JE99	37	51	1		V		W0101	2,124.00	0.00	4JE WELLS FARGO GUARD SE -944509
	12/01/00	CORR-FERC	JE99	39	51	1		V		W0101	2,017.80	0.00	4JE WELLS FARGO GUARD SE -944510
	12/01/00	GENEX-ACCT	JE42A	1	40	9				N0106	10,000.00	0.00	7JE Provide external audit service
	12/01/00	MERGE-EXP	JE42K	1	80	9		V		A0101	18,000.00	0.00	4JE ARTHUR ANDERSEN 8946129
	12/01/00	MERGE-EXP	JE42K	2	80	9		V		A0101	11,498.25	0.00	4JE NEWMAN COMLEY & RUTH 8946736
	12/01/00	MERGE-EXP	JE42K	3	80	9		V		A0101	40,158.91	0.00	4JE SIDLEY & AUSTIN 8946097
	12/01/00	MERGE-EXP	JE42K	13	80	9		V		A0101	2,775.21	0.00	4JE SIDLEY & AUSTIN 8946731
	12/01/00	MERGE-EXP	JE42K	14	80	9		V		A0101	883.83	0.00	4JE SIDLEY & AUSTIN 8946733
	12/01/00	MERGE-EXP	JE42K	15	80	9		V		A0101	149,634.70	0.00	4JE SIDLEY & AUSTIN 8946734
	12/01/00	MERGE-EXP	JE42K	16	80	9		V		A0101	5,010.98	0.00	4JE BRYDON SWEARINGEN 8946227
	12/01/00	MERGE-EXP	JE42K	17	80	9		V		A0101	461.25	0.00	4JE DEFRAIN MAYER 8946778
	12/01/00	MERGE-EXP	JE42K	18	80	9		V		A0101	2,630.00	0.00	4JE DEFRAIN MAYER 8946779
	12/01/00	MERGE-EXP	JE42K	19	80	9		V		A0101	866,669.57	0.00	4JE MORGAN STANLEY & CO 8946262
	12/02/00	GAMISC-JKW	JE90	2	82	9		V		S0101	0.00	2,346.75	4JE MARSH USA INC 8946452
	12/02/00	GAMISC-JKW	JE90	3	82	9		V		S0101	0.00	76,235.00	4JE MARSH USA INC 8946454
	12/02/00	GENEX-ACCT	JE42A	1	40	9				N0106	0.00	46,083.00	2JE Provide external audit service
	12/02/00	MERGE-EXP	JE42K	2	80	9		V		A0101	0.00	5,010.98	4JE BRYDON SWEARINGEN 8946227
	12/06/00	MISC-GACC	JE90	12	52	9		V		M0101	0.00	3,091.25	2JE DefrainMayer12-946778,946779
	12/07/00	MISC-GACC	JE90	10	82	9		V		S0101	5,010.98	0.00	2JE Brydon, Swearingen 12-946227
	12/07/00	MISC-GACC	JE90	12	52	9		V		M0101	3,091.25	0.00	2JE DefrainMayer12-946778,946779
	12/08/00	MISC-GACC	JE90	12	52	9		V		M0101	0.00	3,091.25	2JE DefrainMayer12-946778,946779
	12/31/00	CORR-FERC	JE99	1	82	1		V		A0101	1,982.07	0.00	4JE SHOOK, HARDY & BACON 8946037
	12/31/00	CORR-FERC	JE99	2	82	2		V		A0101	67.23	0.00	4JE SHOOK, HARDY & BACON 8946037
	12/31/00	CORR-FERC	JE99	3	82	6		V		A0101	119.27	0.00	4JE SHOOK, HARDY & BACON 8946037
	12/31/00	CORR-FERC	JE99	13	52	1		V	H	M0201	2,742.00	0.00	4JE CSG PARTNERS, INC 8945720
	12/31/00	CORR-FERC	JE99	14	52	2		V	H	M0201	93.00	0.00	4JE CSG PARTNERS, INC 8945720
	12/31/00	CORR-FERC	JE99	15	52	6		V	H	M0201	165.00	0.00	4JE CSG PARTNERS, INC 8945720
	12/31/00	CORR-FERC	JE99	19	52	1		V		M0201	2,742.00	0.00	4JE CSG PARTNERS, INC 8946948
	12/31/00	CORR-FERC	JE99	20	52	2		V		M0201	93.00	0.00	4JE CSG PARTNERS, INC 8946948
	12/31/00	CORR-FERC	JE99	21	52	6		V		M0201	165.00	0.00	4JE CSG PARTNERS, INC 8946948
	12/31/00	CORR-FERC	JE99	25	52	1		V		M0201	7,105.07	0.00	4JE CSG PARTNERS, INC 8946949
	12/31/00	CORR-FERC	JE99	26	52	2		V		M0201	240.98	0.00	4JE CSG PARTNERS, INC 8946949
	12/31/00	CORR-FERC	JE99	27	52	6		V		M0201	427.55	0.00	4JE CSG PARTNERS, INC 8946949
	12/31/00	CORR-FERC	JE99	31	52	1		V		M0201	2,696.30	0.00	4JE CSG PARTNERS, INC 8946950

Report ID: GLSFERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	12/31/00	CORR-FERC	JE99	32	52	2		V		N0201	91.45	0.00	4JE CSG PARTNERS, INC 4946950
	12/31/00	CORR-FERC	JE99	33	52	6		V		N0201	162.25	0.00	4JE CSG PARTNERS, INC 4946950
	12/31/00	CORR-FERC	JE99	37	42	1		V		N0101	54.75	0.00	4JE KELLY SERVICES INC 4945371
	12/31/00	CORR-FERC	JE99	38	42	2		V		N0101	1.86	0.00	4JE KELLY SERVICES INC 4945372
	12/31/00	CORR-FERC	JE99	39	42	6		V		N0101	3.29	0.00	4JE KELLY SERVICES INC 4945371
	12/31/00	CORR-FERC	JE99	43	42	1		V		N0101	57.49	0.00	4JE KELLY SERVICES INC 4945778
	12/31/00	CORR-FERC	JE99	44	42	2		V		N0101	1.95	0.00	4JE KELLY SERVICES INC 4945778
	12/31/00	CORR-FERC	JE99	45	42	6		V		N0101	3.46	0.00	4JE KELLY SERVICES INC 4945778
	12/31/00	CORR-FERC	JE99	49	42	1		V		N0101	22.81	0.00	4JE KELLY SERVICES INC 4945779
	12/31/00	CORR-FERC	JE99	50	42	2		V		N0101	0.77	0.00	4JE KELLY SERVICES INC 4945779
	12/31/00	CORR-FERC	JE99	51	42	6		V		N0101	1.38	0.00	4JE KELLY SERVICES INC 4945779
	12/31/00	CORR-FERC	JE99	55	42	1		V		N0105	250.95	0.00	4JE KELLY SERVICES INC 4946495
	12/31/00	CORR-FERC	JE99	56	42	2		V		N0105	8.51	0.00	4JE KELLY SERVICES INC 4946495
	12/31/00	CORR-FERC	JE99	57	42	6		V		N0105	15.10	0.00	4JE KELLY SERVICES INC 4946495
	12/31/00	CORR-FERC	JE99	67	82	1		V		S0101	174.99	0.00	4JE BRYAN CAVE LLP 4945738
	12/31/00	CORR-FERC	JE99	68	82	2		V		S0101	5.94	0.00	4JE BRYAN CAVE LLP 4945738
	12/31/00	CORR-FERC	JE99	69	82	6		V		S0101	10.53	0.00	4JE BRYAN CAVE LLP 4945738
	12/31/00	CORR-FERC	JE99	73	82	1		V		S0101	4,939.80	0.00	4JE COMPUTERSHARE INVEST 4945613
	12/31/00	CORR-FERC	JE99	74	82	2		V		S0101	167.54	0.00	4JE COMPUTERSHARE INVEST 4945613
	12/31/00	CORR-FERC	JE99	75	82	6		V		S0101	297.25	0.00	4JE COMPUTERSHARE INVEST 4945613
	12/31/00	CORR-FERC	JE99	79	82	1		V		S0101	8,952.33	0.00	4JE COMPUTERSHARE INVEST 4946730
	12/31/00	CORR-FERC	JE99	80	82	2		V		S0101	303.63	0.00	4JE COMPUTERSHARE INVEST 4946730
	12/31/00	CORR-FERC	JE99	81	82	6		V		S0101	538.71	0.00	4JE COMPUTERSHARE INVEST 4946730
	12/31/00	CORR-FERC	JE99	85	82	1		V		S0101	966.56	0.00	4JE DAVID A TAYLOR P.C. 4945675
	12/31/00	CORR-FERC	JE99	86	82	2		V		S0101	32.78	0.00	4JE DAVID A TAYLOR P.C. 4945675
	12/31/00	CORR-FERC	JE99	87	82	6		V		S0101	58.16	0.00	4JE DAVID A TAYLOR P.C. 4945675
	12/31/00	CORR-FERC	JE99	91	82	1		V		S0101	573.72	0.00	4JE NEWMAN COMLEY & RUTH 4945667
	12/31/00	CORR-FERC	JE99	92	82	2		V		S0101	19.46	0.00	4JE NEWMAN COMLEY & RUTH 4945667
	12/31/00	CORR-FERC	JE99	93	82	6		V		S0101	34.52	0.00	4JE NEWMAN COMLEY & RUTH 4945667
	12/31/00	CORR-FERC	JE99	103	83	1		V		S0201	1,583.51	0.00	4JE DAVID A TAYLOR P.C. 4946835
	12/31/00	CORR-FERC	JE99	104	83	2		V		S0201	53.71	0.00	4JE DAVID A TAYLOR P.C. 4946835
	12/31/00	CORR-FERC	JE99	105	83	6		V		S0201	95.28	0.00	4JE DAVID A TAYLOR P.C. 4946835
	12/31/00	CORR-FERC	JE99	109	83	1		V		S0201	1,828.24	0.00	4JE MIDWEST ENVIRONMENTA 4945722
	12/31/00	CORR-FERC	JE99	110	83	2		V		S0201	62.01	0.00	4JE MIDWEST ENVIRONMENTA 4945722
	12/31/00	CORR-FERC	JE99	111	83	6		V		S0201	110.01	0.00	4JE MIDWEST ENVIRONMENTA 4945722
	12/31/00	CORR-FERC	JE99	118	36	1		V	A	W0101	80.08	0.00	4JE KELLY SERVICES INC 4945248
	12/31/00	CORR-FERC	JE99	120	36	1		V	P	W0101	120.12	0.00	4JE KELLY SERVICES INC 4945371
	12/31/00	CORR-FERC	JE99	122	36	1		V	P	W0101	80.08	0.00	4JE KELLY SERVICES INC 4945778
	12/31/00	CORR-FERC	JE99	124	36	1		V	P	W0101	120.12	0.00	4JE KELLY SERVICES INC 4945779
	12/31/00	CORR-FERC	JE99	126	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 4946009
	12/31/00	CORR-FERC	JE99	128	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 4946010
	12/31/00	CORR-FERC	JE99	130	51	1		V		W0101	200.20	0.00	4JE KELLY SERVICES INC 4946022
	12/31/00	CORR-FERC	JE99	132	51	1		V		W0101	120.12	0.00	4JE KELLY SERVICES INC 4946023
	12/31/00	CORR-FERC	JE99	134	51	1		V		W0101	160.16	0.00	4JE KELLY SERVICES INC 4946028
	12/31/00	CORR-FERC	JE99	136	36	1		V	P	W0101	120.12	0.00	4JE KELLY SERVICES INC 4946495
	12/31/00	CORR-FERC	JE99	142	51	1		V		W0101	2,442.60	0.00	4JE WELLS FARGO GUARD SE 4946612
	12/31/00	CORR-FERC	JE99	144	83	1		V		S0201	639.80	0.00	4JE MIDWEST ENVIRONMENTA 4934263
	12/31/00	CORR-FERC	JE99	145	83	2		V		S0201	21.70	0.00	4JE MIDWEST ENVIRONMENTA 4934263

Peoplesoft GL
 GENERAL LEDGER - SUMMARY BY FERC

FERC	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Ran	Account	Balance	Credit	Debit
12/31/00	CORR-FERC	JR99	146	83			V		S0201	38.50		
12/31/00	CORR-FERC	JR99	153	83			V		S0201		4,387.20	
12/31/00	CORR-FERC	JR99	154	83			V		S0201		148.80	
12/31/00	CORR-FERC	JR99	155	83			V		S0201		264.00	
12/31/00	CORR-FERC	JR99	159	83			V		S0201		13,680.46	
12/31/00	CORR-FERC	JR99	160	83			V		S0201		664.00	
12/31/00	CORR-FERC	JR99	161	83			V		S0201		823.22	
12/31/00	CORR-FERC	JR99	165	83			V		S0201		14,241.84	
12/31/00	CORR-FERC	JR99	166	83			V		S0201		483.04	
12/31/00	CORR-FERC	JR99	167	83			V		S0201		857.00	
12/31/00	CORR-FERC	JR99	171	83			V		S0201		1,928.83	
12/31/00	CORR-FERC	JR99	172	83			V		S0201		65.42	
12/31/00	CORR-FERC	JR99	173	83			V		S0201		116.07	
12/31/00	CORR-FERC	JR99	177	83			V		S0201		6,699.40	
12/31/00	CORR-FERC	JR99	178	83			V		S0201		227.22	
12/31/00	CORR-FERC	JR99	179	83			V		S0201		403.14	
12/31/00	CORR-FERC	JR99	183	83			V		S0201		4,131.28	
12/31/00	CORR-FERC	JR99	184	83			V		S0201		140.12	
12/31/00	CORR-FERC	JR99	185	83			V		S0201		248.60	
12/31/00	CORR-FERC	JR99	189	83			V		S0201		741.29	
12/31/00	CORR-FERC	JR99	191	83			V		S0201		44.61	
12/31/00	CORR-FERC	JR99	192	83			V		S0201		1,074.79	
12/31/00	CORR-FERC	JR99	195	83			V		S0201		36.45	
12/31/00	CORR-FERC	JR99	196	83			V		S0201		64.68	
12/31/00	CORR-FERC	JR99	197	83			V		S0201		1,780.84	
12/31/00	CORR-FERC	JR99	201	83			V		S0201		60.40	
12/31/00	CORR-FERC	JR99	202	83			V		S0201		107.16	
12/31/00	CORR-FERC	JR99	203	83			V		S0201		7,784.36	
12/31/00	CORR-FERC	JR99	208	83			V		S0201		264.02	
12/31/00	CORR-FERC	JR99	209	83			V		S0201		468.42	
12/31/00	CORR-FERC	JR99	213	83			V		S0201		1,436.66	
12/31/00	CORR-FERC	JR99	214	83			V		S0201		48.73	
12/31/00	CORR-FERC	JR99	215	83			V		S0201		86.45	
12/31/00	CORR-FERC	JR99	219	83			V		S0201		4,921.12	
12/31/00	CORR-FERC	JR99	221	83			V		S0201		166.91	
12/31/00	CORR-FERC	JR99	222	83			V		S0201		296.13	
12/31/00	CORR-FERC	JR99	225	83			V		S0201		11,014.21	
12/31/00	CORR-FERC	JR99	226	83			V		S0201		373.57	
12/31/00	CORR-FERC	JR99	227	83			V		S0201		662.78	
12/31/00	CORR-FERC	JR99	231	83			V		S0201		2,629.25	
12/31/00	CORR-FERC	JR99	232	83			V		S0201		89.18	
12/31/00	CORR-FERC	JR99	233	83			V		S0201		158.22	
12/31/00	CORR-FERC	JR99	238,874.06				V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	74	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	75	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	76	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	77	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	78	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	79	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	80	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	81	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	82	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	83	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	84	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	85	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	86	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	87	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	88	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	89	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	90	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	91	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	92	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	93	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	94	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	95	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	96	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	97	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	98	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	99	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	100	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	101	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	102	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	103	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	104	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	105	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	106	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	107	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	108	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	109	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	110	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	111	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	112	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	113	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	114	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	115	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	116	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	117	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	118	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	119	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	120	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	121	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	122	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	123	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	124	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	125	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	126	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	127	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	128	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	129	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	130	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	131	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	132	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	133	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	134	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	135	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	136	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	137	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	138	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	139	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	140	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	141	80			V		ALO	0.00		
12/31/00	PROD9_0008	JE_47BGS	142	80								

PeopleSoft GL
GENERAL LEDGER - SUMMARY BY FERC

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Report ID: GLSPERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	12/31/00	PROD9_0008	JE_47EGS	318	52	9		V		M0101	0.00	2,279.56	ALO
	12/31/00	PROD9_0008	JE_47EGS	319	52	1		V		M0101	2,083.51	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	320	52	6		V		M0101	125.38	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	481	42	2		V		N0101	3.10	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	482	42	9		V		N0101	0.00	99.84	ALO
	12/31/00	PROD9_0008	JE_47EGS	483	42	1		V		N0101	91.25	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	484	42	6		V		N0101	5.49	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	625	40	2				N0106	0.00	1,118.57	ALO
	12/31/00	PROD9_0008	JE_47EGS	626	40	9				N0106	36,083.00	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	627	40	1				N0106	0.00	32,979.86	ALO
	12/31/00	PROD9_0008	JE_47EGS	628	40	6				N0106	0.00	1,984.57	ALO
	12/31/00	PROD9_0008	JE_47EGS	629	42	2				N0106	2.66	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	630	42	9				N0106	0.00	85.86	ALO
	12/31/00	PROD9_0008	JE_47EGS	631	42	1				N0106	78.48	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	632	42	6				N0106	4.72	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	809	56	2		V		R0301	70.06	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	810	56	9		V		R0301	0.00	2,259.93	ALO
	12/31/00	PROD9_0008	JE_47EGS	811	56	1		V		R0301	2,065.57	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	812	56	6		V		R0301	124.30	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	905	82	2		V		S0101	695.90	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	906	82	9		V		S0101	0.00	22,448.38	ALO
	12/31/00	PROD9_0008	JE_47EGS	907	82	1		V		S0101	20,517.82	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	908	82	6		V		S0101	1,234.66	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	909	82	2		V	G	S0101	442.44	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	910	82	9		V	G	S0101	0.00	14,272.28	ALO
	12/31/00	PROD9_0008	JE_47EGS	911	82	1		V	G	S0101	13,044.86	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	912	82	6		V	G	S0101	784.99	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	921	83	2		V		S0101	20.97	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	922	83	9		V		S0101	0.00	676.50	ALO
	12/31/00	PROD9_0008	JE_47EGS	923	83	1		V		S0101	618.32	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	924	83	6		V		S0101	37.21	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	937	83	2		V		S0201	159.65	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	938	83	9		V		S0201	0.00	5,150.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	939	83	1		V		S0201	4,707.10	0.00	ALO
	12/31/00	PROD9_0008	JE_47EGS	940	83	6		V		S0201	283.25	0.00	ALO
	12/31/00	0000000319		331	83	9		V		S0101	348.45	0.00	AP COVINGTON & BURLING 6945723
	12/31/00	0000000319		332	83	9		V		S0101	249.45	0.00	AP COVINGTON & BURLING 6946676
	12/31/00	0000000319		382	52	9		V		M0101	857.50	0.00	AP DEFRAIN MAYER LLC 6945163
	12/31/00	0000000319		383	52	9		V		M0101	896.25	0.00	AP DEFRAIN MAYER LLC 6946775
	12/31/00	0000000319		384	52	9		V		M0101	461.25	0.00	AP DEFRAIN MAYER LLC 6946778
	12/31/00	0000000319		385	52	9		V		M0101	2,630.00	0.00	AP DEFRAIN MAYER LLC 6946779
	12/31/00	0000000319		746	56	9		V		R0301	409.18	0.00	AP KELLY SERVICES INC 6945248
	12/31/00	0000000319		749	42	9		V		N0106	75.88	0.00	AP KELLY SERVICES INC 6945248
	12/31/00	0000000319		768	56	9		V		R0301	536.66	0.00	AP KELLY SERVICES INC 6945371
	12/31/00	0000000319		783	56	9		V		R0301	273.83	0.00	AP KELLY SERVICES INC 6945778
	12/31/00	0000000319		784	56	9		V		R0301	527.21	0.00	AP KELLY SERVICES INC 6945779
	12/31/00	0000000319		807	42	9		V		N0106	9.98	0.00	AP KELLY SERVICES INC 6946495
	12/31/00	0000000319		814	56	9		V		R0301	513.05	0.00	AP KELLY SERVICES INC 6946495

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GENERAL LEDGER - SUMMARY BY FERC

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Run Time 17:37:21

Report ID: GLSFERC
Bus. Unit: SJLP --St. Joseph Light & Power Co.
Ledger: ACTUALS --Actuals Ledger
For Fiscal Year 2000 Period 1 to 12
Ferc Account: ALL
Currency Code: USD

FERC	Jrnl Date	Journal ID	Ref	Line	Dept	Product	Project ID	Typ	Rsn	Account	Debit	Credit	Balance
	12/31/00	0000000319		889	82	9		V		S0101	2,346.75	0.00	AP MARSH USA INC 6946452
	12/31/00	0000000319		890	82	9		V		S0101	76,235.00	0.00	AP MARSH USA INC 6946454
	12/31/00	0000000319		1480	52	9		V		M0101	525.81	0.00	AP SHOOK, HARDY & BACON 6946476
	12/31/00	0000000319		1622	83	9		V		S0101	55.27	0.00	AP SPENCER FANE BRITT & 6945725
	12/31/00	0000000319		1623	83	9		V		S0101	23.33	0.00	AP SPENCER FANE BRITT & 6945726
123000	Outside Services									USD			
												Beginning Balance: <	0.00>
												Total Activity:	1,682,455.89
												Ending Balance:	1,682,455.89

124000	Property Insurance												
	01/01/00	IATAN-O&M	JE53F	38	17	1				H2002	0.00	0.00	4JE Iatan operations expense
	01/01/00	INSURANCE	JE44	5	14	1				S0502	154.58	0.00	4JE Provide insurance
	01/01/00	INSURANCE	JE44	6	14	6				S0502	81.48	0.00	4JE Provide insurance
	01/01/00	INSURANCE	JE44	8	17	1				S0502	4,685.86	0.00	4JE Provide insurance
	01/01/00	INSURANCE	JE44	9	82	1				S0502	29,945.48	0.00	4JE Provide insurance
	01/01/00	INSURANCE	JE44	10	82	2				S0502	818.40	0.00	4JE Provide insurance
	01/01/00	INSURANCE	JE44	11	82	6				S0502	904.46	0.00	4JE Provide insurance
	02/01/00	IATAN-O&M	JE53F	38	17	1				H2002	0.00	0.00	4JE Iatan operations expense
	02/01/00	INSURANCE	JE44	5	14	1				S0502	154.58	0.00	4JE Provide insurance
	02/01/00	INSURANCE	JE44	6	14	6				S0502	81.48	0.00	4JE Provide insurance
	02/01/00	INSURANCE	JE44	8	17	1				S0502	4,685.86	0.00	4JE Provide insurance
	02/01/00	INSURANCE	JE44	9	82	1				S0502	29,945.48	0.00	4JE Provide insurance
	02/01/00	INSURANCE	JE44	10	82	2				S0502	818.40	0.00	4JE Provide insurance
	02/01/00	INSURANCE	JE44	11	82	6				S0502	904.46	0.00	4JE Provide insurance
	03/01/00	IATAN-O&M	JE53F	38	17	1				H2002	0.00	0.00	4JE Iatan operations expense
	03/01/00	INSURANCE	JE44	5	14	1				S0502	154.58	0.00	4JE Provide insurance
	03/01/00	INSURANCE	JE44	6	14	6				S0502	81.48	0.00	4JE Provide insurance
	03/01/00	INSURANCE	JE44	8	17	1				S0502	4,685.86	0.00	4JE Provide insurance
	03/01/00	INSURANCE	JE44	9	82	1				S0502	29,945.48	0.00	4JE Provide insurance
	03/01/00	INSURANCE	JE44	10	82	2				S0502	818.40	0.00	4JE Provide insurance
	03/01/00	INSURANCE	JE44	11	82	6				S0502	904.46	0.00	4JE Provide insurance
	04/01/00	IATAN-O&M	JE53F	38	17	1				H2002	0.00	0.00	4JE Iatan operations expense
	04/01/00	INSURANCE	JE44	5	14	1				S0502	154.58	0.00	4JE Provide insurance
	04/01/00	INSURANCE	JE44	6	14	6				S0502	81.48	0.00	4JE Provide insurance
	04/01/00	INSURANCE	JE44	8	17	1				S0502	4,685.86	0.00	4JE Provide insurance
	04/01/00	INSURANCE	JE44	9	82	1				S0502	29,945.48	0.00	4JE Provide insurance
	04/01/00	INSURANCE	JE44	10	82	2				S0502	818.40	0.00	4JE Provide insurance
	04/01/00	INSURANCE	JE44	11	82	6				S0502	904.46	0.00	4JE Provide insurance
	05/01/00	IATAN-O&M	JE53F	38	17	1				H2002	0.00	0.00	4JE Iatan operations expense
	05/01/00	INSURANCE	JE44	5	14	1				S0502	154.58	0.00	4JE Provide insurance
	05/01/00	INSURANCE	JE44	6	14	6				S0502	81.48	0.00	4JE Provide insurance
	05/01/00	INSURANCE	JE44	8	17	1				S0502	4,592.94	0.00	4JE Provide insurance
	05/01/00	INSURANCE	JE44	9	82	1				S0502	29,949.58	0.00	4JE Provide insurance
	05/01/00	INSURANCE	JE44	10	82	2				S0502	819.11	0.00	4JE Provide insurance
	05/01/00	INSURANCE	JE44	11	82	6				S0502	905.65	0.00	4JE Provide insurance

The Business Journal of Kansas City - February 9, 2004
<http://kansascity.bizjournals.com/kansascity/stories/2004/02/09/daily7.html>

THE BUSINESS JOURNAL

SERVING METROPOLITAN KANSAS CITY

LATEST NEWS

4:56 PM CST Monday

KCC may order audit of Aquila

Mark Kind
Staff Writer

Aquila Inc. lost financial data outlining the proportions of debt and equity it used to buy interests in power plants it now is selling, the Kansas Corporation Commission's staff said.

"Aquila stated that financial data for some of the projects are not available due to staffing turnover and computer system changes," the KCC staff reported in a Feb. 3 memo to the commission.

"This is a gap sufficiently serious that may require an independent audit and review," the commission said in an order Feb. 4 approving Aquila's plan to sell 12 wholesale power plants for \$300 million.

"We'll supply them with what information we can as soon as we can," company spokesman Al Butkus said. "We keep centralized records, not state by state, which is what they were asking for."

Consumers can't be expected to help Aquila repay the debts on the projects because the power plants weren't part of the company's regulated utilities in the state, the commission said.

The company provides gas to retail consumers in Lawrence and has thousands of gas and electricity customers in numerous other communities throughout the state.

The KCC sets Aquila's consumer rates based on the company's costs, plus a profit.

The sale of Aquila's interests in the power plants, none of which is in Kansas, is part of the company's effort to regain financial stability. It's expected to close Feb. 19.

The company lost \$2 billion in 2002 while retreating from the wholesale energy-trading markets made notorious by Houston-based Enron Corp. Aquila has been selling international assets, attempting to close out wholesale-energy contracts and seeking rate increases for its regulated U.S. utilities.

The KCC has ordered Aquila to obtain its approval before selling assets.

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