Exhibit No. 7?0 292

Date 7/ /00 Case No. EM-2000

Reporter ACR

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

Revenue Requirement

| Line | | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|
| | (A) | (B) | (C) | (D) |
| 1 | Net Orig Cost Rate Base (Sch 2) | $ 144,834,967 | $ 144,834,967 | $ 144,834,967 |
| 2 | Rate of Return | 8.62% | 8.96% | 9.29% |
| 3 | Net Operating Income Requirement | $ 12,484,774 | $ 12,977,213 | $ 13,455,168 |
| 4 | Net Income Available (Sch 9) | $ 13,492,046 | $ 13,492,046 | $ 13,492,046 |
| 5 | Additional NOIBT Needed | $ (1,007,272) | $ (514,833) | $ (36,878) |
| 6 | Income Tax Requirement (Sch 11) | | | |
| 7 | Required Current Income Tax | $ 4,367,715 | $ 4,674,542 | $ 4,972,346 |
| 8 | Test Year Current Income Tax | $ 4,995,323 | $ 4,995,323 | $ 4,995,323 |
| 9 | Additional Current Tax Required | $ (627,608) | $ (320,781) | $ (22,977) |
| 10 | Required Deferred ITC | $ 0 | $ 0 | $ 0 |
| 11 | Test Year Deferred ITC | $ 0 | $ 0 | $ 0 |
| 12 | Additional Deferred ITC Required | $ 0 | $ 0 | $ 0 |
| 13 | Total Additional Tax Required | $ (627,608) | $ (320,781) | $ (22,977) |
| 14 | Gross Revenue Requirement | $ (1,634,880) | $ (835,614) | $ (59,855) |

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

Rate Base

| Line | Description | Amount |
|---|---|---|
| | (A) | (B) |
| 1 | Total Plant in Service (Sch 3) | $ 321,891,341 |
| | Subtract from Total Plant | |
| 2 | Depreciation Reserve (Sch 5) | $ 166,301,975 |
| 3 | Net Plant in Service | $ 155,589,366 |
| | Add to Net Plant in Service | |
| 4 | Cash Working Capital (Sch 8) | $ 256,195 |
| 5 | Materials and Supplies | 5,394,049 |
| 6 | Fuel Inventory | 2,471,949 |
| 7 | Prepayments | 464,912 |
| 8 | Prepayment - Iatan Contract | 240,000 |
| 9 | Prepayment - Arch Contract | 2,748,255 |
| 10 | Prepayment - Emissions Allowance | 561,400 |
| 11 | AM/FM System | 537,802 |
| | Subtract from Net Plant | |
| 12 | Federal Tax Offset -0.7863 % | $ (31,635) |
| 13 | State Tax Offset 5.2137 % | 33,956 |
| 14 | City Tax Offset 0.0000 % | 0 |
| 15 | Interest Expense Offset 13.5288 % | 709,319 |
| 16 | Customer Advances for Construction | 217 |
| 17 | Customer Deposits | 456,636 |
| 18 | Deferred Income Taxes | 22,260,468 |
| 19 | Total Rate Base | $ 144,834,967 |

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

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | Operating Revenues | | | | | | |
| 1 | 440.000 | Retail Sales Revenues | $ 86,905,336 | $ (4,345,698) | 100.0000 | $ 0 | S-1 | $ 82,559,638 |
| 2 | 447.000 | Sales for Resale | 1,491,719 | 1,504,429 | 100.0000 | 0 | S-2 | 2,996,148 |
| 3 | 450.000 | Forfeited Discounts | 223,686 | 0 | 100.0000 | 0 | S-3 | 223,686 |
| 4 | 451.000 | Miscellaneous Service Revenues | 57,784 | 0 | 100.0000 | 0 | S-4 | 57,784 |
| 5 | 454.000 | Rent from Electric Property | 73,270 | 0 | 100.0000 | 0 | S-5 | 73,270 |
| 6 | 456.000 | Other Electric Revenues | 738,939 | (237,415) | 100.0000 | 0 | S-6 | 501,524 |
| 7 | 411.800 | Gain from Disposition of Allowances | 0 | 0 | 100.0000 | 0 | S-7 | 0 |
| 8 | | Total | $ 89,490,734 | $ (3,078,684) | | $ 0 | | $ 86,412,050 |
| | | Operation & Maintenance Expense | | | | | | |
| 9 | 500.000 | Operation-Supervision/Engineering | $ 591,461 | $ (7,428) | 100.0000 | $ 0 | S-8 | $ 584,033 |
| 10 | 501.000 | Fuel Expense - Steam | 19,228,229 | 1,702,864 | 100.0000 | 0 | S-9 | 20,931,093 |
| 11 | 502.000 | Steam Expenses | 1,793,986 | (7,252) | 100.0000 | 0 | S-10 | 1,786,734 |
| 12 | 504.100 | Steam Transferred-Cr Fuel | (3,491,396) | (503,313) | 100.0000 | 0 | S-11 | (3,994,709) |
| 13 | 504.200 | Steam Transferred-Cr Operations | (887,612) | 4,995 | 100.0000 | 0 | S-12 | (882,617) |
| 14 | 504.300 | Steam Transferred-Cr Maintenance | (596,895) | (7,835) | 100.0000 | 0 | S-13 | (604,730) |
| 15 | 505.000 | Electric Expenses | 669,664 | (2,707) | 100.0000 | 0 | S-14 | 666,957 |
| 16 | 506.000 | Miscellaneous Steam Power Expenses | 408,616 | (39,703) | 100.0000 | 0 | S-15 | 368,913 |
| 17 | 507.000 | Rents - Production | 17,930 | 0 | 100.0000 | 0 | S-16 | 17,930 |
| 18 | 509.000 | Emissions Allowance | 113 | 0 | 100.0000 | 0 | S-17 | 113 |
| 19 | 510.000 | Maintenance-Supervision/Engineering | 54,285 | 38,999 | 100.0000 | 0 | S-18 | 93,284 |
| 20 | 511.000 | Maintenance of Structures | 214,072 | (865) | 100.0000 | 0 | S-19 | 213,207 |
| 21 | 512.000 | Maintenance of Boiler Plant | 3,533,717 | (15,444) | 100.0000 | 0 | S-20 | 3,518,273 |
| 22 | 513.000 | Maintenance of Electric Plant | 452,921 | 127,497 | 100.0000 | 0 | S-21 | 580,418 |
| 23 | 514.000 | Maintenance of Misc Steam Plant | 22,039 | (89) | 100.0000 | 0 | S-22 | 21,950 |
| 24 | 546.000 | Operation-Supervision/Engineering | 34,609 | (737) | 100.0000 | 0 | S-23 | 33,872 |
| 25 | 547.000 | Fuel Expense - Other Production | 735,682 | 40,738 | 100.0000 | 0 | S-24 | 776,420 |
| 26 | 548.000 | Generation Expenses | 135,222 | (547) | 100.0000 | 0 | S-25 | 134,675 |
| 27 | 549.000 | Misc Other Power Generation Expense | 18,548 | (75) | 100.0000 | 0 | S-26 | 18,473 |
| 28 | 553.000 | Maint of Generating & Electric | 1,103,448 | (8,173) | 100.0000 | 0 | S-27 | 1,095,275 |
| 29 | 554.000 | Maint of Misc Other Power Generatio | 6,706 | (27) | 100.0000 | 0 | S-28 | 6,679 |
| 30 | 555.000 | Purchased Power | 9,895,802 | 1,041,625 | 100.0000 | 0 | S-29 | 10,937,427 |
| 31 | 556.000 | System Control/Load Dispatching | 265,751 | (1,074) | 100.0000 | 0 | S-30 | 264,677 |
| 32 | 557.000 | Other Expenses | 215,379 | (871) | 100.0000 | 0 | S-31 | 214,508 |
| 33 | 560.000 | Operation-Supervision/Engineering | 196,837 | (3,333) | 100.0000 | 0 | S-32 | 193,504 |
| 34 | 561.000 | Load Dispatching | 490,789 | 55,875 | 100.0000 | 0 | S-33 | 546,664 |
| 35 | 562.000 | Station Expenses | 98,758 | (477) | 100.0000 | 0 | S-34 | 98,281 |
| 36 | 563.000 | Overhead Lines Expenses | 22,857 | (110) | 100.0000 | 0 | S-35 | 22,747 |

Accounting Schedule: 9
Traxler
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St. Joseph Light & Power Company
Case: EM-00-292E
Twelve Months Ended Dec 31, 1998, updated to Dec 31, 1999

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| 37 | 565.000 | Trans of Electricity by others | 38,870 | 0 | 100.0000 | 0 | S-36 | 38,870 |
| 38 | 566.000 | Misc Transmission Expenses | 102,807 | (497) | 100.0000 | 0 | S-37 | 102,310 |
| 39 | 567.000 | Rents - Transmission | 29,000 | 0 | 100.0000 | 0 | S-38 | 29,000 |
| 40 | 568.000 | Maint-Supervision/Engineering | 15,145 | (73) | 100.0000 | 0 | S-39 | 15,072 |
| 41 | 570.000 | Maint of Station Equipment | (50,070) | 293,875 | 100.0000 | 0 | S-40 | 243,805 |
| 42 | 571.000 | Maintenance of Overhead Lines | 205,148 | 9,880 | 100.0000 | 0 | S-41 | 215,028 |
| 43 | 580.000 | Operation-Supervision/Engineering | 346,489 | 112,566 | 100.0000 | 0 | S-42 | 459,055 |
| 44 | 581.000 | Load Dispatching | 25,477 | (138) | 100.0000 | 0 | S-43 | 25,339 |
| 45 | 582.000 | Station Expenses | 171,042 | (1,349) | 100.0000 | 0 | S-44 | 169,693 |
| 46 | 583.000 | Overhead Line Expenses | 157,529 | (852) | 100.0000 | 0 | S-45 | 156,677 |
| 47 | 584.000 | Underground Line Expenses | 271,356 | (1,468) | 100.0000 | 0 | S-46 | 269,888 |
| 48 | 585.000 | Street Light/Signal System Expense | 51,095 | (276) | 100.0000 | 0 | S-47 | 50,819 |
| 49 | 586.000 | Meter Expenses | 219,696 | (1,189) | 100.0000 | 0 | S-48 | 218,507 |
| 50 | 587.000 | Customer Installation Expenses | 14,673 | (79) | 100.0000 | 0 | S-49 | 14,5[illegible] |
| 51 | 588.000 | Miscellaneous Expenses | 604,665 | (15,524) | 100.0000 | 0 | S-50 | 589,14[illegible] |
| 52 | 589.000 | Rents - Distribution | 9,293 | 0 | 100.0000 | 0 | S-51 | 9,293 |
| 53 | 590.000 | Maint-Supervision/Engineering | 59,848 | (324) | 100.0000 | 0 | S-52 | 59,524 |
| 54 | 592.000 | Maint of Station Equipment | 166,893 | (100,903) | 100.0000 | 0 | S-53 | 65,990 |
| 55 | 593.000 | Maintenance of Overhead Lines | 1,667,727 | 51,051 | 100.0000 | 0 | S-54 | 1,718,778 |
| 56 | 594.000 | Maint of Underground Lines | 105,425 | 496 | 100.0000 | 0 | S-55 | 105,921 |
| 57 | 595.000 | Maint of Line Transformers | 112,332 | (607) | 100.0000 | 0 | S-56 | 111,725 |
| 58 | 596.000 | Maint of Street Light/Signal System | 40,423 | (219) | 100.0000 | 0 | S-57 | 40,204 |
| 59 | 597.000 | Maintenance of Meters | 42,064 | (228) | 100.0000 | 0 | S-58 | 41,836 |
| 60 | 598.000 | Maint of Misc Distribution Plant | 116,110 | (628) | 100.0000 | 0 | S-59 | 115,482 |
| 61 | 901.000 | Supervision-Customer Accounts | 85,762 | (1,586) | 91.3500 | 0 | S-60 | 76,895 |
| 62 | 902.000 | Meter Reading Expenses | 666,909 | (4,808) | 90.1600 | 0 | S-61 | 596,950 |
| 63 | 903.000 | Customer Records & Collections | 704,888 | (5,292) | 93.9000 | 25,283 | S-62 | 662,204 |
| 64 | 904.000 | Uncollectible Accounts | 272,450 | 0 | 83.7000 | 1,473 | S-63 | 229,514 |
| 65 | 907.000 | Supervision-Customer Service | 77,604 | (1,190) | 84.5900 | 0 | S-64 | 64,639 |
| 66 | 908.000 | Customer Assistance Expenses | 307,485 | (2,619) | 86.0200 | 0 | S-65 | 262,246 |
| 67 | 909.000 | Inform/Instructional Advertising | 105,472 | (13,566) | 89.8000 | 0 | S-66 | 82,532 |
| 68 | 911.000 | Supervision-Sales | 101,083 | (1,829) | 90.5200 | 0 | S-67 | 89,845 |
| 69 | 912.000 | Demonstrating/Selling Expenses | 603,670 | (76,939) | 90.6100 | (25,558) | S-68 | 451,713 |
| 70 | 913.000 | Advertising Expenses | 8,922 | (70) | 95.7600 | 0 | S-69 | 8,477 |
| 71 | 920.000 | Administrative/General Salaries | 4,182,272 | 209,258 | 92.7200 | 0 | S-70 | 4,071,827 |
| 72 | 921.000 | Office Supplies & Expenses | 1,555,185 | 3,547 | 95.6200 | (560) | S-71 | 1,489,900 |
| 73 | 922.000 | Admin Expense Tranferred-Credit | (273,995) | (13,005) | 89.6100 | (114,373) | S-72 | (371,554) |
| 74 | 923.000 | Outside Services | 1,055,696 | (392,960) | 90.9600 | 0 | S-73 | 602,825 |
| 75 | 924.000 | Property Insurance | 466,918 | 0 | 95.0600 | 0 | S-74 | 443,85[illegible] |
| 76 | 925.000 | Injuries & Damages | 652,724 | 0 | 89.5100 | 0 | S-75 | 584,2[illegible] |
| 77 | 926.000 | Employee Pension/Benefits | 650,946 | (1,427,216) | 87.3500 | 0 | S-76 | (678,072) |

Accounting Schedule: 9
Traxler
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St. Joseph Light & Power Company
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Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| 78 | 928.000 | Regulatory Commission Expenses | 176,748 | 65,028 | 83.8600 | 23,907 | S-77 | 226,660 |
| 79 | 929.000 | Duplicate Charges-Credit | (122,038) | (5,319) | 88.6100 | 0 | S-78 | (112,851) |
| 80 | 930.100 | General Advertising Expenses | 23,800 | (7,182) | 91.4300 | 0 | S-79 | 15,194 |
| 81 | 930.200 | Miscellaneous General Expenses | 973,582 | 47,743 | 93.2800 | (38,250) | S-80 | 914,442 |
| 82 | 931.000 | Rents - General | 298,451 | 0 | 93.3700 | 0 | S-81 | 278,664 |
| 83 | 935.000 | Maintenance of General Plant | 285,222 | 17,207 | 93.7000 | 87,280 | S-82 | 370,656 |
| 84 | | Total | $ 52,614,311 | $ 1,145,249 | | $ (40,798) | | $ 52,891,413 |
| | | Depreciation Expense | | | | | | |
| 85 | 403.000 | Depreciation Expense | $ 10,757,866 | $ 0 | 100.0000 | $ 1,003,402 | S-83 | $ 11,761,268 |
| 86 | 403.000 | Depreciation Expense - Other | 0 | 0 | 100.0000 | (64,205) | S-84 | (64,205) |
| 87 | | Total | $ 10,757,866 | $ 0 | | $ 939,197 | | $ 11,697,063 |
| | | Other Operating Expenses | | | | | | |
| 88 | 408.000 | Taxes Other - Federal Unemployment | $ 20,184 | $ 0 | 87.2100 | $ 0 | S-85 | $ 17,602 |
| 89 | 408.000 | Taxes Other - FICA Taxes | 997,622 | 159,812 | 87.2100 | 0 | S-86 | 1,009,398 |
| 90 | 408.000 | Taxes Other - Property Taxes | 3,053,835 | 0 | 95.3000 | (8,943) | S-87 | 2,901,362 |
| 91 | 408.000 | Taxes Other - Franchise Taxes | 113,418 | 4,067 | 88.6000 | 0 | S-88 | 104,092 |
| 92 | 408.000 | Taxes Other - License | 2,786,242 | 0 | 91.9000 | (2,560,556) | S-89 | 0 |
| 93 | | Total | $ 6,971,301 | $ 163,879 | | $ (2,569,499) | | $ 4,032,454 |
| 94 | | Total Operating Expenses | $ 70,343,478 | $ 1,309,128 | | $ (1,671,100) | | $ 68,620,930 |
| 95 | | Net Income Before Taxes | $ 19,147,256 | $ (4,387,812) | | $ 1,671,100 | | $ 17,791,120 |
| | | Current Income Taxes | | | | | | |
| 96 | 409.000 | Current Income Taxes | $ 4,551,707 | $ 0 | 100.0000 | $ 443,616 | S-90 | $ 4,995,323 |
| 97 | | Total | $ 4,551,707 | $ 0 | | $ 443,616 | | $ 4,995,323 |
| | | Deferred Income Taxes | | | | | | |
| 98 | 410.000 | Deferred Income Taxes | $ 1,099,828 | $ 0 | 100.0000 | $ (1,796,077) | S-91 | $ (696,249) |
| 99 | | Total | $ 1,099,828 | $ 0 | | $ (1,796,077) | | $ (696,249) |

*St. Joseph Light & Power Company*

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

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | (F) |
| 100 | | Total Income Taxes | $ 5,651,535 | $ 0 | | $ (1,352,461) | $ 4,299,074 |
| 101 | | Net Operating Income | $ 13,495,721 | $ (4,387,812) | | $ 3,023,561 | $ 13,492,046 |

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

Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Retail Sales Revenues | S-1 | $ (4,345,698) | |
| 1. | To annualize retail revenues for residential customer growth through March 31,1999. (Traxler) | | $ 602,483 | |
| 2. | To adjust unbilled revenue based on staff's normalized sales. (Pyatte) | | $ (250,401) | |
| 3. | To normalize test year sales for weather. (Pyatte) | | $ (171,444) | |
| 4. | To annualize curtailable demand rider credits. (Pyatte) | | $ 5,276 | |
| 5. | To allocate lost revenues associated with special steam contract to electric operations. (Traxler) | | $ (545,475) | |
| 6. | To annualize commercial and industrial revenues for economic development discounts. (Pyatte) | | $ 11,051 | |
| 7. | To adjust for the annualization of billing adjustments. (Pyatte) | | $ 9,720 | |
| 8. | To annualize retail revenues for large industrial customer usage growth through March 31,1999 (Traxler) | | $ 257,885 | |
| 9. | To eliminate license and transit taxes from retail revenue. (Traxler) | | $ (2,560,556) | |
| 10. | To reflect the October 31, 1999 rate reduction. (Pyatte) | | $ (2,510,021) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 11. | To annualize retail revenues for residential customer growth from March through December 1999. (Traxler) | | $ 547,592 | |
| 12. | To annualize retail revenues for industrial customer growth from March through December 1999. (Traxler) | | $ 558,192 | |
| 13. | To Allow for Known and Measurable Changes. | | $ (300,000) | |
| | **Sales for Resale** | S-2 | $ 1,504,429 | |
| 1. | To adjust sales for resale revenues. (Traxler) | | $ 1,504,429 | |
| 2. | To reduce revenues to reflect a non-recurring capacity sale during the test year. (Traxler) | | | |
| | **Other Electric Revenues** | S-6 | $ (237,415) | |
| 1. | To adjust other electric revenues to eliminate overstated transmission charge revenues. (Traxler) | | $ (237,415) | |
| | **Operation-Supervision/Engineering** | S-8 | $ (7,428) | |
| 1. | To annualize payroll. (Traxler) | | $ (2,391) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (5,037) | |

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

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Fuel Expense - Steam** | S-9 | $ 1,702,864 | |
| 1. | To annualize fuel expense. (Traxler) | | $ 1,064,743 | |
| 2. | To eliminate the 1993 flood amortization. (Traxler) | | $ (86,721) | |
| 3. | To amortize the Iatan coal contract buyout. (Traxler) | | $ 724,842 | |
| | **Steam Expenses** | S-10 | $ (7,252) | |
| 1. | To annualize payroll. (Traxler) | | $ (7,252) | |
| | **Steam Transferred-Cr Fuel** | S-11 | $ (503,313) | |
| 1. | To allocate fuel cost to steam. (Traxler) | | $ (503,313) | |
| | **Steam Transferred-Cr Operations** | S-12 | $ 4,995 | |
| 1. | To adjust the steam operations credit to the appropriate amount. (Traxler) | | $ 4,995 | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | **Steam Transferred-Cr Maintenance** | S-13 | $ | (7,835) | |
| 1. | To adjust the steam maintenance credit to the appropriate amount. (Traxler) | | $ | (7,835) | |
| | **Electric Expenses** | S-14 | $ | (2,707) | |
| 1. | To annualize payroll. (Traxler) | | $ | (2,707) | |
| | **Miscellaneous Steam Power Expenses** | S-15 | $ | (39,703) | |
| 1. | To annualize payroll. (Traxler) | | $ | (1,652) | |
| 2. | To eliminate the 1993 flood amortization. (Traxler) | | $ | (38,051) | |
| | **Maintenance-Supervision/Engineering** | S-18 | $ | 38,999 | |
| 1. | To annualize payroll. (Traxler) | | $ | (219) | |
| 2. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ | 39,218 | |

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

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Maintenance of Structures** | S-19 | $ (865) | |
| 1. | To annualize payroll. (Traxler) | | $ (865) | |
| | **Maintenance of Boiler Plant** | S-20 | $ (15,444) | |
| 1. | To annualize payroll. (Traxler) | | $ (14,284) | |
| 2. | To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (1,160) | |
| | **Maintenance of Electric Plant** | S-21 | $ 127,497 | |
| 1. | To annualize payroll. (Traxler) | | $ (1,831) | |
| 2. | To normalize Iatan maintenance expense. (Traxler) | | $ 114,096 | |
| 3. | To eliminate use tax credit from a prior period. (Traxler) | | $ 15,232 | |
| | **Maintenance of Misc Steam Plant** | S-22 | $ (89) | |
| 1. | To annualize payroll. (Traxler) | | $ (89) | |

St. Joseph Light & Power Company
Case: EM-00-292E
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*Adjustments to Income Statement*

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Operation-Supervision/Engineering | S-23 | $ (737) | |
| 1. | To annualize payroll. (Traxler) | | $ (140) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (597) | |
| | Fuel Expense - Other Production | S-24 | $ 40,738 | |
| 1. | To annualize fuel expense. (Traxler) | | $ 40,738 | |
| | Generation Expenses | S-25 | $ (547) | |
| 1. | To annualize payroll. (Traxler) | | $ (547) | |
| | Misc Other Power Generation Expense | S-26 | $ (75) | |
| 1. | To annualize payroll. (Traxler) | | $ (75) | |
| | Maint of Generating & Electric | S-27 | $ (8,173) | |
| 1. | To annualize payroll including Iatan payroll. (Traxler) | | $ (4,460) | |
| 2. | To normalize maintenance expense. (Traxler) | | $ (3,713) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Maint of Misc Other Power Generatio | S-28 | $ (27) | |
| 1. | To annualize payroll. (Traxler) | | $ (27) | |
| | Purchased Power | S-29 | $ 1,041,625 | |
| 1. | To annualize purchased power energy costs. (Traxler) | | $ (353,733) | |
| 2. | To annualize purchased power demand costs. (Traxler) | | $ 481,000 | |
| 3. | To eliminate the 1993 flood amortization. (Traxler) | | $ (43,905) | |
| 4. | To adjust operating expense for sales for resale power expense. (Traxler) | | $ 958,263 | |
| | System Control/Load Dispatching | S-30 | $ (1,074) | |
| 1. | To annualize payroll. (Traxler) | | $ (1,074) | |
| | Other Expenses | S-31 | $ (871) | |
| 1. | To annualize payroll. (Traxler) | | $ (871) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Operation-Supervision/Engineering** | S-32 | $ (3,333) | |
| 1. | To annualize payroll. (Traxler) | | $ (951) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (2,382) | |
| | **Load Dispatching** | S-33 | $ 55,875 | |
| 1. | To annualize payroll. (Traxler) | | $ (2,371) | |
| 2. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 58,246 | |
| | **Station Expenses** | S-34 | $ (477) | |
| 1. | To annualize payroll. (Traxler) | | $ (477) | |
| | **Overhead Lines Expenses** | S-35 | $ (110) | |
| 1. | To annualize payroll. (Traxler) | | $ (110) | |
| | **Misc Transmission Expenses** | S-37 | $ (497) | |
| 1. | To annualize payroll. (Traxler) | | $ (497) | |

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

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

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 118,913 | |
| | **Load Dispatching** | S-43 | $ (138) | |
| 1. | To annualize payroll. (Traxler) | | $ (138) | |
| | **Station Expenses** | S-44 | $ (1,349) | |
| 1. | To annualize payroll. (Traxler) | | $ (925) | |
| 2. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (424) | |
| | **Overhead Line Expenses** | S-45 | $ (852) | |
| 1. | To annualize payroll. (Traxler) | | $ (852) | |
| | **Underground Line Expenses** | S-46 | $ (1,468) | |
| 1. | To annualize payroll. (Traxler) | | $ (1,468) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Street Light/Signal System Expense | S-47 | $ (276) | |
| 1. | To annualize payroll. (Traxler) | | $ (276) | |
| | Meter Expenses | S-48 | $ (1,189) | |
| 1. | To annualize payroll. (Traxler) | | $ (1,189) | |
| | Customer Installation Expenses | S-49 | $ (79) | |
| 1. | To annualize payroll. (Traxler) | | $ (79) | |
| | Miscellaneous Expenses | S-50 | $ (15,524) | |
| 1. | To annualize payroll. (Traxler) | | $ (3,271) | |
| 2. | To eliminate the 1993 flood amortization. (Traxler) | | $ (12,253) | |
| | Maint-Supervision/Engineering | S-52 | $ (324) | |
| 1. | To annualize payroll. (Traxler) | | $ (324) | |

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

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Maint of Station Equipment** | S-53 | $ (100,903) | |
| 1. | To annualize payroll. (Traxler) | | $ (903) | |
| 2. | To normalize maintenance expense. (Traxler) | | $ (100,000) | |
| | **Maintenance of Overhead Lines** | S-54 | $ 51,051 | |
| 1. | To annualize payroll. (Traxler) | | $ (9,023) | |
| 2. | To normalize maintenance expense. (Traxler) | | $ (101,660) | |
| 3. | To eliminate use tax credit from a prior period. (Traxler) | | $ 14,166 | |
| 4. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 147,568 | |
| | **Maint of Underground Lines** | S-55 | $ 496 | |
| 1. | To annualize payroll. (Traxler) | | $ (570) | |
| 2. | To eliminate use tax credit from a prior period. (Traxler) | | $ 1,066 | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | **Maint of Line Transformers** | S-56 | $ | (607) | |
| 1. | To annualize payroll. (Traxler) | | $ | (607) | |
| | **Maint of Street Light/Signal System** | S-57 | $ | (219) | |
| 1. | To annualize payroll. (Traxler) | | $ | (219) | |
| | **Maintenance of Meters** | S-58 | $ | (228) | |
| 1. | To annualize payroll. (Traxler) | | $ | (228) | |
| | **Maint of Misc Distribution Plant** | S-59 | $ | (628) | |
| 1. | To annualize payroll. (Traxler) | | $ | (628) | |
| | **Supervision-Customer Accounts** | S-60 | $ | (1,586) | |
| 1. | To annualize payroll. (Traxler) | | $ | (624) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ | (962) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Meter Reading Expenses** | S-61 | $ (4,808) | |
| 1. | To annualize payroll. (Traxler) | | $ (4,808) | |
| | **Customer Records & Collections** | S-62 | $ (5,292) | $ 25,283 |
| 1. | To annualize payroll. (Traxler) | | $ (5,292) | |
| 2. | To adjust operating expense to include interest expense on customer deposits. (Traxler) | | | $ 25,283 |
| | **Uncollectible Accounts** | S-63 | | $ 1,473 |
| 1. | To normalize uncollectible expense. (Traxler) | | | $ 1,473 |
| | **Supervision-Customer Service** | S-64 | $ (1,190) | |
| 1. | To annualize payroll. (Traxler) | | $ (646) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (544) | |
| | **Customer Assistance Expenses** | S-65 | $ (2,619) | |
| 1. | To annualize payroll. (Traxler) | | $ (2,619) | |

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

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Inform/Instructional Advertising | S-66 | $ (13,566) | |
| 1. | To annualize payroll. (Traxler) | | $ (928) | |
| 2. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (760) | |
| 3. | To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (10,339) | |
| 4. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (1,539) | |
| | Supervision-Sales | S-67 | $ (1,829) | |
| 1. | To annualize payroll. (Traxler) | | $ (748) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (1,081) | |
| | Demonstrating/Selling Expenses | S-68 | $ (76,939) | $ (25,558) |
| 1. | To annualize payroll. (Traxler) | | $ (4,499) | |
| 2. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (3,042) | $ (1,500) |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 3. | To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (16,663) | $ (21,758) |
| 4. | To disallow demonstrating and selling expense that should not be charged to the ratepayer. (Traxler) | | $ (41,329) | $ (2,300) |
| 5. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (11,406) | |
| | **Advertising Expenses** | S-69 | $ (70) | |
| 1. | To annualize payroll. (Traxler) | | $ (70) | |
| | **Administrative/General Salaries** | S-70 | $ 209,258 | |
| 1. | To annualize payroll. (Traxler) | | $ (26,442) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (40,530) | |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 276,230 | |
| | **Office Supplies & Expenses** | S-71 | $ 3,547 | $ (560) |
| 1. | To annualize payroll. (Traxler) | | $ (9,489) | |

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| Adj No | Description | | Total Co Adjustment | | Mo Juris Adjustment |
|---|---|---|---|---|---|
| 2. | To annualize the management incentive plan costs. (Traxler) | $ | (12,541) | | |
| 3. | To adjust operating expense to eliminate Y2K software costs. (Traxler) | $ | (72,000) | | |
| 4. | To eliminate items that should not be charged to the ratepayer. (Traxler) | $ | (31,785) | | |
| 5. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | $ | (229) | $ | (560) |
| 6. | To eliminate use tax credit from a prior period. (Traxler) | $ | 30,465 | | |
| 7. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | $ | 99,126 | | |
| | **Admin Expense Tranferred-Credit S-72** | $ | (13,005) | $ | (114,373) |
| 1. | To annualize payroll. (Traxler) | $ | 1,673 | | |
| 2. | To annualize the management incentive plan costs. (Traxler) | $ | 2,802 | | |
| 3. | To adjust the allocation of A & G expense to construction activities. (Traxler) | | | $ | (114,373) |
| 4. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | $ | (17,480) | | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Outside Services** | S-73 | $ (392,960) | |
| 1. | To adjust operating expense to eliminate Y2K consulting fees. (Traxler) | | $ (166,837) | |
| 2. | To eliminate merger and acquisition costs from operating expense. (Traxler) | | $ (226,123) | |
| | **Employee Pension/Benefits** | S-76 | $ (1,427,216) | |
| 1. | To annualize payroll. (Traxler) | | $ (3,868) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (13,028) | |
| 3. | To annualize company contributions to the 401K plan. (Traxler) | | $ 5,336 | |
| 4. | To adjust pension expense to reflect the 1998 FAS 87 pension expense. (Traxler) | | $ (399,076) | |
| 5. | To adjust pension expense to eliminate the corridor method and amortize gains and losses over 5 years under FAS 87. (Traxler) | | $ (1,302,037) | |
| 6. | To adjust pension expense to reflect the 1999 FAS 106 OPEB's expense. (Traxler) | | $ 70,348 | |
| 7. | To adjust pension expense to amortize gains and losses over 5 years under FAS 106. (Traxler) | | $ (33,813) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 8. | To reflect an increase in employee insurance costs. (Traxler) | | $ 208,512 | |
| 9. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 40,410 | |
| | **Regulatory Commission Expenses** | S-77 | $ 65,028 | $ 23,907 |
| 1. | To annualize the PSC assessment. (Traxler) | | | $ 23,907 |
| 2. | To include the three-year amortization of rate case expense. (Traxler) | | $ 65,028 | |
| | **Duplicate Charges-Credit** | S-78 | $ (5,319) | |
| 1. | To annualize payroll. (Traxler) | | $ 737 | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ 1,643 | |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ (7,699) | |
| | **General Advertising Expenses** | S-79 | $ (7,182) | |
| 1. | To annualize payroll. (Traxler) | | $ (145) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (832) | |

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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 3. | To disallow expenses that should not be charged to the ratepayer. (Traxler) | | $ (2,643) | |
| 4. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (5,078) | |
| 5. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 1,516 | |
| | Miscellaneous General Expenses | S-80 | $ 47,743 | $ (38,250) |
| 1. | To annualize payroll. (Traxler) | | $ (6,081) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (9,486) | |
| 3. | To eliminate the 1993 flood amortization. (Traxler) | | $ (211) | |
| 4. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | | $ (38,250) |
| 5. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 63,521 | |
| | Maintenance of General Plant | S-82 | $ 17,207 | $ 87,280 |
| 1. | To annualize payroll. (Traxler) | | $ (1,821) | |

St. Joseph Light & Power Company
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 2. | To normalize maintenance expense. (Traxler) | | | $ 87,280 |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Russo) | | $ 19,028 | |
| | **Depreciation Expense** | S-83 | | $ 1,003,402 |
| 1. | To annualize depreciation expense based on staff proposed rates. (Traxler) | | | $ 1,003,402 |
| | **Depreciation Expense - Other** | S-84 | | $ (64,205) |
| 1. | To adjust depreciation expense for capitalized depreciation. (Traxler) | | | $ (64,205) |
| | **Taxes Other - FICA Taxes** | S-86 | $ 159,812 | |
| 1. | To adjust FICA taxes based on adjusted payroll. (Traxler) | | $ 159,812 | |
| | **Taxes Other - Property Taxes** | S-87 | | $ (8,943) |
| 1. | To eliminate taxes on leased line. (Traxler) | | | $ (8,943) |

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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Taxes Other - Franchise Taxes** | S-88 | $ 4,067 | |
| 1. | To annualize franchise taxes. (Traxler) | | $ 4,067 | |
| | **Taxes Other - License** | S-89 | | $ (2,560,556) |
| 1. | To eliminate license and transit taxes from taxes other than income taxes. (Traxler) | | | $ (2,560,556) |
| | **Current Income Taxes** | S-90 | | $ 443,616 |
| 1. | To adjust current income taxes to a level consistent with staff adjusted operating income. (Traxler) | | | $ 443,616 |
| | **Deferred Income Taxes** | S-91 | | $ (1,796,077) |
| 1. | To adjust deferred income taxes to a level consistent with staff operating income. (Traxler) | | | $ (1,796,077) |

St. Joseph Light & Power Company
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Income Tax

| Line | (A) | Test Year (B) | 8.62% Return (C) | 8.96% Return (D) | 9.29% Return (E) |
|---|---|---|---|---|---|
| 1 | Net Income Before Taxes (Sch 9) | $ 17,791,120 | $ 16,156,240 | $ 16,955,506 | $ 17,731,265 |
| | Add to Net Income Before Taxes | | | | |
| 2 | Book Depreciation Expense | $ 11,697,063 | $ 11,697,063 | $ 11,697,063 | $ 11,697,063 |
| 3 | Meals Disallowance | 12,541 | 12,541 | 12,541 | 12,541 |
| 4 | Total | $ 11,709,604 | $ 11,709,604 | $ 11,709,604 | $ 11,709,604 |
| | Subtr from Net Income Before Taxes | | | | |
| 5 | Interest Expense 3.6200 % | $ 5,243,026 | $ 5,243,026 | $ 5,243,026 | $ 5,243,026 |
| 6 | Repair Allowance | 229,816 | 229,816 | 229,816 | 229,816 |
| 7 | Removal Costs | 29,590 | 29,590 | 29,590 | 29,590 |
| 8 | Tax Straight Line | 10,974,439 | 10,974,439 | 10,974,439 | 10,974,439 |
| 9 | Excess Tax Depr. Over Tax S-L | (243,799) | (243,799) | (243,799) | (243,799) |
| 10 | Total | $ 16,233,072 | $ 16,233,072 | $ 16,233,072 | $ 16,233,072 |
| 11 | Net Taxable Income | $ 13,267,652 | $ 11,632,772 | $ 12,432,038 | $ 13,207,797 |
| | Provision for Federal Income Tax | | | | |
| 12 | Net Taxable Income | $ 13,267,652 | $ 11,632,772 | $ 12,432,038 | $ 13,207,797 |
| 13 | Deduct Missouri Income Tax 100.0 % | $ 694,838 | $ 609,607 | $ 651,275 | $ 691,718 |
| 14 | Deduct City Income Tax | 0 | 0 | 0 | 0 |
| 15 | Federal Taxable Income | 12,572,814 | 11,023,165 | 11,780,763 | 12,516,079 |
| 16 | Total Federal Tax | $ 4,300,485 | $ 3,758,108 | $ 4,023,267 | $ 4,280,628 |
| | Provision for Missouri Income Tax | | | | |
| 17 | Net Taxable Income | $ 13,267,652 | $ 11,632,772 | $ 12,432,038 | $ 13,207,797 |
| 18 | Deduct Federal Income Tax 50.0 % | $ 2,150,243 | $ 1,879,054 | $ 2,011,634 | $ 2,140,314 |
| 19 | Deduct City Income Tax | 0 | 0 | 0 | 0 |
| 20 | Missouri Taxable Income | 11,117,410 | 9,753,718 | 10,420,405 | 11,067,483 |
| 21 | Total Missouri Tax | $ 694,838 | $ 609,607 | $ 651,275 | $ 691,718 |

Accounting Schedule: 11
Traxler
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Income Tax

| Line | | Test Year | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) |
| | Provision for City Income Tax | | | | |
| 22 | Net Taxable Income | $ 13,267,652 | $ 11,632,772 | $ 12,432,038 | $ 13,207,797 |
| 23 | Deduct Federal Income Tax | $ 4,300,485 | $ 3,758,108 | $ 4,023,267 | $ 4,280,628 |
| 24 | Deduct Missouri Income Tax | 694,838 | 609,607 | 651,275 | 691,718 |
| 25 | City Taxable Income | 8,272,329 | 7,265,057 | 7,757,496 | 8,235,451 |
| 26 | Total City Tax | $ 0 | $ 0 | $ 0 | $ 0 |
| | Summary of Provision for Income Tax | | | | |
| 27 | Federal Income Tax | $ 4,300,485 | $ 3,758,108 | $ 4,023,267 | $ 4,280,628 |
| 28 | Missouri Income Tax | 694,838 | 609,607 | 651,275 | 691,718 |
| 29 | City Income Tax | 0 | 0 | 0 | 0 |
| 30 | Total | $ 4,995,323 | $ 4,367,715 | $ 4,674,542 | $ 4,972,346 |
| | *Deferred Income Taxes* | | | | |
| 31 | Deferred Investment Tax Credit | $ 0 | $ 0 | $ 0 | $ 0 |
| 32 | Deferred Repair Allowance | 0 | 0 | 0 | 0 |
| 33 | Deferred Tax Depreciation | (93,595) | (93,595) | (93,595) | (93,595) |
| 34 | Amort of Deferred Tax Depreciation | (198,227) | (198,227) | (198,227) | (198,227) |
| 35 | Amort of Repair Allowance | 0 | 0 | 0 | 0 |
| 36 | Amort of Deferred ITC | (404,427) | (404,427) | (404,427) | (404,427) |
| 37 | Deferred Unbilled | 0 | 0 | 0 | 0 |
| 38 | Total | $ (696,249) | $ (696,249) | $ (696,249) | $ (696,249) |
| 39 | Total Income Tax | $ 4,299,074 | $ 3,671,466 | $ 3,978,293 | $ 4,276,097 |

St. Joseph Light & Power Company

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Total Plant in Service

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

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

Total Plant in Service

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

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

Total Plant in Service

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | General Plant | | | | | | |
| 58 | 389.000 | Land & Land Rights | $ 733,546 | $ 0 | 96.0800 | $ 0 | P-51 | $ 704,791 |
| 59 | 390.000 | Structures & Improvements | 10,682,757 | (10,167) | 92.4900 | 0 | P-52 | 9,871,078 |
| 60 | 391.000 | Office Furniture & Equipment | 1,174,769 | 25,393 | 93.3100 | 0 | P-53 | 1,119,871 |
| 61 | 391.100 | Computer & Assoc Facilities | 5,787,154 | 78,155 | 94.0000 | 0 | P-54 | 5,513,390 |
| 62 | 391.200 | Office Machines/EFF 1987 | 357,436 | (18,273) | 89.5500 | 0 | P-55 | 303,720 |
| 63 | 391.300 | Computer Software | 1,890,024 | 214,475 | 94.0000 | 0 | P-56 | 1,978,229 |
| 64 | 392.000 | Transportation Equipment | 5,461,845 | 190,230 | 94.7900 | 0 | P-57 | 5,357,602 |
| 65 | 393.000 | Stores Equipment | 253,933 | 0 | 96.3600 | 0 | P-58 | 244,690 |
| 66 | 394.000 | Tools/Shop & Garage Equipment | 1,107,393 | 12,832 | 97.5400 | 0 | P-59 | 1,092,667 |
| 67 | 395.000 | Laboratory Equipment | 302,042 | 6,543 | 99.2000 | 0 | P-60 | 306,116 |
| 68 | 396.000 | Power Operated Equipment | 574,072 | (1,960) | 92.7200 | 0 | P-61 | 530,462 |
| 69 | 397.000 | Communication Equipment | 2,629,809 | 61,854 | 97.5500 | 0 | P-62 | 2,625,717 |
| 70 | 398.000 | Miscellaneous Equipment | 161,695 | 17,402 | 91.8500 | 0 | P-63 | 164,501 |
| 71 | | Total | $ 31,116,475 | $ 576,484 | | $ 0 | | $ 29,812,834 |
| 72 | | Total Plant In Service | $ 322,397,325 | $ 7,756,692 | | $ 0 | | $ 321,891,341 |

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

Adjustments to Total Plant

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Structures & Improvements | P-3 | $ | 180,813 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 180,813 | |
| | Boiler Plant Equipment | P-4 | $ | 911,160 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 911,160 | |
| | Clean Air Modifications | P-7 | $ | 1,607,203 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 1,607,203 | |
| | Turbogenerator Units | P-8 | $ | 46,106 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 46,106 | |
| | Accessory Electric Equipment | P-9 | $ | (12,333) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (12,333) | |
| | Miscellaneous Power Plant Equipment | P-10 | $ | 9,467 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 9,467 | |

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

Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Prime Movers/Generators | P-13 | $ 250,248 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 250,248 | |
| | Structures & Improvements | P-17 | $ (25,427) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ (25,427) | |
| | Boiler Plant Equipment | P-18 | $ 21,639 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 21,639 | |
| | Turbogenerator Unit | P-19 | $ (2,190) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ (2,190) | |
| | Accessory Electric Equipment | P-20 | $ (16,493) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ (16,493) | |
| | Misc. Power Plant Equipment | P-21 | $ (23,348) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ (23,348) | |

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

Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Computer Software | P-24 | $ 127,019 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 127,019 | |
| | Communication Equipment | P-25 | $ (69,335) | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ (69,335) | |
| | Station Equipment | P-28 | $ 81,601 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 81,601 | |
| | Poles Towers & Fixtures | P-29 | $ 72,170 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 72,170 | |
| | Overhead Conductors & Devices | P-30 | $ 24,730 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 24,730 | |
| | Underground Conduit | P-31 | $ 3,292 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 3,292 | |

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

Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Underground Conductors & Devices** | P-32 | $ 4,829 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 4,829 | |
| | **Land & Land Rights** | P-33 | $ (96,467) | |
| 1. | To eliminate the leased transmission line from plant in service. (Traxler) | | $ (96,467) | |
| | **Poles & Fixtures** | P-34 | $ (687,465) | |
| 1. | To eliminate the leased transmission line from plant in service. (Traxler) | | $ (687,465) | |
| | **Overhead Conductors & Devices** | P-35 | $ (552,631) | |
| 1. | To eliminate the leased transmission line from plant in service. (Traxler) | | $ (552,631) | |
| | **Land & Land Rights** | P-36 | $ 139,303 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 139,303 | |

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

Adjustments to Total Plant

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Structures & Improvements | P-37 | $ | 892,369 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 892,369 | |
| | Station Equipment | P-38 | $ | (560,613) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (560,613) | |
| | Poles, Towers & Fixtures | P-39 | $ | 621,043 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 621,043 | |
| | Overhead Conductors & Devices | P-40 | $ | 328,258 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 328,258 | |
| | Underground Conduit | P-41 | $ | 374,800 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 374,800 | |
| | Underground Conductors/Devices | P-42 | $ | 1,267,882 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 1,267,882 | |

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

Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Line Transformers Overhead | P-43 | $ 383,242 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 383,242 | |
| | Line Transformers Underground | P-44 | $ 533,966 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 533,966 | |
| | Services Overhead | P-45 | $ 129,478 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 129,478 | |
| | Services Underground | P-46 | $ 557,546 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 557,546 | |
| | Meters | P-47 | $ 136,111 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 136,111 | |
| | Install on Customers' Premises | P-49 | $ 237,076 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 237,076 | |

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

Adjustments to Total Plant

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

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

Adjustments to Total Plant

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

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

Depreciation Expense

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

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

Depreciation Expense

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

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

*Depreciation Expense*

| Line No | Acct | Description | Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense |
|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) |
| | General | Plant | | | |
| 58 | 389.000 | Land & Land Rights | $ 704,791 | 0.0000 | $ 0 |
| 59 | 390.000 | Structures & Improvements | 9,871,078 | 3.1000 | 306,003 |
| 60 | 391.000 | Office Furniture & Equipment | 1,119,871 | 7.0000 | 78,391 |
| 61 | 391.100 | Computer & Assoc Facilities | 5,513,390 | 0.0000 | 0 |
| 62 | 391.200 | Office Machines/EFF 1987 | 303,720 | 11.6000 | 35,232 |
| 63 | 391.300 | Computer Software | 1,978,229 | 14.3000 | 282,887 |
| 64 | 392.000 | Transportation Equipment | 5,357,602 | 6.2000 | 332,171 |
| 65 | 393.000 | Stores Equipment | 244,690 | 5.0000 | 12,235 |
| 66 | 394.000 | Tools/Shop & Garage Equipment | 1,092,667 | 4.4000 | 48,077 |
| 67 | 395.000 | Laboratory Equipment | 306,116 | 3.4000 | 10,408 |
| 68 | 396.000 | Power Operated Equipment | 530,462 | 3.9000 | 20,688 |
| 69 | 397.000 | Communication Equipment | 2,625,717 | 4.9000 | 128,660 |
| 70 | 398.000 | Miscellaneous Equipment | 164,501 | 3.6000 | 5,922 |
| 71 | | Total | $ 29,812,834 | | $ 1,260,674 |
| 72 | | Total Depreciation Expense | $ 321,891,341 | | $ 11,761,268 |

Accounting Schedule: 5
Traxler
11:34 05/01/2000

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

Depreciation Reserve

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

Accounting Schedule: 5
Traxler
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St. Joseph Light & Power Company

Case: EM-00-292E

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

Depreciation Reserve

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

St. Joseph Light & Power Company

Case: EM-00-292E

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

Depreciation Reserve

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | General Plant | | | | | | |
| 51 | 390.000 | Structures & Improvements | $ 3,921,425 | $ 194,268 | 92.4900 | $ 0 | R-45 | $ 3,806,604 |
| 52 | 391.000 | Office Furniture & Equipment | 136,698 | 49,486 | 93.3100 | 0 | R-46 | 173,728 |
| 53 | 391.100 | Computer/Associated Facilities | 5,531,731 | 648,611 | 94.0000 | 0 | R-47 | 5,809,521 |
| 54 | 391.200 | Office Machines/EFFI 1987 | 126,925 | (10,897) | 89.5500 | 0 | R-48 | 103,903 |
| 55 | 391.300 | Computer Software | 585,088 | 304,859 | 94.0000 | 0 | R-49 | 836,550 |
| 56 | 392.000 | Transportation Equipment | 3,599,162 | 45,573 | 94.7900 | 0 | R-50 | 3,454,844 |
| 57 | 393.000 | Stores Equipment | 183,622 | 12,696 | 96.3600 | 0 | R-51 | 189,172 |
| 58 | 394.000 | Tools/Shop & Garage Equipment | 236,611 | 54,570 | 97.5400 | 0 | R-52 | 284,018 |
| 59 | 395.000 | Laboratory Equipment | 188,075 | 14,470 | 99.2000 | 0 | R-53 | 200,925 |
| 60 | 396.000 | Power Operated Equipment | 333,375 | 26,071 | 92.7200 | 0 | R-54 | 333,278 |
| 61 | 397.000 | Communication Equipment | 1,149,923 | 86,054 | 97.5500 | 0 | R-55 | 1,205,696 |
| 62 | 398.000 | Miscellaneous Equipment | 51,763 | 8,465 | 91.8500 | 0 | R-56 | 55,319 |
| 63 | | Total | $ 16,044,398 | $ 1,434,226 | | $ 0 | | $ 16,453,558 |
| 64 | | Total Depreciation Reserve | $ 161,311,118 | $ 9,066,897 | | $ 7,444 | | $ 166,301,975 |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Structures & Improvements** | R-1 | $ 182,495 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 182,495 | |
| | **Boiler Plant Equipment** | R-2 | $ 822,378 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 822,378 | |
| | **Precipitator - Boiler #6** | R-3 | $ (128,082) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ (128,082) | |
| | **Precipitator - Boiler #5** | R-4 | $ 12,999 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 12,999 | |
| | **Clean Air Modifications** | R-5 | $ 663,968 | $ 7,444 |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 663,968 | |
| 2. | To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler) | | | $ 7,444 |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Turbogenerator Units** | R-6 | $ 262,774 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 262,774 | |
| | **Accessory Electric Equipment** | R-7 | $ 5,082 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 5,082 | |
| | **Misc. Power Plant Equipment** | R-8 | $ 82,847 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 82,847 | |
| | **Structures & Improvements** | R-9 | $ 162,352 | |
| 1. | To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler) | | $ 190,575 | |
| 2. | To correct the depreciation reserve adjustment for discontinued depreciation. (Traxler) | | $ (28,223) | |
| | **Fuel Holders/Products/Accessories** | R-10 | $ 103,900 | |
| 1. | To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler) | | $ 103,900 | |

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

Adjustments to Depreciation Reserve

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

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

Adjustments to Depreciation Reserve

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

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

Adjustments to Depreciation Reserve

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

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Underground Conductor/Device** | R-28 | $ 1,331 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 1,331 | |
| | **Electric Poles & Fixtures** | R-29 | $ (625,508) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 21,885 | |
| 2. | To eliminate leased transmission line from depreciation reserve. (Traxler) | | $ (647,393) | |
| | **Overhead Conductor/Devices** | R-30 | $ (492,879) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 15,934 | |
| 2. | To eliminate leased transmission line from depreciation reserve. (Traxler) | | $ (508,813) | |
| | **Structures & Improvements** | R-31 | $ 47,408 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 47,408 | |

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

Adjustments to Depreciation Reserve

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

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Line Transformers-Underground | R-38 | $ 214,402 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 214,402 | |
| | Services-Overhead | R-39 | $ 110,803 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 110,803 | |
| | Services-Underground | R-40 | $ 223,437 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 223,437 | |
| | Meters | R-41 | $ 162,864 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 162,864 | |
| | Load Research Meters | R-42 | $ 22,351 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 22,351 | |
| | Installations-Customer Premises | R-43 | $ 70,262 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 70,262 | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Street Lighting/Signal Systems | R-44 | $ 146,187 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 146,187 | |
| | Structures & Improvements | R-45 | $ 194,268 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 194,268 | |
| | Office Furniture & Equipment | R-46 | $ 49,486 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 49,486 | |
| | Computer/Associated Facilities | R-47 | $ 648,611 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 648,611 | |
| | Office Machines/EFFI 1987 | R-48 | $ (10,897) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ (10,897) | |
| | Computer Software | R-49 | $ 304,859 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 304,859 | |

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

Adjustments to Depreciation Reserve

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

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

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Miscellaneous Equipment | R-56 | $ 8,465 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 8,465 | |

Accounting Schedule: 8
Traxler
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St. Joseph Light & Power Company
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Cash Working Capital

| Line No | Acct Description | Test Year Expenses | Revenue Lag | Expense Lag | Net Lag (C) - (D) | Factor (Col E/365) | CWC Req (B) x (F) |
|---|---|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| | Operation and Maintenance Expense | | | | | | |
| 1 | Cash Vouchers | $ 11,561,940 | 37.9600 | 23.4300 | 14.5300 | 0.039808 | $ 460,258 |
| 2 | Net Payroll | 6,329,828 | 37.9600 | 15.4600 | 22.5000 | 0.061644 | 390,196 |
| 3 | FICA - Employee Portion | 894,038 | 37.9600 | 15.4100 | 22.5500 | 0.061781 | 55,235 |
| 4 | Federal Income Tax Withholdings | 1,581,440 | 37.9600 | 15.3400 | 22.6200 | 0.061973 | 98,007 |
| 5 | State Income Tax Withholdings | 430,319 | 37.9600 | 16.4600 | 21.5000 | 0.058904 | 25,348 |
| 6 | 401K - Employee Portion | 1,247,754 | 37.9600 | 16.3300 | 21.6300 | 0.059260 | 73,942 |
| 7 | 401K - Employer Portion | 199,919 | 37.9600 | 16.3300 | 21.6300 | 0.059260 | 11,847 |
| 8 | Vacation Payroll | 2,006,613 | 37.9600 | 106.0000 | (68.0400) | (0.186411) | (374,055) |
| 9 | Lake Road Coal | 6,811,022 | 37.9600 | 29.1150 | 8.8450 | 0.024233 | 165,051 |
| 10 | Lake Road Oil | 298,154 | 37.9600 | 10.2600 | 27.7000 | 0.075890 | 22,627 |
| 11 | Gas for Production | 2,625,740 | 37.9600 | 53.8800 | (15.9200) | (0.043616) | (114,524) |
| 12 | Iatan O & M | 2,585,232 | 37.9600 | 33.4610 | 4.4990 | 0.012326 | 31,866 |
| 13 | Iatan Fuel | 6,482,137 | 37.9600 | 32.6830 | 5.2770 | 0.014458 | 93,719 |
| 14 | Purchased Power | 9,837,277 | 37.9600 | 15.7600 | 22.2000 | 0.060822 | 598,323 |
| 15 | Total Operation and Maintenance Expense | $ 52,891,413 | | | | | $ 1,537,840 |
| | Taxes | | | | | | |
| 16 | FICA - Employer Portion | $ 894,038 | 37.9600 | 15.4100 | 22.5500 | 0.061781 | $ 55,235 |
| 17 | FUTA | 19,308 | 37.9600 | 75.1500 | (37.1900) | (0.101890) | (1,967) |
| 18 | Property | 3,204,108 | 37.9600 | 174.6800 | (136.7200) | (0.374575) | (1,200,179) |
| 19 | City License | 2,208,336 | 19.8500 | 41.8800 | (22.0300) | (0.060356) | (133,286) |
| 20 | Sales Tax | 2,257,933 | 19.8500 | 17.6200 | 2.2300 | 0.006110 | 13,796 |
| 21 | Transit | 352,345 | 19.8500 | 74.1400 | (54.2900) | (0.148740) | (52,408) |
| 22 | Corporate Franchise Tax | 117,485 | 37.9600 | (77.5000) | 115.4600 | 0.316329 | 37,164 |
| 23 | Total Taxes | $ 9,053,553 | | | | | $ (1,281,645) |
| 24 | Total Cash Working Capital Req | | | | | | $ 256,195 |

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

Revenue Requirement

| Line | | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|
| | (A) | (B) | (C) | (D) |
| 1 | Net Orig Cost Rate Base (Sch 2) | $ 4,402,925 | $ 4,402,925 | $ 4,402,925 |
| 2 | Rate of Return | 8.62% | 8.96% | 9.29% |
| 3 | Net Operating Income Requirement | $ 379,532 | $ 394,502 | $ 409,032 |
| 4 | Net Income Available (Sch 9) | $ 379,651 | $ 379,651 | $ 379,651 |
| 5 | Additional NOIBT Needed | $ (119) | $ 14,851 | $ 29,381 |
| 6 | Income Tax Requirement (Sch 11) | | | |
| 7 | Required Current Income Tax | $ 230,674 | $ 239,641 | $ 248,344 |
| 8 | Test Year Current Income Tax | $ 230,744 | $ 230,744 | $ 230,744 |
| 9 | Additional Current Tax Required | $ (70) | $ 8,897 | $ 17,600 |
| 10 | Required Deferred ITC | $ 0 | $ 0 | $ 0 |
| 11 | Test Year Deferred ITC | $ 0 | $ 0 | $ 0 |
| 12 | Additional Deferred ITC Required | $ 0 | $ 0 | $ 0 |
| 13 | Total Additional Tax Required | $ (70) | $ 8,897 | $ 17,600 |
| 14 | Gross Revenue Requirement | $ (189) | $ 23,748 | $ 46,981 |

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

Rate Base

| Line | Description | Amount |
| --- | --- | --- |
| | (A) | (B) |
| 1 | Total Plant in Service (Sch 3) | $ 9,587,700 |
| | Subtract from Total Plant | |
| 2 | Depreciation Reserve (Sch 5) | $ 4,519,326 |
| 3 | Net Plant in Service | $ 5,068,374 |
| | Add to Net Plant in Service | |
| 4 | Cash Working Capital (Sch 8) | $ (224,889) |
| 5 | Materials and Supplies | 56,298 |
| 6 | Fuel Inventory | 356,802 |
| 7 | Prepayments | 37,924 |
| | Subtract from Net Plant | |
| 8 | Customer Advances for Construction | $ 235 |
| 9 | Federal Tax Offset -0.6921 % | (1,426) |
| 10 | State Tax Offset 5.3079 % | 1,780 |
| 11 | City Tax Offset 0.0000 % | 0 |
| 12 | Interest Expense Offset 13.6230 % | 21,713 |
| 13 | Customer Deposits | 0 |
| 14 | Deferred Income Taxes | 869,282 |
| 15 | Total Rate Base | $ 4,402,925 |

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

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | Operating Revenues | | | | | | |
| 1 | 481.000 | Industrial Sales | $ 6,265,174 | $ 853,396 | 100.0000 | $ 0 | S-1 | $ 7,118,570 |
| 2 | 487.000 | Forfeited Discounts | 1,958 | 0 | 100.0000 | 0 | S-2 | 1,958 |
| 3 | 493.000 | Rent from Steam Property | 47 | 0 | 100.0000 | 0 | S-3 | 47 |
| 4 | 495.000 | Other Steam Revenues | 82 | 0 | 100.0000 | 0 | S-4 | 82 |
| 5 | | Total | $ 6,267,261 | $ 853,396 | | $ 0 | | $ 7,120,657 |

Accounting Schedule: 9
Traxler
11:23 05/01/2000

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

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | Operation & Maintenance Expense | | | | | | |
| 6 | 730.100 | Steam Expense Transfer - Fuel | $ 3,491,396 | $ 503,313 | 100.0000 | $ 0 | S-5 | $ 3,994,709 |
| 7 | 730.200 | Steam Expense Transfer - Operations | 887,612 | (17,276) | 100.0000 | 0 | S-6 | 870,336 |
| 8 | 730.300 | Steam Expense Transfer - Maint | 596,895 | 15,704 | 100.0000 | 0 | S-7 | 612,599 |
| 9 | 760.000 | Operation Supervision & Engineering | 11,073 | (602) | 100.0000 | 0 | S-8 | 10,471 |
| 10 | 761.000 | Mains/Services | 54,454 | 0 | 100.0000 | 0 | S-9 | 54,454 |
| 11 | 765.000 | Maint Supervision & Engineering | 5,954 | (361) | 100.0000 | 0 | S-10 | 5,593 |
| 12 | 767.000 | Maintenance of Lines | 102,080 | (734) | 100.0000 | 0 | S-11 | 101,346 |
| 13 | 768.000 | Maintenance of Meters | 50,339 | (362) | 100.0000 | 0 | S-12 | 49,977 |
| 14 | 901.000 | Supervision-Customer Accounts | 85,762 | (1,586) | 0.6600 | 0 | S-13 | 556 |
| 15 | 902.000 | Meter Reading Expenses | 666,909 | (4,808) | 0.9000 | 0 | S-14 | 5,959 |
| 16 | 903.000 | Customer Records & Collections | 704,888 | (5,292) | 0.1300 | 0 | S-15 | 909 |
| 17 | 904.000 | Uncollectible Accounts | 272,450 | 0 | 0.0000 | 0 | S-16 | 0 |
| 18 | 907.000 | Supervision-Customer Service | 77,604 | (1,190) | 1.3000 | 0 | S-17 | [illegible] |
| 19 | 908.000 | Customer Assistance Expenses | 307,485 | (2,619) | 0.1300 | 0 | S-18 | [illegible] |
| 20 | 909.000 | Inform/Instructional Advertising | 105,472 | (13,566) | 2.2500 | 0 | S-19 | 2,068 |
| 21 | 911.000 | Supervision - Sales | 101,083 | (1,829) | 1.7000 | 0 | S-20 | 1,687 |
| 22 | 912.000 | Demonstrating/Selling Expenses | 603,670 | (76,939) | 3.1600 | 0 | S-21 | 16,645 |
| 23 | 913.000 | Advertising Expenses | 8,922 | (70) | 2.6800 | 0 | S-22 | 237 |
| 24 | 920.000 | Administrative/General Salaries | 4,182,272 | 209,258 | 4.3500 | 0 | S-23 | 191,032 |
| 25 | 921.000 | Office Supplies & Expenses | 1,555,185 | 3,547 | 2.3300 | 0 | S-24 | 36,318 |
| 26 | 922.000 | Admin Expense Tranferred-Credit | (273,995) | (13,005) | 6.6300 | 831 | S-25 | (18,197) |
| 27 | 923.000 | Outside Services | 1,055,696 | (392,960) | 5.7100 | 0 | S-26 | 37,842 |
| 28 | 924.000 | Property Insurance | 466,918 | 0 | 2.6700 | 0 | S-27 | 12,467 |
| 29 | 925.000 | Injuries & Damages | 652,724 | 0 | 6.7300 | 0 | S-28 | 43,928 |
| 30 | 926.000 | Employee Pension/Benefits | 650,946 | (1,427,216) | 5.0700 | 0 | S-29 | (39,357) |
| 31 | 928.000 | Regulatory Commission Expenses | 176,748 | 65,028 | 5.4600 | 4,602 | S-30 | 17,803 |
| 32 | 929.000 | Duplicate Charges-Credit | (122,038) | (5,319) | 0.0000 | 0 | S-31 | 0 |
| 33 | 930.100 | General Advertising Expenses | 23,800 | (7,182) | 4.6900 | 0 | S-32 | 779 |
| 34 | 930.200 | Miscellaneous General Expenses | 973,582 | 47,743 | 4.2800 | 0 | S-33 | 43,713 |
| 35 | 931.000 | Rents - General | 298,451 | 0 | 2.9200 | 0 | S-34 | 8,715 |
| 36 | 935.000 | Maintenance of General Plant | 285,222 | 17,207 | 2.1400 | 0 | S-35 | 6,472 |
| 37 | | Total | $ 18,059,559 | $ (1,111,116) | | $ 5,433 | | $ 6,070,450 |
| | | Depreciation Expense | | | | | | |
| 38 | 403.000 | Depreciation Expense | $ 300,802 | $ 0 | 100.0000 | $ 81,237 | S-36 | $ 382,039 |
| 39 | 403.000 | Depreciation Expense - Other | 0 | 0 | 100.0000 | (427) | S-37 | (427) |
| 40 | | Total | $ 300,802 | $ 0 | | $ 80,810 | | $ 381,[illegible] |

Accounting Schedule: 9-2

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

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | Other Operating Expenses | | | | | | |
| 41 | 408.000 | Taxes Other - Federal Unemployment | $ 20,184 | $ 0 | 6.7400 | $ 0 | S-38 | $ 1,360 |
| 42 | 408.000 | Taxes Other - FICA Taxes | 997,622 | 159,812 | 6.7400 | 0 | S-39 | 78,011 |
| 43 | 408.000 | Taxes Other - Property Taxes | 3,053,835 | 0 | 2.1000 | 0 | S-40 | 64,131 |
| 44 | 408.000 | Taxes Other - Franchise Taxes | 113,418 | 4,067 | 6.5700 | 0 | S-41 | 7,719 |
| 45 | 408.000 | Taxes Other - License | 2,786,242 | 0 | 1.2200 | (33,992) | S-42 | 0 |
| 46 | | Total | $ 6,971,301 | $ 163,879 | | $ (33,992) | | $ 151,221 |
| 47 | | Total Operating Expenses | $ 25,331,662 | $ (947,237) | | $ 52,251 | | $ 6,603,283 |
| 48 | | Net Income Before Taxes | $ (19,064,401) | $ 1,800,633 | | $ (52,251) | | $ 517,374 |
| | | Current Income Taxes | | | | | | |
| 49 | 409.000 | Current Income Taxes | $ (67,449) | $ 0 | 100.0000 | $ 298,193 | S-43 | $ 230,744 |
| 50 | | Total | $ (67,449) | $ 0 | | $ 298,193 | | $ 230,744 |
| | | Deferred Income Taxes | | | | | | |
| 51 | 410.000 | Deferred Income Taxes | $ 56,336 | $ 0 | 100.0000 | $ (149,357) | S-44 | $ (93,021) |
| 52 | | Total | $ 56,336 | $ 0 | | $ (149,357) | | $ (93,021) |
| 53 | | Total Income Taxes | $ (11,113) | $ 0 | | $ 148,836 | | $ 137,723 |
| 54 | | Net Operating Income | $ (19,053,288) | $ 1,800,633 | | $ (201,087) | | $ 379,651 |

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

Adjustments to Income Statement

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Industrial Sales | S-1 | $ | 853,396 | |
| 1. | To annualize industrial steam revenues thru May 31, 1999. (Traxler) | | $ | 347,211 | |
| 2. | To allocate the AGP flex rate contract subsidy by other steam customers. (Traxler) | | $ | (34,302) | |
| 3. | To allocate the AGP flex rate contract subsidy by electric customers. (Traxler) | | $ | 545,475 | |
| 4. | To eliminate license and transit taxes from revenues. (Traxler) | | $ | (33,992) | |
| 5. | To annualize AGP revenue per contract. (Pyatte) | | $ | 54,742 | |
| 6. | To reflect October 31, 1999 rate reduction. (Pyatte) | | $ | (25,738) | |
| | Steam Expense Transfer - Fuel | S-5 | $ | 503,313 | |
| 1. | To annualize fuel expense. (Traxler) | | $ | 503,313 | |
| | Steam Expense Transfer - Operations | S-6 | $ | (17,276) | |
| 1. | To adjust the steam operations credit to the appropriate amount. (Traxler) | | $ | (17,276) | |

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

Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Steam Expense Transfer - Maint** | S-7 | $ 15,704 | |
| 1. | To adjust the steam maintenance credit to the appropriate amount. (Traxler) | | $ 15,704 | |
| | **Operation Supervision & Engineering** | S-8 | $ (602) | |
| 1. | To annualize payroll. (Traxler) | | $ (80) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (522) | |
| | **Maint Supervision & Engineering** | S-10 | $ (361) | |
| 1. | To annualize payroll. (Traxler) | | $ (80) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (281) | |
| | **Maintenance of Lines** | S-11 | $ (734) | |
| 1. | To annualize payroll. (Traxler) | | $ (734) | |
| | **Maintenance of Meters** | S-12 | $ (362) | |
| 1. | To annualize payroll. (Traxler) | | $ (362) | |

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

Adjustments to Income Statement

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

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

Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Inform/Instructional Advertising** | S-19 | $ (13,566) | |
| | 1. To annualize payroll. (Traxler) | | $ (928) | |
| | 2. To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (760) | |
| | 3. To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (10,339) | |
| | 4. To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (1,539) | |
| | **Supervision - Sales** | S-20 | $ (1,829) | |
| | 1. To annualize payroll. (Traxler) | | $ (748) | |
| | 2. To annualize the management incentive plan costs. (Traxler) | | $ (1,081) | |
| | **Demonstrating/Selling Expenses** | S-21 | $ (76,939) | |
| | 1. To annualize payroll. (Traxler) | | $ (4,499) | |
| | 2. To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (3,042) | |

St. Joseph Light & Power Company
Case: EM-00-292H
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 3. | To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (16,663) | |
| 4. | To disallow demonstrating and selling expense that should not be charged to the ratepayer. (Traxler) | | $ (41,329) | |
| 5. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (11,406) | |
| | Advertising Expenses | S-22 | $ (70) | |
| 1. | To annualize payroll. (Traxler) | | $ (70) | |
| | Administrative/General Salaries | S-23 | $ 209,258 | |
| 1. | To annualize payroll. (Traxler) | | $ (26,442) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (40,530) | |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 276,230 | |
| | Office Supplies & Expenses | S-24 | $ 3,547 | |
| 1. | To annualize payroll. (Traxler) | | $ (9,489) | |

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

Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (12,541) | |
| 3. | To adjust operating expense to eliminate Y2K software costs. (Traxler) | | $ (72,000) | |
| 4. | To eliminate items that should not be charged to the ratepayer. (Traxler) | | $ (31,785) | |
| 5. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (229) | |
| 6. | To eliminate use tax credit from a prior period. (Traxler) | | $ 30,465 | |
| 7. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 99,126 | |
| | **Admin Expense Tranferred-Credit** | S-25 | $ (13,005) | $ 831 |
| 1. | To annualize payroll. (Traxler) | | $ 1,673 | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ 2,802 | |
| 3. | To adjust the allocation of A & G expense to construction activities. (Traxler) | | | $ 831 |
| 4. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ (17,480) | |

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

Adjustments to Income Statement

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

St. Joseph Light & Power Company
Case: EM-00-292H
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 8. | To reflect an increase in employee insurance costs. (Traxler) | | $ 208,512 | |
| 9. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 40,410 | |
| | **Regulatory Commission Expenses** | S-30 | $ 65,028 | $ 4,602 |
| 1. | To annualize the PSC assessment. (Traxler) | | | $ 4,602 |
| 2. | To include the three-year amortization of rate case expense. (Traxler) | | $ 65,028 | |
| | **Duplicate Charges-Credit** | S-31 | $ (5,319) | |
| 1. | To annualize payroll. (Traxler) | | $ 737 | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ 1,643 | |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ (7,699) | |
| | **General Advertising Expenses** | S-32 | $ (7,182) | |
| 1. | To annualize payroll. (Traxler) | | $ (145) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (832) | |

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

Adjustments to Income Statement

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

St. Joseph Light & Power Company
Case: EM-00-292H
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Depreciation Expense | S-36 | | $ 81,237 |
| 1. | To annualize depreciation expense based on staff proposed rates. (Traxler) | | | $ 81,237 |
| | Depreciation Expense - Other | S-37 | | $ (427) |
| 1. | To reduce depreciation expense for capitalized depreciation. (Traxler) | | | $ (427) |
| | Taxes Other - FICA Taxes | S-39 | $ 159,812 | |
| 1. | To adjust FICA taxes based on adjusted payroll. (Traxler) | | $ 159,812 | |
| | Taxes Other - Franchise Taxes | S-41 | $ 4,067 | |
| 1. | To annualize franchise taxes. (Traxler) | | $ 4,067 | |
| | Taxes Other - License | S-42 | | $ (33,992) |
| 1. | To eliminate license and transit taxes from taxes other than income taxes. (Traxler) | | | $ (33,992) |

St. Joseph Light & Power Company
Case: EM-00-292H
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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Current Income Taxes | S-43 | | $ 298,193 |
| 1. | To adjust current income taxes to a level consistent with staff adjusted operating income. (Traxler) | | | $ 298,193 |
| | Deferred Income Taxes | S-44 | | $ (149,357) |
| 1. | To adjust deferred income taxes to a level consistent with staff adjusted operating income. (Traxler) | | | $ (149,357) |

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

Income Tax

| Line | | Test Year | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) |
| 1 | Net Income Before Taxes (Sch 9) | $ 517,374 | $ 517,185 | $ 541,122 | $ 564,355 |
| | Add to Net Income Before Taxes | | | | |
| 2 | Book Depreciation Expense | $ 381,612 | $ 381,612 | $ 381,612 | $ 381,612 |
| 3 | Meals Disallowance | 960 | 960 | 960 | 960 |
| 4 | Total | $ 382,572 | $ 382,572 | $ 382,572 | $ 382,572 |
| | Subtr from Net Income Before Taxes | | | | |
| 5 | Interest Expense 3.6200 % | $ 159,386 | $ 159,386 | $ 159,386 | $ 159,386 |
| 6 | Repair Allowance | 0 | 0 | 0 | 0 |
| 7 | Removal Costs | 889 | 889 | 889 | 889 |
| 8 | Tax Straight Line | 356,481 | 356,481 | 356,481 | 356,481 |
| 9 | Excess Tax Depr. Over Tax S-L | (232,777) | (232,777) | (232,777) | (232,777) |
| 10 | Total | $ 283,979 | $ 283,979 | $ 283,979 | $ 283,979 |
| 11 | Net Taxable Income | $ 615,967 | $ 615,778 | $ 639,715 | $ 662,948 |
| | Provision for Federal Income Tax | | | | |
| 12 | Net Taxable Income | $ 615,967 | $ 615,778 | $ 639,715 | $ 662,948 |
| 13 | Deduct Missouri Income Tax 100.0 % | $ 32,296 | $ 32,287 | $ 33,542 | $ 34,760 |
| 14 | Deduct City Income Tax | 0 | 0 | 0 | 0 |
| 15 | Federal Taxable Income | 583,671 | 583,491 | 606,173 | 628,188 |
| 16 | Total Federal Tax | $ 198,448 | $ 198,387 | $ 206,099 | $ 213,584 |
| | Provision for Missouri Income Tax | | | | |
| 17 | Net Taxable Income | $ 615,967 | $ 615,778 | $ 639,715 | $ 662,948 |
| 18 | Deduct Federal Income Tax 50.0 % | $ 99,224 | $ 99,194 | $ 103,050 | $ 106,792 |
| 19 | Deduct City Income Tax | 0 | 0 | 0 | 0 |
| 20 | Missouri Taxable Income | 516,743 | 516,585 | 536,666 | 556,156 |
| 21 | Total Missouri Tax | $ 32,296 | $ 32,287 | $ 33,542 | $ 34,760 |

St. Joseph Light & Power Company
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Income Tax

| Line | | Test Year | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) |
| | Provision for City Income Tax | | | | |
| 22 | Net Taxable Income | $ 615,967 | $ 615,778 | $ 639,715 | $ 662,948 |
| 23 | Deduct Federal Income Tax | $ 198,448 | $ 198,387 | $ 206,099 | $ 213,584 |
| 24 | Deduct Missouri Income Tax | 32,296 | 32,287 | 33,542 | 34,760 |
| 25 | City Taxable Income | 385,223 | 385,104 | 400,074 | 414,604 |
| 26 | Total City Tax | $ 0 | $ 0 | $ 0 | $ 0 |
| | Summary of Provision for Income Tax | | | | |
| 27 | Federal Income Tax | $ 198,448 | $ 198,387 | $ 206,099 | $ 213,584 |
| 28 | Missouri Income Tax | 32,296 | 32,287 | 33,542 | 34,760 |
| 29 | City Income Tax | 0 | 0 | 0 | 0 |
| 30 | Total | $ 230,744 | $ 230,674 | $ 239,641 | $ 248,344 |
| | Deferred Income Taxes | | | | |
| 31 | Deferred Investment Tax Credit | $ 0 | $ 0 | $ 0 | $ 0 |
| 32 | Deferred Repair Allowance | 0 | 0 | 0 | 0 |
| 33 | Deferred Tax Depreciation | (89,363) | (89,363) | (89,363) | (89,363) |
| 34 | Amort of Deferred Tax Depreciation | (500) | (500) | (500) | (500) |
| 35 | Amort of Repair Allowance | 0 | 0 | 0 | 0 |
| 36 | Amort of Deferred ITC | (3,158) | (3,158) | (3,158) | (3,158) |
| 37 | Deferred Unbilled | 0 | 0 | 0 | 0 |
| 38 | Total | $ (93,021) | $ (93,021) | $ (93,021) | $ (93,021) |
| 39 | Total Income Tax | $ 137,723 | $ 137,653 | $ 146,620 | $ 155,323 |

St. Joseph Light & Power Company
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Total Plant in Service

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

St. Joseph Light & Power Company
Case: EM-00-292H
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Total Plant in Service

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | General Plant | | | | | | | |
| 17 | 389.000 | Land & Land Rights | $ 733,546 | $ 0 | 0.7700 | $ 0 | P-20 | $ 5,648 |
| 18 | 390.000 | Structures & Improvements | 10,682,757 | (10,167) | 2.8400 | 0 | P-21 | 303,102 |
| 19 | 391.000 | Office Furniture & Equipment | 1,174,769 | 25,393 | 4.4300 | 0 | P-22 | 53,167 |
| 20 | 391.100 | Computer & Assoc Facilities | 5,787,154 | 78,155 | 2.7300 | 0 | P-23 | 160,123 |
| 21 | 391.200 | Office Machines/EFF 1987 | 357,436 | (18,273) | 3.9500 | 0 | P-24 | 13,397 |
| 22 | 391.300 | Computer Software | 1,890,024 | 214,475 | 2.7300 | 0 | P-25 | 57,453 |
| 23 | 392.000 | Transportation Equipment | 5,461,845 | 190,230 | 0.6300 | 0 | P-26 | 35,608 |
| 24 | 393.000 | Stores Equipment | 253,933 | 0 | 1.5800 | 0 | P-27 | 4,012 |
| 25 | 394.000 | Tools/Shop & Garage Equipment | 1,107,393 | 12,832 | 0.4200 | 0 | P-28 | 4,705 |
| 26 | 395.000 | Laboratory Equipment | 302,042 | 6,543 | 0.5000 | 0 | P-29 | 1,543 |
| 27 | 396.000 | Power Operated Equipment | 574,072 | (1,960) | 0.0000 | 0 | P-30 | 0 |
| 28 | 397.000 | Communication Equipment | 2,629,809 | 61,854 | 1.2900 | 0 | P-31 | 34,722 |
| 29 | 398.000 | Miscellaneous Equipment | 161,695 | 17,402 | 2.4100 | 0 | P-32 | 4, |
| 30 | | Total | $ 31,116,475 | $ 576,484 | | $ 0 | | $ 677,796 |
| 31 | | Total Plant In Service | $ 97,773,547 | $ 3,317,092 | | $ 0 | | $ 9,587,700 |

St. Joseph Light & Power Company
Case: EM-00-292H
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Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Structures & Improvements** | P-2 | $ 180,813 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 180,813 | |
| | **Boiler Plant Equipment** | P-3 | $ 911,160 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 911,160 | |
| | **Clean Air Modifications** | P-6 | $ 1,607,203 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 1,607,203 | |
| | **Turbogenerator Units** | P-7 | $ 46,106 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 46,106 | |
| | **Accessory Electric Equipment** | P-8 | $ (12,333) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ (12,333) | |
| | **Miscellaneous Power Plant Equipment** | P-9 | $ 9,467 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 9,467 | |

St. Joseph Light & Power Company
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Adjustments to Total Plant

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Steam Mains | P-16 | $ | (5,788) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (5,788) | |
| | Steam Services | P-18 | $ | 3,980 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 3,980 | |
| | Structures & Improvements | P-21 | $ | (10,167) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (10,167) | |
| | Office Furniture & Equipment | P-22 | $ | 25,393 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 25,393 | |
| | Computer & Assoc Facilities | P-23 | $ | 78,155 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 78,155 | |
| | Office Machines/EFF 1987 | P-24 | $ | (18,273) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (18,273) | |

St. Joseph Light & Power Company
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Adjustments to Total Plant

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

St. Joseph Light & Power Company
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Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Miscellaneous Equipment | P-32 | $ 17,402 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ 17,402 | |

St. Joseph Light & Power Company
Case: EM-00-292H
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Depreciation Reserve

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

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St. Joseph Light & Power Company

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

Depreciation Reserve

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | General Plant | | | | | | |
| 16 | 390.000 | Structures & Improvements | $ 3,921,425 | $ 194,268 | 2.8400 | $ 0 | R-18 | $ 116,886 |
| 17 | 391.000 | Office Furniture & Equipment | 136,698 | 49,486 | 4.4300 | 0 | R-19 | 8,248 |
| 18 | 391.100 | Computer/Associated Facilities | 5,531,731 | 648,611 | 2.7300 | 0 | R-20 | 168,723 |
| 19 | 391.200 | Office Machines/EFFI 1987 | 126,925 | (10,897) | 3.9500 | 0 | R-21 | 4,583 |
| 20 | 391.300 | Computer Software | 585,088 | 304,859 | 2.7300 | 0 | R-22 | 24,296 |
| 21 | 392.000 | Transportation Equipment | 3,599,162 | 45,573 | 0.6300 | 0 | R-23 | 22,962 |
| 22 | 393.000 | Stores Equipment | 183,622 | 12,696 | 1.5800 | 0 | R-24 | 3,102 |
| 23 | 394.000 | Tools/Shop & Garage Equipment | 236,611 | 54,570 | 0.4200 | 0 | R-25 | 1,223 |
| 24 | 395.000 | Laboratory Equipment | 188,075 | 14,470 | 0.5000 | 0 | R-26 | 1,013 |
| 25 | 396.000 | Power Operated Equipment | 333,375 | 26,071 | 0.0000 | 0 | R-27 | 0 |
| 26 | 397.000 | Communication Equipment | 1,149,923 | 86,054 | 1.2900 | 0 | R-28 | 15,944 |
| 27 | 398.000 | Miscellaneous Equipment | 51,763 | 8,465 | 2.4100 | 0 | R-29 | 1,451 |
| 28 | | Total | $ 16,044,398 | $ 1,434,226 | | $ 0 | | $ 368,431 |
| 29 | | Total Depreciation Reserve | $ 49,520,992 | $ 3,425,892 | | $ 0 | | $ 4,519,326 |

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

Adjustments to Depreciation Reserve

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

St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Accessory Electric Equipment | R-7 | $ 5,082 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 5,082 | |
| | Misc. Power Plant Equipment | R-8 | $ 82,847 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 82,847 | |
| | Structures & Improvements | R-13 | $ 479 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 479 | |
| | Steam Mains | R-14 | $ 40,171 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 40,171 | |
| | Pumping & Regulating Equipment | R-15 | $ 13,474 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 13,474 | |
| | Steam Services | R-16 | $ 22,122 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 22,122 | |

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

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Steam Meters | R-17 | $ | 10,959 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 10,959 | |
| | Structures & Improvements | R-18 | $ | 194,268 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 194,268 | |
| | Office Furniture & Equipment | R-19 | $ | 49,486 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 49,486 | |
| | Computer/Associated Facilities | R-20 | $ | 648,611 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 648,611 | |
| | Office Machines/EFFI 1987 | R-21 | $ | (10,897) | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ | (10,897) | |
| | Computer Software | R-22 | $ | 304,859 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 304,859 | |

St. Joseph Light & Power Company
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Adjustments to Depreciation Reserve

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

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

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Miscellaneous Equipment | R-29 | $ 8,465 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 8,465 | |

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

Depreciation Expense

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

St. Joseph Light & Power Company

Case: EM-00-292H

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

Depreciation Expense

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

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Traxler
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St. Joseph Light & Power Company

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

Cash Working Capital

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

St. Joseph Light & Power Company
Case: EM-00-292G
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Revenue Requirement

| Line | | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|
| | (A) | (B) | (C) | (D) |
| 1 | Net Orig Cost Rate Base (Sch 2) | $ 4,679,659 | $ 4,679,659 | $ 4,679,659 |
| 2 | Rate of Return | 8.62% | 8.96% | 9.29% |
| 3 | Net Operating Income Requirement | $ 403,387 | $ 419,297 | $ 434,740 |
| 4 | Net Income Available (Sch 9) | $ 455,840 | $ 455,840 | $ 455,840 |
| 5 | Additional NOIBT Needed | $ (52,453) | $ (36,543) | $ (21,100) |
| 6 | Income Tax Requirement (Sch 11) | | | |
| 7 | Required Current Income Tax | $ 132,540 | $ 142,070 | $ 151,321 |
| 8 | Test Year Current Income Tax | $ 163,960 | $ 163,960 | $ 163,960 |
| 9 | Additional Current Tax Required | $ (31,420) | $ (21,890) | $ (12,639) |
| 10 | Required Deferred ITC | $ 0 | $ 0 | $ 0 |
| 11 | Test Year Deferred ITC | $ 0 | $ 0 | $ 0 |
| 12 | Additional Deferred ITC Required | $ 0 | $ 0 | $ 0 |
| 13 | Total Additional Tax Required | $ (31,420) | $ (21,890) | $ (12,639) |
| 14 | Gross Revenue Requirement | $ (83,873) | $ (58,433) | $ (33,739) |

St. Joseph Light & Power Company
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Rate Base

| Line | Description | Amount |
|---|---|---|
| | (A) | (B) |
| 1 | Total Plant in Service (Sch 3) | $ 8,518,884 |
| | Subtract from Total Plant | |
| 2 | Depreciation Reserve (Sch 5) | $ 4,030,134 |
| 3 | Net Plant in Service | $ 4,488,750 |
| | Add to Net Plant in Service | |
| 4 | Cash Working Capital (Sch 8) | $ 2,742 |
| 5 | Purchased Gas for CWC | (80,461) |
| 6 | Materials and Supplies | 123,745 |
| 7 | Prepayments | 19,113 |
| 8 | Gas Inventory | 835,301 |
| | Subtract from Net Plant | |
| 9 | Federal Tax Offset -0.7863 % | $ (961) |
| 10 | State Tax Offset 5.2137 % | 1,037 |
| 11 | City Tax Offset 0.0000 % | 0 |
| 12 | Interest Expense Offset 13.5288 % | 22,918 |
| 13 | Customer Advances for Construction | 0 |
| 14 | Customer Deposits | 37,553 |
| 15 | Deferred Income Taxes | 648,984 |
| 16 | Total Rate Base | $ 4,679,659 |

Accounting Schedule: 3
Traxler
20:28 04/30/2000

St. Joseph Light & Power Company
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Total Plant in Service

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

St. Joseph Light & Power Company
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Total Plant in Service

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | Direct General Plant | | | | | | |
| 30 | 391.000 | Computer Software | 0 | 21,978 | 100.0000 | 0 | P-46 | 21,978 |
| 31 | 394.000 | Tools, Shop & Garage Equipment | $ 120,050 | $ 4,393 | 100.0000 | $ 0 | P-28 | $ 124,443 |
| 32 | 394.900 | Tools, Shop & Garage Equipment | 13,319 | 0 | 100.0000 | 0 | P-29 | 13,319 |
| 33 | 395.000 | Laboratory Equipment | 3,542 | 0 | 100.0000 | 0 | P-30 | 3,542 |
| 34 | 396.000 | Power Operated Equipment | 54,562 | 0 | 100.0000 | 0 | P-31 | 54,562 |
| 35 | 398.000 | Miscellaneous Equipment | 17,112 | 0 | 100.0000 | 0 | P-32 | 17,112 |
| 36 | | Total | $ 208,585 | $ 26,371 | | $ 0 | | $ 234,956 |
| | | General Plant | | | | | | |
| 37 | 389.000 | Land & Land Rights | $ 733,546 | $ 0 | 3.1500 | $ 0 | P-33 | $ 23,107 |
| 38 | 390.000 | Structures & Improvements | 10,682,757 | (10,167) | 4.6700 | 0 | P-34 | 498,410 |
| 39 | 391.000 | Office Furniture & Equipment | 1,174,769 | 25,393 | 2.2600 | 0 | P-35 | 27,1[illegible] |
| 40 | 391.100 | Computer & Assoc Facilities | 5,787,154 | 78,155 | 3.2700 | 0 | P-36 | 191,796 |
| 41 | 391.200 | Office Machines/EFF 1987 | 357,436 | (18,273) | 6.5000 | 0 | P-37 | 22,046 |
| 42 | 391.300 | Computer Software | 1,890,024 | 214,475 | 3.2700 | 0 | P-38 | 68,817 |
| 43 | 392.000 | Transportation Equipment | 5,461,845 | 190,230 | 4.5800 | 0 | P-39 | 258,865 |
| 44 | 393.000 | Stores Equipment | 253,933 | 0 | 2.0600 | 0 | P-40 | 5,231 |
| 45 | 394.000 | Tools, Shop & Garage Equipment | 1,107,393 | 12,832 | 2.0400 | 0 | P-41 | 22,853 |
| 46 | 395.000 | Laboratory Equipment | 302,042 | 6,543 | 0.3000 | 0 | P-42 | 926 |
| 47 | 396.000 | Power Operated Equipment | 574,072 | (1,960) | 7.2800 | 0 | P-43 | 41,650 |
| 48 | 397.000 | Communication Equipment | 2,629,809 | 61,854 | 1.1600 | 0 | P-44 | 31,223 |
| 49 | 398.000 | Miscellaneous Equipment | 161,695 | 17,402 | 5.7500 | 0 | P-45 | 10,298 |
| 50 | | Total | $ 31,116,475 | $ 576,484 | | $ 0 | | $ 1,202,346 |
| 51 | | Total Plant In Service | $ 38,316,874 | $ 692,623 | | $ 0 | | $ 8,518,884 |

St. Joseph Light & Power Company
Case: EM-00-292G
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Adjustments to Total Plant

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Mains | P-8 | $ | (325) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (325) | |
| | Mains | P-10 | $ | (2,120) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (2,120) | |
| | Meas & Reg Sta Equip - General | P-11 | $ | 1,653 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 1,653 | |
| | Meas & Reg Sta Equip - City Gate | P-14 | $ | 1,128 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 1,128 | |
| | Services | P-15 | $ | 25,306 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 25,306 | |
| | Services - MVNG | P-16 | $ | (1,833) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (1,833) | |

St. Joseph Light & Power Company
Case: EM-00-292G
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Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Meters | P-17 | $ 169,586 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 169,586 | |
| | Meters - MVNG | P-18 | $ 48,951 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 48,951 | |
| | Meter Installations | P-19 | $ (103,628) | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ (103,628) | |
| | Meter Installations - MVNG | P-20 | $ (48,951) | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ (48,951) | |
| | House Regulators | P-21 | $ 411 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 411 | |
| | House Regulators - MVNG | P-22 | $ 7,742 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 7,742 | |

St. Joseph Light & Power Company
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Adjustments to Total Plant

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | House Regulator Installations | P-23 | $ (411) | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ (411) | |
| | House Regulator Install - MVNG | P-24 | $ (7,741) | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ (7,741) | |
| | Tools, Shop & Garage Equipment | P-28 | $ 4,393 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 4,393 | |
| | Structures & Improvements | P-34 | $ (10,167) | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ (10,167) | |
| | Office Furniture & Equipment | P-35 | $ 25,393 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 25,393 | |
| | Computer & Assoc Facilities | P-36 | $ 78,155 | |
| | 1. To update plant in service through December 31, 1999. (Traxler) | | $ 78,155 | |

St. Joseph Light & Power Company
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Adjustments to Total Plant

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Office Machines/EFF 1987 | P-37 | $ | (18,273) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (18,273) | |
| | Computer Software | P-38 | $ | 214,475 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 214,475 | |
| | Transportation Equipment | P-39 | $ | 190,230 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 190,230 | |
| | Tools, Shop & Garage Equipment | P-41 | $ | 12,832 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 12,832 | |
| | Laboratory Equipment | P-42 | $ | 6,543 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 6,543 | |
| | Power Operated Equipment | P-43 | $ | (1,960) | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | (1,960) | |

St. Joseph Light & Power Company
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Adjustments to Total Plant

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Communication Equipment | P-44 | $ | 61,854 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 61,854 | |
| | Miscellaneous Equipment | P-45 | $ | 17,402 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 17,402 | |
| | Computer Software | P-46 | $ | 21,978 | |
| 1. | To update plant in service through December 31, 1999. (Traxler) | | $ | 21,978 | |

St. Joseph Light & Power Company
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Depreciation Expense

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

St. Joseph Light & Power Company
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Depreciation Expense

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

St. Joseph Light & Power Company
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Depreciation Reserve

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

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

Depreciation Reserve

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

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

Cash Working Capital

| Line No | Acct Description | | Test Year Expenses | Revenue Lag | Expense Lag | Net Lag (C) - (D) | Factor (Col E/365) | | CWC Req (B) x (F) |
|---|---|---|---|---|---|---|---|---|---|
| | (A) | | (B) | (C) | (D) | (E) | (F) | | (G) |
| | Operation and Maintenance Expense | | | | | | | | |
| 1 | Cash Vouchers | $ | 571,619 | 37.9600 | 23.4300 | 14.5300 | 0.039808 | $ | 22,755 |
| 2 | Net Payroll | | 228,818 | 37.9600 | 15.4600 | 22.5000 | 0.061644 | | 14,105 |
| 3 | FICA - Employee Portion | | 32,319 | 37.9600 | 15.4100 | 22.5500 | 0.061781 | | 1,997 |
| 4 | Federal Income Tax Withholdings | | 57,168 | 37.9600 | 15.3400 | 22.6200 | 0.061973 | | [illegible],543 |
| 5 | State Income Tax Withholdings | | 15,556 | 37.9600 | 16.4600 | 21.5000 | 0.058904 | | 916 |
| 6 | 401K - Employee Portion | | 45,105 | 37.9600 | 16.3300 | 21.6300 | 0.059260 | | 2,673 |
| 7 | 401K - Employer Portion | | 7,227 | 37.9600 | 16.3300 | 21.6300 | 0.059260 | | 428 |
| 8 | Vacation Payroll | | 72,538 | 37.9600 | 106.0000 | (68.0400) | (0.186411) | | (13,522) |
| 9 | Total Operation and Maintenance Expense | $ | 1,030,350 | | | | | $ | 32,895 |
| | Taxes | | | | | | | | |
| 10 | FICA - Employer Portion | $ | 32,319 | 37.9600 | 15.4100 | 22.5500 | 0.061781 | $ | 1,[illegible] |
| 11 | FUTA | | 698 | 37.9600 | 75.1500 | (37.1900) | (0.101890) | | ([illegible]) |
| 12 | Property | | 61,405 | 37.9600 | 174.6800 | (136.7200) | (0.374575) | | (23,001) |
| 13 | City License | | 191,440 | 19.8500 | 41.8800 | (22.0300) | (0.060356) | | (11,555) |
| 14 | Sales Tax | | 111,541 | 19.8500 | 17.6200 | 2.2300 | 0.006110 | | 682 |
| 15 | Transit | | 0 | 19.8500 | 74.1400 | (54.2900) | (0.148740) | | 0 |
| 16 | Corporate Franchise | | 5,675 | 37.9600 | (77.5000) | 115.4600 | 0.316329 | | 1,795 |
| 17 | Total Taxes | $ | 403,078 | | | | | $ | (30,153) |
| 18 | Total Cash Working Capital Req | | | | | | | $ | 2,742 |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Structures & Improvements | R-4 | $ 12 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 12 | |
| | Mains | R-5 | $ 66,057 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 66,057 | |
| | Mains - MVNG | R-6 | $ 16,399 | |
| 1. | To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler) | | $ 15,699 | |
| 2. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 700 | |
| | Mains | R-7 | $ 26,045 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ (1,746) | |
| 2. | To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler) | | $ 29,709 | |
| 3. | To correct the depreciation reserve adjustment for discontinued depreciation. (Traxler) | | $ (1,918) | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Meas & Reg Sta Equip - General | R-8 | $ 3,867 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ 3,867 | |
| | Meas & Reg Sta Equip - MVNG | R-9 | $ 3,011 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ 3,011 | |
| | Meas & Reg Sta Equip - General | R-10 | $ 3,135 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ 3,135 | |
| | Meas & Reg Sta Equip - City Gate | R-11 | $ 8,875 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ 8,875 | |
| | Services | R-12 | $ (2,597) | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ (2,597) | |
| | Services - MVNG | R-13 | $ 10,811 | |
| | 1. To update depreciation reserve through December 31, 1999. (Traxler) | | $ 10,811 | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Meters | R-14 | $ 45,603 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 45,603 | |
| | Meters - MVNG | R-15 | $ 39,766 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 39,766 | |
| | Meter Installations | R-16 | $ (38,901) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ (38,901) | |
| | Meter Installations - MVNG | R-17 | $ (36,797) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ (36,797) | |
| | House Regulators | R-18 | $ 3,951 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 3,951 | |
| | House Regulators - MVNG | R-19 | $ 7,620 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 7,620 | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | House Regulator Installations | R-20 | $ | (217) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | (217) | |
| | House Regulator Install - MVNG | R-21 | $ | (6,714) | |
| 1. | To adjust depreciation reserve for depreciation accruals discontinued without Commission approval. (Traxler) | | $ | 1,027 | |
| 2. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | (7,741) | |
| | Indus Meas & Reg Sta Equip | R-22 | $ | 23 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 23 | |
| | Indus Meas & Reg Equip Sta - MVNG | R-23 | $ | 758 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 758 | |
| | Other Equipment | R-24 | $ | 138 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 138 | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Tools, Shop & Garage Equipment | R-25 | $ | 5,507 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 5,507 | |
| | Tools, Shop & Garage Equipment | R-26 | $ | 55 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 55 | |
| | Laboratory Equipment | R-27 | $ | 174 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 174 | |
| | Power Operated Equipment | R-28 | $ | 3,000 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 3,000 | |
| | Miscellaneous Equipment | R-29 | $ | 820 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 820 | |
| | Structures & Improvements | R-30 | $ | 194,268 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ | 194,268 | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Office Furniture & Equipment | R-31 | $ 49,486 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 49,486 | |
| | Computer/Associated Facilities | R-32 | $ 648,611 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 648,611 | |
| | Office Machines/EFF 1987 | R-33 | $ (10,897) | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ (10,897) | |
| | Computer Software | R-34 | $ 304,859 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 304,859 | |
| | Transportation Equipment | R-35 | $ 45,573 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 45,573 | |
| | Stores Equipment | R-36 | $ 12,696 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 12,696 | |

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

Adjustments to Depreciation Reserve

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Tools, Shop & Garage Equipment | R-37 | $ 54,570 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 54,570 | |
| | Laboratory Equipment | R-38 | $ 14,470 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 14,470 | |
| | Power Operated Equipment | R-39 | $ 26,071 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 26,071 | |
| | Communication Equipment | R-40 | $ 86,054 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 86,054 | |
| | Miscellaneous Equipment | R-41 | $ 8,465 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 8,465 | |
| | Computer Software | R-42 | $ 799 | |
| 1. | To update depreciation reserve through December 31, 1999. (Traxler) | | $ 799 | |

Accounting Schedule: 9
Traxler
20:28 04/30/2000

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

Income Statement

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

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

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| 37 | 921.000 | Office Supplies & Expenses | 1,555,185 | 3,547 | 2.0500 | 0 | S-36 | 31,954 |
| 38 | 922.000 | Admin Expense Transferred-Credit | (273,995) | (13,005) | 3.7600 | (1,956) | S-37 | (12,747) |
| 39 | 923.000 | Outside Services | 1,055,696 | (392,960) | 3.3400 | 0 | S-38 | 22,135 |
| 40 | 924.000 | Property Insurance | 466,918 | 0 | 2.2800 | 0 | S-39 | 10,646 |
| 41 | 925.000 | Injuries & Damages | 652,724 | 0 | 3.7600 | 0 | S-40 | 24,542 |
| 42 | 926.000 | Employee Pension/Benefits | 650,946 | (1,427,216) | 7.5700 | 0 | S-41 | (58,764) |
| 43 | 928.000 | Regulatory Commission Expense | 176,748 | 65,028 | 10.6800 | 300 | S-42 | 26,122 |
| 44 | 929.000 | Duplicate Charges-Credit | (122,038) | (5,319) | 11.3900 | 0 | S-43 | (14,506) |
| 45 | 930.100 | General Advertising Expenses | 23,800 | (7,182) | 3.8800 | 0 | S-44 | 645 |
| 46 | 930.200 | Miscellaneous General Expenses | 973,582 | 47,743 | 2.4400 | 0 | S-45 | 24,920 |
| 47 | 931.000 | Rents - General | 298,451 | 0 | 3.7100 | 0 | S-46 | 11,073 |
| 48 | 935.000 | Maintenance of General Plant | 285,222 | 17,207 | 4.1600 | 3,309 | S-47 | 15,890 |
| 49 | | Total | $ 15,925,835 | $ (4,113,581) | | $ 5,124 | | $ 1,030,350 |
| | | Depreciation Expense | | | | | | |
| 50 | 403.000 | Depreciation Expense | $ 237,281 | $ 0 | 100.0000 | $ (1,232) | S-48 | $ 236,049 |
| 51 | 403.000 | Depreciation Expense - Other | 0 | 0 | 100.0000 | (3,102) | S-49 | (3,102) |
| 52 | | Total | $ 237,281 | $ 0 | | $ (4,334) | | $ 232,947 |
| | | Other Operating Expenses | | | | | | |
| 53 | 408.000 | Taxes Other - Federal Unemployment | $ 20,184 | $ 0 | 6.0500 | $ 0 | S-50 | $ 1,221 |
| 54 | 408.000 | Taxes Other - FICA Taxes | 997,622 | 159,812 | 6.0500 | 0 | S-51 | 70,025 |
| 55 | 408.000 | Taxes Other - Property Taxes | 3,053,835 | 0 | 2.6000 | 0 | S-52 | 79,400 |
| 56 | 408.000 | Taxes Other - Franchise Taxes | 113,418 | 4,067 | 4.8300 | 0 | S-53 | 5,675 |
| 57 | 408.000 | Taxes Other - License | 2,786,242 | 0 | 6.8700 | (191,415) | S-54 | 0 |
| 58 | | Total | $ 6,971,301 | $ 163,879 | | $ (191,415) | | $ 156,321 |
| 59 | | Total Operating Expenses | $ 23,134,417 | $ (3,949,702) | | $ (190,625) | | $ 1,419,618 |
| 60 | | Net Income Before Taxes | $ (18,527,683) | $ 1,386,767 | | $ 190,625 | | $ 624,181 |

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

Income Statement

| Line No | Acct | Description | Total Company | Total Co Adjustment | Alloc Factor | Jurisdictional Adjustment | | Adjusted Jurisdictional |
|---|---|---|---|---|---|---|---|---|
| | | (A) | (B) | (C) | (D) | (E) | | (F) |
| | | Current Income Taxes | | | | | | |
| 61 | | Current Income Taxes | $ (759) | $ 0 | 100.0000 | $ 164,719 | S-55 | $ 163,960 |
| 62 | | Total | $ (759) | $ 0 | | $ 164,719 | | $ 163,960 |
| | | Deferred Income Taxes | | | | | | |
| 63 | | Deferred Income Taxes | $ 91,301 | $ 0 | 100.0000 | $ (86,920) | S-56 | $ 4,381 |
| 64 | | Total | $ 91,301 | $ 0 | | $ (86,920) | | $ 4,381 |
| 65 | | Total Income Taxes | $ 90,542 | $ 0 | | $ 77,799 | | $ 168,341 |
| 66 | | Net Operating Income | $ (18,618,225) | $ 1,386,767 | | $ 112,826 | | $ 455,840 |

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

Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Residential Sales** | S-1 | $ (1,623,949) | |
| 1. | To normalize test year residential sales for weather and days. (Gray) | | $ 70,537 | |
| 2. | To eliminate PGA revenues. (Traxler) | | $ (1,561,193) | |
| 3. | To eliminate license taxes from retail sales. (Traxler) | | $ (133,293) | |
| | **Commercial & Industrial Sales** | S-2 | $ (943,060) | |
| 1. | To normalize test year commercial sales for weather and days. (Gray) | | $ 32,152 | |
| 2. | To eliminate PGA revenues. (Traxler) | | $ (920,537) | |
| 3. | To eliminate license taxes from retail sales. (Traxler) | | $ (58,147) | |
| 4. | To normalize test year industrial sales for weather. (Warren) | | $ 3,472 | |
| | **Gas Transportation** | S-5 | $ 4,074 | |
| 1. | To normalize transportation revenues for weather. (Warren) | | $ 9,982 | |
| 2. | To eliminate transition cost revenues. (Traxler) | | $ (5,908) | |

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Adjustments to Income Statement

| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | **Natural Gas City Gate Purchases** | S-8 | $ | (2,502,468) | |
| 1. | To eliminate gas costs from operating expense. (Traxler) | | $ | (2,502,468) | |
| | **Gas Purchased - ACA** | S-9 | $ | (57,514) | |
| 1. | To eliminate gas costs from operating expense. (Traxler) | | $ | (57,514) | |
| | **Gas Purchased - Refund** | S-10 | $ | 112,394 | |
| 1. | To eliminate gas costs from operating expense. (Traxler) | | $ | 112,394 | |
| | **Gas Purchased - Transition Costs** | S-11 | $ | (33,559) | |
| 1. | To eliminate gas costs from operating expense. (Traxler) | | $ | (33,559) | |
| | **Purchased Gas Expenses** | S-12 | $ | (413) | |
| 1. | To annualize payroll. (Traxler) | | $ | (413) | |
| | **Operation Supervision/Engineering** | S-13 | $ | (3,950) | |
| 1. | To annualize payroll. (Traxler) | | $ | (1,937) | |

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Adjustments to Income Statement

| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (2,013) | |
| | **Other Expenses** | S-18 | $ (1,330) | |
| 1. | To annualize payroll. (Traxler) | | $ (1,330) | |
| | **Maintenance Supervision/Engineering** | S-20 | $ 649 | |
| 1. | To annualize payroll. (Traxler) | | $ (1,091) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (1,134) | |
| 3. | To normalize maintenance expense. (Traxler) | | $ 2,874 | |
| | **Maintenance of Gas Mains** | S-21 | $ (5,897) | |
| 1. | To normalize maintenance expense. (Traxler) | | $ (5,897) | |
| | **Maint Meas/Reg Station Equipment** | S-22 | $ (501) | |
| 1. | To normalize maintenance expense. (Traxler) | | $ (501) | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Maintenance of Services** | S-23 | $ (6,175) | |
| 1. | To normalize maintenance expense. (Traxler) | | $ (6,175) | |
| | **Maintenance Meter/House Regulators** | S-24 | $ (4,019) | |
| 1. | To normalize maintenance expense. (Traxler) | | $ (4,019) | |
| | **Supervision-Customer Accounts** | S-25 | $ (1,586) | |
| 1. | To annualize payroll. (Traxler) | | $ (624) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (962) | |
| | **Meter Reading Expenses** | S-26 | $ (4,808) | |
| 1. | To annualize payroll. (Traxler) | | $ (4,808) | |
| | **Customer Records & Collections** | S-27 | $ (5,292) | $ 2,421 |
| 1. | To annualize payroll. (Traxler) | | $ (5,292) | |
| 2. | To adjust operating expense to include interest expense on customer deposits. (Traxler) | | | $ 2,421 |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Uncollectible Accounts | S-28 | | $ 1,050 |
| 1. | To normalize uncollectible expense. (Traxler) | | | $ 1,050 |
| | Supervision-Customer Service | S-29 | $ (1,190) | |
| 1. | To annualize payroll. (Traxler) | | $ (646) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (544) | |
| | Customer Assistance Expenses | S-30 | $ (2,619) | |
| 1. | To annualize payroll. (Traxler) | | $ (2,619) | |
| | Inform/Instructional Advertising | S-31 | $ (13,566) | |
| 1. | To annualize payroll. (Traxler) | | $ (928) | |
| 2. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (760) | |
| 3. | To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (10,339) | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 4. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (1,539) | |
| | **Supervision-Sales** | S-32 | $ (1,829) | |
| 1. | To annualize payroll. (Traxler) | | $ (748) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (1,081) | |
| | **Demonstrating/Selling Expenses** | S-33 | $ (76,939) | |
| 1. | To annualize payroll. (Traxler) | | $ (4,499) | |
| 2. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ (3,042) | |
| 3. | To disallow advertising expense that should not be charged to the ratepayer. (Traxler) | | $ (16,663) | |
| 4. | To disallow demonstrating and selling expense that should not be charged to the ratepayer. (Traxler) | | $ (41,329) | |
| 5. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (11,406) | |

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| Adj No | Description | | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|---|
| | Advertising Expenses | S-34 | $ | (70) | |
| 1. | To annualize payroll. (Traxler) | | $ | (70) | |
| | Administrative/General Salaries | S-35 | $ | 209,258 | |
| 1. | To annualize payroll. (Traxler) | | $ | (26,442) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ | (40,530) | |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ | 276,230 | |
| | Office Supplies & Expenses | S-36 | $ | 3,547 | |
| 1. | To annualize payroll. (Traxler) | | $ | (9,489) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ | (12,541) | |
| 3. | To adjust operating expense to eliminate Y2K software costs. (Traxler) | | $ | (72,000) | |
| 4. | To eliminate items that should not be charged to the ratepayer. (Traxler) | | $ | (31,785) | |
| 5. | To disallow dues and donations that should not be charged to the ratepayer. (Traxler) | | $ | (229) | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 6. | To eliminate use tax credit from prior period. (Traxler) | | $ 30,465 | |
| 7. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 99,126 | |
| | **Admin Expense Transferred-Credit** | S-37 | $ (13,005) | $ (1,956) |
| 1. | To annualize payroll. (Traxler) | | $ 1,673 | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ 2,802 | |
| 3. | To adjust the allocation of A & G expense to construction activities. (Traxler) | | | $ (1,956) |
| 4. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ (17,480) | |
| | **Outside Services** | S-38 | $ (392,960) | |
| 1. | To adjust operating expense to eliminate Y2K consulting fees. (Traxler) | | $ (166,837) | |
| 2. | To eliminate merger and acquisition costs from operating expense. (Traxler) | | $ (226,123) | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | Employee Pension/Benefits | S-41 | $ (1,427,216) | |
| 1. | To annualize payroll. (Traxler) | | $ (3,868) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (13,028) | |
| 3. | To annualize company contributions to the 401K plan. (Traxler) | | $ 5,336 | |
| 4. | To adjust pension expense to reflect the 1998 FAS 87 pension expense. (Traxler) | | $ (399,076) | |
| 5. | To adjust pension expense to eliminate the corridor method and amortize gains and losses over 5 years under FAS 87. (Traxler) | | $ (1,302,037) | |
| 6. | To adjust pension expense to reflect the 1999 FAS 106 OPEB's expense. (Traxler) | | $ 70,348 | |
| 7. | To adjust pension expense to amortize gains and losses over 5 years under FAS 106. (Traxler) | | $ (33,813) | |
| 8. | To reflect an increase in employee insurance costs. (Traxler) | | $ 208,512 | |
| 9. | To reflect payroll vacancies during 1999 as a rsult of the merger. (Traxler) | | $ 40,410 | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Regulatory Commission Expense** | S-42 | $ 65,028 | $ 300 |
| 1. | To annualize the PSC assessment. (Traxler) | | | $ 300 |
| 2. | To include the three-year amortization of rate case expense. (Traxler) | | $ 65,028 | |
| | **Duplicate Charges-Credit** | S-43 | $ (5,319) | |
| 1. | To annualize payroll. (Traxler) | | $ 737 | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ 1,643 | |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ (7,699) | |
| | **General Advertising Expenses** | S-44 | $ (7,182) | |
| 1. | To annualize payroll. (Traxler) | | $ (145) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (832) | |
| 3. | To disallow expenses that should not be charged to the ratepayer. (Traxler) | | $ (2,643) | |
| 4. | To disallow promotional items that should not be charged to the ratepayer. (Traxler) | | $ (5,078) | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| 5. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 1,516 | |
| | Miscellaneous General Expenses | S-45 | $ 47,743 | |
| 1. | To annualize payroll. (Traxler) | | $ (6,081) | |
| 2. | To annualize the management incentive plan costs. (Traxler) | | $ (9,486) | |
| 3. | To eliminate the 1993 flood amortization. (Traxler) | | $ (211) | |
| 4. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 63,521 | |
| | Maintenance of General Plant | S-47 | $ 17,207 | $ 3,309 |
| 1. | To annualize payroll. (Traxler) | | $ (1,821) | |
| 2. | To normalize maintenance expense. (Traxler) | | | $ 3,309 |
| 3. | To reflect payroll vacancies during 1999 as a result of the merger. (Traxler) | | $ 19,028 | |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Depreciation Expense** | S-48 | | $ (1,232) |
| 1. | To annualize depreciation expense based on staff proposed rates. (Traxler) | | | $ (1,232) |
| | **Depreciation Expense - Other** | S-49 | | $ (3,102) |
| 1. | To reduce depreciation expense for capitalized depreciation. (Traxler) | | | $ (3,102) |
| | **Taxes Other - FICA Taxes** | S-51 | $ 159,812 | |
| 1. | To adjust FICA taxes based on adjusted payroll. (Traxler) | | $ 159,812 | |
| | **Taxes Other - Franchise Taxes** | S-53 | $ 4,067 | |
| 1. | To annualize franchise taxes. (Traxler) | | $ 4,067 | |
| | **Taxes Other - License** | S-54 | | $ (191,415) |
| 1. | To eliminate license and transit taxes. (Traxler) | | | $ (191,415) |

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| Adj No | Description | | Total Co Adjustment | Mo Juris Adjustment |
|---|---|---|---|---|
| | **Current Income Taxes** | S-55 | | $ 164,719 |
| 1. | To adjust current income taxes to a level consistent with staff adjusted operating income. (Traxler) | | | $ 164,719 |
| | **Deferred Income Taxes** | S-56 | | $ (86,920) |
| 1. | To adjust deferred income taxes to a level consistent with staff adjusted operating income. (Traxler) | | | $ (86,920) |

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Income Tax

| Line | | Test Year | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) |
| 1 | Net Income Before Taxes (Sch 9) | $ 624,181 | $ 540,308 | $ 565,748 | $ 590,442 |
| | Add to Net Income Before Taxes | | | | |
| 2 | Book Depreciation Expense | $ 232,947 | $ 232,947 | $ 232,947 | $ 232,947 |
| 3 | Meals Disallowance | 891 | 891 | 891 | 891 |
| 4 | Total | $ 233,838 | $ 233,838 | $ 233,838 | $ 233,838 |
| | Subtr from Net Income Before Taxes | | | | |
| 5 | Interest Expense 3.6200 % | $ 169,404 | $ 169,404 | $ 169,404 | $ 169,404 |
| 6 | Repair Allowance | 0 | 0 | 0 | 0 |
| 7 | Removal Costs | 802 | 802 | 802 | 802 |
| 8 | Tax Straight Line | 220,257 | 220,257 | 220,257 | 220,257 |
| 9 | Excess Tax Depr. Over Tax S-L | 29,870 | 29,870 | 29,870 | 29,870 |
| 10 | Total | $ 420,333 | $ 420,333 | $ 420,333 | $ 420,333 |
| 11 | Net Taxable Income | $ 437,686 | $ 353,813 | $ 379,253 | $ 403,947 |
| | Provision for Federal Income Tax | | | | |
| 12 | Net Taxable Income | $ 437,686 | $ 353,813 | $ 379,253 | $ 403,947 |
| 13 | Deduct Missouri Income Tax 100.0 % | $ 22,949 | $ 18,551 | $ 19,885 | $ 21,180 |
| 14 | Deduct City Income Tax | 0 | 0 | 0 | 0 |
| 15 | Federal Taxable Income | 414,737 | 335,262 | 359,368 | 382,767 |
| 16 | Total Federal Tax | $ 141,011 | $ 113,989 | $ 122,185 | $ 130,141 |
| | Provision for Missouri Income Tax | | | | |
| 17 | Net Taxable Income | $ 437,686 | $ 353,813 | $ 379,253 | $ 403,947 |
| 18 | Deduct Federal Income Tax 50.0 % | $ 70,506 | $ 56,995 | $ 61,093 | $ 65,071 |
| 19 | Deduct City Income Tax | 0 | 0 | 0 | 0 |
| 20 | Missouri Taxable Income | 367,181 | 296,819 | 318,161 | 338,877 |
| 21 | Total Missouri Tax | $ 22,949 | $ 18,551 | $ 19,885 | $ 21,180 |

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Income Tax

| Line | | Test Year | 8.62% Return | 8.96% Return | 9.29% Return |
|---|---|---|---|---|---|
| | (A) | (B) | (C) | (D) | (E) |
| | Provision for City Income Tax | | | | |
| 22 | Net Taxable Income | $ 437,686 | $ 353,813 | $ 379,253 | $ 403,947 |
| 23 | Deduct Federal Income Tax | $ 141,011 | $ 113,989 | $ 122,185 | $ 130,141 |
| 24 | Deduct Missouri Income Tax | 22,949 | 18,551 | 19,885 | 21,180 |
| 25 | City Taxable Income | 273,726 | 221,273 | 237,183 | 252,626 |
| 26 | Total City Tax | $ 0 | $ 0 | $ 0 | $ 0 |
| | Summary of Provision for Income Tax | | | | |
| 27 | Federal Income Tax | $ 141,011 | $ 113,989 | $ 122,185 | $ 130,141 |
| 28 | Missouri Income Tax | 22,949 | 18,551 | 19,885 | 21,180 |
| 29 | City Income Tax | 0 | 0 | 0 | 0 |
| 30 | Total | $ 163,960 | $ 132,540 | $ 142,070 | $ 151,321 |
| | Deferred Income Taxes | | | | |
| 31 | Deferred Investment Tax Credit | $ 0 | $ 0 | $ 0 | $ 0 |
| 32 | Deferred Repair Allowance | 0 | 0 | 0 | 0 |
| 33 | Deferred Tax Depreciation | 11,467 | 11,467 | 11,467 | 11,467 |
| 34 | Amort of Deferred Tax Depreciation | (4,730) | (4,730) | (4,730) | (4,730) |
| 35 | Amort of Repair Allowance | 0 | 0 | 0 | 0 |
| 36 | Amort of Deferred ITC | (2,356) | (2,356) | (2,356) | (2,356) |
| 37 | Deferred Unbilled | 0 | 0 | 0 | 0 |
| 38 | Total | $ 4,381 | $ 4,381 | $ 4,381 | $ 4,381 |
| 39 | Total Income Tax | $ 168,341 | $ 136,921 | $ 146,451 | $ 155,702 |