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June 30, 2008

Ms. Colleen Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

RE: *Aquila, Inc.*

Dear Sir or Madam:

In accordance with 4 CSR 240-20.090(4), on behalf of Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P ("Aquila" or "Company"), I am herewith submitting to the Missouri Public Service Commission ("Commission"), for filing in electronic form, proposed rate schedules to adjust charges related to the Company's approved Fuel Adjustment Clause ("FAC"). The proposed rate schedules bear an issue date of June 30, 2008, and an effective date of September 1, 2008.

Since Aquila's last FAC-related rate increase, fuel and purchased power costs have increased by approximately \$14.4 million for the MPS Division and by approximately \$1.8 million for the L&P division; however, in accordance with the FAC approved by the Commission, the proposed rate schedules are designed to recover from customers only 95 percent of those cost increases.

As explained in the direct testimony and supporting schedules of Gary Clemens, Aquila's Senior Director of Regulatory Services, which is being filed in support of the proposed rate schedules, the major factors that have caused the proposed increases in FAC-related charges are: 1) higher purchased power costs; 2) higher gas costs, offset by hedging expenses; 3) higher coal and freight costs; and 4) an extended outage at the Company's Sibley generating facility.

Also provided in electronic form are schedules containing all of the information required by 4 CSR 240-3.161(7) and all workpapers that support the proposed rate schedules.

Copies of Aquila's proposed FAC-related rate schedules and all supporting materials described in this letter will be served electronically, this date, on the Commission's General Counsel, the Office of the Public Counsel, and on each party to the Company's last general rate case, Case No. ER-2007-0004.

Page 2 of 2
June 24, 2008

Please bring this filing to the attention of the appropriate Commission personnel and see to it that a copy of all correspondence, notices, orders, and other communications that relate to Aquila's filing are furnished to Gary Clemens, Senior Director of Regulatory Services, Aquila, Inc., 20 W. Ninth Street, Kansas City, Missouri 64105, gary.clemens@aquila.com, and also to the undersigned counsel.

Thank you for your assistance.

Sincerely,
BRYDON, SWEARENGEN & ENGLAND P.C.

By:


L. Russell Mitten
ATTORNEYS FOR AQUILA, INC.

cc: Office of the General Counsel
Office of the Public Counsel
All Parties to Case No. ER-2007-0004

STATE OF MISSOURI, PUBLIC SERVICE COMMISSION

P.S.C. MO. No. 1 2nd Revised Sheet No. 127
 Canceling P.S.C. MO. No. 1 1st Revised Sheet No. 127

Aquila, Inc., dba

AQUILA NETWORKS For All Territory Served by Aquila Networks – L&P and Aquila Networks – MPS
KANSAS CITY, MO 64138

FUEL ADJUSTMENT CLAUSE (CONTINUED)
ELECTRIC

COST ADJUSTMENT FACTOR

Aquila Networks – L&P		Total		Secondary		Primary
Accumulation Period Ending		5/31/08				
1 Total energy cost (F, P, and E)		\$21,799,987				
2 Base energy cost (B)	-	\$19,990,815				
3 First Interim Total		\$1,809,172				
4 Base energy (S _A) by voltage level				964,316,803		173,673,048
4.1 Loss factors (L)			*	108.443%	*	106.231%
4.2 S _A adjusted for losses				1,045,735,693		156,055,262
4.3 Loss factor weights			*	87.015%	*	12.985%
5 Customer Responsibility	*	95%				
6 Second Interim Total by voltage level		\$1,718,713		\$1,495,534		\$223,179
7 Adjustment for Under / Over recovery for prior periods (C)			±	\$0	±	\$0
8 Fuel Adjustment Clause				\$1,562,718		\$233,413
9 Estimated recovery period sales kWh (S _R)			÷	1,894,686,643	÷	288,631,357
10 Current period cost adjustment factor				\$0.0008		\$0.0008
11 Previous period cost adjustment factor			+	\$0.0015	+	\$0.0015
12 Current annual cost adjustment factor				\$0.0023		\$0.0023

Aquila Networks – MPS		Total		Secondary		Primary
Accumulation Period Ending		5/31/08				
1 Total energy cost (F, P, and E)		\$88,047,387				
2 Base energy cost (B)	-	\$73,680,278				
3 First Interim Total		\$14,367,109				
4 Base energy (S _A) by voltage level				2,528,903,501		374,180,735
4.1 Loss factors (L)			*	107.433%	*	104.187%
4.2 S _A adjusted for losses				2,716,876,001		389,847,538
4.3 Loss factor weights			*	87.451%	*	12.549%
5 Customer Responsibility	*	95%				
6 Second Interim Total by voltage level		\$13,648,754		\$11,936,039		\$1,712,715
7 Adjustment for Under / Over recovery for prior periods (C)			±	\$0	±	\$0
8 Fuel Adjustment Clause				\$12,249,824		\$1,759,144
9 Estimated recovery period sales kWh (S _R)			÷	5,392,740,253	÷	797,918,747
10 Current period cost adjustment factor				\$0.0023		\$0.0022
11 Previous period cost adjustment factor			+	\$0.0020	+	\$0.0020
12 Current annual cost adjustment factor				\$0.0043		\$0.0042

Exhibit No.:

Issues: Fuel Adjustment Clause

Witness: Gary Clemens

Sponsoring Party: Aquila Networks-MPS
& L&P

Case No.:

Before the Public Service Commission
of the State of Missouri

Direct Testimony

of

Gary Clemens

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DIRECT TESTIMONY OF GARY CLEMENS
ON BEHALF OF AQUILA, INC.
D/B/A AQUILA NETWORKS-MPS AND AQUILA NETWORKS-L&P
CASE NO. _____

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**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI
DIRECT TESTIMONY OF GARY CLEMENS
ON BEHALF OF AQUILA, INC.
D/B/A AQUILA NETWORKS-MPS AND AQUILA NETWORKS-L&P
CASE NO. _____**

1 **INTRODUCTION AND QUALIFICATIONS**

2 Q. Please state your name and business address.

3 A. My name is Gary Clemens, and my business address is 20 W. Ninth Street,
4 Kansas City, Missouri 64105.

5 Q. By whom are you employed and what is your job title and what are your job
6 responsibilities?

7 A. I am employed by Aquila, Inc. (“Aquila” or “Company”) as Senior Director of
8 Regulatory Services.

9 Q. Please briefly describe your education and work experience.

10 A. I attended Northwest Missouri State University, Maryville, Missouri, where I
11 received a Bachelor of Science Degree in Business Administration with a major in
12 Accounting. After graduation in 1980, I joined Aquila, (Missouri Public Service
13 at that time) as a Staff Accountant in Regulatory Services. Since then I have held
14 various positions in the Accounting and Regulatory Services departments.

15 Q. What is the purpose of your testimony?

16 A. My testimony supports the rate schedules that have been filed by Aquila to adjust
17 rates for prudently-incurred increases in fuel and purchased power costs that the
18 Company has experienced during the six-month period December 2007 through
19 May 2008. This six-month period is the second Accumulation Period under

1 exceeded the base costs included in base rates in Case No. ER-2007-0004 by
2 approximately \$16.2 million. Therefore, in accordance with the Commission's
3 rule and Aquila's approved FAC, the Company has filed rate schedules that
4 provide for an increase in rates to recover those cost increases. As reflected in the
5 rate schedules filed by the Company, Aquila has developed a Cost Adjustment
6 Factor ("CAF") of \$0.0023 and \$0.0022 for MPS secondary and primary
7 customers, respectively. A CAF of \$0.0008 reflects both the primary and
8 secondary rate for L&P. This will allow Aquila to collect the difference between
9 its base costs of fuel and purchased power and the costs that actually were
10 incurred by the Company during the December-May Accumulation period over a
11 Recovery Period running from September 2008 through August 2009.

12 My testimony also notes the two safeguards that have been built into
13 Aquila's FAC and the Commission's rules to ensure that the Company does not
14 collect from customers more than its actual, prudently-incurred fuel and
15 purchased power costs. The first is a true-up process that ensures that collections
16 through the CAF during the Recovery Period do not exceed actual fuel and
17 purchased power costs. The second is the requirement that the Company's
18 purchases of fuel and purchased power be subjected to periodic Prudence
19 Reviews, which will ensure that only prudently-incurred costs are passed through
20 to customers.

21 **THE PROPOSED FAC RATE ADJUSTMENT**

22 Q. Please explain the reasons that Aquila has filed FAC-related rate schedules at this
23 time?

1 A. The Commission's rules – specifically 4 CSR 240-20.090(4) – and Aquila's FAC
2 require the Company to periodically make filings to allow the Commission to
3 review Aquila's actual fuel and purchased power costs and to allow rates to be
4 increased or decreased based on the difference between base energy costs and the
5 fuel and purchased power costs that the Company actually incurred during the
6 applicable Accumulation Period. The rule mandates at least one such review and
7 adjustment each year; however, Aquila's approved FAC calls for two annual
8 filings – an initial filing covering the six-month Accumulation Period running
9 from June through November and a second filing covering the Accumulation
10 Period running from December through May. The rate schedules to which my
11 testimony relates are Aquila's second filing under the FAC that was approved by
12 the Commission in Case No. ER-2007-0004. By its filing, the Company seeks to
13 increase rates to reflect the difference between the base amount of fuel and
14 purchased power costs and Aquila's actual expenditures for energy for the period
15 December 2007 through May 2008. As provided in the Company's FAC, these
16 cost increases will be collected from customers over the twelve-month Recovery
17 Period running from September 2008 through August 2009.

18 Q. Have Aquila's fuel and purchased power costs increased since the Commission
19 issued its *Report and Order* in Case No. ER-2007-0004?

20 A. Yes Aquila's fuel and purchased power costs have increased, which is the reason
21 why the rate schedules filed by the Company seek to increase rates charged to
22 customers.

1 Q. Please briefly describe the magnitude of the fuel and purchased power cost
2 increases that Aquila has experienced and the reasons for those increases.

3 A. During the December-May Accumulation Period, Aquila's actual costs for fuel
4 and purchased power used to serve the Company's Missouri customers exceeded
5 base costs by approximately \$16.2 million. A number of factors caused these cost
6 increases. These factors included the following:

7 Higher costs of gas offset by hedging expense

8 Higher costs of purchased power

9 Higher costs of coal and freight

10 Extended spring outage at Sibley in May

11 Q. How is Aquila proposing to recoup the cost increases the Company experienced
12 during the December-May Accumulation Period?

13 A. The rate schedules filed by Aquila propose to recover the fuel and purchased
14 power cost increases actually incurred during the December-May Accumulation
15 Period by applying a CAF of \$0.0023 and \$0.0022 for MPA and \$0.0008 for L&P
16 to estimated kWh sales during the September 2008-August 2009 Recovery
17 Period. The proposed CAF was calculated in the manner specified in the
18 Company's FAC. I have attached to my testimony, as Schedule GLC-1, a copy of
19 the tariff sheets that contain and explain the formula that Aquila used to calculate
20 the CAF that is included in the proposed rate schedules. This formula was
21 approved by the Commission in Case No. ER-2007-0004. I also have attached to
22 my testimony, as Schedule GLC-1, the values for each element of the formula that
23 were used to derive the CAF that is reflected in Aquila's rate schedules.

1 Q. How did you develop the various values used to derive the proposed CAF and that
2 are shown on Schedule GLC-1?

3 A. The data upon which Aquila based the values for each of the variables in the
4 approved CAF formula are shown in Schedule GLC-1. This schedule contains all
5 of the information that is required by 4 CSR 240-3.161(7)(A). In addition, as
6 required by 4 CSR 240-3.161(7)(B), I have submitted with the proposed rate
7 schedules a copy of the work papers that support the data contained in Schedule
8 GLC-1.

9 Q. If the rate schedules filed by Aquila are approved or allowed to go into effect,
10 what safeguards exist to insure that the revenues the Company collects do not
11 exceed the fuel and purchased power costs that Aquila actually incurred during
12 the Accumulation Period?

13 A. Aquila's FAC and the Commission's rules provide two mechanisms to ensure that
14 amounts collected from customers do not exceed Aquila's actual, prudently-
15 incurred fuel and purchased power costs. First, at the end of each Recovery Period
16 the Company is required to true-up the amounts collected from customers through
17 the CAF with the excess fuel and purchased power costs that actually were
18 incurred during the Accumulation Period to which the CAF applies. Second,
19 Aquila's fuel and purchased power costs also will be subjected to periodic
20 Prudence Reviews to ensure that only prudently-incurred fuel and purchased
21 power costs are collected from customers through Aquila's FAC. These two
22 mechanisms serve as checks that ensure that the Company's customers pay only
23 the prudently-incurred, actual costs of fuel and purchased power used to provide

1 electric service – no more and no less. This is precisely the result that the
2 Missouri General Assembly sought to achieve when it enacted into law Section
3 386.266, RSMo 2005.

4 Q. What action is Aquila requesting from the Commission with respect to the rate
5 schedules that the Company has filed?

6 A. As provided by 4 CSR 240-20.090(4), Staff has thirty (30) days from the date the
7 rate schedules are filed to conduct a review and to make a recommendation to the
8 Commission as to whether the rate schedules comply with the Commission's
9 rules, the requirements of Section 386.266, RSMo 2005, and the Company's
10 approved FAC. If the Staff concludes that Aquila's filing complies with
11 applicable law, then the Commission has sixty (60) days to either approve the rate
12 schedules or to allow them to take effect by operation of law. Because the
13 Company believes its filing satisfies all of the requirements of applicable statutes,
14 the Commission's rules, and Aquila's approved FAC, the Company requests that,
15 following Staff's review, the Commission approve the rate schedules to be
16 effective as of September 1, 2008, which is the first day of the Recovery Period
17 prescribed in Aquila's tariff.

18 Q. Does this conclude your testimony at this time?

19 A. Yes, it does.

20

STATE OF MISSOURI, PUBLIC SERVICE COMMISSION

P.S.C. MO. No. 1 2nd Revised Sheet No. 127
 Canceling P.S.C. MO. No. 1 1st Revised Sheet No. 127

Aquila, Inc., dba

AQUILA NETWORKS For All Territory Served by Aquila Networks – L&P and Aquila Networks – MPS
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12 Current annual cost adjustment factor				\$0.0023		\$0.0023

Aquila Networks – MPS		Total		Secondary		Primary
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10 Current period cost adjustment factor				\$0.0023		\$0.0022
11 Previous period cost adjustment factor			+	\$0.0020	+	\$0.0020
12 Current annual cost adjustment factor				\$0.0043		\$0.0042

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


In the matter of Aquila, Inc. d/b/a Aquila)
Networks-MPS and Aquila Networks-L&P,)
for authority to file FAC tariffs increasing electric)
rates for the service provided to customers in)
the Aquila Networks-MPS and Aquila)
Networks-L&P area)

Case No. _____

County of Jackson)
) ss
State of Missouri)

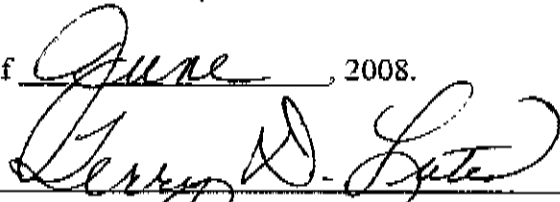
AFFIDAVIT OF GARY CLEMENS

Gary Clemens, being first duly sworn, deposes and says that he is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Gary Clemens;" that said testimony was prepared by him and under his direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, he would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of his knowledge, information, and belief.



Gary Clemens

Subscribed and sworn to before me this 30th day of June, 2008.



Notary Public
Terry D. Lutes

My Commission expires:

8-20-2008



TERRY D. LUTES
Jackson County
My Commission Expires
August 20, 2008

**INFORMATION REQUIRED BY
4 CSR 240-3.161 (7)**

Energy Sales in KWh by Rate Class by Voltage Level

Dec- May - MPS	Total	Secondary	Primary
Base energy (Sa) by voltage level	2,887,174,166	2,528,903,501	358,270,665

Dec- May - L&P			
Base energy (Sa) by voltage level	1,111,218,175	964,316,803	146,901,372

1000

Customer class MPS	Dec - May 08	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08
	KWH Billed	KWH Billed	KWH Billed	KWH Billed	KWH Billed	KWH Billed	KWH Billed
Residential	1,375,071,483	225,536,888	276,980,219	274,420,378	238,869,869	197,965,106	161,299,023
Commercial	946,117,262	153,704,747	165,854,129	169,043,850	153,314,077	152,715,113	151,485,346
Industrial	362,495,597	57,117,524	58,691,346	63,005,465	60,169,729	61,114,172	62,397,361
Gov't-Other	203,489,824	31,772,328	39,280,253	36,506,572	33,075,338	32,986,804	29,868,529
Total CIS+	2,887,174,166	468,131,487	540,805,947	542,976,265	485,429,013	444,781,195	405,050,259
Wholesale	15,910,070	2,874,300	3,019,830	3,036,000	2,705,220	2,316,960	1,957,760
Total	2,903,084,236	471,005,787	543,825,777	546,012,265	488,134,233	447,098,155	407,008,019

Customer class L&P	Dec - May 08	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08
	KWH Billed	KWH Billed	KWH Billed	KWH Billed	KWH Billed	KWH Billed	KWH Billed
Residential	443,409,611	68,307,967	93,439,623	93,881,431	80,244,932	61,820,242	45,715,416
Commercial	366,123,360	50,000,298	64,750,221	73,479,881	54,677,533	65,859,087	57,356,340
Industrial	296,325,612	46,812,924	49,055,939	51,951,799	47,995,969	49,478,760	51,030,221
Gov't-Other	5,359,592	901,998	918,888	892,132	882,140	886,480	877,954
Total CIS+	1,111,218,175	166,023,187	208,164,671	220,205,243	183,800,574	158,367,122	155,416,342
Wholesale	-	0	0	0	0	0	0
Total	1,111,218,175	166,023,187	208,164,671	220,205,243	183,800,574	158,367,122	155,416,342

Fuel Costs by fuel type and generating facility by fuel type included in fuel and purchased power costs in the FAC Rate and the base rates

Fuel costs in base rates was settled per ER-2007-0004 rate case. See schedule 3 of the Stipulation and Agreement.

Total fuel costs by power plant (includes variable and fixed costs)
HIGHLY CONFIDENTIAL

	Current Month									
	Sibley #1	Sibley #2	Sibley #3	Sibley Total	JEC	Greenwood	Nevada	Ralph Green	KCI	S. Harper
Dec 07 MPS										
Fuel Cost - Coal	\$788,271	\$760,114	\$5,098,861	\$6,647,246	\$1,713,965	\$0	\$0	\$0	\$0	\$0
Fuel Cost - Oil	-	-	-	-	39,649	16	9,701	-	-	-
Fuel Cost - Gas	-	-	-	-	-	316,009	-	24,480	1,052	230,321
Emissions	(\$28,046)	(\$27,044)	(\$237,232)	(\$292,323)	\$31,883	\$0	\$0	\$0	\$0	\$0
Hedges (excluded from fuel cost calc)	-	-	\$0	\$0	-	555,879	-	-	-	-
Jan 08 MPS										
Fuel Cost - Coal	\$745,923	\$748,379	\$3,642,264	\$5,136,566	\$1,838,923	\$0	\$0	\$0	\$0	\$0
Fuel Cost - Oil	-	-	-	-	18,575	5,400	53,550	-	-	-
Fuel Cost - Gas	-	-	-	-	-	449,573	-	(40,241)	960	454,524
Emissions	\$16,938	\$16,993	\$82,062	\$115,993	\$13,102	\$0	\$0	\$0	\$0	\$0
Hedges (excluded from fuel cost calc)	-	-	-	\$0	-	560,208	-	-	-	-
Feb 08 MPS										
Fuel Cost - Coal	\$659,452	\$663,880	\$3,755,085	\$5,078,417	\$1,893,816	\$0	\$0	\$0	\$0	\$0
Fuel Cost - Oil	-	-	-	-	3,839	2,910	-	-	-	-
Fuel Cost - Gas	-	-	-	-	-	83,260	-	(48,908)	952	123,410
Emissions	\$15,465	\$15,569	\$85,918	\$116,951	\$2,516	\$0	\$0	\$0	\$0	\$0
Hedges (excluded from fuel cost calc)	-	-	-	\$0	-	987,348	-	-	-	-
Mar 08 MPS										
Fuel Cost - Coal	\$373,665	\$504,015	\$4,166,908	\$5,044,588	\$1,342,857	\$0	\$0	\$0	\$0	\$0
Fuel Cost - Oil	-	-	-	-	-	33	-	(20,650)	-	-
Fuel Cost - Gas	-	-	-	-	2,153	99,826	-	-	1,003	75,042
Emissions	\$8,270	\$11,155	\$92,146	\$111,571	(\$44,054)	\$0	\$0	\$0	\$0	\$0
Hedges (excluded from fuel cost calc)	-	-	-	\$0	-	232,460	-	-	-	-
Apr 08 MPS										
Fuel Cost - Coal	\$640,456	\$101,743	\$1,503,149	\$2,245,348	\$1,337,036	\$0	\$0	\$0	\$0	\$0
Fuel Cost - Oil	-	-	-	-	649	13	510	-	-	-
Fuel Cost - Gas	-	-	-	-	-	82,163	-	(39,139)	971	151,415
Emissions	\$14,170	\$2,251	\$22,602	\$39,023	\$55,969	\$0	\$0	\$0	\$0	\$0
Hedges (excluded from fuel cost calc)	-	-	-	\$0	-	(364,010)	-	-	-	-
May 08 MPS										
Fuel Cost - Coal	\$721,709	\$701,968	\$1,197,830	\$2,621,507	\$1,635,641	\$0	\$0	\$0	\$0	\$0
Fuel Cost - Oil	-	-	-	-	35,635	20,178	-	-	992	-
Fuel Cost - Gas	-	-	-	-	-	38,721	-	27,262	-	169,327
Emissions	\$17,063	\$16,597	\$15,727	\$49,387	\$76,581	\$0	\$0	\$0	\$0	\$0
Hedges (excluded from fuel cost calc)	-	-	-	\$0	-	(1,297,440)	-	-	-	-
	Current Month									
	Steam Process									
	Lake Rd. #1,2,3	Bolice	Lake Rd. #4,6	Lake Rd. #5,6,7	Total Lake Rd.	Intan				
Dec 07 L&P										
Fuel Cost - Coal	\$62,817	\$516,351	\$1,272,019	\$0	\$1,851,187	\$854,685				
Fuel Cost - Oil	\$0	\$0	\$0	\$598,040	\$598,040	\$1,692				
Fuel Cost - Gas	(\$52,684)	\$1,244,229	\$118	\$71,767	\$1,263,430	-				
Emissions	-	-	231,880	-	\$231,880	(\$146,142)				
Jan 08 L&P										
Fuel Cost - Coal	\$49,771	\$625,091	\$1,391,537	\$0	\$2,066,399	\$846,438				
Fuel Cost - Oil	\$0	\$1,166	\$0	\$60,001	\$61,167	\$1,251				
Fuel Cost - Gas	\$178,023	\$966,624	\$3,222	\$1,426	\$1,149,295	-				
Emissions	-	-	138,190	-	\$138,190	\$0				
Feb 08 L&P										
Fuel Cost - Coal	\$76,950	\$475,012	\$1,151,596	\$0	\$1,703,558	\$757,821				
Fuel Cost - Oil	\$0	\$0	\$0	\$447	\$447	\$17,219				
Fuel Cost - Gas	\$200,395	\$1,078,873	\$11,288	\$1,181	\$1,291,737	-				
Emissions	-	-	120,978	-	\$120,978	\$0				
Mar 08 L&P										
Fuel Cost - Coal	\$5,072	\$550,602	\$387,079	\$0	\$942,753	\$695,314				
Fuel Cost - Oil	\$0	\$3,695	\$0	\$289	\$3,984	\$34,768				
Fuel Cost - Gas	\$19,814	\$878,165	\$15,539	\$0	\$913,517	-				
Emissions	-	-	36,932	-	\$36,932	\$0				
Apr 08 L&P										
Fuel Cost - Coal	(\$24,656)	\$246,605	\$1,339,078	\$0	\$1,561,027	\$800,006				
Fuel Cost - Oil	\$0	(\$9,176)	\$0	\$0	(\$9,176)	\$20,454				
Fuel Cost - Gas	\$76,952	\$954,008	\$4,291	\$1,279	\$1,036,509	-				
Emissions	-	-	121,516	-	\$121,516	\$0				
May 08 L&P										
Fuel Cost - Coal	(\$12,168)	\$60,085	\$1,512,409	\$0	\$1,560,326	\$917,464				
Fuel Cost - Oil	\$0	\$0	\$0	\$0	\$0	\$2,992				
Fuel Cost - Gas	(\$12,831)	\$595,731	\$0	\$37,329	\$620,229	-				
Emissions	-	-	119,884	-	\$119,884	\$0				

PURCHASED POWER

MPS	
Dec 07 - May 08	
(P) - 555000 Purchased Power	\$ 49,150,470
(P) - 555001 Purchased Power	\$ 1,468,972
(P) - 555101 Purchased Power	\$ 1,434,169
Total Purchased Power	\$ 52,053,611

L&P	
Dec 07 - May 08	
(P) - 555000 Purchased Power	\$ 7,681,858
(P) - 555001 Purchased Power	\$ 3,755,433
(P) - 555101 Purchased Power	\$ (1,434,169)
Total Purchased Power	\$ 10,003,222

PP costs included in fuel and PP costs with costs differentiated by

I. Short and Long Term Power Contracts

MPS	Dec 07 - May 08
Firm Long Term	
Nebraska Public Power District	\$ 4,931,071
Union Power Partners	\$ -
Intercompany Purchases	\$ 1,748,654
WPE/Gray County Wind	\$ 1,895,875
Total Firm	\$ 8,575,600
Non Firm Short Term	\$ 43,478,011
Total Purchased Power Dollars	\$ 52,053,611

L&P	Dec 07 - May 08
Firm Long Term	
Nebraska Public Power District	\$ 3,512,266
Intercompany Purchases	\$ 3,770,811
WPE/Gray County	\$ 945,450
Total Firm	\$ 8,228,527
Non Firm Short Term	\$ 1,774,695
Total Purchased Power Dollars	\$ 10,003,222

II. On-Peak and Off Peak Costs

Not Available

III. Demand and Energy Costs Separately

Demand costs not included in the numbers above, all energy

Market purchased MWH and costs included in PP costs

All purchases included in the fuel and purchased power costs are at Market. See 7 (C)

Revenues from Expenses Associated with and MWH from Off System

	Dec 07 - May 08
MPS:	
Off-System Sales (AC 447030 & 447035)	\$ 10,720,664
Off-System Generation Cost (AC 501030, 547030)	438,597
Off-System Purchased Power Cost (AC 555030, 031, 035)	8,186,037
Net	\$ 2,096,030
Off-System MWH Sales	188,558

	Dec 07 - May 08
L&P:	
Off-System Sales (AC 447030 & 447035)	\$ 783,281
Off-System Generation Cost (AC 501030, 547030)	82,529
Off-System Purchased Power Cost (AC 555030, 031, 035)	195,842
Net	\$ 504,910
Off-System MWH Sales	10,527

Extraordinary costs

None

Base rate component of off-system sales

Off-system sales in base rates was settled per ER-2007-0004 rate case.

Additional Requirements Ordered by Commission

None

Calculations of the proposed FAC collection Rates

Aquila Networks - L&P

	<u>Total</u>	<u>Secondary</u>	<u>Primary</u>
6-month accumulation period ending:	5/31/2008		
<u>Variable Costs:</u>			
(F) - 501000 Fuel	\$ 17,503,695		
(F) - 504100 Steam Transfer-Fuel	\$ (7,913,663)		
(E) - 509000 Allowances	\$ 1,432,625		
(F) - 547000 Fuel	\$ 774,109		
(P) - 555000 Purchased Power	\$ 7,681,958		
(P) - 555001 Purchased Power	\$ 3,755,432		
(P) - 555101 Purchased Power	\$ (1,434,169)		
1 Total energy cost (F,P and E)	\$ 21,799,987		
2a. Total SJLP Sales kwh	\$ 1,111,218,175		
2b. Base Energy Rate	\$ 0.01799		
2 Base energy cost (B) * \$0.01799	\$ 19,990,815		
3 First Interim Total	\$ 1,809,172		
4 Base energy (Sa) by voltage level		964,316,803	146,901,372
4.1 Loss factors (Lvl)		108.443%	106.231%
4.2 Sa adjusted for losses		1,045,735,693	156,055,262
4.3 Loss factor weights		87.015%	12.985%
5 Customer Responsibility	95%		
6 Second Interim Total by voltage level	\$ 1,718,713	\$ 1,495,534	\$ 223,179
7 Adjustment for Under / Over recovery for prior periods (C)		\$ -	\$ -
8 Interest (I)		\$ 67,183	\$ 10,235
9 Fuel Adjustment Clause		\$ 1,562,718	\$ 233,413
10 Estimated recovery period sales kWh (Sr)		1,894,686,643	288,631,357
11 Current period cost adjustment factor		\$ 0.0008	\$ 0.0008
12 Previous period cost adjustment factor		\$ 0.0015	\$ 0.0015
13 Current annual cost adjustment factor		\$ 0.0023	\$ 0.0023

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	964,316,803
CIS+ Primary Customers - MO938	4,450,956
CIS+ Primary Customers - MO939	214,814
CIS+ Primary Customers - MO945	74,775,991
CIS+ Primary Customers - MO946	34,306,494
CIS+ Primary Customers - MO947	33,153,117
CIS+ Primary Customers -	-
Total CIS+ (CS5005Y)	1,111,218,175
Total Wholesale Billings (Primary)	-
Total kwh	1,111,218,175

Aquila Networks - MPS

	<u>Total</u>	<u>Secondary</u>	<u>Primary</u>
6-month accumulation period ending:	5/31/2008		
<u>Variable Costs:</u>			
(F) - 501000 Fuel	\$ 32,816,688		
(E) - 509000 Allowances	\$ 496,592		
(F) - 547000 Fuel	\$ 2,006,049		
(F) - 547101 Fuel	\$ 674,445		
(P) - 555000 Purchased Power	\$ 49,150,470		
(P) - 555001 Purchased Power	\$ 1,468,973		
(P) - 555101 Purchased Power	\$ 1,434,170		
1 Total energy cost (F,P and E)	\$ 88,047,387		
2a. Total MPS Sales kwh	2,903,084,236		
2b. Base Energy Rate	\$ 0.02538		
2 Base energy cost (B) * \$0.02538	\$ 73,680,278		
3 First Interim Total	\$ 14,367,109		
4 Base energy (Sa) by voltage level		2,528,903,501	374,180,735
4.1 Loss factors (Lvl)		107.433%	104.187%
4.2 Sa adjusted for losses		2,716,876,001	389,847,538
4.3 Loss factor weights		87.451%	12.549%
5 Customer Responsibility	95%		
6 Second Interim Total by voltage level	\$ 13,648,754	\$ 11,936,039	\$ 1,712,715
7 Adjustment for Under / Over recovery for prior periods (C)		\$ -	\$ -
8 Interest (I)		\$ 313,786	\$ 46,428
9 Fuel Adjustment Clause		\$ 12,249,824	\$ 1,759,144
10 Estimated recovery period sales kWh (Sr)		5,392,740,253	797,918,747
11 Current period cost adjustment factor		\$ 0.0023	\$ 0.0022
12 Previous period cost adjustment factor		\$ 0.0020	\$ 0.0020
13 Current annual cost adjustment factor		\$ 0.0043	\$ 0.0042

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	2,528,903,501
CIS+ Primary Customers - MO716	106,057
CIS+ Primary Customers - MO725	12,137,526
CIS+ Primary Customers - MO735	335,078,595
CIS+ Primary Customers - MO737	10,948,487

Total CIS+ (CS5005Y)	2,887,174,166
Total Wholesale Billings (Primary)	15,910,070
Total kwh	2,903,084,236

Calculation Supporting the Voltage Change

Voltage differentiation was settled in Case No. ER-2007-0004.

Calculations Underlying Any Seasonal Variation in the FAC Collection Rate

None

WORKPAPERS

Aquila Networks - MPS

	Total	Secondary	Primary
6-month accumulation period ending:	5/31/2008		
Variable Costs:			
(F) - 501000 Fuel	\$ 32,816,688		
(E) - 509000 Allowances	\$ 496,592		
(F) - 547000 Fuel	\$ 2,006,049		
(F) - 547101 Fuel	\$ 674,445		
(P) - 555000 Purchased Power	\$ 49,150,470		
(P) - 555001 Purchased Power	\$ 1,468,973		
(P) - 555101 Purchased Power	\$ 1,434,170		
1 Total energy cost (F,P and E)	\$ 88,047,387		
2a. Total MPS Sales kwh	\$ 2,903,084,236		
2b. Base Energy Rate	\$ 0.02538		
2 Base energy cost (B) * \$0.02538	\$ 73,680,278		
3 First Interim Total	\$ 14,367,109		
4 Base energy (Sa) by voltage level		2,528,903,501	374,180,735
4.1 Loss factors (Lvl)		107.433%	104.187%
4.2 Sa adjusted for losses		2,716,876,001	389,847,538
4.3 Loss factor weights		87.451%	12.549%
5 Customer Responsibility	95%		
6 Second Interim Total by voltage level	\$ 13,648,754	\$ 11,936,039	\$ 1,712,715
7 Adjustment for Under / Over recovery for prior periods (C)		\$ -	\$ -
8 Interest (I)		\$ 313,786	\$ 46,428
9 Fuel Adjustment Clause		\$ 12,249,824	\$ 1,759,144
10 Estimated recovery period sales kWh (Sr)		5,392,740,253	797,918,747
11 Current period cost adjustment factor		0.0023	0.0022
12 Previous period cost adjustment factor		\$ 0.0020	\$ 0.0020
13 Current annual cost adjustment factor		\$ 0.0043	\$ 0.0042

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:		Source
CIS+ Secondary Customers	2,528,903,501	
CIS+ Primary Customers - MO716	106,057	CS 5000i
CIS+ Primary Customers - MO725	12,137,526	CS 5000i
CIS+ Primary Customers - MO735	335,078,595	CS 5000i
CIS+ Primary Customers - MO737	10,948,487	CS 5000i
		CS 5000i
		CS 5000i
Total CIS+ (CS5005Y)	2,887,174,166	CS 5005Y
Total Wholesale Billings (Primary)	15,910,070	D Petersen
Total kwh	2,903,084,236	

Aquila Networks - MPS

Accumulation period ending:

Variable Costs:

	<u>Total</u>	<u>Secondary</u>	<u>Primary</u>	<u>Notes</u>
	<u>12/31/2007</u>			
(F) - 501000 Fuel	\$ 7,629,859.66			Fuel-Variable
(E) - 509000 Allowances	\$ (40,446.71)			Emissions
(F) - 547000 Fuel	\$ 553,232.28			Fuel-Variable
(F) - 547101 Fuel	\$ 555,879.00			Hedge
(P) - 555000 Purchased Power	\$ 4,739,071.14			PP NL
(P) - 555001 Purchased Power	\$ 239,947.20			PP NL I/C
(P) - 555101 Purchased Power	\$ 290,293.95			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 13,967,836.52			Total Recoverable Cost
2a. Total MPS Sales kwh	471,005,787.00			
2b. Base Energy Rate	\$ 0.02538			
2 Base energy cost (B) * \$0.02538	\$ 11,954,126.87			
3 First Interim Total	\$ 2,013,709.65			
4 Base energy (Sa) by voltage level		408,089,691	62,916,096	
4.1 Loss factors (Lvl)		107.433%	104.187%	
4.2 Sa adjusted for losses		438,422,853	65,550,369	
4.3 Loss factor weights		86.993%	13.007%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 1,913,024.16	\$ 1,664,203	\$ 248,822	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 1,664,203	\$ 248,822		
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

		Source
CIS+ Secondary Customers	408,089,691	
CIS+ Primary Customers - MO716	20,940	CS 5000i
CIS+ Primary Customers - MO725	2,347,035	CS 5000i
CIS+ Primary Customers - MO735	55,745,828	CS 5000i
CIS+ Primary Customers - MO737	1,927,993	CS 5000i
		CS 5000i
		CS 5000i
Total CIS+ (CS5005Y)	468,131,487	CS 5005Y
Total Wholesale Billings (Primary)	2,874,300	D Petersen
Total kwh	471,005,787	

Over/Under Accrual - Allocation:

	MWH Billed	%	(Over)/Under	GL ACCT	BAD DEBT
Residential	225,536.89	47.88%	\$ 916,034.00	440002	0.560%
Commercial	153,704.75	32.63%	\$ 624,283.00	442002	\$ 1,901,350.00
Industrial	57,117.52	12.13%	\$ 231,987.00	442102	\$ 10,648.00
Gov't-Other	31,772.33	6.75%	\$ 129,046.00	445002	
Total CIS+	468,131.49		\$ 1,901,350.00		
Wholesale	2,874.30	0.61%	\$ 11,674.00		not booked-FERC FCA
Total	471,005.79	100.00%	\$ 1,913,024.00		
diff	-		\$ (0.16)		

Aquila Networks - MPS

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	1/31/2008			
(F) - 501000 Fuel	\$ 6,199,663.72			Fuel-Variable
(E) - 509000 Allowances	\$ 129,094.95			Emissions
(F) - 547000 Fuel	\$ 807,334.08			Fuel-Variable
(F) - 547101 Fuel	\$ 560,208.00			Hedge
(P) - 555000 Purchased Power	\$ 7,894,332.04			PP NL
(P) - 555001 Purchased Power	\$ 312,039.09			PP NL I/C
(P) - 555101 Purchased Power	\$ 236,984.39			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 16,139,656.27			Total Recoverable Cost
2a. Total MPS Sales kwh	543,825,777.00			
2b. Base Energy Rate	\$ 0.02538			
2 Base energy cost (B) * \$0.02538	\$ 13,802,298.22			
3 First Interim Total	\$ 2,337,358.05			
4 Base energy (Sa) by voltage level		483,964,496	59,861,281	
4.1 Loss factors (Lvl)		107.433%	104.187%	
4.2 Sa adjusted for losses		519,937,405	62,367,650	
4.3 Loss factor weights		89.290%	10.710%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 2,220,490.15	\$ 1,982,665	\$ 237,825	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 1,982,665	\$ 237,825		
10 Estimated recovery period sales kWh (Sr)	0	0		
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

		Source
CIS+ Secondary Customers	483,964,496	CS 5000i
CIS+ Primary Customers - MO716	22,019	CS 5000i
CIS+ Primary Customers - MO725	2,276,180	CS 5000i
CIS+ Primary Customers - MO735	52,663,217	CS 5000i
CIS+ Primary Customers - MO737	1,880,035	CS 5000i
		CS 5005Y
		D Petersen
Total CIS+ (CS5005Y)	540,805,947	
Total Wholesale Billings (Primary)	3,019,830	
Total kwh	543,825,777	

Over/Under Accrual - Allocation:

	MWH Billed	%	(Over)/Under	GL ACCT	BAD DEBT
Residential	276,980.22	50.93%	\$ 1,130,935.00	440002	0.60%
Commercial	165,854.13	30.50%	\$ 677,198.00	442002	
Industrial	58,691.35	10.79%	\$ 239,642.00	442102	
Gov't-Other	39,280.25	7.22%	\$ 160,385.00	445002	
Total CIS+	540,805.95		\$ 2,208,160.00		
Wholesale	3,019.83	0.56%	\$ 12,330.00		not booked-FERC FCA
Total	543,825.78	100.00%	\$ 2,220,490.00		
diff	-		\$ (0.15)		

Aquila Networks - MPS

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	2/29/2008			
(F) - 501000 Fuel	\$ 6,226,541.53			Fuel-Variable
(E) - 509000 Allowances	\$ 119,467.70			Emissions
(F) - 547000 Fuel	\$ 157,702.98			Fuel-Variable
(F) - 547101 Fuel	\$ 987,348.00			Hedge
(P) - 555000 Purchased Power	\$ 6,492,752.28			PP NL
(P) - 555001 Purchased Power	\$ 142,442.12			PP NL I/C
(P) - 555101 Purchased Power	\$ 741,314.26			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 14,867,568.87			Total Recoverable Cost
2a. Total MPS Sales kwh	546,012,265.00			
2b. Base Energy Rate	\$ 0.02538			
2 Base energy cost (B) * \$0.02538	\$ 13,857,791.29			
3 First Interim Total	\$ 1,009,777.58			
4 Base energy (Sa) by voltage level		479,976,003	66,036,262	
4.1 Loss factors (Lvl)		107.433%	104.187%	
4.2 Sa adjusted for losses		515,652,449	68,801,175	
4.3 Loss factor weights		88.228%	11.772%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 959,288.71	\$ 846,362	\$ 112,926	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 846,362	\$ 112,926		
10 Estimated recovery period sales kWh (Sr)	0	0		
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

		Source
CIS+ Secondary Customers	479,976,003	CS 5000i
CIS+ Primary Customers - MO716	26,139	CS 5000i
CIS+ Primary Customers - MO725	2,379,542	CS 5000i
CIS+ Primary Customers - MO735	58,414,280	CS 5000i
CIS+ Primary Customers - MO737	2,180,301	CS 5000i
		CS 5005Y
		D Petersen
Total CIS+ (CS5005Y)	542,976,265	
Total Wholesale Billings (Primary)	3,036,000	
Total kwh	546,012,265	

Over/Under Accrual - Allocation:

	MWH Billed	%	(Over)/Under	GL ACCT	BAD DEBT
Residential	274,420.38	50.26%	\$ 482,129.00	440002	0.60%
Commercial	169,043.85	30.96%	\$ 296,993.00	442002	\$ 953,954.00
Industrial	63,005.46	11.54%	\$ 110,694.00	442102	\$ 5,724.00
Gov't-Other	36,506.57	6.69%	\$ 64,138.00	445002	-
Total CIS+	542,976.26		\$ 953,954.00		
Wholesale	3,036.00	0.56%	\$ 5,334.00		not booked-FERC FCA
Total	546,012.26	100.00%	\$ 959,288.00		
diff	(0)		\$ (0.71)		

Aquila Networks - MPS

	<u>Total</u>	<u>Secondary</u>	<u>Primary</u>	<u>Notes</u>
Accumulation period ending:	3/31/2008			
Variable Costs:				
(F) - 501000 Fuel	\$ 5,732,882.75			Fuel-Variable
(E) - 509000 Allowances	\$ 67,516.51			Emissions
(F) - 547000 Fuel	\$ 117,018.16			Fuel-Variable
(F) - 547101 Fuel	\$ 232,460.00			Hedge
(P) - 555000 Purchased Power	\$ 6,252,064.97			PP NL
(P) - 555001 Purchased Power	\$ 403,441.40			PP NL I/C
(P) - 555101 Purchased Power	\$ 1,531,812.25			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 14,337,196.04			Total Recoverable Cost
2a. Total MPS Sales kwh	488,134,233.00			
2b. Base Energy Rate	\$ 0.02538			
2 Base energy cost (B) * \$0.02538	\$ 12,388,846.83			
3 First Interim Total	\$ 1,948,349.21			
4 Base energy (Sa) by voltage level		427,649,902	60,484,331	
4.1 Loss factors (Lvl)		107.433%	104.187%	
4.2 Sa adjusted for losses		459,436,967	63,016,787	
4.3 Loss factor weights		87.938%	12.062%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 1,850,931.75	\$ 1,627,678	\$ 223,254	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 1,627,678	\$ 223,254		
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:		Source
CIS+ Secondary Customers	427,649,902	
CIS+ Primary Customers - MO716	15,540	CS 5000i
CIS+ Primary Customers - MO725	1,730,202	CS 5000i
CIS+ Primary Customers - MO735	54,227,367	CS 5000i
CIS+ Primary Customers - MO737	1,806,002	CS 5000i
		CS 5000i
		CS 5000i
Total CIS+ (CS5005Y)	485,429,013	CS 5005Y
Total Wholesale Billings (Primary)	2,705,220	D Petersen
Total kwh	488,134,233	

Over/Under Accrual - Allocation:					
	MWH Billed	%	(Over)/Under	GL ACCT	BAD DEBT
Residential	238,869.87	48.94%	\$ 905,759.00	440002	0.60%
Commercial	153,314.08	31.41%	\$ 581,344.00	442002	
Industrial	60,169.73	12.33%	\$ 228,155.00	442102	
Gov't-Other	33,075.34	6.78%	\$ 125,417.00	445002	
Total CIS+	485,429.01		\$ 1,840,675.00		\$ 1,840,675.00
Wholesale	2,705.22	0.55%	\$ 10,258.00		\$ 11,044.00
Total	488,134.23	100.00%	\$ 1,850,933.00		-
diff	-		\$ 1.25		

not booked-FERC FCA

Aquila Networks - MPS

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
4/30/2008				
(F) - 501000 Fuel	\$ 3,247,004.95			Fuel-Variable
(E) - 509000 Allowances	\$ 94,992.00			Emissions
(F) - 547000 Fuel	\$ 153,256.89			Fuel-Variable
(F) - 547101 Fuel	\$ (364,010.00)			Hedge
(P) - 555000 Purchased Power	\$ 12,277,100.55			PP NL
(P) - 555001 Purchased Power	\$ 257,131.90			PP NL I/C
(P) - 555101 Purchased Power	\$ (661,339.97)			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 15,004,136.32			Total Recoverable Cost
2a. Total MPS Sales kwh	447,098,155.00			
2b. Base Energy Rate	\$ 0.02538			
2 Base energy cost (B) * \$0.02538	\$ 11,347,351.17			
3 First Interim Total	\$ 3,656,785.15			
4 Base energy (Sa) by voltage level		384,881,308	62,216,847	
4.1 Loss factors (Lvl)		107.433%	104.187%	
4.2 Sa adjusted for losses		413,489,399	64,821,842	
4.3 Loss factor weights		86.448%	13.552%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 3,473,945.89	\$ 3,003,149	\$ 470,797	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 3,003,149	\$ 470,797		
10 Estimated recovery period sales kWh (Sr)	0	0		
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	384,881,308	Source
CIS+ Primary Customers - MO716	13,379	CS 5000i
CIS+ Primary Customers - MO725	1,752,794	CS 5000i
CIS+ Primary Customers - MO735	56,559,719	CS 5000i
CIS+ Primary Customers - MO737	1,573,995	CS 5000i
		CS 5000i
		CS 5000i
		CS 5005Y
		D Petersen
Total CIS+ (CS5005Y)	444,781,195	
Total Wholesale Billings (Primary)	2,316,960	
Total kwh	447,098,155	

Over/Under Accrual - Allocation:

	MWH Billed	%	(Over)/Under	GL ACCT	BAD DEBT
Residential	197,965.11	44.28%	\$ 1,538,186.00	440002	0.60%
Commercial	152,715.11	34.16%	\$ 1,186,594.00	442002	
Industrial	61,114.17	13.67%	\$ 474,856.00	442102	
Gov't-Other	32,986.80	7.38%	\$ 256,307.00	445002	
Total CIS+	444,781.20		\$ 3,455,943.00		
Wholesale	2,316.96	0.52%	\$ 18,003.00		not booked-FERC FCA
Total	447,098.16	100.00%	\$ 3,473,946.00		
diff	-		\$ 0.11		

Aquila Networks - MPS

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	5/31/2008			
(F) - 501000 Fuel	\$ 3,780,735.81			Fuel-Variable
(E) - 509000 Allowances	\$ 125,967.33			Emissions
(F) - 547000 Fuel	\$ 217,504.82			Fuel-Variable
(F) - 547101 Fuel	\$ (1,297,440.00)			Hedge
(P) - 555000 Purchased Power	\$ 11,495,148.94			PP NL
(P) - 555001 Purchased Power	\$ 113,971.25			PP NL I/C
(P) - 555101 Purchased Power	\$ (704,894.78)			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 13,730,993.37			Total Recoverable Cost
2a. Total MPS Sales kwh	407,008,019.00			
2b. Base Energy Rate	\$ 0.02538			
2 Base energy cost (B) * \$0.02538	\$ 10,329,863.52			
3 First Interim Total	\$ 3,401,129.85			
4 Base energy (Sa) by voltage level		344,342,101	62,665,918	
4.1 Loss factors (Lvl)		107.433%	104.187%	
4.2 Sa adjusted for losses		369,936,927	65,289,716	
4.3 Loss factor weights		84.999%	15.001%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 3,231,073.36	\$ 2,746,370	\$ 484,703	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 2,746,370	\$ 484,703		
10 Estimated recovery period sales kWh (Sr)	0	0		
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	344,342,101	Source
CIS+ Primary Customers - MO716	8,040	CS 5000i
CIS+ Primary Customers - MO725	1,651,773	CS 5000i
CIS+ Primary Customers - MO735	57,468,184	CS 5000i
CIS+ Primary Customers - MO737	1,580,161	CS 5000i
		CS 5000i
		CS 5000i
Total CIS+ (CS5005Y)	405,050,259	CS 5005Y
Total Wholesale Billings (Primary)	1,957,760	D Petersen
Total kwh	407,008,019	

Over/Under Accrual - Allocation:

	MWH Billed	%	(Over)/Under	GL ACCT	BAD DEBT
Residential	161,299.02	39.63%	\$ 1,280,488.00	440002	0.60%
Commercial	151,485.35	37.22%	\$ 1,202,581.00	442002	
Industrial	62,397.36	15.33%	\$ 495,348.00	442102	
Gov't-Other	29,868.53	7.34%	\$ 237,114.00	445002	
Total CIS+	405,050.26		\$ 3,215,531.00		
Wholesale	1,957.76	0.48%	\$ 15,542.00		not booked-FERC FCA
Total	407,008.02	100.00%	\$ 3,231,073.00		
diff	-		\$ (0.36)		

MISSOURI PUBLIC SERVICE
FAC BALANCE BY RECOVERY PERIOD & INTEREST CALCULATION

OPEN ITEM=RTRF20072															
	← Jun-07		Jul-07	Accumulation period		Oct-07	Nov-07	Filing and Approval		Feb-08	Mar-08	Apr-08	May-08	Jun-08	Re Jul-08
C/M (Over)/Under Accrued	1,235,368		5,534,441	8,664,953	-1,998,673	-999,514	-230,447								
C/M (Over)/Under Recovery											964,808.34	886,847.68	807,487.13		
CUMM (Over)/Under Balance	1,235,368	6,769,809		15,434,762	13,436,089	12,436,575	12,206,128	12,206,128	12,206,128	12,206,128	11,241,320	10,354,472	9,546,985	9,546,985	9,546,985
Monthly STD Rate		0.54%		0.58%	0.53%	0.50%	0.53%								
C/M Accrued interest (P/M Bal)		6,681		39,039	82,190	67,068	66,225								
CUMM Accrued Interest Balance		6,681		45,720	127,910	194,978	261,203	261,203	261,203	261,203	261,203	261,203	261,203	261,203	261,203
Annual True-up															
OPEN ITEM=RTRF20072	1,235,368.00	6,776,490.00		15,480,482.00	13,563,999.00	12,631,553.00	12,467,331.00	12,467,331.00	12,467,331.00	12,467,331.00	11,502,522.66	10,615,674.98			
G/L BALANCE	1,242,071.56	6,776,490.00		15,480,482.00	13,563,999.00	12,631,553.00	12,467,331.00	12,467,331.00	12,467,331.00	12,467,331.00	11,502,522.66	10,615,674.98			
DIFF	6,703.56	-		-	-	-	-	-	-	-	-	-	-	-	-
OPEN ITEM=RTRF20081															
								← Dec-07	Jan-08	Accumulation period		Apr-08	May-08	Filing and Approval	
C/M (Over)/Under Accrued								1,901,350	2,208,160	Feb-08	Mar-08	3,455,943	3,215,531	Jun-08	Jul-08
C/M (Over)/Under Recovery										953,954	1,840,675				
CUMM (Over)/Under Balance								1,901,350	4,109,510	5,063,464	6,904,139	10,360,082	13,575,613	13,575,613	13,575,613
Monthly STD rate								0.50%	0.36%	0.35%	0.34%	0.35%	0.34%		
C/M Accrued interest (P/M Bal)								60,929	50,434	57,649	58,861	62,602	69,739	-	-
CUMM Accrued Interest Balance								60,929	111,363	169,012	227,873	290,475	360,214	360,214	360,214
Annual True-up															
OPEN ITEM BALANCE								OPEN ITEM=RTRF20081	1,962,279.00	4,220,873.00	5,232,476.00	7,132,012.00	10,650,557.00		
G/L BALANCE								1,962,279.00	4,220,873.23	5,232,476.00	7,132,012.00	10,650,557.00			
DIFF								-	0.23	-	-	-	-	-	-
OPEN ITEM=20082															
														← Jun-08	Jul-08
C/M (Over)/Under Accrued															
C/M (Over)/Under Recovery															
CUMM (Over)/Under Balance														0	0
Monthly STD rate															
C/M Accrued interest (P/M Bal)															0
CUMM Accrued Interest Balance														0	0
Annual True-up															

Aquila Networks - L&P

	Total	Secondary	Primary
6-month accumulation period ending:	5/31/2008		
Variable Costs:			
(F) - 501000 Fuel	\$ 17,503,695		
(F) - 504100 Steam Transfer-Fuel	\$ (7,913,663)		
(E) - 509000 Allowances	\$ 1,432,625		
(F) - 547000 Fuel	\$ 774,109		
(P) - 555000 Purchased Power	\$ 7,681,958		
(P) - 555001 Purchased Power	\$ 3,755,432		
(P) - 555101 Purchased Power	\$ (1,434,169)		
1 Total energy cost (F,P and E)	\$ 21,799,987		
2a. Total SJLP Sales kwh	\$ 1,111,218,175		
2b. Base Energy Rate	\$ 0.01799		
2 Base energy cost (B) * \$0.01799	\$ 19,990,815		
3 First Interim Total	\$ 1,809,172		
4 Base energy (Sa) by voltage level		964,316,803	146,901,372
4.1 Loss factors (Lvl)		108.443%	106.231%
4.2 Sa adjusted for losses		1,045,735,693	156,055,262
4.3 Loss factor weights		87.015%	12.985%
5 Customer Responsibility	95%		
6 Second Interim Total by voltage level	\$ 1,718,713	\$ 1,495,534	\$ 223,179
7 Adjustment for Under / Over recovery for prior periods (C)		\$ -	\$ -
8 Interest (I)		\$ 67,183	\$ 10,235
9 Fuel Adjustment Clause		\$ 1,562,718	\$ 233,413
10 Estimated recovery period sales kWh (Sr)		1,894,686,643	288,631,357
11 Current period cost adjustment factor		0.0008	0.0008
12 Previous period cost adjustment factor		\$ 0.0015	\$ 0.0015
13 Current annual cost adjustment factor		\$ 0.0023	\$ 0.0023

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:	
CIS+ Secondary Customers	964,316,803
CIS+ Primary Customers - MO938	4,450,956
CIS+ Primary Customers - MO939	214,814
CIS+ Primary Customers - MO945	74,775,991
CIS+ Primary Customers - MO946	34,306,494
CIS+ Primary Customers - MO947	33,153,117
CIS+ Primary Customers -	-
Total CIS+ (CS5005Y)	1,111,218,175
Total Wholesale Billings (Primary)	-
Total kwh	1,111,218,175

Aquila Networks - L&P

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	12/31/2007			
(F) - 501000 Fuel	\$ 2,974,353			Fuel-Variable
(F) - 504100 Steam Transfer-Fuel	\$ (1,478,090)			Fuel-Variable (Transfer between electric and industrial steam)
(E) - 509000 Allowances	\$ 251,229			Emissions
(F) - 547000 Fuel	\$ 679,020			Fuel-Variable
(P) - 555000 Purchased Power	\$ 939,697			PP NL
(P) - 555001 Purchased Power	\$ 330,817			PP NL I/C
(P) - 555101 Purchased Power	\$ (290,294)			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 3,406,732			Total Recoverable Cost
2a. Total SJLP Sales kwh	\$ 166,023,187			
2b. Base Energy Rate	\$ 0.01799			
2 Base energy cost (B) * \$0.01799	\$ 2,986,757			
3 First Interim Total	\$ 419,974			
4 Base energy (Sa) by voltage level		139,724,491	26,298,696	
4.1 Loss factors (Lv)		108.443%	106.231%	
4.2 Sa adjusted for losses		151,521,665	27,937,451	
4.3 Loss factor weights		84.432%	15.568%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 398,976	\$ 336,865	\$ 62,111	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 336,865	\$ 62,111		
10 Estimated recovery period sales kWh (Sr)	0	0		
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	139,724,491	source
CIS+ Primary Customers - MO938	719,535	CS5000I
CIS+ Primary Customers - MO939	36,504	CS5000I
CIS+ Primary Customers - MO945	15,876,963	CS5000I
CIS+ Primary Customers - MO946	4,701,216	CS5000I
CIS+ Primary Customers - MO947	4,964,478	CS5000I
CIS+ Primary Customers -	-	CS5000I
Total CIS+ (CS5005Y)	166,023,187	
Total Wholesale Billings (Primary)	-	
Total kwh	166,023,187	

Over/Under Accrual - Allocation:

	KWH Billed	%	Over/Under	GL ACCT	BAD DEBT
Residential	68,307,967	41.14%	\$ 164,153	440002	0.460%
Commercial	50,000,298	30.12%	\$ 120,157	442002	
Industrial	46,812,924	28.20%	\$ 112,498	442102	\$ 398,976
Gov't-Other	901,998	0.54%	\$ 2,168	445002	\$ 1,835
Total CIS+	166,023,187				
Wholesale	0	0.00%	\$ -	not booked-FERC FCA	
Total	166,023,187	100.00%	\$ 398,976		
diff	-		\$ (0)		

Aquila Networks - L&P

	Total	Secondary	Primary	Notes
Accumulation period ending:	1/31/2008			
Variable Costs:				
(F) - 501000 Fuel	\$ 3,355,437			Fuel-Variable
(F) - 504100 Steam Transfer-Fuel	\$ (1,333,162)			Fuel-Variable (Transfer between electric and industrial steam)
(E) - 509000 Allowances	\$ 315,978			Emissions
(F) - 547000 Fuel	\$ 62,621			Fuel-Variable
(P) - 555000 Purchased Power	\$ 1,176,001			PP NL
(P) - 555001 Purchased Power	\$ 600,244			PP NL I/C
(P) - 555101 Purchased Power	\$ (236,984)			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 3,940,135			Total Recoverable Cost
2a. Total SJLP Sales kwh	\$ 208,164,671			
2b. Base Energy Rate	\$ 0.01799			
2 Base energy cost (B) * \$0.01799	\$ 3,744,882			
3 First Interim Total	\$ 195,252			
4 Base energy (Sa) by voltage level		186,573,748	21,590,923	
4.1 Loss factors (Lvl)		108.443%	106.231%	
4.2 Sa adjusted for losses		202,326,483	22,936,322	
4.3 Loss factor weights		89.818%	10.182%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 185,490	\$ 166,603	\$ 18,887	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 166,603	\$ 166,603	\$ 18,887	
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!	#DIV/0!	
12 Previous period cost adjustment factor	\$ -	\$ -	\$ -	
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!	#DIV/0!	

Input values
Fixed values
Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	186,573,748	source
CIS+ Primary Customers - MO938	678,293	CS5000I
CIS+ Primary Customers - MO939	37,908	CS5000I
CIS+ Primary Customers - MO945	8,735,162	CS5000I
CIS+ Primary Customers - MO946	6,588,669	CS5000I
CIS+ Primary Customers - MO947	5,550,891	CS5000I
CIS+ Primary Customers -	-	CS5000I
Total CIS+ (CS5005Y)	208,164,671	
Total Wholesale Billings (Primary	-	
Total kwh	208,164,671	

Over/Under Accrual - Allocation:

	KWH Billed	%	Over/Under	GL ACCT	BAD DEBT
Residential	93,439,623	44.89%	\$ 83,262	440002	
Commercial	64,750,221	31.11%	\$ 57,697	442002	0.490%
Industrial	49,055,939	23.57%	\$ 43,712	442102	\$ 185,490
Gov't-Other	918,888	0.44%	\$ 819	445002	\$ 909
Total CIS+	208,164,671				
Wholesale	-	0.00%	\$ -	not booked-FERC FCA	
Total	208,164,671	100.00%	\$ 185,490		
diff	-		\$ 0		

Aquila Networks - L&P

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	2/29/2008			
(F) - 501000 Fuel	\$ 3,211,071			Fuel-Variable
(F) - 504100 Steam Transfer-Fuel	\$ (1,432,070)			Fuel-Variable (Transfer between electric and industrial steam)
(E) - 509000 Allowances	\$ 272,227			Emissions
(F) - 547000 Fuel	\$ 1,628			Fuel-Variable
(P) - 555000 Purchased Power	\$ 1,325,146			PP NL
(P) - 555001 Purchased Power	\$ 863,370			PP NL I/C
(P) - 555101 Purchased Power	\$ (741,314)			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 3,500,058			Total Recoverable Cost
2a. Total SJLP Sales kwh	\$ 220,205,243			
2b. Base Energy Rate	\$ 0.01799			
2 Base energy cost (B) * \$0.01799	\$ 3,961,492			
3 First Interim Total	\$ (461,434)			
4 Base energy (Sa) by voltage level		192,607,237	27,598,006	
4.1 Loss factors (Lv)		108.443%	106.231%	
4.2 Sa adjusted for losses		208,869,390	29,317,725	
4.3 Loss factor weights		87.691%	12.309%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ (438,362)	\$ (384,406)	\$ (53,957)	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ (384,406)	\$ (53,957)		
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	192,607,237	source
CIS+ Primary Customers - MO938	873,700	CS5000I
CIS+ Primary Customers - MO939	40,190	CS5000I
CIS+ Primary Customers - MO945	14,527,293	CS5000I
CIS+ Primary Customers - MO946	5,875,993	CS5000I
CIS+ Primary Customers - MO947	6,280,830	CS5000I
CIS+ Primary Customers -	-	CS5000I
Total CIS+ (CS5005Y)	220,205,243	
Total Wholesale Billings (Primary	-	
Total kwh	220,205,243	

Over/Under Accrual - Allocation:

KWH Billed	%	Over/Under	GL ACCT	
93,881,431	42.63%	\$ (186,890)	440002	BAD DEBT
73,479,881	33.37%	\$ (146,276)	442002	0.490%
51,951,799	23.59%	\$ (103,420)	442102	\$ (438,362)
892,132	0.41%	\$ (1,776)	445002	\$ -
220,205,243				
-	0.00%	\$ -	not booked-FERC FCA	
220,205,243	100.00%	\$ (438,362)		
diff	-	\$ -		

Aquila Networks - L&P

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	3/31/2008			
(F) - 501000 Fuel	\$ 2,156,766			Fuel-Variable
(F) - 504100 Steam Transfer-Fuel	\$ (1,285,612)			Fuel-Variable (Transfer between electric and industrial steam)
(E) - 509000 Allowances	\$ 161,071			Emissions
(F) - 547000 Fuel	\$ 3,984			Fuel-Variable
(P) - 555000 Purchased Power	\$ 3,038,842			PP NL
(P) - 555001 Purchased Power	\$ 910,514			PP NL I/C
(P) - 555101 Purchased Power	\$ (1,531,812)			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 3,453,752			Total Recoverable Cost
2a. Total SJLP Sales kwh	\$ 183,800,574			
2b. Base Energy Rate	\$ 0.01799			
2 Base energy cost (B) * \$0.01799	\$ 3,306,572			
3 First Interim Total	\$ 147,179			
4 Base energy (Sa) by voltage level		162,674,286	21,126,288	
4.1 Loss factors (Lvl)		108.443%	106.231%	
4.2 Sa adjusted for losses		176,409,150	22,442,734	
4.3 Loss factor weights		88.714%	11.286%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 139,820	\$ 124,040	\$ 15,780	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 124,040	\$ 15,780		
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	162,674,286	source
CIS+ Primary Customers - MO938	787,177	CS5000I
CIS+ Primary Customers - MO939	34,223	CS5000I
CIS+ Primary Customers - MO945	8,449,312	CS5000I
CIS+ Primary Customers - MO946	5,973,713	CS5000I
CIS+ Primary Customers - MO947	5,881,863	CS5000I
CIS+ Primary Customers -	-	CS5000I
Total CIS+ (CS5005Y)	183,800,574	
Total Wholesale Billings (Primary	-	
Total kwh	183,800,574	

Over/Under Accrual - Allocation:

	KWH Billed	%	Over/Under	GL ACCT	BAD DEBT
Residential	80,244,932	43.66%	\$ 61,044	440002	0.490%
Commercial	54,677,533	29.75%	\$ 41,594	442002	
Industrial	47,995,969	26.11%	\$ 36,511	442102	\$ 139,820
Gov't-Other	882,140	0.48%	\$ 671	445002	\$ 685
Total CIS+	183,800,574				
Wholesale	-	0.00%	\$ -	not booked-FERC FCA	
Total	183,800,574	100.00%	\$ 139,820		
diff	-		\$ -		

Aquila Networks - L&P

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	4/30/2008			
(F) - 501000 Fuel	\$ 2,923,541			Fuel-Variable
(F) - 504100 Steam Transfer-Fuel	\$ (1,338,714)			Fuel-Variable (Transfer between electric and industrial steam)
(E) - 509000 Allowances	\$ 219,257			Emissions
(F) - 547000 Fuel	\$ (7,934)			Fuel-Variable
(P) - 555000 Purchased Power	\$ 843,904			PP NL
(P) - 555001 Purchased Power	\$ 489,762			PP NL I/C
(P) - 555101 Purchased Power	\$ 661,340			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 3,791,157			Total Recoverable Cost
2a. Total SJLP Sales kwh	\$ 178,044,569			
2b. Base Energy Rate	\$ 0.01799			
2 Base energy cost (B) * \$0.01799	\$ 3,203,022			
3 First Interim Total	\$ 588,135			
4 Base energy (Sa) by voltage level		151,737,968	26,306,601	
4.1 Loss factors (Lv)		108.443%	106.231%	
4.2 Sa adjusted for losses		164,549,460	27,945,849	
4.3 Loss factor weights		85.482%	14.518%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 558,728	\$ 477,614	\$ 81,114	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 477,614	\$ 81,114		
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	151,737,968	source
CIS+ Primary Customers - MO938	718,029	CS5000I
CIS+ Primary Customers - MO939	33,521	CS5000I
CIS+ Primary Customers - MO945	14,647,076	CS5000I
CIS+ Primary Customers - MO946	5,404,331	CS5000I
CIS+ Primary Customers - MO947	5,503,644	CS5000I
CIS+ Primary Customers -	-	CS5000I
Total CIS+ (CS5005Y)	178,044,569	
Total Wholesale Billings (Primary	-	
Total kwh:	178,044,569	

Over/Under Accrual - Allocation:

	KWH Billed	%	Over/Under	GL ACCT	BAD DEBT
Residential	61,820,242	34.72%	\$ 194,000	440002	0.490%
Commercial	65,859,087	36.99%	\$ 206,675	442002	
Industrial	49,478,760	27.79%	\$ 155,271	442102	\$ 558,728
Gov't-Other	886,480	0.50%	\$ 2,782	445002	\$ 2,738
Total CIS+	178,044,569				
Wholesale	-	0.00%	\$ -	not booked-FERC FCA	
Total	178,044,569	100.00%	\$ 558,728		
diff	-		\$ -		

Aquila Networks - L&P

Accumulation period ending:

Variable Costs:

	Total	Secondary	Primary	Notes
	5/31/2008			
(F) - 501000 Fuel	\$ 2,882,527			Fuel-Variable
(F) - 504100 Steam Transfer-Fuel	\$ (1,046,016)			Fuel-Variable (Transfer between electric and industrial steam)
(E) - 509000 Allowances	\$ 212,863			Emissions
(F) - 547000 Fuel	\$ 34,790			Fuel-Variable
(P) - 555000 Purchased Power	\$ 358,368			PP NL
(P) - 555001 Purchased Power	\$ 560,726			PP NL I/C
(P) - 555101 Purchased Power	\$ 704,896			81/19 Allocation
1 Total energy cost (F,P and E)	\$ 3,708,153			Total Recoverable Cost
2a. Total SJLP Sales kwh	\$ 154,979,931			
2b. Base Energy Rate	\$ 0.01799			
2 Base energy cost (B) * \$0.01799	\$ 2,788,089			
3 First Interim Total	\$ 920,064			
4 Base energy (Sa) by voltage level		130,999,073	23,980,858	
4.1 Loss factors (Lvl)		108.443%	106.231%	
4.2 Sa adjusted for losses		142,059,545	25,475,181	
4.3 Loss factor weights		84.794%	15.206%	
5 Customer Responsibility	95%			
6 Second Interim Total by voltage level	\$ 874,061	\$ 741,152	\$ 132,909	Accrual to A/C 173001
7 Adjustment for Under / Over recovery for prior periods (C)	\$ -	\$ -	\$ -	
8 Interest (I)	\$ -	\$ -	\$ -	Accrual to A/C 173001
9 Fuel Adjustment Clause	\$ 741,152	\$ 132,909		
10 Estimated recovery period sales kWh (Sr)	0	0	0	
11 Current period cost adjustment factor	#DIV/0!	#DIV/0!		
12 Previous period cost adjustment factor	\$ -	\$ -		
13 Current annual cost adjustment factor	#DIV/0!	#DIV/0!		

Input values

Fixed values

Calculations

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	130,999,073	source
CIS+ Primary Customers - MO938	674,222	CS5000I
CIS+ Primary Customers - MO939	32,468	CS5000I
CIS+ Primary Customers - MO945	12,540,185	CS5000I
CIS+ Primary Customers - MO946	5,762,572	CS5000I
CIS+ Primary Customers - MO947	4,971,411	CS5000I
CIS+ Primary Customers -	-	CS5000I
Total CIS+ (CS5005Y)	154,979,931	
Total Wholesale Billings (Primary	-	
Total kwh	154,979,931	

Over/Under Accrual - Allocation:

	KWH Billed	%	Over/Under	GL ACCT	
Residential	45,715,416	29.50%	\$ 257,827	440002	BAD DEBT
Commercial	57,356,340	37.01%	\$ 323,481	442002	0.490%
Industrial	51,030,221	32.93%	\$ 287,802	442102	\$ 874,061
Gov't-Other	877,954	0.57%	\$ 4,952	445002	\$ 4,283
Total CIS+	154,979,931				
Wholesale	-	0.00%	\$ -	not booked-FERC FCA	
Total	154,979,931	100.00%	\$ 874,061		
diff	-		\$ 0		

ST. JOSEPH LIGHT&POWER
FAC BALANCE BY RECOVERY PERIOD & INTEREST CALCULATION

OPEN ITEM=20072												
	← Jun-07 Jul-07		Accumulation period Aug-07 Sep-07		Oct-07	Nov-07	Filing and Approval Dec-07 Jan-08		Feb-08	← Mar-08 Apr-08 May-08		
C/M (Over)/Under Accrued	304,251	1,330,306	1,956,720	(311,627)	(199,157)	160,661						
C/M (Over)/Under Recovery										273,501.73	265,594.68	231,399
CUMM (Over)/Under Balance	304,251	1,634,557	3,591,277	3,279,650	3,080,493	3,241,154	3,241,154	3,241,154	3,241,154	2,967,652	2,702,058	2,470,659
Monthly STD Rate	0.54%	0.54%	0.58%	0.53%	0.50%	0.53%						
C/M Accrued interest		1,645	9,426	19,124	16,371	16,404	-	-	-	-	-	-
CUMM Accrued Interest Balance	0	1,645	11,071	30,195	46,566	62,970	62,970	62,970	62,970	62,970	62,970	62,970
Annual True-up												
G/L OPEN ITEM BALANCE	305,894.42	1,636,202.00	3,602,348.00	3,309,854.00	3,127,040.00	3,304,347.00	3,304,347.00	3,304,347.00	3,304,347.00	3,030,845.27	2,765,250.59	-
Difference	(1,643.42)	-	-	(9.00)	19.00	(223.00)	(223.00)	(223.00)	(223.00)	(223.00)	(223.00)	
OPEN ITEM=20081												
							← Dec-07 Jan-08		Accumulation period Feb-08 Mar-08		Apr-08	May-08
C/M (Over)/Under Accrued							398,976	185,490	(438,362)	139,820	558,278	874,061
C/M (Over)/Under Recovery												
CUMM (Over)/Under Balance							398,976	584,466	146,104	285,924	844,202	1,718,263
Monthly STD rate							0.50%	0.36%	0.35%	0.34%	0.35%	0.34%
C/M Accrued interest							16,179	13,013	13,517	11,545	11,225	11,939
CUMM Accrued Interest Balance							16,179	29,192	42,709	54,254	65,479	77,418
Annual True-up												
G/L OPEN ITEM BALANCE							414,932.00	613,435.00	188,590.00	339,955.00	909,908.00	
Difference							223.00	223.00	223.00	223.00	(227.00)	
OPEN ITEM=20082												
C/M (Over)/Under Accrued												
C/M (Over)/Under Recovery												
CUMM (Over)/Under Balance												
Monthly STD rate												
C/M Accrued interest												
CUMM Accrued Interest Balance												
Annual True-up												
Total G/L							3,719,279.00	3,917,782.00	3,492,937.00	3,370,800.27	3,675,158.59	
Difference							-	-	-	-	-	