

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MoPSC Auditors  
**Sponsoring Party:** MoPSC Staff  
**Case Nos.:** ER-2004-0034 and  
HR-2004-0024  
(Consolidated)  
**Date Prepared:** December 9, 2003

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**STAFF ACCOUNTING SCHEDULES**

**AQUILA, INC.**

**d/b/a AQUILA NETWORKS-MPS (Electric)**

**CASE NOS. ER-2004-0034 AND HR-2004-0024  
(CONSOLIDATED)**

*Jefferson City, Missouri  
December 2003*

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Revenue Requirement

Line		7.97% Return	8.15% Return	8.32% Return
(A)	(B)	(C)	(D)	
1	Net Orig Cost Rate Base (Sch 2)	\$ 654,016,717	\$ 654,016,717	\$ 654,016,717
2	Rate of Return	7.97%	8.15%	8.32%
*****				
3	Net Operating Income Requirement	\$ 52,125,132	\$ 53,302,362	\$ 54,414,191
4	Net Income Available (Sch 9)	\$ 51,179,984	\$ 51,179,984	\$ 51,179,984
*****				
5	Additional NOIBT Needed	\$ 945,148	\$ 2,122,378	\$ 3,234,207
*****				
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 8,629,654	\$ 9,363,160	\$ 10,055,914
8	Test Year Current Income Tax	\$ 8,040,754	\$ 8,040,754	\$ 8,040,754
*****				
9	Additional Current Tax Required	\$ 588,900	\$ 1,322,406	\$ 2,015,160
*****				
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	\$ 588,900	\$ 1,322,406	\$ 2,015,160
*****				
14	Gross Revenue Requirement	\$ 1,534,048	\$ 3,444,784	\$ 5,249,367
*****				

**AQUILA, INC.**  
**CASE NOS. ER-2004-0034 AND HR-2004-0024**

**Weighted Cost of Capital as of June 30, 2001**  
**For Aquila, Inc. d/b/a Aquila Networks MPS And**  
**Aquila Networks L&P**

**Weighted Cost of Capital Using**  
**Common Equity Return of:**

<b>Capital Component</b>	<b>Percentage of Capital</b>	<b>Embedded Cost</b>	<b>8.64%</b>	<b>9.14%</b>	<b>9.64%</b>
<b>Common Stock Equity</b>	<b>35.31%</b>	<b>---</b>	<b>3.05%</b>	<b>3.23%</b>	<b>3.40%</b>
<b>Long-Term Debt</b>	<b>64.31%</b>	<b>7.632%</b>	<b>4.91%</b>	<b>4.91%</b>	<b>4.91%</b>
<b>Short-Term Debt</b>	<b>0.38%</b>	<b>3.37%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>0.01%</b>
	<b><u>100.00%</u></b>		<b><u>7.97%</u></b>	<b><u>8.15%</u></b>	<b><u>8.32%</u></b>

## Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$1,226,246,984
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 501,591,385
3 Net Plant in Service	\$ 724,655,599
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (16,879,594)
5 Materials and Supplies-Exempt	14,918,410
6 Undistributed Stores	2,467,194
7 Emission Allowances	0
8 Prepayments MoPub	142,786
9 Prepayments MoPub's share of UCU	1,080,341
10 Fuel Inventory - Oil & Propane	1,482,919
11 Fuel Inventory - Coal	7,053,821
12 Fuel Inventory - Coke	0
13 Prepaid Pension Asset	10,298,625
14 AAO Def Sibley Rebuild & W. Coal 90	1,391,880
15 AAO Def Sibley Rebuild & W. Coal 93	1,421,182
Subtract from Net Plant	
16 Federal Tax Offset 11.3699 %	\$ 920,009
17 State Tax Offset 7.8630 %	99,981
18 City Tax Offset 0.0000 %	0
19 Interest Expense Offset 18.8250 %	6,057,438
20 Customer Advances for Construction	5,119,690
21 Customer Deposits	2,760,632
22 Deferred Income Taxes-Depreciation	58,362,711
23 Deferred Inc Taxes Shared Assets	20,472,194
24 Unamortized Investment Tax Credit	223,791
25 Total Rate Base	\$ 654,016,717

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## 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	\$ 22,160	\$ 0	99.2480	\$ 0 P-1	\$ 21,993
2		Total	\$ 22,160	\$ 0		\$ 0	\$ 21,993
Steam Production Plant - Sibley							
3	310.000	Land & Land Rights	\$ 663,970	\$ 0	98.4700	\$ 0 P-2	\$ 653,811
4	311.120	Structures & Improve-Sibley	37,304,580	0	98.4700	0 P-3	36,733,820
5	312.120	Boiler Plant Equip-Sibley	139,358,027	0	98.4700	0 P-4	137,225,849
6	314.120	Turbogenerator Units-Sibley	54,953,936	0	98.4700	0 P-5	54,113,141
7	315.120	Accessory Elect Equip-Sibley	14,808,149	0	98.4700	0 P-6	14,581,584
8	316.120	Misc Power Plt Equip-Sibley	567,262	0	98.4700	0 P-7	558,583
9		Total	\$ 247,655,924	\$ 0		\$ 0	\$ 243,866,788
Steam Production Jeffrey Energy Cen							
10	310.000	Land and Land Rights	\$ 0	\$ 111,704	98.4700	\$ 0 P-8	\$ 109,995
11	311.110	Structures & Improvements JEC	18,301,112	410,538	98.4700	0 P-9	18,425,362
12	312.110	Boiler Plant Equip. JEC	59,173,412	1,438,628	98.4700	0 P-10	59,684,676
13	314.110	Turbogenerator Units - JEC	17,709,613	0	98.4700	0	17,438,656
14	315.110	Accessory Elect. Equip. - JEC	6,379,832	0	98.4700	0 P-11	6,282,221
15	316.110	Miscl. Power Plt. Equip. - JEC	1,524,567	32,089	98.4700	0 P-12	1,532,839
16		Total	\$ 103,088,536	\$ 1,992,959		\$ 0	\$ 103,473,749
Other Production Plant							
17	340.000	Land & Land Rights	\$ 71,281	\$ 0	98.4700	\$ 0 P-13	\$ 70,190
18	341.000	Struct & Improvements	1,319,412	0	98.4700	0 P-14	1,299,225
19	342.000	Fuel Holders Prod & Acc	468,703	0	98.4700	0 P-15	461,532
20	343.000	Prime Movers	6,676,157	0	98.4700	0 P-16	6,574,012
21	343.001	Wind Turbines	179,373	0	98.4700	0 P-17	176,629
22	344.000	Generators	8,682,169	0	98.4700	0 P-18	8,549,332
23	345.000	Accessory Elect Equip	1,996,503	0	98.4700	0 P-19	1,965,957
24	346.000	Miscl Power Plt Equip	20,000	0	98.4700	0 P-20	19,694
25		Total	\$ 19,413,598	\$ 0		\$ 0	\$ 19,116,571

## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## 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)	
Greenwood Energy Center Plant							
26	340.000	Land and Land Rights	\$ 233,662	\$ 0	98.4700	\$ 0	\$ 230,087
27	341.000	Structures & Improvements	1,940,750	0	98.4700	0 P-21	1,911,057
28	342.000	Fuel Holders and Accessories	1,949,277	0	98.4700	0 P-22	1,919,453
29	343.000	Prime Movers	28,128,542	0	98.4700	0 P-23	27,698,175
30	344.000	Generators	6,656,185	0	98.4700	0 P-24	6,554,345
31	345.000	Accessory Electric Equip	4,875,978	0	98.4700	0 P-25	4,801,376
32	346.000	Miscellaneous Power Plant Equip	0	0	98.4700	0 P-27	0
33		Total	\$ 43,784,394	\$ 0		\$ 0	\$ 43,114,493
Transmission Plant							
34	350.000	Land & Land Rights	\$ 10,715,567	\$ 0	98.6900	\$ 0 P-28	\$ 10,575,193
35	352.000	Structures & Improvements	2,854,254	0	98.6900	0 P-29	2,816,863
36	353.000	Station Equipment	71,671,873	0	98.6900	0 P-30	70,732,971
37	354.000	Towers & Fixtures	323,639	0	98.6900	0 P-31	319,399
38	355.000	Poles & Fixtures	46,374,094	0	98.6900	0 P-32	45,766,593
39	356.000	Overhead Conductors & Devices	40,345,567	0	98.6900	0 P-33	39,817,040
40	358.000	Underground Conductors & Devices	57,959	0	98.6900	0 P-34	57,200
41		Total	\$ 172,342,953	\$ 0		\$ 0	\$ 170,085,259
Distribution Plant							
42	360.000	Land & Land Rights	\$ 3,474,357	\$ 0	99.8333	\$ 0 P-35	\$ 3,468,565
43	361.000	Structures & Improvements	4,438,860	0	99.8333	0 P-36	4,431,460
44	362.000	Station Equipment	62,434,135	0	99.8333	0 P-37	62,330,057
45	364.000	Poles, Towers & Fixtures	106,745,000	0	99.8333	0 P-38	106,567,056
46	365.000	Overhead Conductors & Devices	63,381,857	0	99.8333	0 P-39	63,276,199
47	366.000	Underground Conduit	27,167,806	0	99.8333	0 P-40	27,122,517
48	367.000	Underground Conductors & Devices	73,459,163	0	99.8333	0 P-41	73,336,707
49	368.000	Line Transformers	110,235,240	0	99.8333	0 P-42	110,051,478
50	369.001	Services - Overhead	12,135,429	0	99.8333	0 P-43	12,115,199
51	369.002	Services - Underground	40,062,835	0	99.8333	0 P-44	39,996,050
52	370.001	Meters	22,947,967	0	99.8333	0 P-45	22,909,713
53	370.002	Meters-PURPA Load Research	2,040,104	0	99.8333	0 P-46	2,036,703
54	371.000	Installation On Customers' Premises	12,021,425	0	99.8333	0 P-47	12,001,385
55	373.000	Street Lighting & Signal Systems	19,962,687	0	99.8333	0 P-48	19,929,409
56		Total	\$ 560,506,865	\$ 0		\$ 0	\$ 559,572,498

## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## 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							
57	389.000	Land & Land Rights	\$ 835,958	\$ 0	99.2480	\$ 0 P-49	\$ 829,672
58	390.001	Structures & Improvements	8,913,844	0	99.2480	0 P-50	8,846,812
59	391.001	Office Furniture & Equipment	1,206,151	0	99.2480	0 P-51	1,197,081
60	391.003	Computer Hardware	1,613,087	0	99.2480	0 P-52	1,600,957
61	391.004	Computer Software	228,380	0	99.2480	0 P-53	226,663
62	392.005	Computer Systems Development	40,000	0	99.2480	0 P-54	39,699
63	392.001	Transportation Equip.-Subunit	15,254	0	99.2480	0 P-55	15,139
64	392.002	Transportation Equip - Cars	56,330	0	99.2480	0 P-56	55,906
65	392.003	Transportation Equip-Light Trk	62,716	0	99.2480	0 P-57	62,244
66	392.004	Transportation Equip-Med Truck	403,372	0	99.2480	0 P-58	400,339
67	392.005	Transportation Equip-Heavy Truck	1,065,528	0	99.2480	0 P-59	1,057,515
68	392.006	Transportation Equip.-Trailers	378,629	0	99.2480	0 P-60	375,782
69	393.000	Stores Equipment	91,369	0	99.2480	0 P-61	90,682
70	394.000	Tools, Shop, & Garage Equipment	3,055,030	0	99.2480	0 P-62	3,032,056
71	395.000	Laboratory Equipment	1,893,463	0	99.2480	0 P-63	1,879,224
72	396.001	Power Operated Equip-Short Life	399,488	0	99.2480	0 P-64	396,484
73	396.002	Power Operated Equip-Long Life	3,131,266	0	99.2480	0 P-65	3,107,719
74	397.000	Communication Equipment	6,967,573	0	99.2480	0 P-66	6,915,177
75	398.000	Miscellaneous Equipment	134,171	0	99.2480	0 P-67	133,162
76		Total	\$ 30,491,609	\$ 0		\$ 0	\$ 30,262,313

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## 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 Common Plant							
77	389.000	Land and Land Rights	\$ 171,543	\$ 0	99.2480	\$ 0 P-68	\$ 170,253
78	390.001	Structures & Improvements-Own	6,140,042	0	99.2480	0 P-69	6,093,869
79	390.051	Structures & Improvements-Leased	141,216	0	99.2480	0 P-70	140,154
80	391.001	Office Furniture & Equip	1,047,713	0	99.2480	0 P-71	1,039,834
81	391.003	Computer Hardware	404,363	0	99.2480	0 P-72	401,322
82	391.004	Computer Software	1,298	0	99.2480	0 P-73	1,288
83	392.003	Trans Equip - Light Trucks	22,581	0	99.2480	0 P-74	22,411
84	392.004	Trans Equip - Med Trucks	274,327	0	99.2480	0 P-75	272,264
85	392.005	Trans Equip - Heavy Trucks	961,801	0	99.2480	0 P-76	954,568
86	392.006	Trans Equip - Trailers	79,314	0	99.2480	0 P-77	78,718
87	393.000	Stores Equipment	(92,265)	0	99.2480	0 P-78	(91,571)
88	394.000	Tools, Shop and Garage Equip	138,198	0	99.2480	0 P-79	137,159
89	395.000	Laboratory Equipment	18,276	0	99.2480	0 P-80	18,139
90	396.001	Power Operated Equip-Short Life	120,153	0	99.2480	0 P-81	119,249
91	396.002	Power Operated Equip-Long Life	26,800	0	99.2480	0 P-82	26,598
92	397.000	Communications Equipment	1,628,264	0	99.2480	0 P-83	1,616,019
93	398.000	Miscellaneous Equipment	(43,131)	0	99.2480	0 P-84	(42,807)
94		Total	\$ 11,040,493	\$ 0		\$ 0	\$ 10,957,467



Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

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)
UCU Common General Plant							
95	389.000	Land and Land Rights	\$ 122,901	\$ 0	99.2480	\$ 0 P-85	\$ 121,977
96	390.000	Structures & Improvements-Own	11,969,830	0	99.2480	0 P-86	11,879,817
97	390.051	Structures & Improve-Lease	1,210,994	0	99.2480	0 P-87	1,201,887
98	391.001	Office Furniture & Equipment	2,870,406	0	99.2480	0 P-88	2,848,821
99	391.003	UCU Gen Plt Computer Hardware	3,323,261	0	99.2480	0 P-89	3,298,270
100	391.004	UCU Gen Plt Computer Software	18,632,715	0	99.2480	0 P-90	18,492,597
101	391.005	UCU Gen Plt Computer System Develop	5,262,883	0	99.2480	0 P-91	5,223,306
102	392.004	Trans Equip - Med Trucks	5,222	0	99.2480	0 P-92	5,183
103	394.000	Tools, Shop and Garage Equip	69,274	0	99.2480	0 P-93	68,753
104	395.000	Lab Equipment	14,876	0	99.2480	0 P-94	14,764
105	397.000	Communications Equipment	2,526,365	0	99.2480	0 P-95	2,507,367
106	398.000	Miscellaneous Equipment	113,968	0	99.2480	0 P-96	113,111
107		Total	\$ 46,122,695	\$ 0		\$ 0	\$ 45,775,853
*****							
108		Total Plant In Service	\$1,234,469,227	\$ 1,992,959		\$ 0	\$1,226,246,984
*****							

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Land and Land Rights	P-8	\$ 111,704
*****			
1.	To include in plant-in-service the JEC Common plant. (Miller)	\$	111,704
*****			
	Structures & Improvements JEC	P-9	\$ 410,538
*****			
1.	To include in plant-in-service the JEC Common plant. (Miller)	\$	410,538
*****			
	Boiler Plant Equip. JEC	P-10	\$ 1,438,628
*****			
1.	To include in plant-in-service the JEC Common plant. (Miller)	\$	1,438,628
*****			
	Miscl. Power Plt. Equip. - JEC	P-12	\$ 32,089
*****			
1.	To include in plant-in-service the JEC Common plant. (Miller)	\$	32,089

## Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 21,993	0.0000	\$ 0
2		Total	\$ 21,993		\$ 0
Steam Production Plant - Sibley					
3	310.000	Land & Land Rights	\$ 653,811	0.0000	\$ 0
4	311.120	Structures & Improve-Sibley	36,733,820	2.2200	815,491
5	312.120	Boiler Plant Equip-Sibley	137,225,849	2.2200	3,046,414
6	314.120	Turbogenerator Units-Sibley	54,113,141	2.2200	1,201,312
7	315.120	Accessory Elect Equip-Sibley	14,581,584	2.6300	383,496
8	316.120	Misc Power Plt Equip-Sibley	558,583	2.8600	15,975
9		Total	\$ 243,866,788		\$ 5,462,688
Steam Production Jeffrey Energy Cen					
10	310.000	Land and Land Rights	\$ 109,995	0.0000	\$ 0
11	311.110	Structures & Improvements JEC	18,425,362	2.2200	409,043
12	312.110	Boiler Plant Equip. JEC	59,684,676	2.2200	1,325,000
13	314.110	Turbogenerator Units - JEC	17,438,656	2.2200	387,138
14	315.110	Accessory Elect. Equip. - JEC	6,282,221	2.6300	165,222
15	316.110	Miscl. Power Plt. Equip. - JEC	1,532,839	2.8600	43,839
16		Total	\$ 103,473,749		\$ 2,330,242
Other Production Plant					
17	340.000	Land & Land Rights	\$ 70,190	0.0000	\$ 0
18	341.000	Struct & Improvements	1,299,225	1.6700	21,697
19	342.000	Fuel Holders Prod & Acc	461,532	2.8600	13,200
20	343.000	Prime Movers	6,574,012	3.3300	218,915
21	343.001	Wind Turbines	176,629	3.3300	5,882
22	344.000	Generators	8,549,332	3.3300	284,693
23	345.000	Accessory Elect Equip	1,965,957	2.6300	51,705
24	346.000	Miscl Power Plt Equip	19,694	2.8600	563
25		Total	\$ 19,116,571		\$ 596,655

## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
(A)			(B)	(C)	(D)
Greenwood Energy Center Plant					
26	340.000	Land and Land Rights	\$ 230,087	0.0000	\$ 0
27	341.000	Structures & Improvements	1,911,057	2.4900	47,585
28	342.000	Fuel Holders and Accessories	1,919,453	3.0600	58,735
29	343.000	Prime Movers	27,698,175	3.3300	922,349
30	344.000	Generators	6,554,345	3.1300	205,151
31	345.000	Accessory Electric Equip	4,801,376	3.1900	153,164
32	346.000	Miscellaneous Power Plant Equip	0	2.7500	0
-----					
33		Total	\$ 43,114,493		\$ 1,386,984
Transmission Plant					
34	350.000	Land & Land Rights	\$ 10,575,193	0.0000	\$ 0
35	352.000	Structures & Improvements	2,816,863	1.6700	47,042
36	353.000	Station Equipment	70,732,971	1.9200	1,358,073
37	354.000	Towers & Fixtures	319,399	1.8500	5,909
38	355.000	Poles & Fixtures	45,766,593	1.8500	846,682
39	356.000	Overhead Conductors & Devices	39,817,040	1.6700	664,945
40	358.000	Underground Conductors & Devices	57,200	1.9200	1,098
-----					
41		Total	\$ 170,085,259		\$ 2,923,749
Distribution Plant					
42	360.000	Land & Land Rights	\$ 3,468,565	0.0000	\$ 0
43	361.000	Structures & Improvements	4,431,460	1.6700	74,005
44	362.000	Station Equipment	62,330,057	1.9200	1,196,737
45	364.000	Poles, Towers & Fixtures	106,567,056	2.2700	2,419,072
46	365.000	Overhead Conductors & Devices	63,276,199	1.8200	1,151,627
47	366.000	Underground Conduit	27,122,517	1.4300	387,852
48	367.000	Underground Conductors & Devices	73,336,707	1.9200	1,408,065
49	368.000	Line Transformers	110,051,478	3.2300	3,554,663
50	369.001	Services - Overhead	12,115,199	2.2700	275,015
51	369.002	Services - Underground	39,996,050	2.2700	907,910
52	370.001	Meters	22,909,713	2.0000	458,194
53	370.002	Meters-PURPA Load Research	2,036,703	8.3300	169,657
54	371.000	Installation On Customers' Premises	12,001,385	4.1700	500,458
55	373.000	Street Lighting & Signal Systems	19,929,409	3.3300	663,649
-----					
56		Total	\$ 559,572,498		\$ 13,166,904

## Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
General Plant					
57	389.000	Land & Land Rights	\$ 829,672	0.0000	\$ 0
58	390.001	Structures & Improvements	8,846,812	2.2200	196,399
59	391.001	Office Furniture & Equipment	1,197,081	4.5500	54,467
60	391.003	Computer Hardware	1,600,957	14.2900	228,777
61	391.004	Computer Software	226,663	14.2900	32,390
62	392.005	Computer Systems Development	39,699	14.2900	5,673
63	392.001	Transportation Equip.-Subunit	15,139	0.0000	0
64	392.002	Transportation Equip - Cars	55,906	0.0000	0
65	392.003	Transportation Equip-Light Trk	62,244	0.0000	0
66	392.004	Transportation Equip-Med Truck	400,339	0.0000	0
67	392.005	Transportation Equip-Heavy Truck	1,057,515	0.0000	0
68	392.006	Transportation Equip.-Trailers	375,782	0.0000	0
69	393.000	Stores Equipment	90,682	3.7000	3,355
70	394.000	Tools, Shop, & Garage Equipment	3,032,056	3.7000	112,186
71	395.000	Laboratory Equipment	1,879,224	3.4500	64,833
72	396.001	Power Operated Equip-Short Life	396,484	0.0000	0
73	396.002	Power Operated Equip-Long Life	3,107,719	0.0000	0
74	397.000	Communication Equipment	6,915,177	3.4500	238,574
75	398.000	Miscellaneous Equipment	133,162	4.3500	5,793
76		Total	\$ 30,262,313		\$ 942,447

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Common Plant			
77	389.000	Land and Land Rights	\$ 170,253	0.0000	\$ 0
78	390.001	Structures & Improvements-Own	6,093,869	2.2200	135,284
79	390.051	Structures & Improvements-Leased	140,154	0.0000	0
80	391.001	Office Furniture & Equip	1,039,834	4.5500	47,312
81	391.003	Computer Hardware	401,322	14.2900	57,349
82	391.004	Computer Software	1,288	14.2900	184
83	392.003	Trans Equip - Light Trucks	22,411	0.0000	0
84	392.004	Trans Equip - Med Trucks	272,264	0.0000	0
85	392.005	Trans Equip - Heavy Trucks	954,568	0.0000	0
86	392.006	Trans Equip - Trailers	78,718	0.0000	0
87	393.000	Stores Equipment	(91,571)	0.0000	0
88	394.000	Tools, Shop and Garage Equip	137,159	3.7000	5,075
89	395.000	Laboratory Equipment	18,139	3.4500	626
90	396.001	Power Operated Equip-Short Life	119,249	0.0000	0
91	396.002	Power Operated Equip-Long Life	26,598	0.0000	0
92	397.000	Communications Equipment	1,616,019	3.4500	55,753
93	398.000	Miscellaneous Equipment	(42,807)	0.0000	0
94		Total	\$ 10,957,467		\$ 301,583

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
UCU Common General Plant					
95	389.000	Land and Land Rights	\$ 121,977	0.0000	\$ 0
96	390.000	Structures & Improvements-Own	11,879,817	2.2200	263,732
97	390.051	Structures & Improve-Lease	1,201,887	0.0000	0
98	391.001	Office Furniture & Equipment	2,848,821	4.5500	129,621
99	391.003	UCU Gen Plt Computer Hardware	3,298,270	14.2900	471,323
100	391.004	UCU Gen Plt Computer Software	18,492,597	14.2900	2,642,592
101	391.005	UCU Gen Plt Computer System Develop	5,223,306	14.2900	746,410
102	392.004	Trans Equip - Med Trucks	5,183	0.0000	0
103	394.000	Tools, Shop and Garage Equip	68,753	3.7000	2,544
104	395.000	Lab Equipment	14,764	3.4500	509
105	397.000	Communications Equipment	2,507,367	3.4500	86,504
106	398.000	Miscellaneous Equipment	113,111	4.3500	4,920
107		Total	\$ 45,775,853		\$ 4,348,155
*****					
108		Total Depreciation Expense	\$1,226,246,984		\$ 31,459,407
*****					

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

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	\$ 1,435	\$ 0	99.2480	\$ 0 R-1	\$ 1,424
2		Total	\$ 1,435	\$ 0		\$ 0	\$ 1,424
Production Steam Sibley Plants							
3	310.000	Land & Land Rights	\$ (44,437)	\$ 0	98.4700	\$ 0 R-2	\$ (43,757)
4	311.120	Structures & Improvements	22,675,472	0	98.4700	0 R-3	22,328,537
5	312.120	Boiler Plant Equipment	71,451,072	0	98.4700	0 R-4	70,357,871
6	314.120	Turbogenerator Units	25,607,849	0	98.4700	0 R-5	25,216,049
7	315.120	Accessory Electric Equipment	9,302,587	0	98.4700	0 R-6	9,160,257
8	316.120	Miscellaneous Power Plant Equipment	364,598	0	98.4700	0 R-7	359,020
9		Total	\$ 129,357,141	\$ 0		\$ 0	\$ 127,377,977
Production Stea Jeffrey Energy Cent							
10	311.110	Structures & Improvements JEC	\$ 13,542,913	\$ 323,691	98.4700	\$ 0 R-8	\$ 13,654,445
11	312.110	Boiler Plant Equip. JEC	40,151,553	1,141,006	98.4700	0 R-9	40,660,783
12	314.110	Turbogenerator Units - JEC	7,338,123	0	98.4700	0 R-10	7,225,850
13	315.110	Accessory Elect. Equip. - JEC	4,069,585	0	98.4700	0 R-11	4,007,320
14	316.110	Miscl. Power Plt. Equip. - JEC	437,123	25,437	98.4700	0 R-12	455,483
15		Total	\$ 65,539,297	\$ 1,490,134		\$ 0	\$ 66,003,881
Production Plant Other							
16	340.000	Land and Land Rights	\$ (2,052)	\$ 0	98.4700	\$ 0 R-13	\$ (2,021)
17	341.000	Struct & Improvements	577,851	0	98.4700	0 R-14	569,010
18	342.000	Fuel Holders Prod & Acc	318,144	0	98.4700	0 R-15	313,276
19	343.000	Prime Movers	1,764,350	0	98.4700	0 R-16	1,737,355
20	343.100	Wind Turbines - JEC	38,086	0	98.4700	0 R-17	37,503
21	344.000	Generators	5,208,586	0	98.4700	0 R-18	5,128,895
22	345.000	Accessory Elect Equip	1,363,368	0	98.4700	0 R-19	1,342,508
23	346.000	Miscl Power Plt Equip	(9,792)	0	98.4700	0 R-20	(9,642)
24		Total	\$ 9,258,541	\$ 0		\$ 0	\$ 9,116,884



Aquila, Inc. DbA \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Greenwood Energy Center - Turbines							
25	341.000	Struct & Improvements	468,573	0	98.4700	0	461,404
26	342.000	Fuel Holders Prod & Acc	889,508	0	98.4700	0	875,899
27	343.010	Prime Movers - Greenwood Turbines	\$ 3,901,868	\$ 0	98.4700	\$ 0 R-21	\$ 3,842,169
28	344.000	Generators	1,563,914	0	98.4700	0	1,539,986
29	345.000	Accessory Elect Equipment	837,254	0	98.4700	0	824,444
30		Total	\$ 7,661,117	\$ 0		\$ 0	\$ 7,543,902
Transmission Plant							
31	350.000	Land & Land Rights	\$ 2,100,540	\$ 0	98.6900	\$ 0 R-22	\$ 2,073,023
32	352.000	Structures & Improvements	1,142,259	0	98.6900	0 R-23	1,127,295
33	353.000	Station Equipment	25,640,603	0	98.6900	0 R-24	25,304,711
34	354.000	Towers & Fixtures	271,002	0	98.6900	0 R-25	267,452
35	355.000	Poles & Fixtures	14,510,519	0	98.6900	0 R-26	14,320,431
36	356.000	Overhead Conductors & Devices	16,426,225	0	98.6900	0 R-27	16,211,041
37	358.000	Underground Conductors & Devices	40,777	0	98.6900	0 R-28	40,243
38		Total	\$ 60,131,925	\$ 0		\$ 0	\$ 59,344,196
Distribution Plant							
39	360.000	Land & Land Rights	\$ 3,758	\$ 0	99.8330	\$ 0 R-29	\$ 3,752
40	361.000	Structures & Improvements	1,124,005	0	99.8330	0 R-30	1,122,128
41	362.000	Station Equipment	18,373,904	0	99.8330	0 R-31	18,343,220
42	364.000	Poles, Towers & Fixtures	49,436,304	0	99.8330	0 R-32	49,353,745
43	365.000	Overhead Conductors & Devices	24,839,809	0	99.8330	0 R-33	24,798,327
44	366.000	Underground Conduit	5,011,423	0	99.8330	0 R-34	5,003,054
45	367.000	Underground Conductors & Devices	20,935,582	0	99.8330	0 R-35	20,900,620
46	368.002	Line Transformers - Other Equip	36,725,258	0	99.8330	0 R-36	36,663,927
47	369.100	Services-OH	9,821,469	0	99.8330	0 R-37	9,805,067
48	369.200	Services-UG	17,351,271	0	99.8330	0 R-38	17,322,294
49	370.001	Meters	10,833,013	0	99.8330	0 R-39	10,814,922
50	370.002	Meters-PURPA Load Research	1,438,201	0	99.8330	0 R-40	1,435,799
51	371.000	Installation On Customers' Premises	5,782,309	0	99.8330	0 R-41	5,772,653
52	373.000	Street Lighting & Signal Systems	7,046,017	0	99.8330	0 R-42	7,034,250
53		Total	\$ 208,722,323	\$ 0		\$ 0	\$ 208,373,758

## Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## 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							
54	390.000	Structures & Improvements	\$ 1,309,082	\$ 0	99.2480	\$ 0 R-43	\$ 1,299,238
55	391.001	Office Furniture & Equipment	458,240	0	99.2480	0 R-44	454,794
56	391.003	Gen Plant Computer Hardware	(41,374)	0	99.2480	0 R-45	(41,063)
57	391.004	Gen Plant Computer - Software	26,688	0	99.2480	0 R-46	26,487
58	391.005	Computer Systems Development	11,455	0	99.2480	0 R-47	11,369
59	392.002	Trans Equip - Cars	13,051	0	99.2480	0 R-48	12,953
60	392.003	Trans Equip - Light Trucks	9,784	0	99.2480	0 R-49	9,710
61	392.004	Trans Equip - Medium Truck	345,618	0	99.2480	0 R-50	343,019
62	392.005	Trans Equip - Heavy Truck	888,808	0	99.2480	0 R-51	882,124
63	392.006	Trans Equip - Trailers	308,879	0	99.2480	0 R-52	306,556
64	393.000	Stores Equipment	70,950	0	99.2480	0 R-53	70,416
65	394.000	Tools, Shop, & Garage Equipment	2,341,087	0	99.2480	0 R-54	2,323,482
66	395.000	Laboratory Equipment	1,050,316	0	99.2480	0 R-55	1,042,418
67	396.001	Power Operated Equip - Short Life	335,779	0	99.2480	0 R-56	333,254
68	396.002	Power Plant Equip - Long Life	1,179,194	0	99.2480	0 R-57	1,170,326
69	397.000	Communication Equipment	6,022,597	0	99.2480	0 R-58	5,977,307
70	398.000	Miscellaneous Equipment	101,209	0	99.2480	0 R-59	100,448
71		Total	\$ 14,431,363	\$ 0		\$ 0	\$ 14,322,838
General Common Plant							
72	390.001	Structures & Improvements Owned	\$ 1,150,853	\$ 0	99.2480	\$ 0 R-60	\$ 1,142,199
73	390.051	Structures & Improvements-Leased	123,749	0	99.2480	0 R-61	122,818
74	391.001	Office Furn & Equip-Other	744,169	0	99.2480	0 R-62	738,573
75	391.003	Off Computers Hardware	96,164	0	99.2480	0 R-63	95,441
76	391.004	Gen Plt Computer Software	12	0	99.2480	0 R-64	12
77	392.003	Trans Equip Light Truck	(10,882)	0	99.2480	0 R-65	(10,800)
78	392.004	Trans Equip-Med Truck	304,531	0	99.2480	0 R-66	302,241
79	392.005	Trans Equip Heavy Truck	778,446	0	99.2480	0 R-67	772,592
80	392.006	Trans Equip - Trailers	73,546	0	99.2480	0 R-68	72,993
81	393.000	Stores Equipment	1,719	0	99.2480	0 R-69	1,706
82	394.000	Tools, Shop and Garage	105,718	0	99.2480	0 R-70	104,923
83	395.000	Lab Equipment	5,884	0	99.2480	0 R-71	5,840
84	396.001	Power Op Equip-Short Life	124,234	0	99.2480	0 R-72	123,300
85	396.002	Power Op Equip-Long Life	(6,331)	0	99.2480	0 R-73	(6,283)
86	397.000	Communication Equipment	825,496	0	99.2480	0 R-74	819,288
87	398.000	Miscellaneous Equipment	49,735	0	99.2480	0 R-75	49,361
88		Total	\$ 4,367,043	\$ 0		\$ 0	\$ 4,334,204

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
UCU General Common Plant							
89	390.001	Structures & Improvements - Owned	\$ 696,976	\$ 26,224	99.2480	\$ 0 R-76	\$ 717,762
90	390.051	Structures & Improvemest - Leased	567,711	0	99.2480	0 R-77	563,442
91	391.001	Office Furniture and Equipment	319,532	(3,594)	99.2480	0 R-78	313,562
92	391.003	Computer Hardware	(706,277)	341,188	99.2480	0 R-79	(362,344)
93	391.004	Computer Software	451,338	1,927,624	99.2480	0 R-80	2,361,072
94	391.005	Computer System Development	628,899	547,413	99.2480	0 R-81	1,167,466
95	392.002	Trans Equip - Cars	(158)	0	99.2480	0 R-82	(157)
96	392.004	Trans Equip - Medium Truck	(1,841)	132	99.2480	0 R-83	(1,696)
97	394.000	Tool, Shop and Garage	50,910	4,340	99.2480	0 R-84	54,835
98	395.000	Lab Equipment	1,236	562	99.2480	0 R-85	1,784
99	397.000	Communications Equipment	290,893	9,153	99.2480	0 R-86	297,790
100	398.000	Miscellaneous Equipment	59,373	(122)	99.2480	0 R-87	58,805
101		Total	\$ 2,358,592	\$ 2,852,920		\$ 0	\$ 5,172,321
*****							
102		Total Depreciation Reserve	\$ 501,828,777	\$ 4,343,054		\$ 0	\$ 501,591,385
*****							

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Structures & Improvements JEC	R-8	\$ 323,691	
*****			
1. To adjust test year Depreciation Reserve to include the JEC common plant. (Miller)		\$ 323,691	
*****			
Boiler Plant Equip. JEC	R-9	\$ 1,141,006	
*****			
1. To adjust test year Depreciation Reserve to include the JEC common plant. (Miller)		\$ 1,141,006	
*****			
Miscl. Power Plt. Equip. - JEC	R-12	\$ 25,437	
*****			
1. To adjust test year Depreciation Reserve to include the JEC common plant. (Miller)		\$ 25,437	
*****			
Structures & Improvements - Owned	R-76	\$ 26,224	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ 26,224	
*****			
Office Furniture and Equipment	R-78	\$ (3,594)	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ (3,594)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Depreciation Reserve

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Computer Hardware	R-79	\$ 341,188	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ 341,188	
*****			
Computer Software	R-80	\$ 1,927,624	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ 1,927,624	
*****			
Computer System Development	R-81	\$ 547,413	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ 547,413	
*****			
Trans Equip - Medium Truck	R-83	\$ 132	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ 132	
*****			
Tool, Shop and Garage	R-84	\$ 4,340	
*****			
1. To adjust reserve to writedown the reserve for corporate general plant allocated to the MPS division. (Traxler)		\$ 4,340	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Depreciation Reserve

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

\*\*\*\*\*  
 Lab Equipment R-85 \$ 562  
 \*\*\*\*\*

1. To adjust reserve to writedown the reserve for corporate  
 general plant allocated to the MPS division.  
 (Traxler) \$ 562

\*\*\*\*\*  
 Communications Equipment R-86 \$ 9,153  
 \*\*\*\*\*

1. To adjust reserve to writedown the reserve for corporate  
 general plant allocated to the MPS division.  
 (Traxler) \$ 9,153

\*\*\*\*\*  
 Miscellaneous Equipment R-87 \$ (122)  
 \*\*\*\*\*

1. To adjust reserve to writedown the reserve for corporate  
 general plant allocated to the MPS division.  
 (Traxler) \$ (122)

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

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)
<b>Operation and Maintenance Expense</b>							
1	Cash Vouchers	\$ 57,714,646	21.5900	44.1400	(22.5500)	(0.061781)	\$ (3,565,669)
2	Federal Income Tax Withheld	5,209,208	21.5900	16.2709	5.3191	0.014573	75,914
3	State Income Taxes Withheld	1,477,295	21.5900	18.4940	3.0960	0.008482	12,530
4	FICA Taxes Withheld - Employee	2,827,410	21.5900	16.2700	5.3200	0.014575	41,210
5	Net Payroll	24,036,176	21.5900	13.3840	8.2060	0.022482	540,381
6	Accrued Vacation	769,773	21.5900	365.0000	(343.4100)	(0.940849)	(724,240)
7	Purchased Gas	2,339,746	21.5900	37.6600	(16.0700)	(0.044027)	(103,012)
8	Purchased Oil	44,735	21.5900	47.3700	(25.7800)	(0.070630)	(3,160)
9	Injuries and Damages	703,075	21.5900	388.0000	(366.4100)	(1.003863)	(705,791)
10	Purchased Power	72,940,436	21.5900	45.2600	(23.6700)	(0.064849)	(4,730,114)
11	Sibley - Coal & Freight	29,288,424	21.5900	18.8762	2.7138	0.007435	217,759
12	Jeffrey - Coal	10,509,171	21.5900	14.4725	7.1175	0.019500	204,929
13	Jeffrey Operations	6,352,182	21.5900	14.4725	7.1175	0.019500	123,868
14	Pension Fund Payments	1,470,501	21.5900	90.0000	(68.4100)	(0.187425)	(275,609)
15	Lease Payments	0	21.5900	67.3200	(45.7300)	(0.125288)	0
16	<b>Total Operation and Maintenance Expense</b>	<b>\$ 215,682,778</b>					<b>\$ (8,891,004)</b>
<b>Taxes</b>							
17	Ad Valorem/Property Taxes	\$ 11,511,882	21.5900	193.0000	(171.4100)	(0.469616)	\$ (5,406,164)
18	FICA Taxes - Employer's	2,827,410	21.5900	16.2689	5.3211	0.014578	41,218
19	Unemployment Taxes (FUTA & SUTA)	61,357	21.5900	109.3199	(87.7299)	(0.240356)	(14,748)
20	Corporate Franchise Taxes	0	21.5900	(78.0000)	99.5900	0.272849	0
21	City Franchise Taxes	15,890,539	21.5900	73.3590	(51.7690)	(0.141833)	(2,253,803)
22	Sales Taxes	8,383,527	21.5900	37.0500	(15.4600)	(0.042356)	(355,093)
23	<b>Total Taxes</b>	<b>\$ 38,674,715</b>					<b>\$ (7,988,590)</b>
24	<b>Total Cash Working Capital Req</b>						<b>\$ (16,879,594)</b>

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
<b>Operating Revenues</b>							
1		Sales to Retail Customers	\$ 305,043,462	\$ 1,707,965	100.0000	\$ 0 S-1	\$ 306,751,427
2		Sales for Resale - Municipals	6,506,768	0	0.0000	0 S-2	0
3		Off System Sales	28,864,490	(13,749,018)	95.6300	0 S-3	14,454,926
4		Interdepartmental Sales	12,761	0	100.0000	0 S-4	12,761
5		Forfeited Discounts	1,120,773	0	100.0000	0 S-5	1,120,773
6		Miscl. Service Revenues	572,479	0	100.0000	0 S-6	572,479
7		Rent from Electric Property	685,593	0	100.0000	0 S-7	685,593
8		Other Electric Revenues	1,508,903	0	100.0000	0 S-8	1,508,903
9		<b>Total</b>	<b>\$ 344,315,229</b>	<b>\$ (12,041,053)</b>		<b>\$ 0</b>	<b>\$ 325,106,862</b>
<b>Operation &amp; Maintenance Expense</b>							
10	500.000	Steam Oper Suprv & Eng	\$ 1,138,479	\$ (2,971)	98.6900	\$ 0 S-9	\$ 1,120,633
11	501.000	Fuel	49,837,722	(5,376,574)	98.4700	0 S-10	43,780,892
12	502.000	Steam Expenses	1,251,039	(409)	98.6900	0 S-11	1,234,247
13	505.000	Steam Oper Electric Expense	450,652	(143)	98.6900	0 S-12	444,607
14	506.000	Misc Other Power Expenses	2,136,313	27,086	98.6900	0 S-13	2,135,058
15	507.000	Steam Oper Exp. - Rents	105,296	0	98.6900	0 S-14	103,917
16	509.000	Allowances	707,838	68,509	98.6900	0 S-15	766,177
17	510.000	Steam Maint Suprv & Eng	953,291	(2,465)	98.6900	0 S-16	938,370
18	511.000	Maintenance of Structures	987,551	(45,010)	98.6900	0 S-17	930,194
19	512.000	Maintenance of Boiler Plant	5,272,715	(298,319)	98.6900	0 S-18	4,909,231
20	513.000	Maintenance of Electric Plant	1,888,536	(429,692)	98.6900	0 S-19	1,439,733
21	514.000	Maintenance of Misc Steam Plant	186,084	(1,910)	98.6900	0 S-20	181,761
22	546.000	Other Gen Oper Suprv & Eng	435,190	(1,086)	98.6900	0 S-21	428,417
23	547.000	Other Generation Fuel	5,635,733	(1,467,440)	98.4700	0 S-22	4,104,518
24	548.000	Other Power Generation Exp	124,796	(8,132)	98.6900	0 S-23	115,136
25	549.000	Misc Other Power Generation Exp	251,041	(60,745)	98.6900	0 S-24	187,803
26	550.000	Other Generation Rents	3,915,522	(3,913,819)	98.6900	0 S-25	1,681
27	551.000	Other Gen Maint Suprv & Eng	18,920	(85)	98.6900	0 S-26	18,588
28	552.000	Other Gen Maint of Structures	44,232	(2,550)	98.6900	0 S-27	41,136
29	553.000	Other Gen Maint of Gen Plant	1,050,792	(252,242)	98.6900	0 S-28	788,089
30	554.000	Other Gen Maint Misc Other Gen Plt	695	(222)	98.6900	0 S-29	467
31	555.001	Purchased Power-Energy (kWh)	46,434,933	9,588,178	98.4700	0 S-30	55,165,957
32	555.002	Purchased Power-Capac (Demand)	33,216,044	(9,728,399)	98.6900	0 S-31	23,179,957
33	555.030	Purchased Power for Resale Others	13,356,785	(4,366,568)	98.4700	0 S-32	8,852,667
34	556.000	System Control/Load Dispatch	601,204	(11,255)	98.4700	0 S-33	580,923
35	557.000	Other Expenses	825,372	(34,551)	98.4700	0 S-34	778,721
36	560.000	Trans Oper Suprv & Engineering	2,516	(98)	98.6900	0 S-35	2,386



## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
37	561.000	Trans Oper Load Dispatch	443,133	(35,397)	98.6900	0 S-36	402,395
38	562.000	Trans Oper Station Expenses	13,512	(5)	98.6900	0 S-37	13,330
39	563.000	Trans Oper OH Line Expense	37,529	(2,311)	98.6900	0 S-38	34,757
40	564.000	Trans Oper Underground Line Exp	0	0	98.6900	0	0
41	565.000	Trans of Elect by Others	5,308,524	155,365	98.6900	0 S-39	5,392,312
42	566.000	Misc Transmission Exp	1,849,863	(18,086)	98.6900	0 S-40	1,807,781
43	567.000	Trans Oper Rents	11,343	(1,671)	98.6900	0 S-41	9,545
44	568.000	Trans Maint Suprv & Eng	15,119	133	98.6900	0 S-42	15,052
45	569.000	Trans Maint of Structures	3,065	1,236	98.6900	0 S-43	4,245
46	570.000	Trans Maint of Station Equip	383,068	15,790	98.6900	0 S-44	393,633
47	571.000	Trans Maint of OH Lines	746,433	48,400	98.6900	0 S-45	784,421
48	572.000	Trans Maint of UG Lines	3,747	51	98.6900	0 S-46	3,748
49	573.000	Trans Maint of Misc Trans Plant	163,137	(343)	98.6900	0 S-47	160,661
50	580.000	Distr Oper Suprv & Eng	1,149,062	(2,789)	99.8330	0 S-48	1,144,359
51	581.000	Distr Oper Load Dispatching	90,990	(1,767)	99.8330	0 S-49	89,074
52	582.000	Distr Oper Station Equipment	71,594	(22)	99.8330	0 S-50	71,452
53	583.000	Distr Oper OH Line Exp	119,039	(65)	99.8330	0 S-51	118,775
54	584.000	Distr Oper UG Line Exp	993,524	(188)	99.8330	0 S-52	991,677
55	585.000	Distr Oper Str Light & Signal	182	0	99.8330	0 S-53	182
56	586.000	Distr Oper Meter Expenses	1,401,866	(214,452)	99.8330	0 S-54	1,185,431
57	587.000	Distr Oper Cust Install Exp	79,726	(91)	99.8330	0 S-55	79,502
58	588.000	Distr Oper Misc Distr Exp	3,946,016	(171,980)	99.8330	0 S-56	3,767,733
59	589.000	Distr Operations Rents	129,094	(26)	99.8330	0 S-57	128,852
60	590.000	Distr Maint Suprv & Eng	9,726	(176)	99.8330	0 S-58	9,534
61	591.000	Distr Maint of Structures	4,335	(418)	99.8330	0 S-59	3,910
62	592.000	Distr Maint of Station Equip	977,728	(40,881)	99.8330	0 S-60	935,282
63	593.000	Distr Maint of OH Lines	7,591,543	(421,683)	99.8330	0 S-61	7,157,886
64	594.000	Distr Maint of UG Lines	874,706	(31,031)	99.8330	0 S-62	842,266
65	595.000	Distr Maint of Line Trans	56,785	(2,054)	99.8330	0 S-63	54,640
66	596.000	Distr Maint of Str Light&Signal	401,605	(13,908)	99.8330	0 S-64	387,050
67	597.000	Distr Maint of Meters	24,492	(4,207)	99.8330	0 S-65	20,251
68	598.000	Distr Maint of Misc Distr Plt	597,861	(33,108)	99.8330	0 S-66	563,810
69	901.000	Customer Accts Suprv	191,225	(19,179)	81.0250	0 S-67	139,400
70	902.000	Cust Accts Meter Reading Exp	2,020,937	(726)	86.5490	0 S-68	1,748,472
71	903.000	Cust Accts Records & Coll	3,771,979	(195,453)	81.3230	707,149 S-69	3,615,687
72	904.000	Uncollectible Accounts	3,656,342	(427,974)	66.9740	0 S-70	2,162,167
73	905.000	Misc Customer Accts Expense	12	(2)	84.6940	0 S-71	8
74	907.000	Customer Svc Supervision	379,989	(4,827)	86.2710	0 S-72	323,656
75	908.000	Customer Assistance Exp	0	0	83.9730	0	0
76	909.000	Information & Instruction Ads	318,132	(44,042)	81.7520	0 S-73	224,074
77	910.000	Misc Cust Accts & Info Exp	47,011	(1,126)	80.4210	0 S-74	36,901

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
78	911.000	Sales Supervision	51,479	3,228	84.2140	0 S-75	46,071
79	912.000	Sales Demonstration & Selling	59,901	(7,058)	100.0000	0 S-76	52,843
80	913.000	Sales Advertising Expense	341,015	(482,470)	90.2410	0 S-77	(127,650)
81	916.000	Misc Sales Expense	357,896	(25,955)	94.0190	0 S-78	312,088
82	920.000	Admin & General Salaries	9,493,982	(437,130)	84.1710	0 S-79	7,623,243
83	921.000	Office Supplies & Exp	9,621,142	(3,680,056)	86.3970	0 S-80	5,132,920
84	922.000	Admin Expense Transfer Credit	(1,797,736)	75,695	87.4560	0 S-81	(1,506,028)
85	923.000	Outside Services Employed	3,965,838	(658,214)	87.5180	0 S-82	2,894,766
86	924.000	Property Insurance	919,216	(21,260)	99.4510	0 S-83	893,026
87	925.000	Injuries and Damages	2,305,770	1,898,009	64.5560	0 S-84	2,713,792
88	926.000	Employee Pensions & Benefits	10,936,104	(1,715,608)	86.3270	1,422,708 S-85	9,382,486
89	927.000	Franchise Requirements	0	0	99.4510	0	0
90	928.000	Regulatory Commission Expense	951,593	1,319	82.2410	(203,466) S-86	580,218
91	929.000	Duplicate Charges-Credit	(215,339)	0	99.4510	0 S-87	(214,157)
92	930.100	General Advertising Exp	0	0	86.7140	0	0
93	930.200	Misc General Expense	785,419	(404,247)	86.7140	0 S-88	330,529
94	931.000	Admin & General Expense	226,349	(219,991)	86.0640	0 S-89	5,472
95	935.000	Admin & General Maint Exp	599,510	(49,138)	92.2980	0 S-90	507,982
96		Total	\$ 247,315,404	\$ (23,512,801)		\$ 1,926,391	\$ 215,682,778
Depreciation Expense							
97	403.000	Depreciation Expense	\$ 38,097,593	\$ 0	99.3850	\$ (6,403,886) S-91	\$ 31,459,407
98	404.405	Amortization Exp. Plant	1,814,331	0	91.3730	136,916 S-92	1,794,725
99		Cost of Removal/Salvage	0	1,480,444	99.3850	0 S-93	1,471,339
100		Total	\$ 39,911,924	\$ 1,480,444		\$ (6,266,970)	\$ 34,725,471
Other Operating Expenses							
101	408.100	Taxes Other Than Income Taxes	\$ 13,937,825	\$ (119,705)	93.1060	\$ 0 S-94	\$ 12,865,499
102		Total	\$ 13,937,825	\$ (119,705)		\$ 0	\$ 12,865,499
*****							
103		Total Operating Expenses	\$ 301,165,153	\$ (22,152,062)		\$ (4,340,579)	\$ 263,273,748
*****							
*****							
104		Net Income Before Taxes	\$ 43,150,076	\$ 10,111,009		\$ 4,340,579	\$ 61,833,114
*****							

## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## 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							
105	409.000	Current Income Taxes	\$ 3,151,769	\$ (3,873,499)	85.0580	\$ 8,654,643 S-95	\$ 8,040,754
106		Total	\$ 3,151,769	\$ (3,873,499)		\$ 8,654,643	\$ 8,040,754
Deferred Income Taxes							
107	410.100	Deferred Inc Taxes Util Oper	\$ 5,084,812	\$ 0	83.1080	\$ (518,090) S-96	\$ 3,707,796
108	411.100	Amort. of Excess Def. Inc. Tax	(8,095,540)	7,713,281	100.0000	0 S-97	(382,259)
109	411.400	Investment Tax Credit - Amort.	(858,114)	0	83.1080	0 S-98	(713,161)
110		Total	\$ (3,868,842)	\$ 7,713,281		\$ (518,090)	\$ 2,612,376
111		Total Income Taxes	\$ (717,073)	\$ 3,839,782		\$ 8,136,553	\$ 10,653,130
112		Net Operating Income	\$ 43,867,149	\$ 6,271,227		\$ (3,795,974)	\$ 51,179,984

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Sales to Retail Customers	S-1	\$ 1,707,965
*****		
1. To adjust test year revenues to reflect Staff's elimination of unbilled revenues. (McMellen)	\$	668,475
2. To adjust test year revenues to reflect Staff's annualized weather normalization. (Hu/Campbell)	\$	(7,740,995)
3. To adjust test year revenues to reflect Staff's annualization of customer growth. (McMellen)	\$	8,443,046
4. To adjust test year revenues to reflect Staff's annualization of large volume customers.  (McMellen)	\$	983,794
5. To adjust for billing corrections and rate switching included in annualization. (Hu)	\$	(452,796)
6. To adjust for EDR Credits included in annualization. (Hu)	\$	400,614
7. To adjust test year revenues to annualize for rate change. (Hu)	\$	(909,325)
8. To adjust test year to 365 days. (Hu)	\$	1,198,811
9. To adjust test year revenues to reflect the annualization for miscellaneous charges. (Hu)	\$	4,048
10. To adjust test year revenues to reflect the annualization of unaccounted for revenues. (Hu)	\$	(887,707)

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Off System Sales	S-3	\$ (13,749,018)
*****		
1. To adjust test year revenues to remove the L&P transfers for (joint dispatch) and annualized sales for resale through Sept. 30, 2003. (Harris)		\$ (2,304,341)
2. To adjust test year revenues to update revenues associated with off-system sales. (Harris)		\$ (12,265,321)
3. To adjust test year off-system sales to reflect the revenues associated with the off-system sales for the WAPA capacity sales contract. (Harris)		\$ 820,644
*****		
Steam Oper Suprv & Eng	S-9	\$ (2,971)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)		\$ 18,233
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)		\$ (1,716)
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)		\$ (18,870)
4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)		\$ (109)
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)		\$ (509)

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Fuel	S-10	\$ (5,376,574)
*****		
1. To adjust test year expense to reflect the annulization of Jeffrey Energy Center Employee expense. (Preston)	\$	39,527
2. To adjust test year expense to updatee the costs associated with off-system sales through Sept. 30, 2003. (Harris)	\$	(1,979,868)
3. To adjust test year expense to reflect the fuel costs associated with the off-system sales for the WAPA capacity sales contract. (Harris)	\$	317,681
4. To adjust test year fuel expense to increase fuel cost for MPS to reflect loss Interchange to L&P as a result of Joint Dispatch. (Traxler)	\$	889,943
5. To adjust test year expense to reflect Staff's annualization of the fuel costs. (Vesely)	\$	(4,643,857)
*****		
Steam Expenses	S-11	\$ (409)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	11,712
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(12,121)

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Steam Oper Electric Expense S-12	\$ (143)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 4,093	
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (4,236)	
*****			
	Misc Other Power Expenses S-13	\$ 27,086	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 13,904	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (1)	
3.	To adjust test year expense to reflect the annulization of Jeffrey Energy Center Employee expense. (Preston)	\$ 27,573	
4.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (14,390)	
*****			
	Allowances S-15	\$ 68,509	
*****			
1.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (2)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(1)
3.	To adjust test year expense to reflect the annualization of emission allowances. (Vesely)	\$	68,512
*****			
	Steam Maint Suprv & Eng	S-16	\$ (2,465)
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	12,634
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$	(2,024)
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(13,075)
*****			
	Maintenance of Structures	S-17	\$ (45,010)
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	2,351
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(7)
3.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$	(74,643)



Aquila, Inc. DbA \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year expense to reflect the annulization of Jeffrey Energy Center Employee expense. (Preston)	\$ 29,724	
5. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (2,433)	
6. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (2)	
*****		
Maintenance of Boiler Plant S-18	\$ (298,319)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 19,175	
2. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (297,649)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (19,845)	
*****		
Maintenance of Electric Plant S-19	\$ (429,692)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 5,216	
2. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (102,194)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year expense to reflect the normalization of turbine overhaul accrual. (Preston)	\$ (327,316)	
4.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (5,398)	
*****			
	Maintenance of Misc Steam Plant S-20	\$ (1,910)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 1,281	
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (1,865)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,326)	
*****			
	Other Gen Oper Suprv & Eng S-21	\$ (1,086)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 1,325	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (567)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,371)	

Aquila, Inc. Dba \ Aquila Networks MPS  
Case: ER-04-034  
MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (305)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (168)	
*****		
Other Generation Fuel S-22	\$ (1,467,440)	
*****		
1. To adjust test year expense to update costs associated with off-system sales through Sept. 30, 2003. (Harris)	\$ (1,044,177)	
2. To adjust test year expense to reflect Staff's annualization of the fuel costs. (Vesely)	\$ (423,263)	
*****		
Other Power Generation Exp S-23	\$ (8,132)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 1,061	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (6,243)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,098)	
4. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (1,852)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Misc Other Power Generation Exp	S-24	\$ (60,745)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	1,953
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(1,082)
3. To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$	(59,274)
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(2,021)
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(321)
*****		
Other Generation Rents	S-25	\$ (3,913,819)
*****		
1. To adjust test year expense to remove the Greenwood lease payments charged to expense during the test year ended December 31, 2002. (Featherstone)	\$	(3,913,819)
*****		
Other Gen Maint Suprv & Eng	S-26	\$ (85)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	254

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (76)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (263)	
*****			
	Other Gen Maint of Structures S-27	\$ (2,550)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 238	
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (2,542)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (246)	
*****			
	Other Gen Maint of Gen Plant S-28	\$ (252,242)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 1,752	
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (33,970)	
3.	To adjust test year expense to reflect the normalization of turbine overhaul accrual. (Preston)	\$ (218,211)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,813)	
*****		
Other Gen Maint Misc Other Gen Plt S-29	\$ (222)	
*****		
1. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (222)	
*****		
Purchased Power-Energy (kWh) S-30	\$ 9,588,178	
*****		
1. To adjust test year expense to reflect Staff's annualization of the purchased power energy charges. (Vesely)	\$ 9,588,178	
*****		
Purchased Power-Capac (Demand) S-31	\$ (9,728,399)	
*****		
1. To adjust test year purchased power expense to reflect the annualization of the purchased power capacity demand. (Vesely)	\$ (9,728,399)	
*****		
Purchased Power for Resale Others S-32	\$ (4,366,568)	
*****		
1. To adjust test year expense to include test year cost of sales to West Plains. (Harris)	\$ 6,170,129	
2. To adjust test year expense to update costs associated with off-system sales through Sept. 30, 2003. (Harris)	\$ (10,536,697)	

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
System Control/Load Dispatch	S-33	\$ (11,255)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	7,718
2. To include Aquila's adjustment CS-16A to per book corporate expenses. (Hyneman)	\$	(8,263)
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(7,988)
4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$	(270)
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(2,452)
*****		
Other Expenses	S-34	\$ (34,551)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	1,395
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(13,262)
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(1,443)

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year expense to eliminate interest charged by corporate during the test year. (Hyneman)	\$ (17,306)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (3,935)	
*****		
Trans Oper Suprv & Engineering S-35	\$ (98)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 13	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (75)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (14)	
4. To adjust test year expense to reflect the Staff's elimination of corporated restructuring costs. (Hyneman)	\$ (22)	
*****		
Trans Oper Load Dispatch S-36	\$ (35,397)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 5,404	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (1,050)	



Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$ (33,847)	
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (5,593)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (311)	
*****		
Trans Oper Station Expenses S-37	\$ (5)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 133	
2. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (138)	
*****		
Trans Oper OH Line Expense S-38	\$ (2,311)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 196	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (1,777)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (203)	

Aquila, Inc. Dba \ Aquila Networks MPS  
Case: ER-04-034  
MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (527)	
*****			
	Trans of Elect by Others S-39	\$ 155,365	
*****			
1.	To adjust test year expense to reflect the increase to expense for the Sunflower Electric (SEC) 40MW Capacity Contract. (Vesely)	\$ 155,365	
*****			
	Misc Transmission Exp S-40	\$ (18,086)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 4,979	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (13,814)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (5,153)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (4,098)	
*****			
	Trans Opers Rents S-41	\$ (1,671)	
*****			
1.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (1,289)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (382)	
*****			
	Trans Maint Suprv & Eng S-42	\$ 133	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 200	
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ 140	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (207)	
*****			
	Trans Maint of Structures S-43	\$ 1,236	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 3	
2.	To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ 1,236	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (3)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Trans Maint of Station Equip	S-44	\$ 15,790	
*****			
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)		\$ 1,837	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)		\$ (592)	
3. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)		\$ 16,622	
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)		\$ (1,901)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)		\$ (176)	
*****			
Trans Maint of OH Lines	S-45	\$ 48,400	
*****			
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)		\$ 451	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)		\$ (69)	
3. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)		\$ 48,505	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (467)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (20)	
*****		
Trans Maint of UG Lines	S-46	\$ 51
*****		
1. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ 51	
*****		
Trans Maint of Misc Trans Plant	S-47	\$ (343)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 624	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (4,416)	
3. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ 5,405	
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (646)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (1,310)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Distr Oper Suprv & Eng	S-48	\$ (2,789)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	12,266
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(1,806)
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(12,694)
4. To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$	(19)
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(536)
*****		
Distr Oper Load Dispatching	S-49	\$ (1,767)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	1,074
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(1,334)
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(1,111)

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (396)	
*****			
	Distr Oper Station Equipment S-50	\$ (22)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 643	
2.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (665)	
*****			
	Distr Oper OH Line Exp S-51	\$ (65)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 1,205	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (17)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,248)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (5)	





Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 28,677	
3.	To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$ (251,166)	
4.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (13,944)	
5.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 8,508	
*****			
	Distr Oper Cust Install Exp S-55	\$ (91)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 730	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (50)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (756)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (15)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated for Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

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

\*\*\*\*\*  
 Distr Oper Misc Distr Exp S-56 \$ (171,980)  
 \*\*\*\*\*

1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Baves)  
 \$ 21,533

2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)  
 \$ (132,051)

3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Baves)  
 \$ (22,285)

4. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)  
 \$ (39,177)

Distr Operations Rents S-57 \$ (26)  
 \*\*\*\*\*

1. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)  
 \$ (20)

2. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)  
 \$ (6)

\*\*\*\*\*  
 Distr Maintn Suprv & Eng S-58 \$ (176)  
 \*\*\*\*\*

1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Baves)  
 \$ 104

Aquila, Inc. dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

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

2. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)

3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Baves)

Distr Maint of Structures S-59 \$ (418)

1. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)

Distr Maint of Station Equip S-60 \$ (40,881)

1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Baves)

2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)

3. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)

4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Baves)

5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)

Aquila, Inc. DbA \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Distr Maint of OH Lines	S-61	\$ (421,683)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	27,104
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(1,631)
3. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$	(418,622)
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(28,050)
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(484)
*****		
Distr Maint of UG Lines	S-62	\$ (31,031)
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	5,288
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(1)
3. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$	(30,845)

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (5,473)	
*****		
Distr Maint of Line Trans S-63	\$ (2,054)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 199	
2. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (2,047)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (206)	
*****		
Distr Maint of Str Light&Signal S-64	\$ (13,908)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 3,163	
2. To adjust test year expense to reflect the normalization of maintenance expense. (Preston)	\$ (13,798)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (3,273)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

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

\*\*\*\*\*

Distr Maint of Meters	S-65	\$ (4,207)
-----------------------	------	------------

\*\*\*\*\*

- 1. To adjust Test Year expense to reflect annualized payroll at  
Sept. 30, 2003.  
(Eaves) \$ 91
- 2. To reflect non-labor corporate costs at August factors  
(CS-16A).  
(Hyneman) \$ (2,164)
- 3. To adjust test year expense to reflect the normalization of  
maintenance expense.  
(Preston) \$ (1,397)
- 4. To adjust test year payroll cost to remove cost associated  
with the corporate financial restructuring.  
(Eaves) \$ (95)
- 5. To adjust test year non-payroll cost to remove cost  
associated with the corporate financial restructuring.  
(Hyneman) \$ (642)

\*\*\*\*\*

Distr Maint of Misc Distr Plt	S-66	\$ (33,108)
-------------------------------	------	-------------

\*\*\*\*\*

- 1. To adjust Test Year expense to reflect annualized payroll at  
Sept. 30, 2003.  
(Eaves) \$ 1,566
- 2. To reflect non-labor corporate costs at August factors  
(CS-16A).  
(Hyneman) \$ (4,795)
- 3. To adjust test year expense to reflect the normalization of  
maintenance expense.  
(Preston) \$ (26,835)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,621)	
5.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (1,423)	
*****			
	Customer Accts Suprv S-67	\$ (19,179)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 944	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (14,599)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (977)	
4.	To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (216)	
5.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (4,331)	
*****			
	Cust Accts Meter Reading Exp S-68	\$ (726)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 10,339	

## Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (281)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (10,701)	
4. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (83)	
*****		
Cust Accts Records & Coll S-69	\$ (195,453)	\$ 707,149
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 30,119	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (173,929)	
3. To adjust test year expense to reflect the inclusion of interest on customer deposits. (Preston)		\$ 138,032
4. To include in the cost of service interest costs associated with the sale of accounts receivables. (Preston)		\$ 569,117
5. To adjust test year expense to reflect the annulization of postage expense. (Preston)	\$ 31,129	
6. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (31,171)	



Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
7.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (51,601)	
*****			
	Uncollectible Accounts S-70	\$ (427,974)	
*****			
1.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 49	
2.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 15	
3.	To adjust test year expense to reflect Staff's annualization of Bad Debts expense. (MCMellen)	\$ (428,038)	
*****			
	Misc Customer Accts Expense S-71	\$ (2)	
*****			
1.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (2)	
*****			
	Customer Svc Supervision S-72	\$ (4,827)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 4,599	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (3,598)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (4,760)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (1,068)	
*****			
	Information & Instruction Ads S-73	\$ (44,042)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 736	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (17,640)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (761)	
4.	To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (21,144)	
5.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (5,233)	
*****			
	Misc Cust Accts & Info Exp S-74	\$ (1,126)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 548	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (854)	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (567)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (253)	
*****			
	Sales Supervision S-75	\$ 3,228	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 835	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 2,512	
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (864)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 745	
*****			
	Sales Demonstration & Selling S-76	\$ (7,058)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 577	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Adjustments to Income Statement

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

2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (5,428)	
----	--	------------	--

3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (597)	
----	--	----------	--

4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (1,610)	
----	--	------------	--

*****			
Sales Advertising Expense	S-77	\$ (482,470)	
*****			

1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 64	
----	--	-------	--

2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 70,607	
----	--	-----------	--

3.	To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$ (548,303)	
----	---	--------------	--

4.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (66)	
----	--	---------	--

5.	To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (25,720)	
----	---	-------------	--

6.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 20,948	
----	--	-----------	--



Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (108,035)	
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (32,326)	
*****		
Office Supplies & Exp S-80	\$ (3,680,056)	
*****		
1. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (915,240)	
2. To remove corporate allocated TransUCU costs (CS-56) included in per book expenses. (Hyneman)	\$ (813,833)	
3. To remove corporate allocated prior period payroll cost (CS-83) from test year expenses. (Hyneman)	\$ (1,542,962)	
4. To adjust test year expense to reflect the annualization of the postage expense. (Preston)	\$ 5,791	
5. To adjust test year expense to reflect Staff's elimination of Dues and Donations recorded in above the line expense. (Miller)	\$ (86,170)	
6. To adjust test year expense to eliminate interest charged by corporate during the test year. (Hyneman)	\$ (56,110)	
7. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (271,532)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Adjustments to Income Statement

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

\*\*\*\*\*

Admin Expense Transfer Credit	S-81	\$ 75,695
-------------------------------	------	-----------

\*\*\*\*\*

1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$	139
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	84,679
3. To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$	(34,171)
4. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$	(74)
5. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	25,122

\*\*\*\*\*

Outside Services Employed	S-82	\$ (658,214)
---------------------------	------	--------------

\*\*\*\*\*

1. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$	(467,850)
2. To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$	(51,563)
3. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$	(138,801)

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Property Insurance	S-83	\$ (21,260)	
*****			
1. To adjust test year expense to reflect the annualization of insurance expense. (Miller)		\$ (21,260)	
*****			
Injuries and Damages	S-84	\$ 1,898,009	
*****			
1. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)		\$ (72,357)	
2. To adjust test year expense to reflect the annualization of insurance expense. (Miller)		\$ 2,600,280	
3. To adjust test year expense to reflect Staff's annualization of Injuries and Damages costs. (Miller)		\$ (608,447)	
4. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)		\$ (21,467)	
*****			
Employee Pensions & Benefits	S-85	\$ (1,715,608)	\$ 1,422,708
*****			
1. To adjust test year expense to reflect the annualization of the employer's share of health, dental and vision expense. (Eaves)		\$ (117,758)	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)		\$ (279,104)	



Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$ (165,203)	
4.	To adjust test year expense to reflect Staff's elimination of Dues and Donations recorded in above the line expense. (Miller)	\$ (54)	
5.	To adjust test year pension expense to reflect the ERISA contribution for pension costs. (Traxler)	\$ 137,263	
6.	To adjust test year pension expense to reflect the amortization of the prepaid pension asset. (Traxler)		\$ 1,422,708
7.	To adjust test year expense to reflect the annualization of 401K O&M expense. (Eaves)	\$ (697)	
8.	To adjust test year pension expense to reflect the employer ESOP contribution. (Eaves)	\$ (342)	
9.			
10.	To adjust test year expense to remove the over accrual of the medical, dental and vision insurance expense. (Eaves)	\$ (267,750)	
11.	To adjust test year pensions and benefits expense to remove the corporate allocated charges for Aquila's Supplemental Executive Retirement Program (SERP). (Hyneman)	\$ (465,151)	
12.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (82,804)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
13. To adjust test year expense to reflect the annualization of 2003 OPEB costs. (Traxler)	\$ (474,008)	
*****		
Regulatory Commission Expense S-86	\$ 1,319	\$ (203,466)
*****		
1. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 1,017	
2. To adjust test year expense to reflect the annualization of the PSC assessment. (Miller)		\$ (136,847)
3. To adjust test year expense to reflect the annualization of rate case expense. (Miller)		\$ (66,619)
4. To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 302	
*****		
Misc General Expense S-88	\$ (404,247)	
*****		
1. To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 925	
2. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (47,681)	
3. To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (572)	

Aquila, Inc. Dba \ Aquila Networks MPS  
 Case: ER-04-034  
 MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to reflect Staff's elimination of Dues and Donations recorded in above the line expense. (Miller)	\$ (342,679)	
5.	To adjust test year expense to reflect Staff's disallowance of advertising expenses. (Miller)	\$ (94)	
6.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (14,146)	
*****			
	Admin & General Expense S-89	\$ (219,991)	
*****			
1.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (784)	
2.	To remove corporate allocated restructuring costs (CS-10) included in per book expense. (Hyneman)	\$ (218,974)	
3.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (233)	
*****			
	Admin & General Maint Exp S-90	\$ (49,138)	
*****			
1.	To adjust Test Year expense to reflect annualized payroll at Sept. 30, 2003. (Eaves)	\$ 1,120	
2.	To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ (37,865)	

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year payroll cost to remove cost associated with the corporate financial restructuring. (Eaves)	\$ (1,159)	
4.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ (11,234)	
*****			
	Amortization Exp. Plant S-92		\$ 136,916
*****			
1.	To adjust test year expense to reflect the amortization of the 2002 Ice Storm. (Miller)		\$ 136,916
*****			
	Cost of Removal/Salvage S-93	\$ 1,480,444	
*****			
1.	To reflect cost of removal expenditures and salvage proceeds on an ongoing normalized level. (Featherstone)	\$ 1,480,444	
*****			
	Taxes Other Than Income Taxes S-94	\$ (119,705)	
*****			
1.	To adjust test year non-payroll cost to remove cost associated with the corporate financial restructuring. (Hyneman)	\$ 15,971	
2.	To adjust test year expense to reflect Staff's annualization of propoerty tax expense. (Miller)	\$ 41,257	
3.	To adjust test year expense to reflect Staff's annualization of the FICA taxes associated with annualized payroll at Sept. 30, 2003. (Eaves)	\$ (112,242)	

Aquila, Inc. Dba \ Aquila Networks MPS  
Case: ER-04-034  
MPS - Updated For Known & Measurable Through Sept. 30, 2003

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year expense to reflect the annualization of the medicare portion of FICA associated with annulaized payroll at Sept. 30, 2003. (Eaves)	\$ (106,444)	
5. To adjust test year expense to reflect the annualized FUTA taxes associated with annualized payroll at Sept. 30, 2003. (Eaves)	\$ (3,957)	
6. To adjust test year expense to reflect annualized SUTA taxes associated with the annualized payroll at Sept. 30, 2003. (Eaves)	\$ 8,772	
7. To adjust test year expense to reflect the annulization of Jeffrey Energy Center Employee expense. (Preston)	\$ 6,651	
8. To reflect non-labor corporate costs at August factors (CS-16A). (Hyneman)	\$ 53,833	
9. To adjust test year expense to reflect Company adjustment CS-10. (Hyneman)	\$ (23,546)	
*****		
Amort. of Excess Def. Inc. Tax S-97	\$ 7,713,281	
*****		
1. To adjust test year expense to reflect the annualization of the Amortization of the Excess Def. Inc. Tax. (Traxler)	\$ 7,713,281	

## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Income Tax

Line	Test Year	7.97% Return	8.15% Return	8.32% Return	
(A)	(B)	(C)	(D)	(E)	
1	Net Income Before Taxes (Sch 9)	\$ 61,833,114	\$ 63,367,162	\$ 65,277,898	\$ 67,082,481
*****					
Add to Net Income Before Taxes					
2	Book Depreciation Expense	\$ 34,725,471	\$ 34,725,471	\$ 34,725,471	\$ 34,725,471
3	20 % Meals & Entertainment	100,000	100,000	100,000	100,000
4	Contributions in Aid of Construct.	1,546,000	1,546,000	1,546,000	1,546,000
5	Advances for Construction	769,000	769,000	769,000	769,000
6	Total	\$ 37,140,471	\$ 37,140,471	\$ 37,140,471	\$ 37,140,471
Subtr from Net Income Before Taxes					
7	Interest Expense 4.9200 %	\$ 32,177,622	\$ 32,177,622	\$ 32,177,622	\$ 32,177,622
8	Straight Line Tax Depreciation	33,877,060	33,877,060	33,877,060	33,877,060
9	Tax Depreciation over S/L Tax	11,973,235	11,973,235	11,973,235	11,973,235
10	Total	\$ 78,027,917	\$ 78,027,917	\$ 78,027,917	\$ 78,027,917
*****					
11	Net Taxable Income	\$ 20,945,668	\$ 22,479,716	\$ 24,390,452	\$ 26,195,035
*****					
Provision for Federal Income Tax					
12	Net Taxable Income	\$ 20,945,668	\$ 22,479,716	\$ 24,390,452	\$ 26,195,035
13	Deduct Missouri Income Tax 100.0 %	\$ 1,091,954	\$ 1,171,928	\$ 1,271,540	\$ 1,365,618
14	Deduct City Income Tax	0	0	0	0
15	Federal Taxable Income	19,853,714	21,307,788	23,118,912	24,829,417
16	Total Federal Tax	\$ 6,948,800	\$ 7,457,726	\$ 8,091,620	\$ 8,690,296
Provision for Missouri Income Tax					
17	Net Taxable Income	\$ 20,945,668	\$ 22,479,716	\$ 24,390,452	\$ 26,195,035
18	Deduct Federal Income Tax 50.0 %	\$ 3,474,400	\$ 3,728,863	\$ 4,045,810	\$ 4,345,148
19	Deduct City Income Tax	0	0	0	0
20	Missouri Taxable Income	17,471,268	18,750,853	20,344,642	21,849,887
21	Total Missouri Tax	\$ 1,091,954	\$ 1,171,928	\$ 1,271,540	\$ 1,365,618

## Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-04-034

MPS - Updated For Known &amp; Measurable Through Sept. 30, 2003

## Income Tax

Line	Test Year	7.97% Return	8.15% Return	8.32% Return	
(A)	(B)	(C)	(D)	(E)	
Provision for City Income Tax					
22	Net Taxable Income	\$ 20,945,668	\$ 22,479,716	\$ 24,390,452	\$ 26,195,035
23	Deduct Federal Income Tax	\$ 6,948,800	\$ 7,457,726	\$ 8,091,620	\$ 8,690,296
24	Deduct Missouri Income Tax	1,091,954	1,171,928	1,271,540	1,365,618
25	City Taxable Income	12,904,914	13,850,062	15,027,292	16,139,121
26	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
27	Federal Income Tax	\$ 6,948,800	\$ 7,457,726	\$ 8,091,620	\$ 8,690,296
28	Missouri Income Tax	1,091,954	1,171,928	1,271,540	1,365,618
29	City Income Tax	0	0	0	0
30	Total	\$ 8,040,754	\$ 8,629,654	\$ 9,363,160	\$ 10,055,914
Deferred Income Taxes					
31	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
32	Deferred Repair Allowance	0	0	0	0
33	Deferred Tax Depreciation	3,707,796	3,707,796	3,707,796	3,707,796
34	Amort of Deferred Tax Depreciation	0	0	0	0
35	Amort of Repair Allowance	0	0	0	0
36	Amort of Deferred ITC	0	0	0	0
37	Deferred Unbilled	0	0	0	0
38	Total	\$ 3,707,796	\$ 3,707,796	\$ 3,707,796	\$ 3,707,796
*****					
39	Total Income Tax	\$ 11,748,550	\$ 12,337,450	\$ 13,070,956	\$ 13,763,710
*****					